

SHIRE OF WAGIN



2014/2015 ANNUAL BUDGET

Adopted by Council on the 22nd July 2014



Shire of Wagin

2 Arthur Road (PO Box 200) Wagin WA 6315

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

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

Shire Statistics

Population	1,844
Number of Electors	1,295
Number of Dwellings	909
Distance from Perth (km)	228
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	\$2,079,002
Total Revenue	\$6,851,274
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 2nd weekend in March each year, Australia Day Breakfast – in Wetlands Park, WA Day Celebration long weekend in June at the 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 1st July 2014 are -

Cr PJ (Phillip) Blight – Shire President

Elected to office in 1992, Retiring 2015

- Finance & General Purposes Committee
- WALGA Central Zone
- Roadwise/LEMC & Safer WA Committee
- Land Conservation District Committee
- Economic Advisory Committee
- Frail Aged Homes Committee
- Community Resource Centre Committee
- Civic Awards Committee
- Audit Committee
- CEO Performance Review Committee
- Woolorama Committee
- Lakes Sub – Regional Road Group
- Airport Development Committee

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
- Development Assessment Panel
- Economic Advisory Committee
- Lakes Sub – Regional Road Group
- Works & Services Committee
- Civic Awards Committee
- Audit Committee
- Bushfire Advisory Committee
- Landcare Project Management Committee
- Frail Aged Homes Committee

Cr IC (Ian) Cumming

Elected to office in 1990, Retiring 2017

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

Cr D (Dale) Lloyd

Elected to office in 2011, Retiring 2015

- Sportsground Advisory
Community Centre Management
Committee
- Roadwise/LEMC & Safer WA
Committee
- Community Resource Centre
- Audit Committee
- Finance and General Purposes
Committee
- Economic Advisory Committee
- Tourism and Promotion
Committee

Cr JLC (Lachlan) Ballantyne

Elected to office in 2005, Retiring 2017

- Works & Services Committee
- Asset Management Committee
- Airport Development Committee
- Wagin Community Family Park
- Reconciliation Action Plan
- Waste Management & Recycling
Committee

Cr C (Cliff) Brockwell

Elected to office in 2012, Retiring 2017

- Townscape Enhancement
Committee
- Wagin Community Family Park
- Airport Development Committee

Cr R (Ron) Walker

Elected to office in 2011, Retiring 2015

- Development Assessment Panel
- Townscape Enhancement
Committee
- Sportsground Advisory
Community Centre Management
Committee
- Waste Management & Recycling
Committee
- Cottage Homes Committee
- School Bus Committee
- Woolorama Committee
- Wagin Woodanilling Landcare
Zone
- Bushfire Advisory Committee
- Works and Services Committee
- Asset Management Committee
- Community Bus Committee
- Economic Development Advisory
Committee

Cr G (Geoff) West

Elected to office in 2009, Retiring 2015

- Works & Services Committee
- Community Bus Committee
- Tourism and Promotion Committee
- Historical Village Committee
- Community Centre Committee
- Asset Management Committee
- Economic Development Advisory Committee
- Development Assessment Panel
- Wagin/Woodanilling Landcare Zone
- Townscape Enhancement Committee
- Waste Management & Recycling Committee
- Airport Development Committee
- Cottage Homes Committee

Cr G (Gerard) Hegarty

Elected to office in 2009, Retiring 2017

- Waste Management & Recycling Committee
- Townscape Enhancement Committee
- Asset Management Committee
- Finance and General Purposes Committee
- Sportsground Advisory Community Centre Management Committee
- Audit Committee
- Development Assessment Panels

Cr A (Amanda) Howell

Elected to office in 2013, Retiring 2017

- Waste Management & Recycling Committee
- Townscape Enhancement Committee
- Parents and Citizens Association
- Wagin Community Family Park Committee

Cr J (Jason) Reed

Elected to office in 2013, Retiring 2017

- Tourism and Promotion Committee
- Community Centre Committee
- Asset Management 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.

Management

Chief Executive Officer	Peter Webster
Manager of Finance and Corporate Services	Kylie Caley
Manager of Works	Allen Hicks
Manager of Community and Recreation Services	Carolyn Webster
Principal Environmental Health Officer & Building Surveyor	Steve Friend
Auditor	Byfields 30 Keymer Street Belmont WA 6104
Bank	National Australia Bank Tudor St Wagin WA 6315

STATEMENT BY THE SHIRE PRESIDENT

The 2014/2015 Budget, which was adopted by Council at a special Council meeting held on the 22nd July 2014, incorporates an increase in the rate in the dollar of 5% for both town site (GRV) properties and rural (UV) properties.

Council has undergone an 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.

Capital Expenditure

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

• Landscaping – Wagin Swimming Pool	\$20,000
• Waste Transfer Station – Wagin Rubbish Tip	\$70,000
• Storage Containers – Administration Archives	\$10,000
• Townscape Development – Park Benches and Furniture	\$10,000
• Swimming Pool Development Stage 2	\$303,460
• Cemetery Upgrade and Land Purchase	\$35,000
• Well Aged Housing Stage 2	\$802,000
• New Council Housing – CEO	\$40,000
• Townscape Development – Main Street	\$73,090
• Townscape Development – Information/Parking Bay	\$25,400
• Community Family Park	\$15,000
• Refuse Site Environmental Compliance	\$15,000
• Capital Works Program	\$1,029,621
• Footpath Infrastructure	\$93,000

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

• Sale of Vehicles and Plant	\$265,500
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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 2014/2015 year.

I take this opportunity to commend the 2014/2015 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 2014/15 budget has been put together after consideration by Council Staff and Councils Finance and General Purposes committee.

The increase has been kept as low as possible however the budget as presented represents an increase of 5%. The increase also includes transfers to Council Reserve accounts.

Council finished 2013/14 in a strong position due to the Main Roads of WA contract undertaken on the Lake King – Collie Rd (Dumbleyung Rd). This is in contrast to the deficit in 2012/13.

There has been very little increase in the Commonwealth grant (1.25%) and road funding has received minimal increases. There have been increases in insurance, electricity and water costs along with other general increases.

Rate Income

The draft budget has been formulated with an overall increase of 5% in GRV (within town site) rate in the dollar and 5% in UV rate in the dollar. The WA yearly CPI increase for the quarter ended 31st March 2014 is 2.9%. However, a recent Western Australian Local Government Association Economic Briefing estimates that the Local Government Cost Index forecast is 2.5% through 2014/15.

Rate increases assist in provision of service delivery that meets reasonable community needs. It also ensures that critical infrastructure asset renewal is somewhat funded over the time frame of the Long Term Financial Plan.

The minimum GRV and UV rates have also increased by 4.167% from \$480 to \$500.

Insurance

Overall Council's insurance premiums have increased by 18.08% on the 2013/2014 year. This can be attributed to increases in property insurance and the addition of salary continuance insurance due increases in Council property values and claims throughout the scheme.

POLICY	2014/2015	2013/2014	DIFFERENCE	% VARIATION
LGIS Property Scheme	62,588	43,580	19,008	43.62
LGIS Liability Scheme (Public Liability)	19,354	18,972	382	2.02
LGIS Workcare Scheme (Workers Compensation)	62,397	61,180	1,217	1.99
LGIS Councillors & Officers Liability	4,248	3,818	430	11.26
LGIS Fidelity Guarantee	667	667	0	-0.02
LGIS Marine Transit (Cargo)	250	270	-20	-7.41
LGIS Motor Vehicle & Plant	30,705	31,022	-317	-1.02
LGIS Personal Accident/Travel	1,600	1,600	0	0
LGIS Bushfire Injury	5,700	5,700	0	0
LGIS Salary Continuance	9456	0	9456	0
TOTAL	196,966	166,809	30,157	

Grants

The annual Federal Assistance Grant has increased by 1.20632% this year. However the Government announced in the roll out of the 2014/15 budget that the indexation applied to this particular funding would be paused over three years (2014/15 – 2016/17), that there will be no advance payments made and the payments would revert back to quarterly payments starting in mid-August 2014.

Regional Road Group funds have increased for new road projects to \$300,000 and Black spot funding has increased to \$50,900 from \$48,551. Roads to Recovery funding for the 14/15 year will be \$247,563, an increase of 2.016%.

Council will receive \$20,000 from the Waste Authority to help with the cost of developing the Waste Transfer Station.

This budget has not included any unsecured grants or related expenditure but all efforts to gain further grant funding throughout the year will be made.

A year on year comparison of major grant income is outlined below:

Grant	2014/2015 (Budget)	2013/2014 (Budget)
General Purpose Grant	898,930	895,998
General Purpose Road Grant	470,099	470,343
Roads to Recovery	247,563	242,563
Road Project Grant	300,000	263,471
Road Direct Grant	94,600	87,007
Royalties for Regions – Wagin Shire	0	346,906
Black Spot Road Grant	50900	48,551
CSRFF Grant – Swimming Pool Stage 2	40,333	121,333
FESA – Wedgecarrup BFB Appliance Shed	0	58,464
RDAF Round 5 Funding	0	85,000
Community Water Grant	0	40,000

Waste Management

Wagin continues to be the lead Council involving seven (7) shires in the region.

Work is being undertaken to finalise this matter with works approval and a subdivision expected to be completed during 2014/15.

A further MOU has been signed with the owners of the property that has been identified as the regional refuse site.

Debt Servicing

The outstanding loan principal at 1st July 2014 is \$904,930 inclusive of Self Supporting Loans. The principal repayments for 2014/15 amount to \$63,751 and interest payable \$51,166.

Council's principal outstanding at 30th June 2015 will be \$841,179.

The Self Supporting component of the above loan balance as at 1st July 2014 is \$109,237 with principal repayments of \$9,923 and interest of \$7,217. This will decrease the outstanding Self Supporting principal as at 30th June 2015 to \$99,314.

Reserve Accounts

Council commence the new financial year with \$945,963 in its reserve accounts. This budget proposal includes transfers to and from reserves and interest with a predicted increase overall in reserve funds of \$3395.

The balance of transfers to reserves is increasingly higher this year than last as the 2013/14 payment into the reserve was not processed by the bank in the requested timely manner and missed the 30th June cut off so Council have had to retain \$71,001 of cash funds in the carry over surplus and budget them to be transferred in the 2014/15 year. This transfer has since been completed in July 14. However, the transfers from Reserves haven't been completed as yet as the maturity date of the reserves fell after 30th June 2014.

Transfers to Reserves (including the 13/14 component):

- \$20,000 to Municipal Buildings (13/14 transfer)
- \$3,600 to Recreation Centre Equipment (\$1,800 from 13/14)
- \$13,410 to Land Development
- \$10,000 to HACC
- \$10,000 to Recreation Development (\$5,000 from 13/14)
- \$20,000 to Refuse Site/Waste Management
- \$10,000 to Refuse Site Rehabilitation
- \$30,000 to Town Drainage for Tudor Street Drainage

Transfers from Reserves (including the remaining 13/14 transfers):

- \$25,000 from Plant Replacement Reserve for the Grader
- \$5,409 from the Recreation Centre Equipment Reserve (carried over 13/14 for Dishwasher and Heater)
- \$5,000 from the HACC reserve for a trailer
- \$50,000 from the Refuse Site/Waste Management Reserve for a new Waste Transfer Station (carried over from 13/14)
- \$3,800 from the Water Management Plan Reserve to offset expenditure for the Rural Towns Program (carried over from 13/14)
- \$60,000 from Community Bus Reserve for Replacement Bus.

The above transfers will budget to give Council a closing balance of \$946,873 at the end of the 2014/15 financial year.

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 Kylie Caley and Daniel Irekpolo, in preparing the 2014/2015 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.

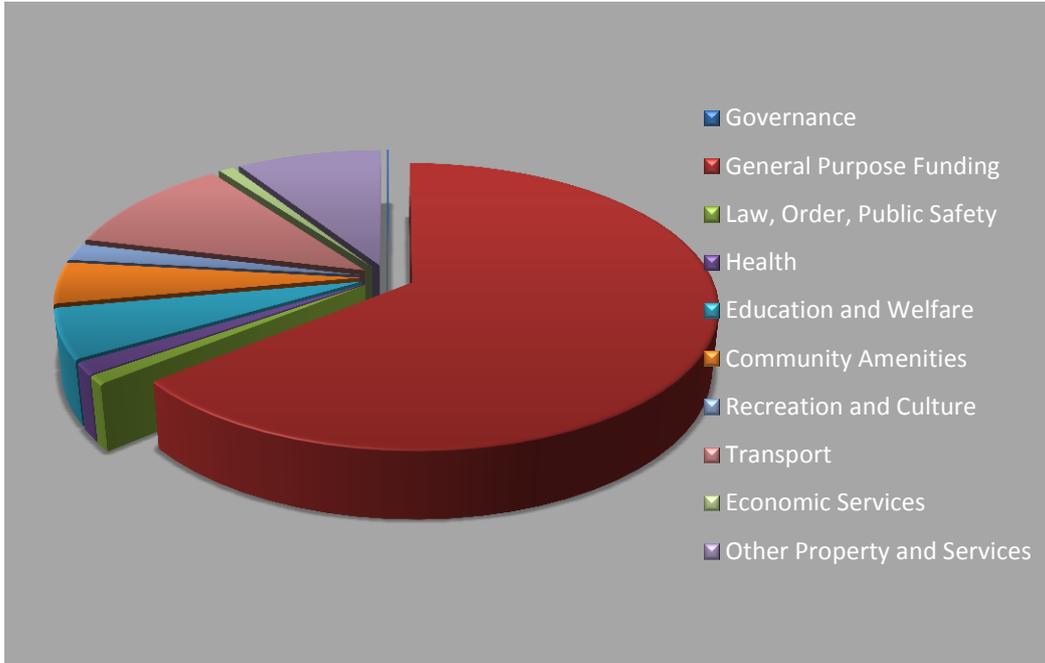
I have pleasure in presenting the 2014/2015 Budget which represents a 5.00% increase on the amount of rates collected in 2013/2014. This document is now for Councils consideration and adoption.

Peter Webster
Chief Executive Officer

BUDGET OVERVIEW

For 2014/2015 the Shire of Wagin has prepared a balanced budget with an anticipated balance of \$0 at year end. Budget Operating Revenue is summarised as follows;

BUDGETED OPERATING REVENUE 2013/2014



Governance income of \$6,000 is made up of various reimbursements for administration and member activities.

General Purpose Funding of \$4,394,542 includes rates of \$2,021,452 and General Purpose Grants of \$1,369,029. These General Purpose Grants are received from the Western Australian Local Government Grants Commission. Royalties for Regions regional components total \$802,000 for the Well Aged Housing Project.

Law, Order and Public Safety income of \$67,000 is mainly derived from the Fire and Emergency Services Grants of \$52,500 and various fees and fines associated with animal control and law and order.

Health income for this financial year is \$95,212, 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 \$383,980 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 \$299,108 in Federal Grant funding this financial year.

Community Amenities income of \$322,602 include the annual fees charged for the domestic and commercial refuse collection service that Council provides. The total value of these combined fees is \$251,202 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 \$133,693 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 \$40,333 is included in the above amount for stage 2 of the development of the Swimming Pool.

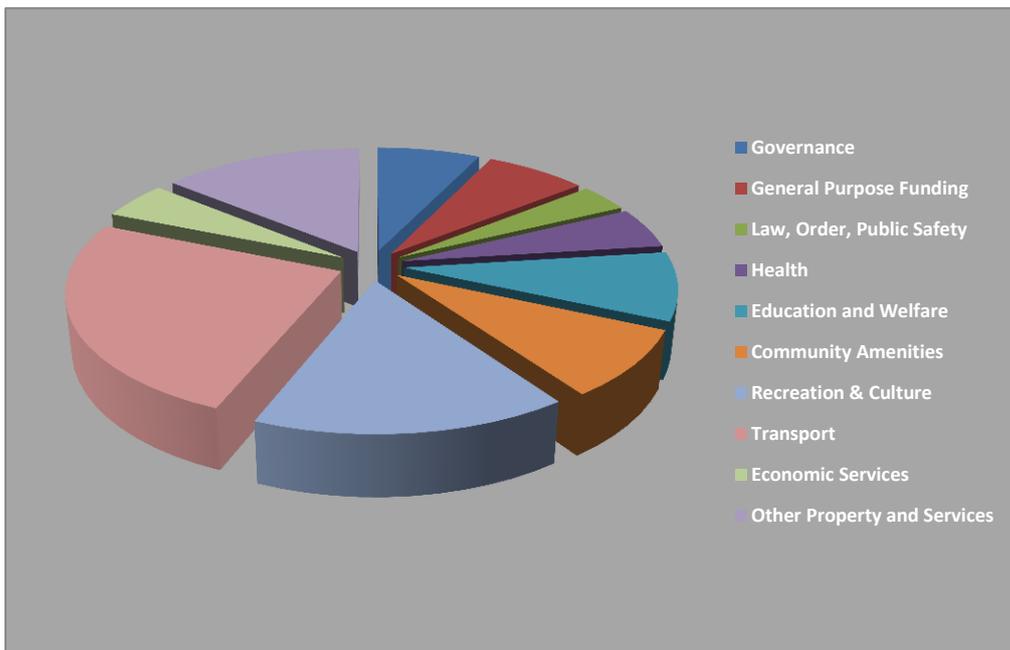
Transport income of \$766,849 contains road funding of \$94,600 for the Direct Road Grant, \$300,000 in Road Project Grants funding, \$50,900 for Blackspot projects and \$247,563 in Federal Roads to Recovery funding. For further detail on the associated expenditure that these grant funds will be allocated to please refer to the works program. This year Council has also factored in \$50,000 in contributions from the Chamber of Commerce to upgrade shop fronts in the main street (Tudhoe).

Economic Services income of \$62,150 includes control of the Shire's flora and fauna, land management, tourism and area promotion, the provision of the Shire Caravan Park and building control.

Other Property and Services income of \$619,246 incorporates revenue of \$540,000 earned from Private Works, \$48,000 in Vehicle Licensing commission and Staff housing rent.

Budgeted Operating Expenditure is summarised as follows;

BUDGETED OPERATING EXPENDITURE 2014/2015



Governance expenditure of \$399,756 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 \$424,445, this includes the payment of the Emergency Service Levy to FESA as collected from ratepayers, the payment of

\$51,166 in interest on loan funds and expenses relating to Council rates and the payment for audit services. Council also has remaining expenditure to complete the Integrated Planning process. Fortunately funds were received from the Department of Local Government and are carried over from previous years to complete this process.

Law, Order and Public Safety includes operating expenditure of \$194,382 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 \$287,679 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 \$479,647 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 \$473,362 relating to refuse control, recycling, sewerage, environmental protection, planning, public conveniences and cemeteries.

Recreation and Culture includes operating expenditure of \$883,443 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.

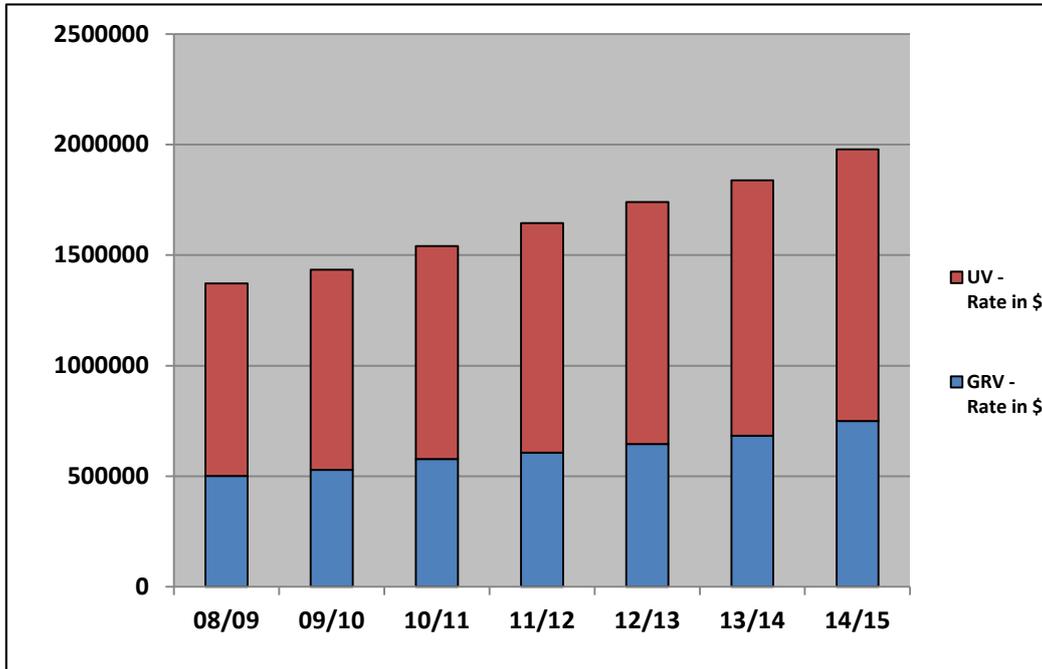
Transport includes operating expenditure of \$1,389,412 and relates directly to the maintenance of the Shire road network, footpaths, bridges, drainage infrastructure, parking facilities, traffic control, depot operations, minor plant purchases, and general cleanup of the town site. Also, the operating costs of the Wagin Aerodrome.

Economic Services includes operating expenditure of \$263,206 relating to tourism, Caravan Park operations, Landcare management and saline water control measures.

Other Property and Services includes operating expenditure of \$780,092 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 4WDL Resource Sharing Group and other miscellaneous expenses.

RATES

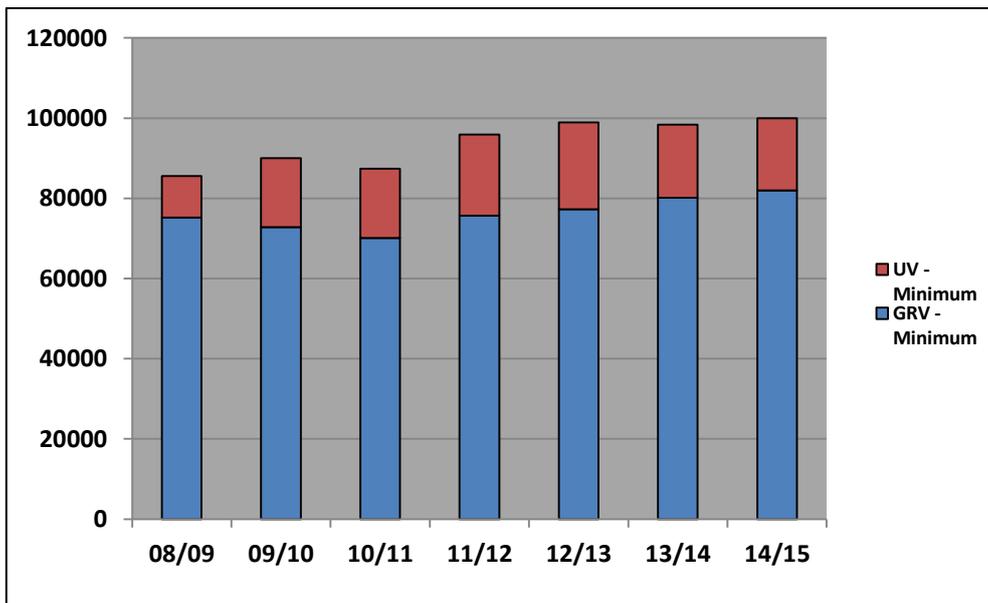
RATES LEVIED



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 2014/2015 has increased to \$500. 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 2014/2015 the collection service charge has increased to \$270.

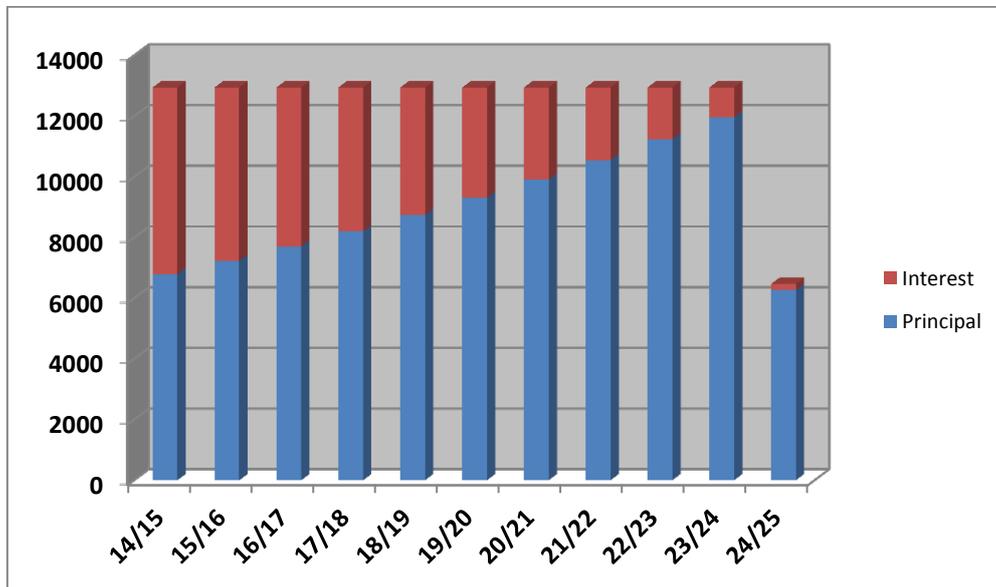
DEBT MANAGEMENT

LOAN PRINCIPAL LIABILITY



It is anticipated that Council's Loan Liability at year end 30th June 2015 will be \$841,179

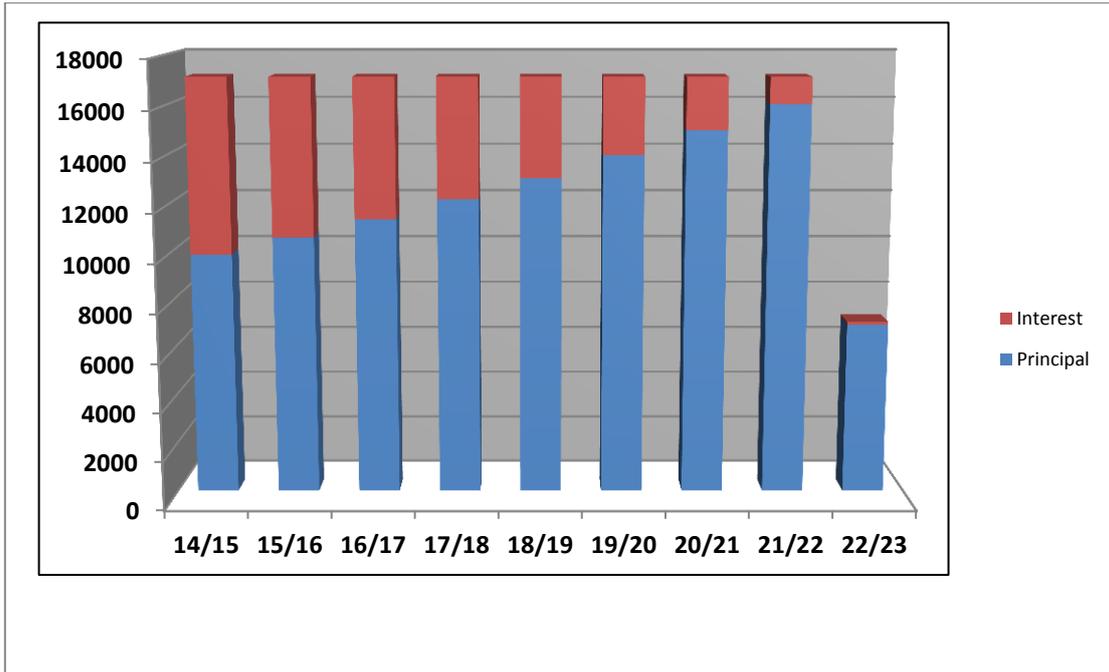
LOAN 131



Loan 131 was taken out on 30th June 2005 for \$145,000 for the purpose of funding the construction of the Recreation Centre redevelopment project in partnership with the Wagin Agricultural Society. The project cost was approximately \$1.4m with \$200,000 provided by the Wagin Agricultural Society, \$359,000 from CSRFF grant funding, \$225,000 from LotteryWest and the balance funded by the Shire. This loan will be repaid on the 30th December 2024.

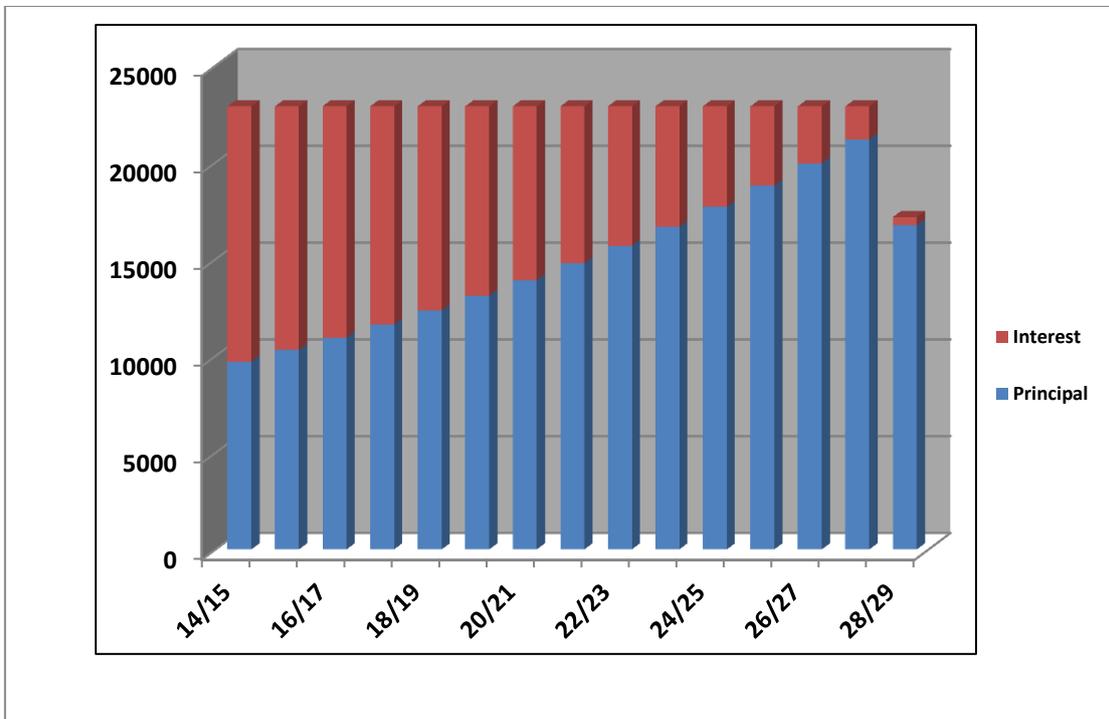
LOAN 133

Shire of Wagin
Annual Budget 2014/2015



Loan 133 was taken out on 26th November 2007 for \$160,000 on the request from the Wagin Bowling Club on a self supporting basis to fund the construction of a second synthetic bowling green. Whilst the Shire pays each loan repayment the full costs are recouped from the Wagin Bowling Club. This loan will be repaid on the 28th November 2022.

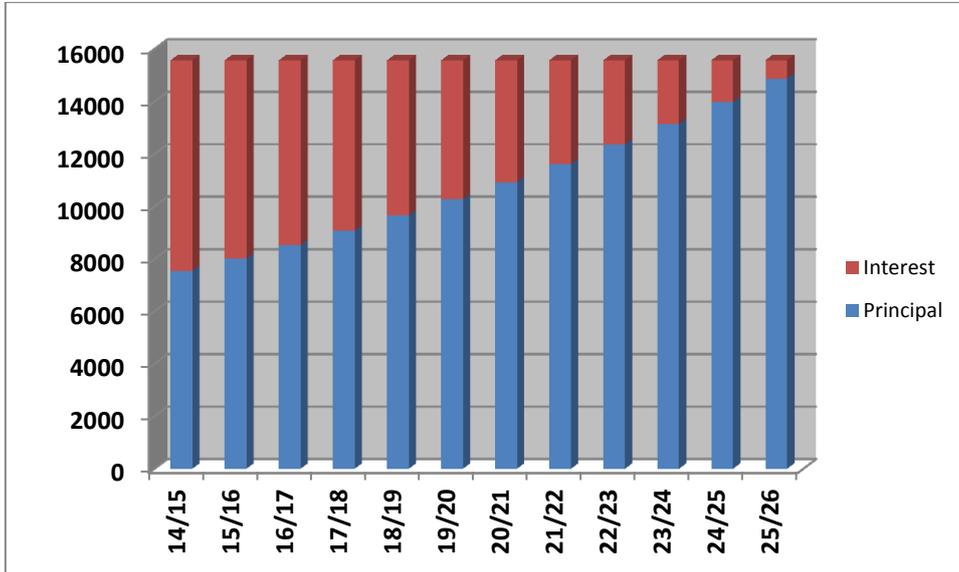
LOAN 137



Shire of Wagin
Annual Budget 2014/2015

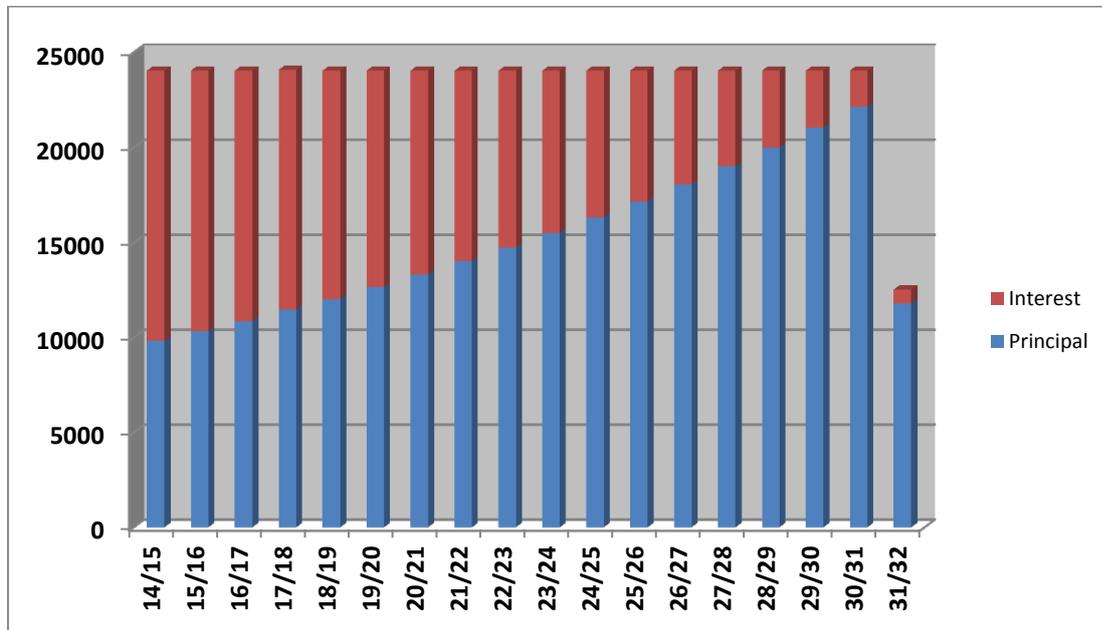
Loan 137 was taken out on 17th April 2009 for \$265,000 to enable Council to purchase 5 Arnott Street Wagin for the purpose of assisting the Wagin Frail Age's future expansion of Waratah Lodge. This loan will be repaid on the 26th March 2029.

LOAN 138



Loan 138 was taken out on 18th 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 20th April 2026.

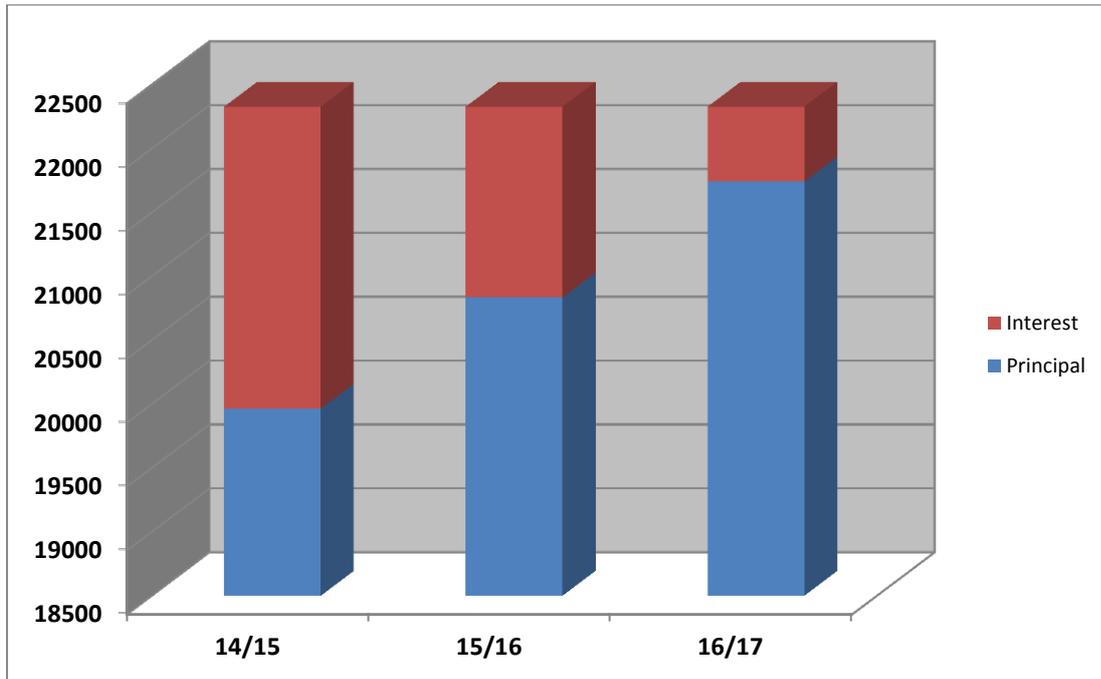
LOAN 139



Loan 139 was taken out on 11th 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 11th May 2032.

LOAN 140

Shire of Wagin
Annual Budget 2014/2015



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

CERTIFICATION BY SHIRE PRESIDENT AND CHIEF EXECUTIVE OFFICER

We certify that this budget, for the Shire of Wagin for the year ending 30th June 2015, as adopted by Council at a Council meeting held on 22nd July 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.



P J Blight
SHIRE PRESIDENT



P Webster
CHIEF EXECUTIVE OFFICER

**SHIRE OF WAGIN
STATEMENT OF COMPREHENSIVE INCOME
BY NATURE OR TYPE
FOR THE YEAR ENDED 30TH JUNE 2015**

	NOTE	2014/15 Budget \$	2013/14 Actual \$	2013/14 Budget \$
Revenue				
Rates	8	2,021,452	1,874,934	1,881,092
Operating Grants, Subsidies and Contributions		1,999,472	1,619,648	1,685,729
Fees and Charges	11	522,582	920,314	936,800
Service Charges	10	0	0	0
Interest Earnings	2(a)	68,594	59,103	104,410
Other Revenue		688,700	1,040,813	153,600
		5,300,800	5,514,812	4,761,631
Expenses				
Employee Costs		(2,048,165)	(2,141,703)	(1,982,341)
Materials and Contracts		(1,566,027)	(1,390,361)	(1,396,923)
Utility Charges		(323,623)	(336,094)	(294,430)
Depreciation on Non-Current Assets	2(a)	(1,124,433)	(1,124,433)	(1,124,433)
Interest Expenses	2(a)	(51,166)	(54,576)	(54,577)
Insurance Expenses		(180,935)	(169,054)	(119,043)
Other Expenditure		(331,372)	(398,961)	(245,580)
		(5,625,721)	(5,615,183)	(5,217,327)
		(324,921)	(100,371)	(455,696)
Non-Operating Grants, Subsidies and Contributions		1,510,796	1,168,481	3,037,985
Profit on Asset Disposals	4	8,678	5,228	52,790
Loss on Asset Disposals	4	(3,660)	(8,181)	(3,500)
		1,190,894	1,065,157	2,631,579
NET RESULT				
Other Comprehensive Income				
Changes on Revaluation of non-current assets		0	0	0
Total Other Comprehensive Income		0	0	0
TOTAL COMPREHENSIVE INCOME		1,190,894	1,065,157	2,631,579

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 upon revaluation of non-current assets will relate to non-cash transactions and as such, have no impact on this budget document.

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

Shire of Wagin
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SHIRE OF WAGIN
STATEMENT OF COMPREHENSIVE INCOME
BY PROGRAM
FOR THE YEAR ENDED 30TH JUNE 2015

	NOTE	2014/15 Budget \$	2013/14 Actual \$	2013/14 Budget \$
Revenue (Refer Notes 1,2,8 to 13)				
Governance		6,000	9,964	6,000
General Purpose Funding		3,561,543	2,788,732	2,806,778
Law, Order, Public Safety		67,000	81,112	62,400
Health		92,320	87,819	91,120
Education and Welfare		383,980	382,021	362,117
Housing		0	0	0
Community Amenities		302,602	369,116	299,260
Recreation and Culture		93,360	74,963	75,160
Transport		112,600	353,943	251,330
Economic Services		62,150	66,244	60,800
Other Property and Services		619,246	1,300,897	504,105
		5,300,801	5,514,811	4,519,070
Expenses Excluding				
Finance Costs (Refer Notes 1,2 & 14)				
Governance		(396,096)	(387,527)	(307,857)
General Purpose Funding		(393,445)	(440,453)	(437,318)
Law, Order, Public Safety		(194,382)	(184,955)	(190,045)
Health		(287,679)	(265,907)	(283,207)
Education and Welfare		(479,647)	(422,615)	(476,413)
Housing		0	0	0
Community Amenities		(473,362)	(606,571)	(544,676)
Recreation & Culture		(855,863)	(861,634)	(831,406)
Transport		(1,474,369)	(1,359,927)	(1,360,112)
Economic Services		(260,841)	(268,179)	(235,855)
Other Property and Services		(758,871)	(762,838)	(495,863)
		(5,574,555)	(5,560,607)	(5,162,752)
Finance Costs (Refer Notes 2 & 5)				
Recreation & Culture		(27,580)	(29,222)	(29,140)
Transport		0	0	0
Economic Services		(2,365)	(4,241)	(3,199)
Other Property and Services		(21,221)	(21,113)	(22,238)
		(51,166)	(54,576)	(54,577)
Non-operating Grants, Subsidies and Contributions				
Governance				0
General Purpose Funding		802,000	203,276	2,018,166
Law, Order, Public Safety			347,142	208,464
Health				0
Education and Welfare				0
Housing				0
Community Amenities		20,000	0	40,000
Recreation & Culture		40,333	121,000	161,333
Transport		648,463	457,063	687,585
Economic Services			40,000	165,000
Other Property and Services				0
		1,510,796	1,168,481	3,280,548
Profit/(Loss) On				

Shire of Wagin
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Disposal Of Assets (Refer Note 4)

Governance	(3,660)	0	(3,100)
General Purpose Funding			0
Law, Order, Public Safety		0	0
Health	2,892	0	0
Education and Welfare		(8,181)	(10,500)
Housing			0
Community Amenities			0
Recreation & Culture		0	0
Transport	5,786	0	3,500
Economic Services			0
Other Property and Services		5,228	(39,190)
	<u>5,018</u>	<u>(2,952)</u>	<u>(49,290)</u>
NET RESULT	1,190,894	1,065,157	2,631,579
Other Comprehensive Income			
Changes on Revaluation of non-current assets	<u>0</u>	<u>0</u>	<u>0</u>
Total Other Comprehensive Income	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL COMPREHENSIVE INCOME	<u>1,190,894</u>	<u>1,065,157</u>	<u>2,631,579</u>

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 upon revaluation of non-current assets will relate to non-cash transactions and as such, have no impact on this budget document.

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

**SHIRE OF WAGIN
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30TH JUNE 2015**

	NOTE	2014/15 Budget \$	2013/14 Actual \$	2013/14 Budget \$
Cash Flows From Operating Activities				
Receipts				
Rates		2031452	1,892,654	1,886,092
Operating Grants, Subsidies and Contributions		2042086	1,709,717	1,921,266
Fees and Charges		532582	960,314	998,296
Service Charges		0		0
Interest Earnings		68594	59,103	104,410
Goods and Services Tax		150,000	150,000	150,000
Other Revenue		688700	1,040,813	141,900
		5,513,414	5,812,601	5,201,964
Payments				
Employee Costs		2,005,687)	(2,141,703)	(2,005,611)
Materials and Contracts		(1,417,228)	(1,408,453)	(1,362,080)
Utility Charges		(231,623)	(301,094)	(285,230)
Interest Expenses		(51,166)	(54,576)	(117,143)
Insurance Expenses		(180,935)	(169,054)	(54,577)
Goods and Services Tax		(150,000)	(150,000)	(150,000)
Other Expenditure		(331,372)	(398,961)	(211,772)
		(4,368,011)	(4,623,841)	(4,186,413)
Net Cash Provided By Operating Activities	15(b)	1,145,403	1,188,760	1,015,551
Cash Flows from Investing Activities				
Payments for Development of Land Held for Resale	3	0	0	0
Payments for Purchase of Property, Plant & Equipment	3	(1,918,173)	(1,709,366)	(2,842,036)
Payments for Construction of Infrastructure	3	(1,375,111)	(1,150,761)	(2,099,842)
Advances to Community Groups				0
Non-Operating Grants, Subsidies and Contributions used for the Development of Assets		1,510,796	1,168,481	3,280,548
Proceeds from Sale of Plant & Equipment	4	307,945	45,774	179,500
Proceeds from Advances		0		0
Net Cash Used in Investing Activities		(1,474,543)	(1,645,872)	(1,481,830)
Cash Flows from Financing Activities				
Repayment of Debentures	5	(63,751)	(60,341)	(60,340)
Proceeds from Self Supporting Loans		9,923	9,264	9,264
Proceeds from New Debentures	5	0	0	0

Shire of Wagin
Annual Budget 2014/2015

Net Cash Provided By (Used In)			
Financing Activities			
	(53,828)	(51,077)	(51,076)
Net Increase (Decrease) in Cash Held	(382,968)	(508,189)	(517,355)
Cash at Beginning of Year	1,352,327	1,860,516	1,860,516
Cash and Cash Equivalents			
at the End of the Year	15(a) <u>969,359</u>	<u>1,352,327</u>	<u>1,343,161</u>

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

**SHIRE OF WAGIN
RATE SETTING STATEMENT
FOR THE YEAR ENDED 30TH JUNE 2015**

	NOTE	2014/15 Budget \$	2013/14 Actual \$	2013/14 Budget \$
Revenues	1,2			
Governance		6,000	9,964	9,100
General Purpose Funding		2,342,091	1,117,059	2,943,852
Law, Order, Public Safety		67,000	428,254	270,864
Health		95,212	87,819	91,120
Education and Welfare		383,980	382,021	372,617
Housing		0	0	0
Community Amenities		322,602	369,116	339,260
Recreation and Culture		133,693	195,963	236,493
Transport		766,849	811,006	938,915
Economic Services		62,150	106,244	225,800
Other Property and Services		619,246	1,306,125	543,295
		4,798,823	4,813,571	5,971,316
Expenses	1,2			
Governance		(399,756)	(387,527)	(307,857)
General Purpose Funding		(393,445)	(440,453)	(437,318)
Law, Order, Public Safety		(194,382)	(184,955)	(190,045)
Health		(287,679)	(265,907)	(283,207)
Education and Welfare		(479,647)	(430,795)	(476,413)
Housing		0	0	0
Community Amenities		(473,362)	(606,571)	(544,676)
Recreation & Culture		(883,443)	(890,856)	(860,546)
Transport		(1,474,369)	(1,359,927)	(1,363,612)
Economic Services		(263,206)	(272,420)	(239,054)
Other Property and Services		(780,092)	(813,994)	(518,102)
		(5,629,381)	(5,653,406)	(5,220,830)
Net Operating Result Excluding Rates		(830,558)	(839,835)	750,486
Adjustments for Cash Budget Requirements:				
Non-Cash Expenditure and Revenue				
(Profit)/Loss on Asset Disposals	4	(5,018)	2,952	(49,290)
Depreciation on Assets	2(a)	1,124,433	1,124,433	1,124,433
Movement in Non-Current Staff Leave Provisions		0	0	0
Movement in Non-Current Receivables				0
Capital Expenditure and Revenue				
Purchase Land Held for Resale	3	0		0
Purchase Land and Buildings	3	(1,187,460)	(1,097,290)	(2,766,169)
Purchase Infrastructure Assets - Roads	3	(1,112,621)	(985,861)	(997,196)
Purchase Infrastructure Assets - Parks	3	(57,900)		0
Purchase Infrastructure Assets - Drainage	3	(10,000)		0
Purchase Infrastructure Assets - Other	3	(194,590)	(164,899)	(1,102,646)
Purchase Plant and Equipment	3	(658,015)	(535,864)	(311,000)
Purchase Furniture and Equipment	3	(72,698)	(76,214)	(75,867)
Proceeds from Disposal of Assets	4	307,945	45,774	179,500
Repayment of Debentures	5	(63,751)	(60,341)	(60,340)

Shire of Wagin
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	Proceeds from New Debentures	5	0	0	0
	Self-Supporting Loan Principal Income		9,923	9,264	9,264
	Transfers to Reserves (Restricted Assets)	6	(175,104)	(29,012)	(269,212)
	Transfers from Reserves (Restricted Assets)	6	171,709	543,346	717,346
ADD	Estimated Surplus/(Deficit) July 1 B/Fwd	7	732,254	920,851	949,599
LESS	Estimated Surplus/(Deficit) June 30 C/Fwd	7	0	732,254	0
	Amount Required to be Raised from General Rate	8	<u>(2,021,451)</u>	<u>(1,874,950)</u>	<u>(1,901,092)</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 2015

1. **SIGNIFICANT ACCOUNTING POLICIES**

(a) **Basis of Preparation**

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. Material accounting policies which have been adopted in the preparation of this budget are presented below and have been consistently applied unless stated otherwise.

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.

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. A separate statement of those monies appears at Note 16 to this budget document.

(b) **2013/14 Actual Balances**

Balances shown in this budget as 2013/14 Actual are as forecast at the time of budget preparation and are subject to final adjustments.

(c) **Rounding Off Figures**

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

(d) **Rates, Grants, Donations and Other Contributions**

Rates, grants, donations and other contributions are recognised as revenues when the local government obtains control over the assets comprising the contributions.

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

(e) **Goods and Services Tax (GST)**

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.

(f) **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 2015**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(g) 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 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 in the statement of financial position.

(h) 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.

Collectability 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.

(i) 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 held for development and sale 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 profit or loss 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 sale is classified as current except where it is held as non-current based on Council's intentions to release for sale.

(j) Fixed Assets

Each class of fixed assets within either property, plant and equipment or infrastructure, is carried at cost or fair value as indicated less, where applicable, any accumulated depreciation and 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.

**SHIRE OF WAGIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2015**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(j) Fixed Assets (Continued)

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.

Thereafter, in accordance with the regulations, each asset class must be revalued at least every 3 years.

In 2013, Council commenced the process of adopting Fair Value in accordance with the Regulations.

Relevant disclosures, in accordance with the requirements of Australian Accounting Standards, have been made in the budget as necessary.

Land Under Control

In accordance with Local Government (Financial Management) Regulation 16(a), the Council was 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 the other policies detailed in this Note.

Whilst they were initially recorded at cost (being fair value at the date of acquisition (deemed cost) as per AASB 116) they were revalued along with other items of Land and Buildings at 30 June 2014.

Initial Recognition and Measurement between Mandatory Revaluation Dates

All assets are initially recognised at cost and subsequently revalued in accordance with the mandatory measurement framework detailed above.

In relation to this initial measurement, 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.

Individual assets acquired between initial recognition and the next revaluation of the asset class in accordance with the mandatory measurement framework detailed above, are carried at cost less accumulated depreciation as management believes this approximates fair value. They will be subject to subsequent revaluation of the next anniversary date in accordance with the mandatory measurement framework detailed above.

**SHIRE OF WAGIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2015**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(j) Fixed Assets (Continued)

Revaluation

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

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.

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

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

Depreciation

The depreciable amount of all fixed assets including buildings but excluding freehold land, are depreciated on a straight-line basis over the individual asset's useful life from the time the asset is held ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful life of the improvements.

SHIRE OF WAGIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2015

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(j) Fixed Assets (Continued)

Major depreciation periods used for each class of depreciable asset 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 each reporting period.

An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are included in profit or loss in the period which they arise.

When revalued assets are sold, amounts included in the revaluation surplus relating to that asset are transferred to retained surplus.

Capitalisation Threshold

Expenditure on items of equipment under \$3,000 is not capitalised. Rather, it is recorded on an asset inventory listing.

(k) Fair Value of Assets and Liabilities

When performing a revaluation, the Council uses a mix of both independent and management valuations using the following as a guide:

Fair Value is the price that Council would receive to sell the asset or would have to pay to transfer a liability, in an orderly (i.e. unforced) transaction between independent, knowledgeable and willing market participants at the measurement date.

**SHIRE OF WAGIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2015**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(k) Fair Value of Assets and Liabilities (Continued)

As fair value is a market-based measure, the closest equivalent observable market pricing information is used to determine fair value. Adjustments to market values may be made having regard to the characteristics of the specific asset. The fair values of assets that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data.

To the extent possible, market information is extracted from either the principal market for the asset (i.e. the market with the greatest volume and level of activity for the asset or, in the absence of such a market, the most advantageous market available to the entity at the end of the reporting period (ie the market that maximises the receipts from the sale of the asset after taking into account transaction costs and transport costs).

For non-financial assets, the fair value measurement also takes into account a market participant's ability to use the asset in its highest and best use or to sell it to another market participant that would use the asset in its highest and best use.

Fair Value Hierarchy

AASB 13 requires the disclosure of fair value information by level of the fair value hierarchy, which categorises fair value measurement into one of three possible levels based on the lowest level that an input that is significant to the measurement can be categorised into as follows:

Level 1

Measurements based on quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date.

Level 2

Measurements based on inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly or indirectly.

Level 3

Measurements based on unobservable inputs for the asset or liability.

The fair values of assets and liabilities that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data. If all significant inputs required to measure fair value are observable, the asset or liability is included in Level 2. If one or more significant inputs are not based on observable market data, the asset or liability is included in Level 3.

Valuation techniques

The Council selects a valuation technique that is appropriate in the circumstances and for which sufficient data is available to measure fair value. The availability of sufficient and relevant data primarily depends on the specific characteristics of the asset or liability being measured. The valuation techniques selected by the Council are consistent with one or more of the following valuation approaches:

Market approach

Valuation techniques that use prices and other relevant information generated by market transactions for identical or similar assets or liabilities.

**SHIRE OF WAGIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2015**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(k) Fair Value of Assets and Liabilities (Continued)

Income approach

Valuation techniques that convert estimated future cash flows or income and expenses into a single discounted present value.

Cost approach

Valuation techniques that reflect the current replacement cost of an asset at its current service capacity.

Each valuation technique requires inputs that reflect the assumptions that buyers and sellers would use when pricing the asset or liability, including assumptions about risks. When selecting a valuation technique, the Council gives priority to those techniques that maximise the use of observable inputs and minimise the use of unobservable inputs. Inputs that are developed using market data (such as publicly available information on actual transactions) and reflect the assumptions that buyers and sellers would generally use when pricing the asset or liability and considered observable, whereas inputs for which market data is not available and therefore are developed using the best information available about such assumptions are considered unobservable.

As detailed above, the mandatory measurement framework imposed by the Local Government (Financial Management) Regulations requires, as a minimum, all assets carried at a revalued amount to be revalued at least every 3 years.

(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 cost.

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 and any reduction for impairment; and
- (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.

**SHIRE OF WAGIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2015**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(I) Financial Instruments (Continued)

The effective interest 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 are classified at "fair value through profit or loss" when they are held for trading for the purpose of short term profit taking. Assets in this category are classified as current assets. Such assets are subsequently measured at fair value with changes in carrying amount being included in profit or loss.

(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 that the Council's management has the positive intention and ability to hold to maturity. They are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss.

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

(iv) Available-for-sale financial assets

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

They are subsequently measured at fair value with changes in such fair value (i.e. 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 that 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 (excl. financial guarantees) are subsequently measured at amortised cost. Gains or losses are recognised in the profit or loss.

**SHIRE OF WAGIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2015**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(l) Financial Instruments (Continued)

Impairment

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 (a "loss event") having occurred, which has an impact on the estimated future cash flows of the financial asset(s).

In the case of available-for-sale financial assets, 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 to profit or loss at this point.

In the case of financial assets carried at amortised cost, loss events may include: indications that the debtors or a group of debtors are experiencing significant financial difficulty, default or delinquency in interest or principal payments; indications that they will enter bankruptcy or other financial reorganisation; and changes in arrears or economic conditions that correlate with defaults.

For financial assets carried at amortised cost (including loans and receivables), a separate allowance account is used to reduce the carrying amount of financial assets impaired by credit losses. After having taken all possible measures of recovery, if management establishes that the carrying amount cannot be recovered by any means, at that point the written-off amounts are charged to the allowance account or the carrying amount of impaired financial assets is reduced directly if no impairment amount was previously recognised in the allowance account.

Derecognition

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

Financial liabilities are derecognised where the related obligations are discharged, cancelled or expired. 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 of Assets

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

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

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

SHIRE OF WAGIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2015

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(m) Impairment of Assets (Continued)

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

At the time of adopting this budget, it is not possible to estimate the amount of impairment losses (if any) as at 30 June 2015.

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

(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

Short-Term Employee Benefits

Provision is made for the Council's obligations for short-term employee benefits. Short-term employee benefits are benefits (other than termination benefits) that are expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service, including wages, salaries and sick leave. Short-term employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled.

The Council's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current trade and other payables in the statement of financial position. The Council's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the statement of financial position.

Other Long-Term Employee Benefits

Provision is made for employees' long service leave and annual leave entitlements not expected to be settled wholly within 12 months after the end of the annual reporting period in which the employees render the related service. Other long-term employee benefits are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations or service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any re-measurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur.

The Council's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the Council does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current provisions.

**SHIRE OF WAGIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2015**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(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 until such time as the asset is substantially ready for its intended use or sale.

(q) Provisions

Provisions are recognised when the Council has a legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured.

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

(r) Current and Non-Current Classification

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

(s) Comparative Figures

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

(t) Budget Comparative Figures

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

**SHIRE OF WAGIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2015**

	2014/15 Budget \$	2013/14 Actual \$	2013/14 Budget \$
2. REVENUES AND EXPENSES			
(a) Net Result			
The Net Result includes:			
(i) Charging as Expenses:			
Auditors Remuneration			
Audit Services	15,750	11,460	15,000
Other Services	0	0	9,000
Depreciation			
<u>By Program</u>			
Governance	70,150	70,150	70,150
General Purpose Funding	0	0	0
Law, Order, Public Safety	21,800	21,800	21,800
Health	26,600	26,600	26,600
Education and Welfare	27,550	27,550	27,550
Housing	0	0	0
Community Amenities	21,210	21,210	21,210
Recreation and Culture	151,100	151,100	151,100
Transport	787,500	787,500	787,500
Economic Services	5,523	5,523	5,523
Other Property and Services	13,000	13,000	13,000
	<u>1,124,433</u>	<u>1,124,433</u>	<u>1,124,433</u>
<u>By Class</u>			
Land Held for Resale	0	0	0
Land and Buildings	130,500	130,500	130,500
Infrastructure Assets - Roads	592,281	592,281	592,281
Infrastructure Assets - Parks and Ovals	0	0	0
Infrastructure - Drainage	0	0	0
Infrastructure - Other	0	0	0
Plant and Equipment	325,452	325,452	325,452
Furniture and Equipment	76,200	76,200	76,200
	<u>1,124,433</u>	<u>1,124,433</u>	<u>1,124,433</u>
Interest Expenses (Finance Costs)			
- Debentures (<i>refer note 5(a)</i>)	51,166	54,576	54,577
	<u>51,166</u>	<u>54,576</u>	<u>54,577</u>
(ii) Crediting as Revenues:			
Interest Earnings			
Investments			
- Reserve Funds	35,594	29,012	58,412
- Other Funds	26,000	16,199	30,000
Other Interest Revenue (<i>refer note 13</i>)	7,000	13,893	16,000
	<u>68,594</u>	<u>59,103</u>	<u>104,412</u>

**SHIRE OF WAGIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2015**

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.

**SHIRE OF WAGIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2015**

	2014/15 Budget \$
3. ACQUISITION OF ASSETS	
The following assets are budgeted to be acquired during the year:	
<u>By Program</u>	
Governance	217,590
Law, Order, Public Safety	3,500
Health	46,314
Education and Welfare	807,000
Community Amenities	222,445
Recreation and Culture	358,844
Transport	1,634,591
Economic Services	3,000
	3,293,284
<u>By Class</u>	
Land Held for Resale	-
Land and Buildings	1,187,460.00
Infrastructure Assets - Roads	1,112,621.00
Infrastructure Assets - Parks and Ovals	57,900.00
Infrastructure - Drainage	10,000.00
Infrastructure - Other	194,590.00
Plant and Equipment	658,015.00
Furniture and Equipment	72,698.00
	3,293,284

**SHIRE OF WAGIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2015**

4. DISPOSALS OF ASSETS

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

<u>By Program</u>	Net Book Value	Sale Proceeds	Profit(Loss)
	2014/15 BUDGET	2014/15 BUDGET	2014/15 BUDGET
	\$	\$	\$
Governance			
Admin Vehicles	67,660	64,000	(3,660)
Health			
Doctor's Vehicle	25,108	28,000	2,892
Transport			
Works Vehicles	167,714	173,500	5,786
Community Bus	42,445	42,445	0
	302,927	307,945	5,018

<u>By Class</u>	Net Book Value	Sale Proceeds	Profit(Loss)
	2014/15 BUDGET	2014/15 BUDGET	2014/15 BUDGET
	\$	\$	\$
Governance	67,660	64,000	(3,660)
Health	25,108	28,000	2,892
Transport	167,714	173,500	5,786
Community	42,445	42,445	0
	302,927	307,945	5,018

<u>Summary</u>	2014/15 BUDGET
	\$
Profit on Asset Disposals	8,678
Loss on Asset Disposals	(3,660)
	5,018

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**SHIRE OF WAGIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2015**

5. INFORMATION ON BORROWINGS

(a) Debenture Repayments

Movement in the carrying amounts of each class of property, plant and equipment between the beginning and the end of the current financial year.

Particulars	Principal 1-Jul-14	New Loans	Principal Repayments		Principal Outstanding		Interest Repayments	
			2014/15 Budget \$	2013/14 Actual \$	2014/15 Budget \$	2013/14 Actual \$	2014/15 Budget \$	2013/14 Actual \$
131 Recreation Centre Redevelopment	97,922		6,794	3,140	91,128	94,782	6,150	6,565
133 Wagin Bowling Green SSL	109,237		9,923	7,680	99,314	101,557	7,217	7,235
137 Staff Housing	223,463		9,707	7,575	213,756	215,887	13,188	12,628
138 Doctors Housing	129,980		7,541	7,089	122,439	122,891	8,033	8,485
139 Pool Redevelopment	281,789		9,823	6,958	271,966	274,831	14,213	15,422
140 Puntapin Dam Pipeline	62,540		19,964	14,270	42,576	48,269	2,365	4,241
	904,930	0	63,751	46,712	841,179	858,218	51,166	54,576

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 2015

5. INFORMATION ON BORROWINGS (Continued)

(b) New Debentures - 2014/15

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

(c) Unspent Debentures

Council had no unspent debenture funds as at 30th June 2014 nor is it expected to have unspent debenture funds as at 30th June 2015.

(d) Overdraft

Council has not utilised an overdraft facility during the financial year.

SHIRE OF WAGIN

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2015

	2014/15 Budget \$	2013/14 Actual \$	2013/14 Budget \$
6. RESERVES			
(a) Leave Reserve			
Opening Balance	86,271	84,876	84,876
Amount Set Aside / Transfer to Reserve	3,192	1,395	3,395
Amount Used / Transfer from Reserve	0	0	(15,000)
	<u>89,463</u>	<u>86,271</u>	<u>73,271</u>
(b) Plant Reserve			
Opening Balance	105,262	102,264	102,264
Amount Set Aside / Transfer to Reserve	3,895	2,998	4,091
Amount Used / Transfer from Reserve	(25,000)	0	0
	<u>84,157</u>	<u>105,262</u>	<u>106,355</u>
(c) Rec Centre Equipment Reserve			
Opening Balance	10,582	10,405	10,405
Amount Set Aside / Transfer to Reserve	3,992	177	2,216
Amount Used / Transfer from Reserve	(5,409)	0	(6,500)
	<u>9,164</u>	<u>10,582</u>	<u>6,121</u>
(d) Aerodrome Maintenance & Development Reserve			
Opening Balance	1,968	1,932	1,932
Amount Set Aside / Transfer to Reserve	73	36	77
Amount Used / Transfer from Reserve	0	0	0
	<u>2,041</u>	<u>1,968</u>	<u>2,009</u>
(e) Municipal Buildings Reserve			
Opening Balance	132,662	565,477	565,477
Amount Set Aside / Transfer to Reserve	24,909	(153,053)	42,619
Amount Used / Transfer from Reserve	0	(279,762)	(443,346)
	<u>157,571</u>	<u>132,662</u>	<u>164,750</u>
(f) Recreation and Development Reserve			
Opening Balance	47,792	144,022	144,022
Amount Set Aside / Transfer to Reserve	11,768	(96,230)	10,762
Amount Used / Transfer from Reserve	0	0	(100,000)
	<u>59,560</u>	<u>47,792</u>	<u>54,784</u>
(g) Administration Centre Reserve			
Opening Balance	2,338	2,295	2,295
Amount Set Aside / Transfer to Reserve	87	43	91
Amount Used / Transfer from Reserve	0	0	0
	<u>2,424</u>	<u>2,338</u>	<u>2,386</u>

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(h) Land Development Reserve			
Opening Balance	103,367	101,071	101,071
Amount Set Aside / Transfer to Reserve	17,235	2,296	134,043
Amount Used / Transfer from Reserve	0	0	(20,000)
	<u>120,602</u>	<u>103,367</u>	<u>215,114</u>
(i) Community Bus Reserve			
Opening Balance	61,948	60,865	60,865
Amount Set Aside / Transfer to Reserve	2,292	1,083	6,435
Amount Used / Transfer from Reserve	(60,000)	0	0
	<u>4,241</u>	<u>61,948</u>	<u>67,300</u>
(j) HACC Reserve			
Opening Balance	146,258	143,684	143,684
Amount Set Aside / Transfer to Reserve	37,912	2,574	5,747
Amount Used / Transfer from Reserve	(27,500)	0	(22,500)
	<u>156,669</u>	<u>146,258</u>	<u>126,931</u>
(k) Refuse Waste Management Reserve			
Opening Balance	106,718	104,994	104,994
Amount Set Aside / Transfer to Reserve	23,949	1,724	24,200
Amount Used / Transfer from Reserve	(50,000)	0	(100,000)
	<u>80,666</u>	<u>106,718</u>	<u>29,194</u>
(l) Wagin Water Management Reserve			
Opening Balance	120,604	118,411	118,411
Amount Set Aside / Transfer to Reserve	4,462	2,193	4,736
Amount Used / Transfer from Reserve	(3,800)	0	(10,000)
	<u>121,266</u>	<u>120,604</u>	<u>113,147</u>
(m) Refuse Site Rehabilitation Reserve			
Opening Balance	20,194	20,000	20,000
Amount Set Aside / Transfer to Reserve	10,747	194	10,800
Amount Used / Transfer from Reserve	0	0	0
	<u>30,941</u>	<u>20,194</u>	<u>30,800</u>
(n) Town Drainage			
Opening Balance	593	0	0
Amount Set Aside / Transfer to Reserve	30,000	0	0
Amount Used / Transfer from Reserve	0	0	0
	<u>30,593</u>	<u>0</u>	<u>0</u>
Total Reserves	<u>949,358</u>	<u>945,963</u>	<u>992,163</u>

**SHIRE OF WAGIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2015**

	2014/15 Budget \$	2013/14 Actual \$	2013/14 Budget \$
6. RESERVES (Continued)			
SUMMARY OF RESERVE TRANSFERS			
Transfers to Reserves			
Leave Reserve	3,192	1,395	3,395
Plant Reserve	3,895	2,998	4,091
Rec Centre Equipment Reserve	3,992	177	2,216
Aerodrome Maintenance & Development Reserve	73	36	77
Municipal Buildings Reserve	24,909	(153,053)	42,619
Recreation and Development Reserve	11,768	(96,230)	10,762
Administration Centre Reserve	87	43	91
Land Development Reserve	17,235	2,296	134,043
Community Bus Reserve	2,292	1,083	6,435
HACC Reserve	37,912	2,574	5,747
Refuse Waste Management Reserve	23,949	1,724	24,200
Wagin Water Management Reserve	4,462	2,193	4,736
Refuse Site Rehabilitation Reserve	10,747	20,000	20,000
Town Drainage	30,593	194	10,800
	<u>175,104</u>	<u>(214,572)</u>	<u>269,212</u>
Transfers from Reserves			
Leave Reserve	0	0	(15,000)
Plant Reserve	(25,000)	0	0
Rec Centre Equipment Reserve	(5,409)	0	(6,500)
Aerodrome Maintenance & Development Reserve	0	0	0
Municipal Buildings Reserve	0	(279,762)	(443,346)
Recreation and Development Reserve	0	0	(100,000)
Administration Centre Reserve	0	0	0
Land Development Reserve	0	0	(20,000)
Community Bus Reserve	(60,000)	0	0
HACC Reserve	(27,500)	0	(22,500)
Refuse Waste Management Reserve	(50,000)	0	(100,000)
Wagin Water Management Reserve	(3,800)	0	(10,000)
Town Drainage	0	0	0
	<u>(171,709)</u>	<u>(279,762)</u>	<u>(717,346)</u>
Total Transfer to/(from) Reserves	<u>3,395</u>	<u>(494,334)</u>	<u>(448,134)</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.

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 Waster Transfer Statio, 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.

Town Drainage

The purpose of creating this new reserve is to provide funds to maintain and upgrade the existing drainage Within Wagin Shire.

**SHIRE OF WAGIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2015**

	Note	2014/15 Budget \$	2013/14 Actual \$
7. NET CURRENT ASSETS			
Composition of Estimated Net Current Asset Position			
CURRENT ASSETS			
Cash - Unrestricted	15(a)	20,000	406,363
Cash - Restricted Reserves	15(a)	949,358	945,963
Receivables		494,927	555,056
Inventories		45,000	43,352
		1,509,285	1,950,735
LESS: CURRENT LIABILITIES			
Payables and Provisions		(559,927)	(272,517)
NET CURRENT ASSET POSITION		949,358	1,678,218
Less: Cash - Restricted Reserves	15(a)	(949,358)	(945,963)
Less: Cash - Restricted Municipal		0	0
ESTIMATED SURPLUS/(DEFICIENCY) C/FWD		0	732,254

The estimated surplus/(deficiency) c/fwd in the 2013/14 actual column represents the surplus (deficit) brought forward as at 1 July 2014.

The estimated surplus/(deficiency) c/fwd in the 2014/15 budget column represents the surplus (deficit) carried forward as at 30 June 2015.

Shire of Wagin
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SHIRE OF WAGIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2015

8. RATING INFORMATION - 2014/15 FINANCIAL YEAR

RATE TYPE	Rate in \$	Number of Properties	Rateable Value \$	2014/15 Budgeted Rate Revenue \$	2014/15 Budgeted Interim Rates \$	2014/15 Budgeted Back Rates \$	2014/15 Budgeted Total Revenue \$	2013/14 Actual \$
Differential General Rate								
Gross Rental Value	0.1180	906	6,354,466	749,827	3,000	500	753,327 0	684,636
Unimproved Value	0.0073	403	168,380,200	1,229,175	2,000	0	1,231,175	1,155,877
Sub-Totals		1,309	174,734,666	1,979,002	5,000	500	1,984,502	1,840,513
Minimum Payment	Minimum \$							
Gross Rental Value	500	164	250,967	82,000	0	0	82,000 0	79,200
Unimproved Value	500	36	1,649,700	18,000	0	0	18,000	18,240
Sub-Totals		200	1,900,667	100,000	0	0	100,000	97,440
Discounts (Note 12)							(72,450)	(71,039)
Total Amount Raised from General Rate							2,012,052	1,866,914
Specified Area Rates (Note 9)							0	0
Ex Gratia Rates							9,400	8,020
Total Rates							2,021,452	1,874,934

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

The general rates detailed above for the 2014/15 financial year have been determined by Council on the basis of raising the revenue required to meet the deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than rates and also considering the extent of any increase in rating over the level adopted in the previous year.

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

**SHIRE OF WAGIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2015**

**8(a). RATING INFORMATION - 2014/15 FINANCIAL YEAR
(continued)**

OBJECTIVES AND REASONS FOR DIFFERENTIAL RATING

To provide equity in the rating of properties across the Shire the following rate categories have been determined for the implementation of Differential Rating.

GRV - Residential

Properties within the townsite boundaries with a predominant residential use. This is considered to be the base rate by which all other GRV rated properties are assessed.

GRV Residential Vacant

Vacant properties located within the townsite boundaries excepting land zoned as Commercial and Industrial. The rate for this category is designed to encourage land owners to develop their vacant land and also reflects the different method used for the valuation of vacant residential land by the Valuer General.

GRV Commercial

Properties used for commercial and industrial purposed and non - residential land. The higher rate reflects the additional cost of servicing commercial activity including car parking, landscaping and other amenities.

UV Rural

Consists of properties exclusively for rural use. This is considered the base rate for which all other UV rated properties are assessed.

UV Commercial Rural

Consists of properties outside the townsite having a commercial use. This category is rated higher to reflect the higher infrastructure maintenance to Council.

Minimum Rates

The setting of minimum rates within the categories is an important method of ensuring all properties contribute an equitable rate amount.

**SHIRE OF WAGIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2015**

9. SPECIFIED AREA RATE - 2014/15 FINANCIAL YEAR

The Shire of Wagin does not have any Specified Area Rates for 2014/2015

10. SERVICE CHARGES - 2014/15 FINANCIAL YEAR

The Shire of Wagin does not have any Service Charges for 2014/2015

11. FEES & CHARGES REVENUE	2014/15 Budget \$	2013/14 Actual \$
Governance	0	0
General Purpose		
Funding	46,450	55,964
Law, Order, Public		
Safety	10,200	10,249
Health	3,920	3,929
Education and Welfare	68,000	61,400
Housing	0	0
Community Amenities	279,602	270,460
Recreation & Culture	54,460	53,088
Transport	0	0
Economic Services	59,950	56,476
Other Property & Services	0	408,747
	<u>522,582</u>	<u>920,314</u>

12. RATE PAYMENT DISCOUNTS, WAIVERS AND CONCESSIONS - 2014/15 FINANCIAL YEAR

A Discount of 5% on current rates levied (excluding Refuse charges) will be offered to rate payers whose payment of the full amount owing, including any arrears, and service charged is received on or before 10th September 2014 or 35 days after the date of service appearing on the rate notice whichever is the later.

A discount will not apply to interim rates issued after the 10th September 2014. The total value of the discount is estimated to be \$72,450

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

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

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

**SHIRE OF WAGIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2015**

13. INTEREST CHARGES AND INSTALMENTS - 2014/15 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 \$15,500. Three separate options plans will be available to ratepayers for payment of their rates. Charges are applicable for these options as follows. Interest calculated at the rate of 5.5% and an administration fee of \$5 per each instalment notice.

Option 1 (Full Payment)

Full amount of rates and charges including arrears to be paid on or before 10th September 2014 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 10th September 2014 or 35 days after the date of service appearing on the rate notice whichever is later. Payment will include all arrears and one half of the current year rates and charges. The second instalment will be due on 12th January 2015.

Option 3 (4 Instalments)

First instalment to be received on or before 10th September 2014 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 10th November 2014, 12th January 2015 and 12th March 2015

The total revenue from the imposition of the interest and administration charge under this option is estimated at \$5,000.

	2014/15 Budget	2013/14 Actual
14. ELECTED MEMBERS REMUNERATION	\$	\$
<p>The following fees, expenses and allowances were paid to council members and/or the president.</p>		
Meeting Fees	15,000	11,289
President's Allowance	9,000	9,000
Deputy President's Allowance	2,250	1,125
Travelling Expenses	3,500	2,837
	<u>29,750</u>	<u>24,251</u>

**SHIRE OF WAGIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2015**

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:

	2014/15 Budget \$	2013/14 Actual \$	2013/14 Budget \$
Cash - Unrestricted	20,000	406,363	40,000
Cash - Restricted	949,358	945,963	992,163
	<u>969,358</u>	<u>1,352,326</u>	<u>1,032,163</u>

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

Leave Reserve	89,463	86,271	73,271
Plant Reserve	84,157	105,262	106,355
Rec Centre Equipment Reserve	9,164	10,582	6,121
Aerodrome Maintenance & Development Reserve	2,041	1,968	2,009
Municipal Buildings Reserve	157,571	132,662	164,750
Recreation and Development Reserve	59,560	47,792	54,784
Administration Centre Reserve	2,424	2,338	2,386
Land Development Reserve	120,602	103,367	215,114
Community Bus Reserve	4,241	61,948	67,300
HACC Reserve	156,669	146,258	126,931
Refuse Waste Management Reserve	80,666	106,718	29,194
Wagin Water Management Reserve	121,266	120,604	113,147
Refuse Site Rehabilitation Reserve	30,941	20,194	30,800
Town Drainage Reserve	30,593	0	0
	<u>949,358</u>	<u>945,963</u>	<u>992,163</u>

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

Net Result	1,190,894	1,065,157	2,631,579
Depreciation	1,124,433	1,124,433	1,124,433
(Profit)/Loss on Sale of Asset	(5,018)	2,952	(49,290)
(Increase)/Decrease in Receivables	60,129	67,749	532,896
(Increase)/Decrease in Inventories	(1,648)	0	(1,648)
Increase/(Decrease) in Payables	287,410	96,950	58,131
Increase/(Decrease) in Employee Provisions	0	0	0
Grants/Contributions for the Development of Assets	(1,510,796)	(1,168,481)	(3,280,548)

Shire of Wagin
Annual Budget 2014/2015

Net Cash from Operating Activities	<u>1,145,403</u>	<u>1,188,760</u>	<u>1,015,553</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	14,000	14,000
Credit Card Balance at Balance Date	<u>0</u>	<u>2,697</u>	<u>0</u>
Total Amount of Credit Unused	<u>14,000</u>	<u>16,697</u>	<u>14,000</u>
Loan Facilities			
Loan Facilities in use at Balance Date	<u>841,179</u>	<u>858,218</u>	<u>904,930</u>
Unused Loan Facilities at Balance Date	<u>0</u>	<u>0</u>	<u>0</u>

**SHIRE OF WAGIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2015**

16. TRUST FUNDS

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

Detail	Balance 01-Jul- 14 \$	Estimated Amounts Received \$	Estimated Amounts Paid (\$)	Estimated Balance 30-Jun-15 \$
Deposits - Town Hall	700	1,500	(1,650)	550
Deposits - Community Bus	750	3,500	(3,800)	450
Deposits - Rec Ctr & EFP	2,312	6,500	(7,300)	1,512
Deposits - Animal Trap	0	400	(400)	0
BCITF	0	3,500	(4,834)	(1,334)
Building Services Levy	0	1,500	(2,100)	(600)
Nomination Deposits	0	0	0	0
Pre-Paid Rates	0	0	0	0
Other Deposits	1,439	600	(1,039)	1,000
Unclaimed Monies	1,733	0	0	1,733
Transport Licensing	10,784			10,784
Bank Charges	0	0	0	0
Banking Errors	0	0	0	0
Deposit - Refuse Site Key	20	20	(40)	0
In Lieu of Public Open Space	8,200	0	0	8,200
Staff Christmas Fund	2,280	5,200	(4,480)	3,000
Trust Accounts Receivable	(191)	0	0	(191)
	<u>28,027</u>	<u>22,720</u>	<u>(25,643)</u>	<u>25,104</u>

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CAPITAL INCOME & EXPENDITURE BUDGET 2014/2015

	Land & Buildings	Furniture & Equipment	Plant & Equipment	Infrastructure	Total
Details	Exp	Exp	Exp	Exp	Exp
Governance					
New Server and Computers		60,000			60,000
MFCs Vehicle			33,185		33,185
MCRS Vehicle			33,405		33,405
CEO Vehicle			41,000		41,000
Storage Containers				10,000	10,000
CEO House - Marks Court	40,000				40,000
	40,000	60,000	107,590	10,000	217,590
Law Order & Public Safety					
Pound Upgrade				3,500	3,500
	0	0	0	3,500	3,500
Health					
New Phone System @ Medical Centre		3,314			3,314
Doctors Vehicle			43,000		43,000
	0	3,314	43,000	0	46,314
Education & Welfare					
HACC Trailer			5,000		5,000
Well Aged Housing Stage 2	802,000				802,000
	802,000	0	5,000	0	807,000
Community Amenities					
Waste Transfer Station				70,000	70,000
Cemetery Upgrade - Land & Subdivision	35,000				35,000
Refuse Site - Environmental Compliance				15,000	15,000
Community Bus			102,445		102,445
	35,000	0	102,445	85,000	222,445
Recreation & Culture					
Mobile Shelving - 3 Bay (Library)		1,384			1,384
POS Cash Register (Pool)		1,500			1,500
Fridge (Town Hall)		1,000			1,000
Recreation Centre Equipment		2,000			2,000
Landscaping (Pool)				20,000	20,000
Anzac Memorial				5,000	5,000
Fencing (Eric Farrow Playground)				2,500	2,500
Swimming Pool Development Stage 2	303,460				303,460
Upgrade Showers/Ablutions (Trots/RV)	7,000				7,000
Community Family Park				15,000	15,000
	310,460	5,884	0	42,500	358,844

Shire of Wagin
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	Land & Buildings	Furniture & Equipment	Plant & Equipment	Infrastructure	Total
Transport					
Capital Works Program				1,019,621	1,019,621
Footpath Infrastructure				93,000	93,000
MOW Vehicle			43,000		43,000
2007 Caterpillar Grader			310,000		310,000
Mitsubishi Ute (P27)			19,990		19,990
Mitsubishi Ute (P26)			19,990		19,990
Small Plant Items			7,000		7,000
Road Counter x 1		3,500			3,500
Town Drainage - Tudor Street				10,000	10,000
Park Benches & Furniture				10,000	10,000
Townscape Development - Information Bay, Parking & Meeting place near Community centre				25,400	25,400
Townscape Development - Maint St				73,090	73,090
	0	3,500	399,980	1,231,111	1,634,591
Economic Services					
Caravan Park Easy Dump				3,000	3,000
	0	0	0	3,000	3,000
Other Property & Services					
					0
					0
	0	0	0	0	0
Totals	1,187,460	72,698	658,015	1,375,111	3,293,284

Shire of Wagin
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Reserve Fund Budget for 2014/2015

Purpose	Reserves														Total
	Leave	Plant Replace.	Rec Centre Equipment	Aerodrome Mtce	Municipal Buildings	Admin Centre Centre	Land Develop	Comm. Bus Bus	Hacc	Recreation Develop	Refuse Site / Waste Mngmt	Water Mngmt Plan	Refuse Site Rehab	Town Drainage Reserve	Reserve Balance
Opening Balance	86,270.80	105,262.39	10,581.86	1,968.21	132,662.20	2,337.88	103,366.94	61,948.49	146,257.90	47,791.60	106,717.56	120,603.75	20,193.73	0.00	945,963.31
Interest 2013/2014 Budget	3,192.02	3,894.71	391.53	72.82	4,908.50	86.50	3,824.58	2,292.09	5,411.54	1,768.29	3,948.55	4,462.34	747.17	593.36	35,594.00
Transfer to Reserve															
Transfer to HACC Reserve									32,500.00						32,500.00
Transfer to Rec Centre Equipment Reserve			1,800.00												1,800.00
Transfer to Municipal Buildings - 1% of Rate Increase					20,000.00										20,000.00
Transfer towards Replacing Rec Centre Sports Floor										5,000.00					5,000.00
Sale of Industrial Blocks							33,410.00								33,410.00
Refuse Site / Waste Management											20,000.00				20,000.00
Refuse Site Rehabilitation													10,000.00		10,000.00
Transfer from Reserve															
Rec Centre Equipment Reserve -for Wood Heater & Dish wash.			(5,409)									(3,800)			-9,209.00

Shire of Wagin
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Wagin Water Management - Rural Towns Prog															
Transfer from Land Dev. Reserve - Retainer Walls HACC Coordinator's Vehicle							(20,000)			(22,500)					-20,000.00
															-22,500.00
2014/2015 Budget Transfer to Reserve															
1% in Rates Transfer to Rec Centre Equipment Reserve			1,800.00												1,800.00
Transfer towards Replacing Rec Centre Sports Floor Tudor Street Town Drainage										5,000.00					5,000.00
Transfer from Reserve													30,000.00		30,000.00
HACC Trailer Replacement of Grader									(5,000)						-5,000.00
Waste Transfer Station Community Bus		(25,000)													-25,000.00
											(50,000)				-50,000.00
								-60,000.00							-60,000.00
Closing Balance	89,462.82	84,157.10	9,164.39	2,041.03	157,570.70	2,424.38	120,601.52	4,240.58	156,669.44	59,559.89	80,666.11	121,266.09	30,940.90	30,593.36	949,358.31

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10 YEAR PLANT REPLACEMENT PROGRAM 2014/2015 - 2022/2023														
	Year	Replacement		Last										
	Purchased	Period	Year	Financial										
		(Years)	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24
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								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			30,000								
Mitsubishi Ute (P27)	2005/2006	4/5			18,000				14,000				16,000	
4 x 2 Toyota Hilux Ttop (P24)	2010/2011	4/5				14,000				15,000				18000
Mitsubishi Ute (P26) Grader Ute	2005/2006				18,000					15,000				
4 x 2 Toyota Hilux Ttop (P25)	2010/2011	4/5					14,000					15,000		

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4 x 2 Toyota Hilux TTop (P85) Ute	2010/2011	4/5						14,000					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	2013/2014	10		50,000								50,000		
2009 Toro Ride on Mower	2013/2014	4						19,000						
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	
TOTAL			437,500	259,000	303,000	243,000	356,000	338,000	306,000	282,000	309,000	236,000	333,000	

RESERVE FUND

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
Closing Balance	102,688	107,309	87,138	151,059	112,856	82,935	66,667	94,667	93,927	223,154	188,196

Municipal Contribution	312,500	259,000	278,000	303,000	311,000	303,000	286,000	307,000	304,000	361,000	288,000
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Shire of Wagin
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ROAD PROGRAM 2014/2015

Road	No	Description	Budget Cost	Wages	PWOH	POC	Materials	Contracts	Total	RRG	R2R	R4R - CLGF	Black Spot	Private Works	Shire	Length	Days
Capital Renewal Jobs																	
DONGOLOCKING	1	Clear Widen Gravel Sheet	45,680	9,438	8,494	15,684	4,064	8,000	45,680		45,680					2.8	15
LIME LAKE EAST	32	Clear Widen Gravel Sheet	35,600	7,003	6,303	11,426	3,868	7,000	35,600		35,600					1.25	10
BULLOCKHILLS	4	Gravel Sheet	46,800	9,064	8,158	15,365	5,213	9,000	46,800		46,800					3	8
SIRDAR ST	147	Clear Widen Gravel Sheet	0	0	0	0	0	0	0						0	1.2	10
NOBLES	11	Clear Widen Gravel Sheet	47,000	11,063	9,957	18,670	2,310	5,000	47,000						47,000	2	10
PIESSEVILLE/ JALORAN	92	Gravel Sheet	30,000	6,259	5,633	10,435	2,673	5,000	30,000		30,000					1.6	10
FARROW	75	Gravel Sheet	42,000	8,932	8,039	14,958	4,072	6,000	42,000						42,000	2.33	8
RIFFLE ST NTH	151	Gravel Sheet Shoulders	0	0	0	0	0	0	0						0	0.2	8
BEAUFORT NORRING RD		Intersection Upgrade	50,900	10,479	9,431	17,640	5,351	8,000	50,900				50,900				
WARRUP NTH /DRAYTON		Intersection Upgrade	15,237	3,228	2,906	5,421	1,348	2,333	15,237						15,237		
Reseals																	
BALLAGIN RD	2	Clear and reshape drains	176,276	25,940	23,346	41,916	35,075	50,000	176,276	117,570					58,706	4.3	6
JALORAN RD	5	Reseal	143,331	2,618	2,356	4,172	79,185	55,000	143,331	95,554					47,777	2.5	5
COLLANILLING RD	8	Reseal	45,000	2,377	2,140	3,161	33,000	4,322	45,000		45,000					2.2	2
BEHN-ORD RD	6	Reseal	44,483	2,377	2,140	3,161	33,000	3,805	44,483		44,483					2.1	2
DONGOLOCKING	1	Reseal	130,314	4,589	4,131	7,046	74,549	40,000	130,314	86,876					43,438	3	2
Capital Upgrade																	

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Jobs																
Preservation																
BADGARNING RD	64	Clear Widen Form	0	0	0	0	0	0	0					0	2.4	9
BULLOCKHILLS RD	4	Reconstruct Seal Widen	42,000	8,718	7,846	14,770	4,666	6,000	42,000					42,000	0.6	10
TOWN Works Other	41	Various	30,000	1,239	1,115	1,298	21,500	4,847	30,000					30,000	6.5	8
BEHN ORD	6	Gravel Sheet	45,000	8,425	7,582	13,724	7,769	7,500	45,000					45,000	3	7
LIME LAKE WEST	13	Gravel Sheet	10,000	2,115	1,904	3,389	592	2,000	10,000					10,000	3	5
SPRIGG	34	Drainage 600m Culvert	10,000	1,253	1,128	1,338	5,781	500	10,000					10,000	0.1	2
TOWN DRAINAGE	Various		10,000	2,023	1,821	1,738	3,418	1,000	10,000					10,000		
TOWN SITE/CEMETERY	Various	General Clean up	0	0	0	0	0	0	0					0		
TOWN KERBING	Various		30,000	2,739	1,115	1,299	20,000	4,847	30,000					30,000		
Footpaths																
TUDHOE ST	109	Tarbet / Lukin	20,700	564	508	633	500	18,495	20,700					20,700	230mts	
RANFORD ST	115	Tavistock / Upland	10,000	564	508	633	495	7,800	10,000					10,000	230mts	
TRAVERSE ST	132	Tudhoe St / Trimdon	34,300	1,003	902	1,274	340	30,781	34,300					34,300	266mts	
TRENT ST	62	Tudhoe St / Trimdon	28,000	1,003	902	1,274	340	24,481	28,000					28,000	190mts	
Drainage & Bridges Mtce																
Drainage & Bridges Mtce	Various		22,500	2,400	2,160	1,200	1,940	14,800	22,500					22,500		
Unscheduled Mtce																
Unscheduled Mtce	Various		87,500	31,000	27,900	37,500	10,400	3,200	87,500					87,500		
Storm Damage																
Storm Damage	Various		15,000	5,000	4,500	3,000	0	2,500	15,000					15,000		
Mtce Grading																
Mtce Grading	Various		160,000	49,200	44,280	37,020	29,500	0	160,000					160,000		
Rural Tree Pruning																
Rural Tree Pruning	Various	Clear Widen Form	40,000	5,034	4,530	7,855	2,581	80,000	40,000					40,000		20
Private Works																
Private Works			28,000	10,000	9,000	7,000	1,000	1,000	28,000				28,000	0		
Refuse Site Rehabilitation																
Refuse Site Rehabilitation		Rehabilitation	10,000	2,600	2,340	2,900		2,160	10,000					10,000		

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Woolorama Prep			55,000	20,000	18,000	4,000	8,000	5,000	55,000						55,000		
Footpath Mtc	Various		10,000	4,000	3,600	1,000	900	500	10,000						10,000		
Refuse Site Upgrade		DER Requirements	15,000	564	508	633	495	12,800	15,000						15,000		
			1,565,621	262,811	235,180	312,533	403,925	433,672	1,565,621	300,000	247,563	0	50,900	28,000	939,158	44	157

2014/2015		243,540	223,284	284,662	489,180	378,586	1,619,253	433,859	242,563	78,800	78,800	46,000	818,031
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E167103	Capital Works Jobs - Roads	1,029,621	129,880	115,542	206,611	347,433	230,155	1,029,621	
E167124	Capital Works Jobs - Other	93,000	3,133	2,820	3,814	1,676	81,557	93,000	
E122005	Operating Road Maintenance	120,000	37,400	33,660	39,700	13,240	18,500	120,000	
	Storm Damage	15,000	5,000	4,500	3,000	0	2,500	15,000	
E122007	Rural Tree Pruning	40,000	5,034	4,530	7,855	2,581	80,000	40,000	
E141005	Private Works	28,000	10,000	9,000	7,000	1,000	1,000	28,000	
E122006	Maint Grading Refuse Site Rehabilitation	160,000	49,200	44,280	37,020	29,500	0	160,000	
	Refuse Site Rehabilitation	10,000	2,600	2,340	2,900	0	2,160	10,000	
E116010	Woolorama Refuse Site Upgrade	55,000	20,000	18,000	4,000	8,000	5,000	55,000	
	Refuse Site Upgrade	15,000	564	508	633	495	12,800	15,000	
	Total	1,565,621	262,811	235,180	312,533	403,925	433,672	1,565,621	
	Total Capital	1,137,621	133,577	118,870	211,058	349,604	324,512	1,137,621	
	Total Operating	428,000	129,234	116,310	101,475	54,321	109,160	428,000	
	Total Expenditure	1,565,621	262,811	235,180	312,533	403,925	433,672	1,565,621	
									1,565,621



SHIRE OF WAGIN

Schedule of Fees & Charges

2014/2015

Council Declaration

The President and Councillors of the Shire of Wagin hereby delegate authority to the Chief Executive Officer to waiver, discount or review any fees and charges within this document. Delegation is also given to the Chief Executive Officer to recharge or recoup any fees and charges that are not listed within the fees and charges schedule as deemed necessary.

Adopted by absolute majority on _____ day of _____ month 2014

Resolution # _____

ADMINISTRATION FEES

	2014/15	2013/14	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	\$0.021 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

BUILDING FEES

SHIRE 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 \$92.00 0.09% Cost of Construction Minimum Fee \$90.00	Uncertified Application (Form BA2) 0.32% Cost of Construction Minimum Fee \$92.00 0.32% Cost of Construction Minimum Fee \$92.00
Occupancy Permit for Completed Building (Commercial)		\$90.00
Building Approval Applications for Unauthorised work		0.38% of Work Value Minimum Fee \$92.00
Demolition Permit		\$92.00
Septic Tank Application		\$226.00
All Other Building Fees in accordance with Building Regulations 2012.		

BUILDING HIRE FEES

	2014/15	2013/14	GST
Town Hall Charges			
Commercial Functions < 3 Hours	\$140.00	\$135.00	✓
Non Commercial Functions < 3 Hours	\$110.00	\$105.00	✓
Commercial Functions > 3 Hours	\$275.00	\$270.00	✓
Non Commercial Functions > 3 Hours	\$230.00	\$225.00	✓
Non Profit & Charitable Organisations	50% off Commercial Fees Nil	50% off Commercial Fees Nil	✓
Education Department			
Rehearsal	\$30.00	\$25.00	✓
Bond	\$300.00	\$300.00	X
Lesser Hall			
Commercial Functions < 3 Hours	\$85.00	\$80.00	✓
Non Commercial Functions < 3 Hours	\$55.00	\$50.00	✓
Commercial Functions > 3 Hours	\$140.00	\$135.00	✓
Non Commercial Functions > 3 Hours	\$100.00	\$95.00	✓
Non Profit & Charitable Organisations	50% off Commercial Fees	50% off Commercial Fees	✓
Bond	\$300.00	\$300.00	X
Kitchen			
Kitchen Use Only	\$55.00	\$50.00	✓
Rotary Club Rooms (Charge per Meeting)	\$35.00	\$30.00	✓
Hire of Chipboard Trestles (per Trestle)	\$15.00	\$12.00	✓
Hire of Chairs (Charge per Chair)	\$0.70	\$0.60	✓
Bond on Trestles/Chairs (per hire)	\$100.00	\$100.00	X
Wedgescarrup & Cancanning Halls			
Full Day or Night	\$70.00	\$66.00	✓
Half Day	\$35.00	\$33.00	✓
Bond	\$50.00	\$50.00	X
	2014/15	2013/14	GST

Shire of Wagin
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Wagin Recreation Centre (Casual Hire Charges)			
Public Lounge/Members Lounge Area			
Commercial Functions < 3 Hours	\$115.00	\$110.00	✓
Non Commercial Functions < 3 Hours	\$75.00	\$70.00	✓
Commercial Functions > 3 Hours	\$230.00	\$200.00	✓
Non Commercial Functions > 3 Hours	\$150.00	\$140.00	✓
Non Profit & Charitable Organisations	50% off	50% off	✓
	Commercial Fees	Commercial Fees	
Bond	\$800.00	\$800.00	X
Hire Both Lounges – Commercial	\$285.00	\$280.00	✓
Hire Both Lounges – Non Commercial	\$225.00	\$220.00	✓
Non Profit & Charitable Organisations	50% off	50% off	✓
	Commercial Fees	Commercial Fees	
Kitchen Hire (Only)	\$65.00	\$60.00	✓
Main Sports Auditorium – Commercial	\$750.00	\$700.00	✓
– Non Commercial	\$500.00	\$480.00	✓
Non Profit & Charitable Organisations	50% off	50% off	✓
	Commercial Fees	Commercial Fees	
Hire of whole of Recreation Centre (Charge per day)			
Commercial	\$850.00	\$800.00	✓
Non Commercial	\$650.00	\$600.00	✓
Non Profit & Charitable Organisations	50% off	50% off	✓
	Commercial Fees	Commercial Fees	
Bond	1600.00		
Exhibition Hall			
Luncheon Booth (Casual Hire Fee)	\$55.00	\$50.00	✓
Wesfarmers Pavilion			
Lease with Wesfarmers Pty Ltd	\$22.00	\$22.00	✓

Shire of Wagin
Annual Budget 2014/2015

Eric Farrow Pavilion			
Whole Complex			
Commercial Functions	\$325.00	\$320.00	✓
Non Commercial Functions	\$245.00	\$240.00	✓
Non Profit & Charitable Organisations	50% off Commercial Fees	50% off Commercial Fees	✓
Bond	\$300.00	\$300.00	X
Large Function Area (including Bar)			
Commercial Functions < 3 Hours	\$165.00	\$160.00	✓
Non Commercial Functions < 3 Hours	\$120.00	\$115.00	✓
Commercial Functions > 3 Hours	\$255.00	\$250.00	✓
Non Commercial Functions > 3 Hours	\$205.00	\$200.00	✓
Non Profit & Charitable Organisations	50% off Commercial Fees	50% off Commercial Fees	✓
Bond	\$300.00	\$300.00	X
Small Function Area (including Bar)			
Commercial Functions < 3 Hours	\$130.00	\$125.00	✓
Non Commercial Functions < 3 Hours	\$95.00	\$90.00	✓
Commercial Functions > 3 Hours	\$205.00	\$200.00	✓
Non Commercial Functions > 3 Hours	\$165.00	\$160.00	✓
Non Profit & Charitable Organisations	50% off Commercial Fees	50% off Commercial Fees	✓
Bond	\$300.00	\$300.00	X
Other			
Advertising on Trotting Track	\$280.00	\$275.00	✓
Circus (Charges per day includes all utilities and ablutions)	\$325.00	\$320.00	✓

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Equipment			
Public Address System – Community Groups & Sporting Clubs	\$55.00	\$50.00	✓
Hire of Trestles (per Trestle)	\$15.00	\$12.00	✓
Hire of Chairs (per Chair)	\$0.70	\$0.60	✓
Bond on Trestles/Chairs (per hire)	\$100.00	\$100.00	X
PA System	\$155.00	\$150.00	✓
Projector and Screen	\$55.00		✓
Bond on PA System/Projector & Screen	\$150.00		X
Wagin Medical Centre			
Consulting Room (daily)	\$60.00	\$60.00	✓
Meeting Room			
Professional Organisations / Bodies	\$75.00	\$70.00	✓
Non Profit Organisations / Bodies	\$25.00	\$20.00	✓
Wagin Frail Aged Lodge – Lot 310 Arnott Street			
Leased by Wagin Frail Aged Management Committee From Council Land Leased To Council by Health Department	\$1.00	\$1.00	X
Lease of Buildings or Offices			
Wagin Daycare Centre – Per Month	\$625.00		✓
Town Hall Legal Office – Per Month	\$330.00		✓
AR Norris Dental Surgery – Per Month	\$284.00		

Lease of Reserves to Sporting Clubs			
Wagin Golf Club (Reserve # 30444)	\$10.00	\$10.00	✓
Wagin Tennis Club (Reserve # 11339 & lot 921)	\$10.00	\$10.00	✓
Wagin Riding Club	\$10.00	\$10.00	✓
Great Southern Go – Kart Club (Location 15269)	\$10.00	\$10.00	✓
Wagin Gun Club (Reserve # 30734)	\$10.00	\$10.00	✓
Wagin Aero Club (Lease of Reserve # 20595)	\$10.00	\$10.00	✓

CARAVAN PARK & RV AREA FEES

	2014/15	2013/14	GST
Caravans (2 Persons)			
Permanent after 3 months continuous stay (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	✓
Tent Sites (2 Persons)			
per Week	\$63.00	\$63.00	✓
per Night	\$16.00	\$16.00	✓
Additional Person per night	\$3.00	\$3.00	✓
New RV Area in Caravan Park – No power or Water Daily	\$12.00	\$12.00	✓
New RV Area in Caravan Park – No power or Water Weekly	\$63.00		✓
RV Area – Per Van per night – No power No Water	\$6.00	\$5.00	✓
RV Area – Per Van per night – Power No Water	\$10.00	\$8.00	
RV Area – Per Van per night - Group Booking Min 10 Vans	\$15.00		✓

CEMETERY FEES

	2014/15	2013/14	GST
Cemetery – Interment Fees			
Burial Fee – Adult Interment in grave 2.1m deep	\$600.00	\$550.00	✓
Juvenile (under 14 yrs) including Stillborn	\$400.00	\$350.00	✓
Placement of Ashes in an existing grave	\$70.00	\$0.00	
Addition depth of 0.3m	\$250.00	\$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	\$170.00	\$165.00	✓
Pre – need (reserved in advance max period 10 yrs			
Renewable (subject to any increased charges)	\$180.00	\$177.00	✓
Re – opening Charges			
Adult Interment	\$450.00	\$440.00	✓
Juvenile under 14yrs (including stillborn)	\$350.00	\$300.00	✓
Exhumation	\$1100.00	\$1000.00	✓
Re – burial after exhumation	\$450.00	\$420.00	✓
Extra Charges			
Internment without due notice	\$200.00	\$160.00	✓
Internment on weekends or public holidays	\$330.00	\$280.00	✓
Internment not in usual hours	\$150.00	\$132.00	✓
Disposal of Ashes			
Brick Niche Single (Plus cost of plaque & fixing)	\$70.00	\$60.00	✓
Brick Niche Double (Plus cost of plaque & fixing)	\$100.00	\$95.00	✓
Single Niche Wall Reservation	\$60.00	\$55.00	✓
Double Niche Wall Reservation	\$90.00	\$88.00	✓

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Miscellaneous Charges			
Permission to erect headstone	\$60.00	\$55.00	✓
Permission to erect monument	\$60.00	\$55.00	✓
Enclose a grave with kerbing	\$60.00	\$55.00	✓
Erect a name plate	\$60.00	\$55.00	✓
Copy of right of burial	\$35.00	\$33.00	✓
Grave Number plate	\$35.00	\$33.00	✓
Licenses			
Funeral Directors Annual License	\$180.00	\$177.00	✓
Funeral Director License per visit	\$50.00		
Monumental Masons Annual License	\$170.00	\$165.00	✓
Single Monumental Masons permit	\$60.00	\$55.00	✓

DOG REGISTRATION

	2014/15	2013/14	GST
Dog Registration & Pound Fees			
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 st May – 1 Year only			
Dog Impound Fees			
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			
Hire of Animal Traps			
Hire	\$15.00	\$11.00	✓
Deposit	\$50.00	\$50.00	✓
Deposit – pensioner	\$25.00	\$25.00	✓

HEALTH AND INSPECTION FEES

	2014/15	2013/14	GST
Inspection Fees			
Private Swimming Pool Inspection Fee	\$60.00	\$50.00	✓

PLANT HIRE FEES

	2014/15	2013/14	GST
Community Bus			
Deposit	\$150.00	\$150.00	X
Rate per kilometre	\$0.70	\$0.60	✓
Hirer to refill fuel tank upon return	At cost	At cost	
Private Works			
Grader	\$180.00	\$170.00	✓
Grader & Free Roller	\$190.00	\$180.00	✓
Loader/Backhoe	\$140.00	\$130.00	✓
Front End Loader	\$160.00	\$150.00	✓
Vibrating Roller	\$125.00	\$115.00	✓
Multi – Wheel Roller	\$125.00	\$115.00	✓
Truck (Large)	\$135.00	\$125.00	✓
Truck (Small)	\$110.00	\$100.00	✓
Tractor	\$120.00	\$110.00	✓
Tractor Mower	\$110.00	\$100.00	✓
Ride on Mower	\$110.00	\$100.00	✓
Sundry Minor Plant (Includes Attachments)	\$110.00	\$100.00	✓
1. All Plant hired to be operated by Council Staff (excludes Community Bus)			
2. Minor Plant - Not to be hired out unless approved by CEO			
Delivery of Sand/Gravel per m ³	\$30.00	\$20.00	✓
Delivery of Blue Metal Dust per cubic metre	Cost + 15%		✓
Delivery of Blue Metal per cubic metre	Cost + 15%		✓

RECREATION GROUND/SWIMMING POOL HIRE FEES

	2014/15	2013/14	GST
Ground & Rec Centre/Swimming Pool Usage Fees for Clubs exc Electricity			
Wagin Trotting Club	\$1,750.00	\$1,600.00	✓
Wagin Football Club	\$2050.00	\$1,900.00	✓
Wagin Cricket Club	\$1000.00	\$850.00	✓
Wagin Hockey Club	\$1000.00	\$850.00	✓
Wagin Swimming Club (Half fee for 2014/15, full fee will be charged as of 2015/16)	\$575.00	\$0.00	✓

RECREATION CENTRE CHARGES

	2014/15	2013/14	GST
Entrance Fees			
Adult Entry	\$3.00	\$3.00	✓
Junior Entry	\$2.00	\$2.00	✓
Concessions Entry	\$2.00	\$2.00	✓
Spectator Entry – Adult	\$0.50	\$0.50	✓
Training Fees			
Adult	\$2.00	\$2.00	✓
Junior	\$1.00	\$1.00	✓
Concession	\$1.00	\$1.00	✓
Spectators	Nil	Nil	

REFUSE/RUBBISH DISPOSAL

	2014/15	2013/14	GST
Refuse Disposal Fees			
Domestic Rubbish Service Fees (residential) 1bin service per annum	\$270.00	\$260.00	X
Commercial/Industrial Refuse (per annual service)	\$270.00	\$260.00	X
Additional Service	\$270.00	\$260.00	X
Note: Charges based on recovery of costs associated with the collection, recycling and disposal of all refuse.			
Bin Replacement Fees			
Replacement Whole Recycling/Green Bin	\$125.00	\$55.00	✓
Replacement Recycling/ Green Bin Lids	\$15.00	\$15.00	✓
Replacement Bin Wheels	\$15.00	\$15.00	✓

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REFUSE SITE

	2014/15	2013/14	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 ³ capacity)	\$220.00	\$220.00	✓
Bulk Bin (3m ³ or less)	\$37.00	\$37.00	✓
Bulk Bin (3m ³ - 6m ³)	\$47.00	\$47.00	✓
Bulk Bin (6m ³ - 10m ³)	\$70.00	\$70.00	✓
Bulk Bin (exceeding 10m ³)	\$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 ³ 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)	\$5.00	\$3.50	✓
Tyres Truck or Large	\$10.00	\$8.50	✓
Separated Recyclables	Free	Free	✓
Drummaster washed containers	Free	Free	✓
Non-Drummaster 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 - Penalty	\$100.00	\$100.00	X

STANDPIPE

	2014/15	2013/14	GST
Standpipe Fees			
Charge per Kilolitre Based on Cost/Recovery	\$1.80	\$1.70	X
Administration Fee per invoice	\$5.50	\$5.50	✓
Commercial Use	At Cost		X

SWIMMING POOL FEES

	2014/15	2013/14	GST
Single Entrance Fees			
Adult	\$3.50	\$3.00	✓
Children (5 – 17 years) /Pensioner /Concession	\$3.50	\$3.00	✓
Spectators - Adult	\$1.00	\$1.00	✓
Children Participating in activities run by Education Departments	\$2.00	\$2.00	✓
Family	\$13.00	\$12.00	✓
Seasonal Fees			
Family	\$310.00	\$270.00	✓
Individual – Adults and Children	\$175.00	\$150.00	
Pensioners	\$80.00	\$75.00	✓
Half Season Fees – Start of Season to 31/12/14			
Family	\$200.00	\$160.00	✓
Individual – Adults and Children	\$125.00	\$95.00	
Pensioners	\$55.00	\$50.00	✓
Half Season Fees – 1/01/15 to End of Season			
Family	\$200.00	\$160.00	✓
Individual – Adults and Children	\$125.00	\$95.00	
Pensioners	\$55.00	\$50.00	✓

TOWN PLANNING FEES

Item	Description of Planning Service	Maximum Fee
1.	Determining a development application (other than for an extractive industry) where the development has <u>not</u> commenced or been carried out and the estimated cost of the development is -	
	(a) not more than \$50 000	\$147
	(b) more than \$50,000 but not more than \$500,000	0.32% of the estimated cost of development
	(c) more than \$500,000 but not more than \$2.5 million	\$1,700 + 0.257% for every \$1 in excess of \$500,000
	(d) more than \$2.5 million but not more than \$5 million	\$7,161 + 0.206% for every \$1 in excess of \$2.5 million
	(e) more than \$5 million but not more than \$21.5 million	\$12,633 + 0.123% for every \$1 in excess of \$5 million
	(f) more than \$21.5 million	\$34,196
2.	Determining a development application (other than for an extractive industry) where the development has commenced or been carried out.	The fee in item 1 plus, by way of penalty, twice that fee.
3.	Determining a development application for an extractive industry where the development has <u>not</u> commenced or been carried out.	\$739
4.	Determining a development application for an extractive industry where the development has commenced or been carried out.	The fee in item 3 plus, by way of penalty, twice that fee
5.	Providing a subdivision clearance for: (a) not more than 5 lots (b) more than 5 lots but not more than 195 lots (c) more than 195 lots	\$73 per lot \$73 per lot for the first 5 lots and then \$35 per lot \$7,393
6.	Determining an initial application for approval of a home occupation where the home occupation has <u>not</u> commenced.	\$222
7.	Determining an initial application for approval of a home occupation where the home occupation has commenced.	The fee in item 6 plus, by way of penalty, twice that fee
8.	Determining an application for the renewal of an approval of a home occupation where the application is made before the approval expires.	\$73
9.	Determining an application for the renewal of an approval of a home occupation where the application is made after the approval has expired.	The fee in item 8 plus, by way of penalty, twice that fee
10.	Determining an application for a change of use or for an alteration or extension or change of a non-conforming use to which item 1 does not apply, where the change or the alteration, extension or change has <u>not</u> commenced or been carried out.	\$295
11.	Determining an application for a change of use or for an alteration or extension or change of a non-conforming use to which item 2 does not apply, where the change or the alteration, extension or change has commenced or been carried out.	The fee in item 10 plus, by way of penalty, twice that fee
12.	Public advertising of development applications, scheme amendments or structure plans.	Cost plus 10% administration fee plus 10% GST
13.	Providing a zoning certificate.	\$73
14.	Replying to a property settlement questionnaire.	\$73
15.	Providing written planning advice.	\$73

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16.	Scheme Amendments	
	(a) upon lodgement of the Scheme Amendment request with the local government.	\$1,350 plus 10% GST
	(b) following initiation of Scheme Amendment by the local government and prior to referral to the EPA for environmental clearance.	\$1,350 plus 10% GST
17.	Structure Plans	
	(a) upon lodgement of the Structure Plan with the local government.	\$1,350 plus 10% GST
	(b) following adoption of the Structure Plan by the local government and prior to public advertising.	\$1,350 plus 10% GST

HOME AND COMMUNITY CARE FEES

Support Services	Unit of Service	Fees for Support Services	
		Level 1 Fees Cap \$64 Per week	Level 2 Fees Cap \$154 Per week
Support Services Included in Fee Cap		Fee for each Client	Fee for each Client
Domestic Assistance Personal Care Respite Care Social Support Other Food Services (meal prep at home)	Per Hour	\$8	Unit Cost
Social Support Group	Per Occasion	\$8	Unit Cost per Hour
Centre Based Day Care (excludes transport and meal)	Per Occasion	\$8	Unit Cost per Hour
Nursing and Allied Health	Per Occasion	\$8	Unit Cost per Hour
Home Maintenance	Per Hour	\$8	Unit Cost

Support Services Excluded from Fees Cap		Fee for each Client	Fee for each Client
Meals delivered at home or Meals received at a centre *	Per Meal	Full Cost of Meal	Full Cost of Meal
Home Modification**	Per Job	\$ Variable	\$ Variable
Podiatry	Per Occasion	\$30.00	Unit cost per hour

Transport ***			
Centre Based Day Care or Group Bus/Vehicle Transport	Per One Way Trip	\$2.50	Unit Cost
Up to 10kms	Per One Way Trip	\$5.00	Unit Cost
11kms to 30kms	Per One Way Trip	\$8.00	Unit Cost
31kms to 60kms	Per One Way Trip	\$10.00	Unit Cost
61kms to 99kms	Per One Way Trip	\$15.00	Unit Cost

Support Services that do not have fees	
Social Support	<ul style="list-style-type: none"> • Volunteer Home Visits • Telecross Telephone Support Services
Counselling, Support Information and Advocacy	<ul style="list-style-type: none"> • Advisory, advocacy • Counselling Support • Carer Support
Other Support	<ul style="list-style-type: none"> • Client Care Co-Ordination

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	<ul style="list-style-type: none">• Provision of Information• Assessment and Review
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Note: * These costs should be paid for by the client and there is no fee reduction
** A negotiated fee linked to the cost of the job will apply
*** Transport fees, kilometre ranges and aligning transport fees to income levels were reviewed and supported by a representative group of transport service providers.

Status	Level 1	Level 2
Single	\$0 - \$50,000	More than \$50,001
Couple Combined	\$0 - \$80,000	More than \$80,001

Note: Income Level 1 calculated using maximum income for full Aged Pension, Part Aged Pension and equivalent income.

Income Level 2 calculated using income limit for Commonwealth Seniors' Health Card. (based on March 2013 Australian Government Age Pension maximum income rate increases)