



## AGENDA

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# SPECIAL MEETING OF COUNCIL

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01 AUGUST 2023



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**SHIRE OF WAGIN**  
**NOTICE OF MEETING**

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**Dear President and Councillors,**

**The next Special Meeting of Council will be held**

**ON: Tuesday 01 AUGUST 2023**  
**WHERE: Council Chambers, Shire Office**  
**AT: 7:00pm**  
**PURPOSE: 2023/24 Budget Adoption**

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Ian McCabe  
**CHIEF EXECUTIVE OFFICER**

*Note: That, under section 5.65 of the Local Government Act 1995, care should be exercised by all councillors to ensure that a 'financial interest' is declared and that they refrain from voting on any matters which are considered that may come within the ambit of the Act.*

**Agendas and Minutes are available on the Shire website**  
**[www.wagin.wa.gov.au](http://www.wagin.wa.gov.au)** Alternative formats are also available upon request.



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In particular and without detracting in any way from the broad disclaimer above, in any discussion regarding any planning application or application for a licence, any statement or intimation of approval made by any member or officer of the Shire of Wagin during the course of any meeting is not intended to be and is not taken as notice of approval from the Shire of Wagin

The Shire of Wagin advises that anyone who has any application lodged with the Shire of Wagin shall obtain and should only rely on **WRITTEN CONFIRMATION** of the outcome of the application, and any conditions attaching to the decision made by the Shire of Wagin in respect of the application.

**Ian McCabe**  
CHIEF EXECUTIVE OFFICER

1. Economic Development	2. Buildings and Infrastructure	3. Community Services and Social Environment	4. Town and Natural Environment	5. Council Leadership
1.1 Increase in the number and diversity of businesses in the town and district.	2.1 Improve road conditions on all Shire and State roads.	3.1 Keep the family-friendly country lifestyle, community spirit, safe community with low crime rate.	4.1 Upgrade main street appearance for the amenity of residents and encourage travellers and tourists to stop.	5.1 Support and provide incentives for more businesses and retail opportunities.
1.2 Support more job/ training opportunities, and entities especially for young people.	2.2 Monitor heavy vehicle movements through the townsite.	3.2 Retain the school and hospital and grow health, Doctor services, allied health and aged care services.	4.2 Improve town approach and entry statements.	5.2 Foster Communication with the community.
1.3 Increase tourism and promotion of town and heritage.	2.3 Improvement in condition and appearance of the main streets of the Town and improved signage.	3.3 Housing, Job and training especially for young people.	4.3 Maintain and improve natural environment and recreation areas	5.3 Plan services and activities based on sustainability, affordability and resources.
1.4 Facilitate Broadband and other associated electronic media infrastructure	2.4 Continue to upgrade Footpaths in town.	3.4 Progress the Wagin Community Recreational Hub	4.4 Improved waste management in town and Shire.	5.4 Encourage and acknowledge volunteering.
1.5 Explore affordable accommodation for workers.	2.5 Refine Infrastructure to support arts, culture, entertainment and library services.	3.5. Youth focus on services and recreation development including coordination of effort across the Shire/region.	4.5 Continue to increase the number of suitable trees within the townsite to enhance the tree canopy in particular the CBD	5.5 Be responsive to community aspirations and requirements within the capacity of council.
1.6 Aid retention and encourage more government services in Wagin.	2.6 Encourage greater care and restoration or preservation of heritage buildings.	3.6 Foster and support Woolorama and other events, cultural and other entertainment opportunities.		5.6 Council to have a sound strategy to the sustainability to the Shire
1.7 Support and Promote Wagin as a business opportunity.	2.7 Develop a safe fenced playground for children in a park environment	3.7 Support community activities with resources and facilities as required.		5.7 Investigate rebranding of the Shire.
1.8 Determine further waste management options.	2.8 Investigate planning and development of sporting facilities	3.8 Investigate to establish Wi-Fi Hotspots		5.8 Continue lobbying and advocacy for road infrastructure and freight networks and other strategic infrastructure for the benefit of the Shire
1.9 Maintain and improve the freight network in the Shire	2.9 Investigate future housing and expansion for tourist and other attractions.	3.9 Promote and Enhance the Wagin caravan and camping experience.	Shire of Wagin Strategic Community Plan - Key Results Areas	
	2.10 Optimise water harvesting and storage			



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## SHIRE OF WAGIN

Agenda for the Special Meeting of Council to be held in the Council Chambers,  
Wagin on Tuesday 01 August 2023 commencing at 7pm

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## 1. OFFICIAL OPENING

The Presiding Member, Cr Phillip Blight opened the meeting at \_\_\_\_\_pm.

## 2. DECLARATION OF PURPOSE OF MEETING

The purpose of this meeting is for Council to adopt the 2023/24 Annual Budget.

## 3. RECORD OF ATTENDANCE/APOLOGIES/LEAVE OF ABSENCE (PREVIOUSLY APPROVED)

### 3.1 ATTENDANCE

Cr Phillip Blight

Shire President

Cr Greg Ball

Deputy Shire President

Cr Bryan Kilpatrick

Cr Sherryl Chilcott

Cr Bronwyn Hegarty

Cr Wade Longmuir

Cr Ann O'Brien

Ian McCabe

Chief Executive Officer

Donna George

Acting Deputy Chief Executive Officer

Jenny Goodbourn

Manager of Finance

### 3.2 APOLOGIES

### 3.3 APPROVED LEAVE OF ABSENCE

Cr Geoff West

### 3.4 VISITORS

## 4. PUBLIC QUESTION TIME

*Council conducts open Council Meetings. Members of the public are asked that if they wish to address the Council that they state their name and put the purpose of their address as precisely as possible. A minimum of 15 minutes is allocated for public forum. The length of time an individual can speak will be determined at the President's discretion.*

## 5. PETITIONS/DEPUTATIONS/PRESENTATIONS

## 6. DISCLOSURE OF FINANCIAL AND OTHER INTERESTS

**6.1 DISCLOSURE OF FINANCIAL INTEREST – Local Government Act**  
Section 5.60a

**6.2 DISCLOSURE OF PROXIMITY INTEREST – Local Government Act**  
Section 5.6

**6.3 DISCLOSURE OF IMPARTIALITY INTEREST – Local Government**  
(Administration) Regulation 19AA

## 7. REPORTS TO COUNCIL

### 7.1 CHIEF EXECUTIVE OFFICER

#### 7.1.1 RECISSION OF MOTIONS

<b>PROPONENT:</b>	Cr's Ball, Chilcott, Hegarty
<b>OWNER:</b>	Not Applicable
<b>LOCATION/ADDRESS:</b>	Not Applicable
<b>AUTHOR OF REPORT:</b>	Ian McCabe, Chief Executive Officer
<b>SENIOR OFFICER:</b>	Not Applicable
<b>DATE OF REPORT:</b>	31 July 2023
<b>PREVIOUS REPORT(S):</b>	10.4 Adoption of budget 25 July 2023
<b>DISCLOSURE OF INTEREST:</b>	NIL
<b>FILE REFERENCE:</b>	EN.SP.5
<b>STRATEGIC DOCUMENT REFERENCE:</b>	2023/24 draft budget
<b>ATTACHMENTS:</b>	1. Signed motion to rescind

### OFFICER RECOMMENDATION:

**That Council:**

1. Accept a motion of which previous notice has been given.

Moved Cr

Seconded Cr

**ABSOLUTE MAJORITY REQUIRED**

**Carried 0/0**

## **MOTION**

Moved Cr

Seconded Cr

That Council rescind the budget motions 4999 and 5005 (rate in the dollar, discount and budget adoption) in order to correct technical errors and that new motions be put to Council with the necessary agreed changes.

**ABSOLUTE MAJORITY REQUIRED**

**Carried 0/0**

## **BRIEF SUMMARY**

This item supports the revoking of two decisions made in adopting the 2023/24 budget. The rescission motion, if passed, will enable the correcting of errors in rates in the dollar which if implemented would not reflect Council's intent and would generate misalignments in the budget.

## **BACKGROUND/COMMENT**

At the ordinary meeting of 25 July 2023, Council made seven decisions related to the adoption of the 2023/24 budget. An error in the rate in the dollar was subsequently found which would result in financial misalignments in the budget and an increase in rates revenue in excess of Council's intent. The passing of this motion will enable the presentation of motions to correct the error and adopt the budget.

## **CONSULTATION/COMMUNICATION**

Elected Members; Chief Executive Officer, Manager of Works, Acting DCEO.

## **STATUTORY/LEGAL IMPLICATIONS**

Regulation 10, Local Government (Administration) Regulations 1996; s.5.25 (1) (e) Local Government Act 1995.

## **POLICY IMPLICATIONS**

There is no policy directly relevant to this item.

## **FINANCIAL IMPLICATIONS**

This item will avert the implementation of a budget which may be non-compliant.

## **STRATEGIC IMPLICATIONS**

The budget is a key strategic document of Council.

## **VOTING REQUIREMENTS**

Absolute Majority.



SHIRE OF WAGIN

**REVOKING OR CHANGING DECISIONS MADE AT COUNCIL MEETINGS**

**Local Government (Administration)**

**Regulations 1996 (Regulation No.10)**

If a previous Council decision is to be changed then support for a rescission motion must be given by an **Absolute Majority** of Councillors (that is at least five (5) Councillors) if a previous attempt to rescind has occurred within the past three months or, if no previous attempt has been made the **support must be given by at least one third of all Councillors (that is at least three (3) Councillors)**.

Regulation 10 (1a) also requires that the support for rescission must be in writing and signed by the required number of Councillors, including the Councillor who intends to move the rescission motion.

Any rescission motion must be carried by the kind of vote that put the motion into place in the first instance (that is, if carried originally by an Absolute Majority or Special Majority vote then the rescission motion must also be carried by that same kind of vote).

If the original motion was carried by a Simple Majority vote, then any rescission motion must be carried by an Absolute Majority vote.

Dear Presiding Member,

The following Councillors give notice of their support for the bringing forward to the Special Meeting of Council to be held on 1 August 2023 of a motion for rescission of Council Resolution number's 4999 and 5005 as passed by the Council at the Ordinary Council Meeting of Council held on 25 July 2023

<b>MOTION</b>	
<b>Moved Cr</b>	<b>Seconded Cr</b>
That Council rescind the budget motions 4999 and 5005 (rate in the dollar, discount and budget adoption) in order to correct technical errors and that new motions be put to Council with the necessary agreed changes.	
<b>ABSOLUTE MAJORITY REQUIRED</b> Carried 0/0	

Councillors Names	Councillors Signature
CR Bronwyn HEARTY	

## 7.2 MANAGER OF FINANCE

### 7.2.1 ADOPTION OF 2023/24 BUDGET AND SETTING OF RATES LEVELS

PROPONENT:	Not Applicable
OWNER:	Not Applicable
LOCATION/ADDRESS:	Not Applicable
AUTHOR OF REPORT:	Jenny Goodbourn, Manager of Finance
SENIOR OFFICER:	Ian McCabe, Chief Executive Officer
DATE OF REPORT:	31 July 2023
PREVIOUS REPORT(S):	7.2.1 Adoption of 2023/24 budget and setting of rates levels 25 July 2023
DISCLOSURE OF INTEREST:	NIL
FILE REFERENCE:	FM.BU.1
STRATEGIC DOCUMENT REFERENCE:	Draft budget 2023/24
ATTACHMENTS:	<ol style="list-style-type: none"> <li>1. Draft Budget 2023/24</li> <li>2. Organisation Chart (workforce)</li> <li>3. Courthouse Project report</li> </ol>

**Notation:** to replicate the form of Council's Decisions 25 July 2023 and support the rescission motion in full, Council is requested to consider the following two recommendations (Rate in Dollar and Minimum Rates; and 'Rate Discount'), 'en bloc.'

All decisions are to be by Absolute Majority.

### RATE IN DOLLAR AND MINIMUM RATES

#### OFFICER RECOMMENDATION

Moved Cr

Seconded Cr

That Council impose the following Rates and Charges:

Rate Type	Minimum Rate \$	Rate in \$
GRV Non-Commercial	650	0.089977
GRV Commercial	650	0.119453
UV	650	0.004803

**Carried 0/0**

## RATE DISCOUNT

### OFFICER RECOMMENDATION

**Moved Cr**

**Seconded Cr**

**That Council offer a discount of 5% applicable to current year rates only to ratepayers upon full payment of all current rates including any arrears by no later than 4.30pm Tuesday 19 September 2023.**

**Carried 0/0**

## BUDGET ADOPTION

### OFFICER RECOMMENDATION

**Moved Cr**

**Seconded Cr**

**That Council adopt the 2023 / 24 Budget as presented.**

**Carried 0/0**

## BRIEF SUMMARY

This item is presented to confirm the rate in the dollar and adopt the 2023/24 budget.

## BACKGROUND/COMMENT

Council passed seven resolutions at the meeting of 25 July 2023 related to the 2023/24 budget adoption. An error in the rate in the dollar was subsequently found which if implemented would not reflect the intent of Council's decisions and generate financial misalignments in the budget.

This item corrects the rates in the dollar and is supported by a rescission motion in the previous item. Decisions unaffected by the rate in the dollar have remained as resolved by Council and the budget adoption confirms the budget as attached to this item.

The 2023/24 budget has been prepared following Budget Workshops held on 23 May 2023 and 22 June 2023, and the Draft Budget review held prior to the Ordinary Council Meeting of 25 July 2023.

Further to the Budget Workshops and draft budget review, a number of changes were incorporated into the budget document as well as all committed projects not completed as of 30 June 2023. The 2023/24 Budget has been prepared to include a 3.8% increase in the rate revenue.

A balanced budget with an anticipated surplus of \$0 at year end has been prepared and has been converted to the required statutory format for final adoption. The



above recommendations are required for Council to formally adopt the 2023/24 Budget.

**CONSULTATION/COMMUNICATION**

Elected Members; Chief Executive Officer, Manager of Works, Acting DCEO.

**STATUTORY/LEGAL IMPLICATIONS**

- Local Government Act 1995, s. 6.2 – Council must adopt a Budget in the form and manner prescribed by 31 August.
- Local Government Financial Management Regulations 1996

**POLICY IMPLICATIONS**

There is no Council policy relevant to this item.

**FINANCIAL IMPLICATIONS**

The adoption of budget will enable Council to operate financially in 2023/24.

**STRATEGIC IMPLICATIONS**

Councils Strategic Community Plan was the key document when formulating the budget.

**VOTING REQUIREMENTS**

Absolute Majority



# 23 — 24

## ANNUAL BUDGET SHIRE OF WAGIN

# 01

# Executive Summary

## Rates Income

The budget has been formulated with an overall increase of 3.8% in rate revenue with the minimum rates increasing from \$625 to \$650. This year the shire has continued with differential rating within the GRV category. This followed on from the revaluation of GRV properties carried out by the Valuer General last year which saw a wide variance between commercial and residential property value increases. By adopting differential rates it is possible to set a different rate in the dollar for each sub- group and thereby make a more equitable change for everyone. 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.

## Grants

The total of the annual Financial Assistance Grant was paid in advance on 30 June 2023 and had to be classified as 2022/23 income, having been received in that financial year. The remaining figure for 2023/24, if any, is yet to be confirmed. We have therefore not included any further amount in the 2023/24 budget.

Regional Road Group funds have increased to \$552,448 for the Dongolocking and Ballagin Road Projects. This includes an amount of \$188,536 carried forward from a 2022/23 project. Roads to Recovery funding for the 2023/24 year remains the same at \$312,145. The untied Direct Road Grants amount has increased to \$151,694.

Council has carried forward \$240,967 of unexpended grant funds received in the 2022/23 year. The balance of the grants carried forward is outlined in the table below:

Regional Road Group	\$139,640
Bridge Grant – Main Roads to complete	\$74,251
LRCIP Funding	\$24,322
DFES	\$2,754

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

<b>Grant</b>	<b>2022/23</b>	<b>2023/24</b>
General Purpose Grant	\$1,519,706	0
General Purpose Road Grant	\$736,133	0
Roads to Recovery	\$312,145	\$312,145
Road Project Grant	\$395,186	\$363,912
Road Direct Grant	\$141,414	\$151,694

### Reserve Accounts

Council commence the new financial year with \$3,066,229 in its reserve accounts. This budget proposal includes transfers to and from reserves and interest with a predicted increase overall in reserve funds of \$168,448.

#### Transfer to Reserves:

♦ Plant Replacement - Interest	\$ 22,269
♦ Aerodrome Maintenance and Development	\$ 9,767
♦ Recreation Centre Development for Rec Centre Flooring and Sportsground Lighting	\$ 20,000
♦ Refuse Waste Management as per Waste Management Budget	\$ 5,514
♦ Refuse Site Rehabilitation as per Waste Management Budget	\$ 20,000
♦ Community Gym	\$ 2,875
♦ Sportsground Precinct Redevelopment	\$ 85,000
♦ Housing Reserve	\$ 75,000

#### Transfer from Reserves: Leave Reserve

♦ Plant Replacement	\$143,957
♦	

The above transfers and interest earned will give Council a closing balance of \$3,234,677 at the end of the 2023/24 financial year.

#### Debt Servicing

The outstanding loan principal at 1 July 2023 is \$402,533 inclusive of Self-Supporting Loans. The principal repayments for 2023/24 amount to \$67,881 and interest payable \$20,785 leaving a balance of \$394,652 at 30 June 2024. The self-supporting component of the above loan balance as at 1 July 2023 is \$76,955 with principal repayments of \$22,560 and interest of \$3,602. A new SSL of \$60,000 to assist the Wagin Bowls Club is included in the budget. This will bring the self-supporting loan balance to \$114,396 at 30 June 2024.

## Works Program

There is \$1,702,292 in Council's Capital Works Program. This is broken down into capital road works of \$1,416,792, Footpaths of \$228,000 and Kerbing of \$57,500. Council's contribution to these works totals \$837,698 while the balance of the \$1,702,292 is derived from grant funding.

# Capital Expenditure

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

• Court House Development	\$ 157,338
• NAB Building – Refurbishment of Residence	\$ 6,000
• New Roof – Caravan Park Ablutions Block	\$ 64,750
• Upgrade toilet at sportsground for disabled access	\$ 35,000
• Rec Centre – Update showers – home and away	\$ 15,000
• Recreation Centre – New Chairs	\$ 18,500
• New server – Admin office	\$ 18,000
• New CEO Vehicle	\$ 46,672
• Isuzu Truck	\$ 89,500
• Isuzu Crew Cab	\$ 77,430
• Multi Tyre Roller	\$ 205,000
• New Gardeners Ute	\$ 31,193
• Side Tipper	\$ 211,434
• MOW Vehicle	\$ 58,102
• CWSP Tanker Trailer	\$ 17,820
• Capital Works Programme	\$ 1,702,292
• Sportsground Precinct Redevelopment	\$ 150,000
• Swimming Pool - Pool gutters & lining	\$ 88,150
• CWSP Emergency Water Tank	\$ 11,740
• Wetlands Park BBQ Shelters	\$ 5,288
• Townscape	\$ 30,000

Capital Income includes provision for the sale or trade of the following assets:

- Sale of Vehicles and Plant \$275,453



**SHIRE OF WAGIN**  
**ANNUAL BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2024**

**LOCAL GOVERNMENT ACT 1995**

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**SHIRE'S VISION**

To have a community where individuals, families and businesses can invest and prosper, preserving the safe, affordable and inclusive country lifestyle and ensuring that Wagin is a place people like to live in and visit.

**SHIRE OF WAGIN**  
**STATEMENT OF COMPREHENSIVE INCOME**  
**FOR THE YEAR ENDED 30 JUNE 2024**

	NOTE	2023/24 Budget	2022/23 Actual	2022/23 Budget
<b>Revenue</b>		\$	\$	\$
Rates	2(a)	2,618,623	2,511,176	2,525,969
Grants, subsidies and contributions	10	768,281	3,043,970	1,191,693
Fees and charges	13	822,908	807,785	787,363
Interest revenue	11(a)	128,682	109,635	19,750
Other revenue	11(b)	364,315	424,272	384,756
		4,702,809	6,896,838	4,909,531
<b>Expenses</b>				
Employee costs		(2,874,534)	(2,660,312)	(2,863,499)
Materials and contracts		(1,772,310)	(1,463,561)	(1,383,432)
Utility charges		(359,668)	(335,926)	(370,229)
Depreciation	6	(3,351,231)	(3,458,468)	(3,427,773)
Finance costs	11(d)	(20,785)	(23,079)	(24,225)
Insurance		(202,712)	(173,131)	(173,703)
Other expenditure		(292,798)	(143,292)	(177,512)
		(8,874,038)	(8,257,769)	(8,420,373)
		(4,171,229)	(1,360,931)	(3,510,842)
Capital grants, subsidies and contributions	10	974,682	1,845,297	1,298,117
Profit on asset disposals	5	90,919	10,558	80,881
Loss on asset disposals		(5,396)	0	0
		1,060,205	1,855,855	1,378,998
<b>Net result for the period</b>		<b>(3,111,024)</b>	<b>494,924</b>	<b>(2,131,844)</b>
<b>Other comprehensive income</b>				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus		0	26,370,471	0
<b>Total other comprehensive income for the period</b>		<b>0</b>	<b>26,370,471</b>	<b>0</b>
<b>Total comprehensive income for the period</b>		<b>(3,111,024)</b>	<b>26,865,395</b>	<b>(2,131,844)</b>

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

**SHIRE OF WAGIN**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 30 JUNE 2024**

	NOTE	2023/24 Budget	2022/23 Actual	2022/23 Budget
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
<b>Receipts</b>				
Rates		\$ 2,618,623	\$ 2,539,766	\$ 2,515,969
Grants, subsidies and contributions		580,847	2,773,088	847,045
Fees and charges		822,908	807,785	787,363
Interest revenue		128,682	109,635	19,750
Other revenue		364,315	424,272	384,756
		4,515,375	6,654,546	4,554,883
<b>Payments</b>				
Employee costs		(2,874,534)	(2,585,422)	(2,863,499)
Materials and contracts		(1,747,310)	(1,501,936)	(1,323,433)
Utility charges		(359,668)	(335,926)	(370,229)
Finance costs		(20,985)	(23,429)	(24,425)
Insurance		(202,712)	(173,131)	(173,703)
Other expenditure		(292,798)	(143,292)	(177,512)
		(5,498,007)	(4,763,136)	(4,932,801)
<b>Net cash provided by (used in) operating activities</b>	4	(982,632)	1,891,410	(377,918)
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Payments for financial assets at amortised cost - self supporting loans		(60,000)	0	
Payments for purchase of property, plant & equipment	5(a)	(1,051,819)	(724,919)	(796,987)
Payments for construction of infrastructure	5(b)	(1,987,470)	(1,585,816)	(2,161,596)
Capital grants, subsidies and contributions		974,682	1,845,297	1,298,117
Proceeds from sale of property, plant and equipment	5(a)	275,453	12,718	227,972
Proceeds on financial assets at amortised cost - self supporting loans		22,560	30,573	30,573
<b>Net cash provided by (used in) investing activities</b>		(1,826,594)	(422,147)	(1,401,921)
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>				
Repayment of borrowings	7(a)	(67,881)	(92,808)	(74,569)
Proceeds on disposal of financial assets at amortised cost - term deposits		0	2,000,000	(7,414)
Proceeds from new borrowings	7(a)	60,000	0	0
<b>Net cash provided by (used in) financing activities</b>		(7,881)	1,907,192	(81,983)
<b>Net increase (decrease) in cash held</b>		(2,817,107)	3,376,455	(1,861,822)
Cash at beginning of year		6,043,307	2,672,362	2,672,362
<b>Cash and cash equivalents at the end of the year</b>	4	<b>3,226,200</b>	<b>6,048,817</b>	<b>810,540</b>

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

**SHIRE OF WAGIN**  
**STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE YEAR ENDED 30 JUNE 2024**

		2023/24	2022/23	2022/23
	NOTE	Budget	Actual	Budget
<b>OPERATING ACTIVITIES</b>				
<b>Revenue from operating activities</b>				
General rates	2(a)	\$ 2,603,204	\$ 2,496,321	\$ 2,509,628
Rates excluding general rates	2(a)	15,419	14,855	16,341
Grants, subsidies and contributions	10	768,281	3,043,970	1,191,693
Fees and charges	13	822,908	807,785	787,363
Interest revenue	11(a)	128,682	109,635	19,750
Other revenue	11(b)	364,315	424,272	384,756
Profit on asset disposals	5	90,919	10,558	80,881
		<b>4,793,728</b>	<b>6,907,396</b>	<b>4,990,412</b>
<b>Expenditure from operating activities</b>				
Employee costs		(2,874,534)	(2,660,312)	(2,863,499)
Materials and contracts		(1,772,310)	(1,463,561)	(1,383,432)
Utility charges		(359,668)	(335,926)	(370,229)
Depreciation	6	(3,351,231)	(3,458,468)	(3,427,773)
Finance costs	11(d)	(20,785)	(23,079)	(24,225)
Insurance		(202,712)	(173,131)	(173,703)
Other expenditure		(292,798)	(143,292)	(177,512)
Loss on asset disposals	5	(5,396)	0	0
		<b>(8,879,434)</b>	<b>(8,257,769)</b>	<b>(8,420,373)</b>
Non-cash amounts excluded from operating activities	3(b)	3,265,708	3,511,137	3,346,892
<b>Amount attributable to operating activities</b>		<b>(819,998)</b>	<b>2,160,764</b>	<b>(83,069)</b>
<b>INVESTING ACTIVITIES</b>				
<b>Inflows from investing activities</b>				
Capital grants, subsidies and contributions	10	974,682	1,845,297	1,298,117
Proceeds from disposal of assets	5	275,453	12,718	227,972
Proceeds from financial assets at amortised cost - self supporting loans		22,560	30,573	30,573
		<b>1,272,695</b>	<b>1,888,588</b>	<b>1,556,662</b>
<b>Outflows from investing activities</b>				
Payments for property, plant and equipment	5(a)	(1,051,819)	(724,919)	(796,987)
Payments for construction of infrastructure	5(b)	(1,987,470)	(1,585,816)	(2,161,596)
Payments for financial assets at amortised cost - self supporting loans	7(a)	(60,000)	0	0
		<b>(3,099,289)</b>	<b>(2,310,735)</b>	<b>(2,958,583)</b>
<b>Amount attributable to investing activities</b>		<b>(1,826,594)</b>	<b>(422,147)</b>	<b>(1,401,921)</b>
<b>FINANCING ACTIVITIES</b>				
<b>Inflows from financing activities</b>				
Proceeds from new borrowings	7(a)	60,000	0	0
Transfers from reserve accounts	8(a)	143,957	0	8,000
		<b>203,957</b>	<b>0</b>	<b>8,000</b>
<b>Outflows from financing activities</b>				
Repayment of borrowings	7(a)	(67,881)	(92,808)	(74,569)
Transfers to reserve accounts	8(a)	(312,405)	(777,488)	(417,322)
		<b>(380,286)</b>	<b>(870,296)</b>	<b>(491,891)</b>
<b>Amount attributable to financing activities</b>		<b>(176,329)</b>	<b>(870,296)</b>	<b>(483,891)</b>
<b>MOVEMENT IN SURPLUS OR DEFICIT</b>				
<b>Surplus or deficit at the start of the financial year</b>	3	2,827,597	1,959,274	1,968,880
Amount attributable to operating activities		(819,998)	2,160,764	(83,069)
Amount attributable to investing activities		(1,826,594)	(422,147)	(1,401,921)
Amount attributable to financing activities		(176,329)	(870,296)	(483,891)
<b>Surplus or deficit at the end of the financial year</b>	3	<b>(0)</b>	<b>2,827,597</b>	<b>0</b>

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

**SHIRE OF WAGIN  
FOR THE YEAR ENDED 30 JUNE 2024  
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**1(a) BASIS OF PREPARATION**

The annual budget is a forward looking document and has been prepared in accordance with the Local Government Act 1995 and accompanying regulations.

**Local Government Act 1995 requirements**

Section 6.4(2) of the *Local Government Act 1995* read with the *Local Government (Financial Management) Regulations 1996* prescribe that the annual budget be prepared in accordance with the *Local Government Act 1995* and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards. The Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and Interpretations of the Australian Accounting Standards Board were applied where no inconsistencies exist.

The *Local Government (Financial Management) Regulations 1996* specify that vested land is a right-of-use asset to be measured at cost, and is considered a zero cost concessionary lease. All right-of-use assets under zero cost concessionary leases are measured at zero cost rather than at fair value, except for vested improvements on concessionary land leases such as roads, buildings or other infrastructure which continue to be reported at fair value, as opposed to the vested land which is measured at zero cost. The measurement of vested improvements at fair value is a departure from AASB 16 which would have required the Shire to measure any vested improvements at zero cost.

Accounting policies which have been adopted in the preparation of this annual budget have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the annual budget has 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 Shire controls resources to carry on its functions have been included in the financial statements forming part of this annual budget.

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 12 to the annual budget.

**2022/23 actual balances**

Balances shown in this budget as 2022/23 Actual are estimates as forecast at the time of preparation of the annual budget and are subject to final adjustments.

**Budget comparative figures**

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

**Comparative figures**

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

**Rounding off figures**

All figures shown in this statement are rounded to the nearest dollar.

**Initial application of accounting standards**

During the budget year, the below revised Australian Accounting Standards and Interpretations are expected to be compiled, become mandatory and be applicable to its operations.

- AASB 2021-2 Amendments to Australian Accounting Standards
  - Disclosure of Accounting Policies or Definition of Accounting Estimates
- AASB 2021-6 Amendments to Australian Accounting Standards
  - Disclosure of Accounting Policies: Tier 2 and Other Australian Accounting Standards
- AASB 2022-7 Editorial Corrections to Australian Accounting Standards and Repeal of Superseded and Redundant Standards

It is not expected these standards will have an impact on the annual budget.

**New accounting standards for application in future years**

The following new accounting standards will have application to local government in future years:

- AASB 2014-10 Amendments to Australian Accounting Standards
  - Sale or Contribution of Assets between an Investor and its Associate or Joint Venture
- AASB 2020-1 Amendments to Australian Accounting Standards
  - Classification of Liabilities as Current or Non-current
- AASB 2021-7c Amendments to Australian Accounting Standards
  - Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections [deferred AASB 10 and AASB 128 amendments in AASB 2014-10 apply]
- AASB 2022-5 Amendments to Australian Accounting Standards
  - Lease Liability in a Sale and Leaseback
- AASB 2022-6 Amendments to Australian Accounting Standards
  - Non-current Liabilities with Covenants
- AASB 2022-10 Amendments to Australian Accounting Standards
  - Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities

It is not expected these standards will have an impact on the annual budget.

**Judgements, estimates and assumptions**

The preparation of the annual budget in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses.

The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

The balances, transactions and disclosures impacted by accounting estimates are as follows:

- estimated fair value of certain financial assets
- estimation of fair values of land and buildings and investment property
- impairment of financial assets
- estimation uncertainties and judgements made in relation to lease accounting
- estimated useful life of assets

1(b) KEY TERMS AND DEFINITIONS - NATURE OR TYPE

**REVENUES**

**RATES**

All rates levied under the *Local Government Act 1995*. Includes general, differential, specific area rates, minimum payment, interim rates, back rates, ex-gratia rates, less discounts offered.

Exclude administration fees, interest on instalments, interest on arrears, service charges and sewerage rates.

**GRANTS, SUBSIDIES AND CONTRIBUTIONS**

All amounts received as grants, subsidies and contributions that are not capital grants.

**CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS**

Amounts received specifically for the acquisition, construction of new or the upgrading of non-current assets paid to a local government, irrespective of whether these amounts are received as capital grants, subsidies, contributions or donations.

**REVENUE FROM CONTRACTS WITH CUSTOMERS**

Revenue from contracts with customers is recognised when the local government satisfies its performance obligations under the contract.

**FEES AND CHARGES**

Revenues (other than service charges) from the use of facilities and charges made for local government services, sewerage rates, rentals, hire charges, fee for service, photocopying charges, licences, sale of goods or information, fines, penalties and administration fees.

Local governments may wish to disclose more detail such as rubbish collection fees, rental of property, fines and penalties, other fees and charges.

**SERVICE CHARGES**

Service charges imposed under *Division 6 of Part 6 of the Local Government Act 1995*. Regulation 54 of the *Local Government (Financial Management) Regulations 1996* identifies the charges which can be raised. These are television and radio broadcasting, underground electricity and neighbourhood surveillance services and water.

Exclude rubbish removal charges which should not be classified as a service charge. Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

**INTEREST EARNINGS**

Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

**OTHER REVENUE / INCOME**

Other revenue, which cannot be classified under the above headings, includes dividends, discounts, rebates etc.

**PROFIT ON ASSET DISPOSAL**

Gain on the disposal of assets including gains on the disposal of long-term investments.

**EXPENSES**

**EMPLOYEE COSTS**

All costs associated with the employment of person such as salaries, wages, allowances, benefits such as vehicle and housing, superannuation, employment expenses, removal expenses, relocation expenses, worker's compensation insurance, training costs, conferences, safety expenses, medical examinations, fringe benefit tax, etc.

Note *AASB 119 Employee Benefits* provides a definition of employee benefits which should be considered.

**MATERIALS AND CONTRACTS**

All expenditures on materials, supplies and contracts not classified under other headings. These include supply of goods and materials, legal expenses, consultancy, maintenance agreements, communication expenses (such as telephone and internet charges), advertising expenses, membership, periodicals, publications, hire expenses, rental, leases, postage and freight etc.

Local governments may wish to disclose more detail such as contract services, consultancy, information technology and rental or lease expenditures.

**UTILITIES (GAS, ELECTRICITY, WATER)**

Expenditures made to the respective agencies for the provision of power, gas or water.

Exclude expenditures incurred for the reinstatement of roadwork on behalf of these agencies.

**INSURANCE**

All insurance other than worker's compensation and health benefit insurance included as a cost of employment.

**LOSS ON ASSET DISPOSAL**

Loss on the disposal of fixed assets.

**DEPRECIATION ON NON-CURRENT ASSETS**

Depreciation and amortisation expenses raised on all classes of assets.

**FINANCE COSTS**

Interest and other costs of finance paid, including costs of finance for loan debentures, overdraft accommodation and refinancing expenses.

**OTHER EXPENDITURE**

Statutory fees, taxes, provision for bad debts, member's fees or levies including DFES levy and State taxes. Donations and subsidies made to community groups.

**SHIRE OF WAGIN**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2024**

**2. RATES AND SERVICE CHARGES**

**(a) Rating Information**

Rate Description	Basis of valuation	Rate in	Number of properties	Rateable value	2023/24 Budgeted rate revenue	2023/24 Budgeted interim rates	2023/24 Budgeted back rates	2023/24 Budgeted total revenue	2022/23 Actual total revenue	2022/23 Budget total revenue
		\$		\$	\$	\$	\$	\$	\$	\$
<b>(i) General rates</b>										
GRV Non-Commercial	Gross rental valuation	0.089977	678	8,752,637	787,536	3,000	1,000	791,536	757,275	759,928
GRV Commercial	Gross rental valuation	0.119453	65	1,592,995	190,288			190,288	183,322	183,322
Unimproved Valuations	Unimproved valuation	0.004803	296	327,083,073	1,570,980	2,000		1,572,980	1,516,627	1,517,628
<b>Total general rates</b>			1,039	337,428,705	2,548,804	5,000	1,000	2,554,804	2,457,224	2,460,878
<b>(ii) Minimum payment</b>										
		\$								
GRV Non-Commercial	Gross rental valuation	650	134	200,950	87,100			87,100	85,625	85,625
GRV Commercial	Gross rental valuation	650	14	37,764	9,100			9,100	8,125	8,125
Unimproved Valuations	Unimproved valuation	650	88	7,337,166	57,200			57,200	52,500	52,500
<b>Total minimum payments</b>			236	7,575,880	153,400	0	0	153,400	146,250	146,250
<b>Total general rates and minimum payments</b>			1,275	345,004,585	2,702,204	5,000	1,000	2,708,204	2,603,474	2,607,128
<b>(iv) Ex-gratia rates</b>										
CBH								15,419	14,855	16,341
<b>Total ex-gratia rates</b>			0	0	0	0		15,419	14,855	16,341
					2,702,204	5,000	16,419	2,723,623	2,618,329	2,623,469
Discounts (Refer note 2(g))								(100,000)	(103,144)	(97,500)
Waivers or Concessions (Refer note 2(h))								(5,000)	(1,280)	
<b>Total rates</b>					2,702,204	5,000	16,419	2,618,623	2,513,905	2,525,969

The Shire did not raise specified area rates for the year ended 30th June 2024.

All rateable properties within the district used predominately for non-rural purposes are rated according to their Gross Rental Valuation (GRV), all other properties are rated according to their Unimproved Valuation (UV).

The general rates detailed for the 2023/24 financial year have been determined by Council on the basis of raising the revenue required to meet the estimated deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than general 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 local government services/facilities.

**SHIRE OF WAGIN**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2024**

**2. RATES AND SERVICE CHARGES (CONTINUED)**

**(b) Interest Charges and Instalments - Rates and Service Charges**

The following instalment options are available to ratepayers for the payment of rates and service charges.

**Option 1 (Full Payment)**

19/09/2023

**Option 2 (Two Instalments)**

19/09/2023

22/01/2024

**Option 3 (Four Instalments)**

19/09/2023

20/11/2023

22/01/2024

22/03/2024

Instalment options	Date due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates
		\$	%	%
<b>Option one</b>				
Single full payment	19/09/2023	0	0.00%	7.00%
<b>Option two</b>				
First instalment	19/09/2023	6.50	5.50%	7.00%
Second instalment	22/01/2024	6.50	5.50%	7.00%
<b>Option three</b>				
First instalment	19/09/2023	6.50	5.50%	7.00%
Second instalment	20/11/2023	6.50	5.50%	7.00%
Third instalment	22/01/2024	6.50	5.50%	7.00%
Fourth instalment	22/03/2024	6.50	5.50%	7.00%

	2023/24 Budget revenue	2022/23 Actual revenue	2022/23 Budget revenue
	\$	\$	\$
Instalment plan admin charge revenue	5,000	4,077	6,000
Instalment plan interest earned	4,000	4,250	4,000
Unpaid rates and service charge interest earned	6,000	5,249	8,000
	15,000	13,576	18,000

**SHIRE OF WAGIN**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2024**

**2. RATES AND SERVICE CHARGES (CONTINUED)**

**(c) 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.

**Differential general rate**

<b>Description</b>	<b>Characteristics</b>	<b>Objects</b>	<b>Reasons</b>
GRV - Non-Commercial	Land & Properties with a predominantly residential use	The object of the rate is to be the base by which all other GRV properties are assessed. The reason for the differential rate is to ensure that all ratepayers make a fair and equitable contribution towards works, services and facilities within the Shire.	
GRV - Commercial	Land & Properties with a predominantly Commercial or Industrial use.	The object of the rate for this category is to raise additional revenue to fund the costs associated with the higher level of services provided to the properties in this category. These services include carparking, landscaping and other amenities including costs associated with tourism and economic development that are of benefit to these ratepayers.	
UV	Land & Properties that are predominantly of a rural purpose including mining tenements.	There is no differential rating within the UV category. The reason for this category is to ensure that all ratepayers make a reasonable contribution to the cost of providing works, services and facilities within the Shire.	

**(d) Differential Minimum Payment**

There is no differential Minimum Payment. The Minimum Payment has been set at \$650 across all categories.

**(e) Variation in Adopted Differential Rates to Local Public Notice**

<b>Differential general rate or general rate</b>	<b>Proposed Rate in \$</b>	<b>Adopted Rate in \$</b>	<b>Reasons for the difference</b>
GRV Non-Commercial	0.091866	0.089977	Advertised rate in the dollar was subject to further review and reduced to a 3.8% increase, sufficient to obtain a balanced budget.
GRV Commercial	0.122728	0.119453	Advertised rate in the dollar was subject to further review and reduced to a 3.8% increase, sufficient to obtain a balanced budget.
Unimproved Valuations	0.006070	0.004803	Following annual revaluation of UV properties the rate in the dollar needed to be adjusted down to maintain a 3.8% increase in yield.
<b>Minimum payment</b>	<b>Proposed Minimum \$</b>	<b>Adopted Minimum \$</b>	<b>Reasons for the difference</b>
GRV Non-Commercial	650	650	N/A - No difference
GRV Commercial	650	650	N/A - No difference
Unimproved Valuations	650	650	N/A - No difference

**SHIRE OF WAGIN**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2024**

**2. RATES AND SERVICE CHARGES (CONTINUED)**

The Shire did not raise any specified area rates for the year ended 30 June 2024.

**(f) Service Charges**

The Shire did not raise service charges for the year ended 30th June 2024.

**(g) Early payment discounts**

Rate, fee or charge to which discount is granted	Type	Discount %	Discount (\$)	2023/24 Budget	2022/23 Actual	2022/23 Budget	Circumstances in which discount is granted
Rates	Rate	5.00%	\$	\$ 100,000	\$ 103,144	\$ 97,500	Rates paid in full by the due date - 19th September 2023
				100,000	103,144	97,500	

**(h) Waivers or concessions**

Rate, fee or charge to which the waiver or concession is granted	Type	Waiver/Concession	Discount %	Discount (\$)	2023/24 Budget	2022/23 Actual	2022/23 Budget	Circumstances in which the waiver or concession is granted	Objects and reasons of the waiver or concession
St John Ambulance	Fee and charge	Waiver	100.00%	\$ 358	\$ 360	\$ 338	\$	338 1st Bin Waived, Remaining Payable	To assist community groups
Wagin Care & Share	Fee and charge	Waiver	100.00%	358	360	338		338 1st Bin Waived, Remaining Payable	To assist community groups
Wagin CWA	Rate	Waiver	100.00%	1,257	1,257	1,280		1,064 Council Resolution	To assist community groups
Wagin CWA	Fee and charge	Waiver	100.00%	358	360	338		338 1st Bin Waived, Remaining Payable	To assist community groups
Waratah Lodge	Fee and charge	Waiver	100.00%	358	360	338		338 1st Bin Waived, Remaining Payable	To assist community groups
					2,697	2,632		2,416	

**SHIRE OF WAGIN**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2024**

**3. NET CURRENT ASSETS**

**(a) Composition of estimated net current assets**

**Current assets**

Cash and cash equivalents  
 Financial assets  
 Receivables  
 Contract assets  
 Inventories  
 Other assets

**Less: current liabilities**

Trade and other payables  
 Contract liabilities  
 Long term borrowings  
 Employee provisions

**Net current assets**

**Less: Total adjustments to net current assets**

**Net current assets used in the Statement of Financial Activity**

Note	2023/24 Budget 30 June 2024	2022/23 Actual 30 June 2023	2022/23 Budget 30 June 2023
	\$	\$	\$
4	3,272,420	6,043,307	810,543
	22,560	21,164	2,007,414
	143,235	193,235	155,226
	0	25,534	0
	63,263	63,263	42,102
	0	10,175	
	3,501,478	6,356,678	3,015,285
	(203,523)	(178,723)	(249,288)
	0	(262,968)	(80,958)
7	(58,605)	(66,486)	0
	(494,156)	(494,156)	(403,352)
	(756,284)	(1,002,333)	(733,598)
	2,745,194	5,354,345	2,281,687
3(c)	(2,745,194)	(2,526,750)	(2,281,686)
	0	2,827,595	0

**EXPLANATION OF DIFFERENCE IN NET CURRENT ASSETS AND SURPLUS/(DEFICIT)**

**Items excluded from calculation of budgeted deficiency**

When calculating the budget deficiency for the purpose of Section 6.2 (2)(c) of the *Local Government Act 1995* the following amounts have been excluded as provided by *Local Government (Financial Management) Regulation 32* which will not fund the budgeted expenditure.

**(b) Non-cash amounts excluded from operating activities**

The following non-cash revenue or expenditure has been excluded from amounts attributable to operating activities within the Statement of Financial Activity in accordance with *Financial Management Regulation 32*.

**Adjustments to operating activities**

Less: Profit on asset disposals  
 Add: Loss on asset disposals  
 Add: Depreciation

Non-cash movements in non-current assets and liabilities:

- Pensioner deferred rates  
 - Employee provisions

**Non cash amounts excluded from operating activities**

Note	2023/24 Budget 30 June 2024	2022/23 Actual 30 June 2023	2022/23 Budget 30 June 2023
	\$	\$	\$
5	(90,919)	(10,558)	(80,881)
5	5,396	0	0
6	3,351,231	3,458,468	3,427,773
	0	(11,664)	
	0	74,891	
	3,265,708	3,511,137	3,346,892

**(c) Current assets and liabilities excluded from budgeted deficiency**

The following current assets and liabilities have been excluded from the net current assets used in the Statement of Financial Activity in accordance with *Financial Management Regulation 32* to agree to the surplus/(deficit) after imposition of general rates.

**Adjustments to net current assets**

Less: Cash - reserve accounts  
 Less: Current assets not expected to be received at end of year  
 - Current financial assets at amortised cost - self supporting loans  
 - Rates receivable  
 - Accrued creditors  
 Add: Current liabilities not expected to be cleared at end of year  
 - Current portion of borrowings  
 - Current portion of employee benefit provisions held in reserve

**Total adjustments to net current assets**

8	(3,234,677)	(3,066,229)	(2,720,952)
	(21,164)	(21,164)	30,573
	(42,115)		
	0		5,510
	58,605	66,486	7,475
	494,157	494,157	395,708
	(2,745,194)	(2,526,750)	(2,281,686)

3(d) NET CURRENT ASSETS (CONTINUED)

**MATERIAL ACCOUNTING POLICIES**

**CURRENT AND NON-CURRENT CLASSIFICATION**

The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Shire's operational cycle. In the case of liabilities where the Shire 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 or non-current based on the Shire's intentions to release for sale.

**TRADE AND OTHER PAYABLES**

Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the financial year that are unpaid and arise when the Shire 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. The carrying amounts of trade and other payables are considered to be the same as their fair values, due to their short-term nature.

**PREPAID RATES**

Prepaid rates are, until the taxable event has occurred (start of the next financial year), refundable at the request of the ratepayer. Rates received in advance are initially recognised as a financial liability. When the taxable event occurs, the financial liability is extinguished and the Shire recognises revenue for the prepaid rates that have not been refunded.

**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.

**Superannuation**

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

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

**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.

**CONTRACT LIABILITIES**

Contract liabilities represent the Shire's obligation to transfer goods or services to a customer for which the Shire has received consideration from the customer.

Contract liabilities represent obligations which are not yet satisfied. Contract liabilities are recognised as revenue when the performance obligations in the contract are satisfied.

**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 grants, contributions, reimbursements, and goods sold and services performed in the ordinary course of business.

Trade and other receivables are recognised initially at the amount of consideration that is unconditional, unless they contain significant financing components, when they are recognised at fair value.

Trade receivables are held with the objective to collect the contractual cashflows and therefore the Shire measures them subsequently at amortised cost using the effective interest rate method.

Due to the short term nature of current receivables, their carrying amount is considered to be the same as their fair value. Non-current receivables are indexed to inflation, any difference between the face value and fair value is considered immaterial.

The Shire applies the AASB 9 simplified approach to measuring expected credit losses using a lifetime expected loss allowance for all trade receivables. To measure the expected credit losses, rates receivable are separated from other trade receivables due to the difference in payment terms and security for rates receivable.

**PROVISIONS**

Provisions are recognised when the Shire has a present 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.

**EMPLOYEE BENEFITS**

**Short-term employee benefits**

Provision is made for the Shire'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 Shire'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 determination of the net current asset position. The Shire's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the determination of the net current asset position.

**Other long-term employee benefits**

Long-term employee benefits provisions 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 of 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 remeasurements 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 Shire's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the Shire 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.

**CONTRACT ASSETS**

Contract assets primarily relate to the Shire's right to consideration for work completed but not billed at the end of the period.

**SHIRE OF WAGIN**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2024**

**4. 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:

	Note	2023/24 Budget	2022/23 Actual	2022/23 Budget
		\$	\$	\$
Cash at bank and on hand		206,192	2,977,079	810,543
Term deposits		3,066,228	3,066,228	
<b>Total cash and cash equivalents</b>		<b>3,272,420</b>	<b>6,043,307</b>	<b>810,543</b>
Held as				
- Unrestricted cash and cash equivalents	3(a)	37,743	2,977,078	21,557
- Restricted cash and cash equivalents	3(a)	3,234,677	3,066,229	788,986
		<b>3,272,420</b>	<b>6,043,307</b>	<b>810,543</b>
<b>Restrictions</b>				
The following classes of assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:				
- Cash and cash equivalents		3,234,677	3,066,229	788,986
- Restricted financial assets at amortised cost - term deposits	3(a)	0	0	2,007,414
		<b>3,234,677</b>	<b>3,066,229</b>	<b>2,796,400</b>
The assets are restricted as a result of the specified purposes associated with the liabilities below:				
Financially backed reserves	8	3,234,677	3,066,229	2,720,952
Unspent capital grants, subsidies and contribution liabilities		0	0	75,448
		<b>3,234,677</b>	<b>3,066,229</b>	<b>2,796,400</b>
<b>Reconciliation of net cash provided by operating activities to net result</b>				
<b>Net result</b>		<b>(3,111,025)</b>	<b>494,924</b>	<b>(2,131,842)</b>
Depreciation	6	3,351,231	3,458,468	3,427,773
(Profit)/loss on sale of asset	5	(85,523)	(10,558)	(80,881)
(Increase)/decrease in receivables		50,000	(9,629)	40,000
(Increase)/decrease in contract assets		25,534	14,258	39,792
(Increase)/decrease in inventories		0	(11,161)	10,000
(Increase)/decrease in other assets		0	(6,799)	
Increase/(decrease) in payables		24,800	(20,765)	49,800
Increase/(decrease) in contract liabilities		(262,968)	(246,921)	(434,440)
Increase/(decrease) in employee provisions		0	74,890	
Capital grants, subsidies and contributions		(974,682)	(1,845,297)	(1,298,117)
<b>Net cash from operating activities</b>		<b>(982,633)</b>	<b>1,891,410</b>	<b>(377,915)</b>

**MATERIAL ACCOUNTING POLICES**

**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 Note 3 - Net Current Assets.

**FINANCIAL ASSETS AT AMORTISED COST**

The Shire classifies financial assets at amortised cost if both of the following criteria are met:

- the asset is held within a business model whose objective is to collect the contractual cashflows, and
- the contractual terms give rise to cash flows that are solely payments of principal and interest.

5. FIXED ASSETS

The following assets are budgeted to be acquired and/or disposed of during the year.

	2023/24 Budget Additions	2023/24 Budget Disposals - Net Book Value	2023/24 Budget Disposals - Sale Proceeds	2023/24 Budget Disposals - Profit or Loss	2022/23 Actual Additions	2022/23 Disposals - Net Book Value	2022/23 Actual Disposals - Sale Proceeds	2022/23 Actual Disposals - Profit or Loss	2022/23 Budget Additions	2022/23 Budget Disposals - Net Book Value	2022/23 Budget Disposals - Sale Proceeds	2022/23 Budget Disposals - Profit or Loss
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>(a) Property, Plant and Equipment</b>												
Buildings - non-specialised	278,088	0	32,727	32,727	60,082			0	230,930			0
Furniture and equipment	36,500			0	93,140			0	100,571			0
Plant and equipment	737,231	189,930	242,726	52,796	571,697	5,846	12,718	6,872	465,486	147,091	227,972	80,881
<b>Total</b>	<b>1,051,819</b>	<b>189,930</b>	<b>275,453</b>	<b>85,523</b>	<b>724,919</b>	<b>5,846</b>	<b>12,718</b>	<b>6,872</b>	<b>796,987</b>	<b>147,091</b>	<b>227,972</b>	<b>80,881</b>
<b>(b) Infrastructure</b>												
Infrastructure - roads	1,474,292			0	1,200,513			0	1,791,701			0
Other infrastructure	513,178			0	385,303			0	369,895			0
<b>Total</b>	<b>1,987,470</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,585,816</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,161,596</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total</b>	<b>3,039,289</b>	<b>189,930</b>	<b>275,453</b>	<b>85,523</b>	<b>2,310,735</b>	<b>5,846</b>	<b>12,718</b>	<b>6,872</b>	<b>2,958,583</b>	<b>147,091</b>	<b>227,972</b>	<b>80,881</b>

**MATERIAL ACCOUNTING POLICIES**

**RECOGNITION OF ASSETS**

Assets for which the fair value as at the date of acquisition is under \$5,000 are not recognised as an asset in accordance with Financial Management Regulation 17A (5). These assets are expensed immediately.

Where multiple individual low value assets are purchased together as part of a larger asset or collectively forming a larger asset exceeding the threshold, the individual assets are recognised as one asset and capitalised.

**GAINS AND LOSSES ON DISPOSAL**

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.

**SHIRE OF WAGIN**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2024**

**6. DEPRECIATION**

**By Class**

Buildings - non-specialised  
 Furniture and equipment  
 Plant and equipment  
 Infrastructure - roads  
 Other infrastructure  
 Other infrastructure - Drainage

**By Program**

Governance  
 Law, order, public safety  
 Health  
 Education and welfare  
 Community amenities  
 Recreation and culture  
 Transport  
 Economic services  
 Other property and services

<b>2023/24 Budget</b>	<b>2022/23 Actual</b>	<b>2022/23 Budget</b>
\$	\$	\$
1,059,430	1,060,054	1,059,430
42,263	42,731	42,311
335,626	306,049	279,487
1,396,042	1,542,180	1,540,207
449,539	439,122	438,006
68,332	68,332	68,332
<b>3,351,232</b>	<b>3,458,468</b>	<b>3,427,773</b>
125,149	125,230	126,097
82,798	52,296	26,792
46,902	47,529	46,902
45,562	45,562	45,562
66,546	69,116	69,116
927,666	909,782	907,593
1,900,260	2,050,492	2,047,250
19,386	21,498	21,498
136,963	136,963	136,963
<b>3,351,232</b>	<b>3,458,468</b>	<b>3,427,773</b>

**MATERIAL ACCOUNTING POLICIES**

**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.

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.

Major depreciation periods used for each class of depreciable asset are:

Buildings - non-specialised	30 to 50 Years
Furniture and equipment	4 to 10 Years
Plant and equipment	5 to 15 Years
Infrastructure - roads	20 to 80 Years
Other infrastructure	20 Years
Other infrastructure - Drainage	80 Years

SHIRE OF WAGIN  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2024

7. BORROWINGS

(a) Borrowing repayments

Movement in borrowings and interest between the beginning and the end of the current financial year.

Purpose	Loan Number	Institution	Interest Rate	Budget Principal 1 July 2023	2023/24 Budget New Loans	2023/24 Budget Principal Repayments	Budget Principal outstanding 30 June 2024	2023/24 Budget Interest Repayments	Actual Principal 1 July 2022	2022/23 Actual New Loans	2022/23 Actual Principal Repayments	Actual Principal outstanding 30 June 2023	2022/23 Actual Interest Repayments	Budget Principal 1 July 2022	2022/23 Budget New Loans	2022/23 Budget Principal Repayments	Budget Principal outstanding 30 June 2023	2022/23 Budget Interest Repayments
Rec Centre Developme	131	NAB	6.40%	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 29,477	\$ 0	\$ (29,477)	\$ 0	\$ (910)	\$ 29,477	\$ 0	\$ (11,238)	\$ 18,239	\$ (1,707)
Swimming Pool Redeve	139	WATC	6.00%	172,538		(16,664)	155,874	(6,230)	187,284		(14,746)	172,538	(9,291)	187,284		(14,746)	172,538	(9,291)
Staff Housing	137	WATC	6.00%	111,044		(13,144)	97,900	(2,430)	126,737		(15,693)	111,044	(7,201)	126,737		(15,693)	111,044	(7,201)
Doctor Housing	138	WATC	5.10%	41,996		(15,514)	26,482	(8,523)	54,353		(12,357)	41,996	(3,217)	54,353		(12,357)	41,996	(3,217)
				325,578	0	(45,322)	280,256	(17,183)	397,851	0	(72,273)	325,578	(20,619)	397,851	0	(54,034)	343,817	(21,416)
<b>Self Supporting Loans</b>																		
Wagin Ag Society	141	WATC	3.0%	76,956	0	(21,164)	55,792	(2,180)	97,491	0	(20,535)	76,956	(2,809)	97,491	0	(20,535)	76,956	(2,809)
Bowls Club	0	WATC	4.7%	0	60,000	(1,395)	58,605	(1,422)	0	0	0	0	0	0	0	0	0	0
				76,956	60,000	(22,560)	114,396	(3,602)	97,491	0	(20,535)	76,956	(2,809)	97,491	0	(20,535)	76,956	(2,809)
				402,534	60,000	(67,881)	394,653	(20,785)	495,342	0	(92,808)	402,534	(23,428)	495,342	0	(74,569)	420,773	(24,225)

All borrowing repayments, other than self supporting loans, will be financed by general purpose revenue.

**SHIRE OF WAGIN**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2024**

**7. BORROWINGS**

**(b) New borrowings - 2023/24**

Particulars/Purpose	Institution	Loan type	Term (years)	Interest rate	Amount borrowed budget	Total interest & charges	Amount used budget	Balance unspent
					\$	\$	\$	\$
New Bowling Greens	Wagins Bowls Club	SSL	15	4.74%	60,000	2,817	60,000	0
					60,000	2,817	60,000	0

**(c) Unspent borrowings**

The Shire had no unspent borrowing funds as at 30th June 2023 nor is it expected to have unspent borrowing funds as at 30th June 2024.

**(d) Credit Facilities**

	2023/24 Budget	2022/23 Actual	2022/23 Budget
	\$	\$	\$
<b>Undrawn borrowing facilities credit standby arrangements</b>			
Bank overdraft limit	0	0	0
Bank overdraft at balance date	0	0	0
Credit card limit	19,000	19,000	19,000
Credit card balance at balance date	0	0	0
<b>Total amount of credit unused</b>	<b>19,000</b>	<b>19,000</b>	<b>19,000</b>
<b>Loan facilities</b>			
Loan facilities in use at balance date	394,653	402,534	420,773

**MATERIAL ACCOUNTING POLICIES**

**BORROWING COSTS**

The Shire has elected to recognise borrowing costs as an expense when incurred regardless of how the borrowings are applied.

Fair values of borrowings are not materially different to their carrying amounts, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short term nature. Borrowings fair values are based on discounted cash flows using a current borrowing rate. They are classified as level 3 fair values in the fair value hierarchy due to the unobservable inputs, including own credit risk.

8. RESERVE ACCOUNTS

(a) Reserve Accounts - Movement

	2023/24 Budget Opening Balance	2023/24 Budget Transfer to	2023/24 Budget Transfer (from)	2023/24 Budget Closing Balance	2022/23 Actual Opening Balance	2022/23 Actual Transfer to	2022/23 Actual Transfer (from)	2022/23 Actual Closing Balance	2022/23 Budget Opening Balance	2022/23 Budget Transfer to	2022/23 Budget Transfer (from)	2022/23 Budget Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Restricted by council</b>												
(a) Leave reserve	472,769	12,146		484,915	395,708	77,061		472,769	395,708	3,957		399,665
(b) Plant Reserve	742,860	22,269	(143,957)	621,172	459,303	283,557		742,860	459,304	66,429		525,733
(c) Aerodrome Maintenance & Development Reserve	32,715	10,751		43,466	23,740	8,975		32,715	23,740	8,737		32,477
(d) Recreation Centre Equipment Reserve	15,113	453		15,566	14,751	362		15,113	14,751	148		14,899
(e) Municipal Buildings Reserve	73,666	2,207		75,873	71,903	1,763		73,666	71,902	719		72,621
(f) Admin Centre Furniture, Equipment & IT Reserve	15,940	478		16,418	15,558	382		15,940	15,559	156		15,715
(g) Land Development Reserve	11,038	331		11,369	10,774	264		11,038	10,774	108		10,882
(h) Community Bus Reserve	21,121	2,083		23,204	19,007	2,114		21,121	19,006	190		19,196
(i) Homecare Reserve	110,711	6,977		117,688	108,061	2,650		110,711	108,061	1,081		109,142
(j) Recreation Development Reserve	252,506	27,566		280,072	226,940	25,566		252,506	226,940	22,269		249,209
(k) Refuse Site/Waste Management Reserve	255,411	12,821		268,232	209,291	46,120		255,411	209,291	31,529		240,820
(l) Refuse Site Rehabilitation Reserve	162,179	24,860		187,039	138,775	23,404		162,179	138,775	21,388		160,163
(m) Water Management Reserve	72,961	2,186		75,147	71,214	1,747		72,961	71,214	712		71,926
(n) Electronic Sign Reserve	15,248	457		15,705	14,883	365		15,248	14,883	149		15,032
(o) Community Gym Reserve	22,960	3,540		26,500	19,174	3,786		22,960	19,174	2,742	(8,000)	13,916
(p) Sportsground Precinct Redevelopment Reserve	272,707	93,174		365,881	168,573	104,134		272,707	168,573	101,686		270,259
(q) Emergency Bushfire Control Reserve	24,727	370		25,097	12,068	12,659		24,727	12,069	121		12,190
(r) Community Events Reserve	9,239	277		9,516	9,018	221		9,239	9,017	90		9,107
(s) Staff Housing Reserve	382,358	86,459		468,817	300,000	82,358		382,358	300,000	78,000		378,000
(t) Roadwork Reserve	100,000	3,000		103,000	0	100,000		100,000	100,000			100,000
	3,066,229	312,405	(143,957)	3,234,677	2,288,741	777,488	0	3,066,229	2,288,741	440,211	(8,000)	2,720,952

(b) Reserve Accounts - Purposes

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

Reserve name	Anticipated date of use	Purpose of the reserve
(a) Leave reserve	Ongoing	Provide provisions to meet Council's Long Service Leave and Accrued Annual Leave liabilities to minimise the effect on Council's budget annually.
(b) Plant Reserve	Ongoing	Provide funds for the ongoing replacement and upgrading of plant necessary in the performance of Council's core functions.
(c) Aerodrome Maintenance & Development Reserve	Ongoing	Provide for major maintenance (eg resealing of runway area) and development works (eg runway reconstruction) at the Wagin Airstrip.
(d) Recreation Centre Equipment Reserve	Ongoing	Provide funds for the purchase of equipment, fixtures and fittings at the Wagin Community Recreation Centre.
(e) Municipal Buildings Reserve	Ongoing	Provide funds for the upgrading, renovating or restoration of existing Council owned buildings as well as construction of new Council owned buildings.
(f) Admin Centre Furniture, Equipment & IT Reserve	Ongoing	Provide for the purchase of furniture, fittings, equipment and IT requirements in relation to the Council Administration Building.
(g) Land Development Reserve	Ongoing	Provide funds for the purchase and development of land within the Wagin Shire as the need arises and Council see fit.
(h) Community Bus Reserve	Ongoing	Provide funds to for the maintenance, upgrade and change-over of the Wagin Community Bus.
(i) Homecare Reserve	Ongoing	Provide funds to meet HACC staff leave provisions, replacement of plant and equipment and on-going operations of the HACC program.
(j) Recreation Development Reserve	Ongoing	Provide funds for the expansion, upgrading and development of Council's Recreation and Sporting facilities.
(k) Refuse Site/Waste Management Reserve	Ongoing	Provide funds for a new Waste site, on-going operation with the Shire's waste management and recycling program and working towards zero waste.
(l) Refuse Site Rehabilitation Reserve	Ongoing	Provide funds to rehabilitate the existing refuse site once the site has been decommissioned.
(m) Water Management Reserve	Ongoing	To ensure Council spends the surplus Rural Town Funds on measures and projects in line with Council's Water Management Plan.
(n) Electronic Sign Reserve	Ongoing	Provide funds for the purchase and installation of an electronic sign in the Wagin townsite in the near future.
(o) Community Gym Reserve	Ongoing	Provide funds to allow for the maintenance, upgrade and change-over of the Wagin Community Gym and equipment as required.
(p) Sportsground Precinct Redevelopment Reserve	Ongoing	Provide funds for the future Sportsground Precinct Redevelopment.
(q) Emergency Bushfire Control Reserve	Ongoing	Provide funds during unexpected times of extreme emergency recovery and provide adequate assistance to bushfire requirements.
(r) Community Events Reserve	Ongoing	Provide funds for future Community Events.
(s) Staff Housing Reserve	Ongoing	Provide funds for future Housing requirements.
(t) Roadwork Reserve	Ongoing	Provide funds for weather events or other circumstances that would have an impact on the road work programme.

9. REVENUE RECOGNITION

MATERIAL ACCOUNTING POLICIES

Recognition of revenue from contracts with customers is dependant on the source of revenue and the associated terms and conditions associated with each source of revenue and recognised as follows:

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/Refunds/Warranties	Determination of transaction price	Allocating transaction price	Measuring obligations for returns	Timing of Revenue recognition
Grant contracts with customers	Community events, minor facilities, research, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Licences/ Registrations/ Approvals	Building, planning, development and animal management, having the same nature as a licence regardless of naming.	Single point in time	Full payment prior to issue	None	Set by State legislation or limited by legislation to the cost of provision	Based on timing of issue of the associated rights	No refunds	On payment and issue of the licence, registration or approval
Waste management entry fees	Waste treatment, recycling and disposal service at disposal sites	Single point in time	Payment in advance at gate or on normal trading terms if credit provided	None	Adopted by council annually	Based on timing of entry to facility	Not applicable	On entry to facility
Fees and charges for other goods and services	Cemetery services, library fees, reinstatements and private works	Single point in time	Payment in full in advance	None	Adopted by council annually	Applied fully based on timing of provision	Not applicable	Output method based on provision of service or completion of works
Sale of stock	Aviation fuel, kiosk and visitor centre stock	Single point in time	In full in advance, on 15 day credit	Refund for faulty goods	Adopted by council annually, set by mutual agreement	Applied fully based on timing of provision	Returns limited to repayment of transaction price	Output method based on goods

**SHIRE OF WAGIN  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2024**

**10 PROGRAM INFORMATION**

**(a) Key Terms and Definitions - Reporting Programs**

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

**OBJECTIVE**

**ACTIVITIES**

**Governance**

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

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

**General purpose funding**

To collect revenue to allow for the provision of services and facilities for the community.

To collect revenue to allow for the provision of services and facilities for the community.

**Law, order, public safety**

To collect revenue to allow for the provision of services and facilities for the community.

Includes costs associated with fire prevention and control, control of dogs, cats and other animals, abandoned vehicles, enforcement of associated local laws and other aspects of public safety including emergency services.

**Health**

To provide an operational framework for environmental and community health.

Includes costs associated with providing doctor, maternal and infant health services, analytical expenses ie water sampling, and the running of the Regional Health Scheme together with the Shire of Williams.

**Education and welfare**

To provide services and facilities to the elderly, disadvantaged, children and youth of the community.

Includes costs associated with providing a building for daycare, administering and running of the Wagin Home and Community Care Program, including Community Aged Care Packages and some assistance to Wagin Frail Aged Lodge.

**Community amenities**

To provide required essential services for the community.

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

**Recreation and culture**

To establish and effectively manage infrastructure, resources and provide opportunities which will help the social well-being of the community.

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

**Transport**

To provide safe, effective and efficient transport services to the community.

Includes construction and maintenance of Council's Infrastructure assets including roads, bridges footpaths, parking facilities, townscape, street trees and street lighting. Also, improvements to Council's plant and the provision of aircraft landing facilities and their associated costs.

**Economic services**

To help promote the Shire and its economic wellbeing

Includes area promotion, tourism, economic and community development, control of declared flora and fauna, the Rural Town's programme, Landcare, LCDC projects, ongoing maintenance of the Wagin Caravan Park, building control and the provision of standpipes.

**Other property and services**

To monitor and control Council's overhead operating accounts and other miscellaneous items.

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. 37

**SHIRE OF WAGIN**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2024**

**10 PROGRAM INFORMATION (Continued)**

**(b) Income and expenses**

	<b>2023/24</b>	<b>2022/23</b>	<b>2022/23</b>
	<b>Budget</b>	<b>Actual</b>	<b>Budget</b>
<b>Income excluding grants, subsidies and contributions</b>	\$	\$	\$
Governance	37,977	19,014	36,636
General purpose funding	2,936,512	2,800,022	2,739,496
Law, order, public safety	18,700	14,200	24,700
Health	8,834	8,233	12,680
Education and welfare	133,337	143,251	118,621
Community amenities	402,876	424,390	356,586
Recreation and culture	83,013	81,285	82,445
Transport	109,085	56,931	115,245
Economic services	185,653	177,492	192,250
Other property and services	109,460	140,444	120,060
	<b>4,025,447</b>	<b>3,865,262</b>	<b>3,798,719</b>
<b>Grants, subsidies and contributions</b>			
General purpose funding	0	2,255,839	407,343
Law, order, public safety	93,316	110,137	109,995
Education and welfare	516,771	477,695	516,509
Recreation and culture	1,500	49,930	14,500
Transport	156,694	148,534	143,346
	<b>768,281</b>	<b>3,042,135</b>	<b>1,191,693</b>
<b>Capital grants, subsidies and contributions</b>			
Law, order, public safety	7,856	561,408	0
Recreation and culture	0	45,692	54,695
Transport	966,826	1,238,197	1,243,422
	<b>974,682</b>	<b>1,845,297</b>	<b>1,298,117</b>
<b>Total Income</b>	<b>5,768,410</b>	<b>8,752,694</b>	<b>6,288,529</b>
<b>Expenses</b>			
Governance	(550,131)	(514,519)	(595,709)
General purpose funding	(366,067)	(393,734)	(396,357)
Law, order, public safety	(434,114)	(330,292)	(299,746)
Health	(193,205)	(153,830)	(192,185)
Education and welfare	(730,432)	(776,479)	(706,080)
Community amenities	(739,334)	(655,376)	(628,373)
Recreation and culture	(2,165,204)	(1,853,473)	(1,898,416)
Transport	(2,714,983)	(2,788,237)	(2,831,071)
Economic services	(488,248)	(368,898)	(388,429)
Other property and services	(497,717)	(422,932)	(484,005)
<b>Total expenses</b>	<b>(8,879,435)</b>	<b>(8,257,770)</b>	<b>(8,420,371)</b>
<b>Net result for the period</b>	<b>(3,111,025)</b>	<b>494,924</b>	<b>(2,131,842)</b>

**SHIRE OF WAGIN**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2024**

**11. OTHER INFORMATION**

	<b>2023/24 Budget</b>	<b>2022/23 Actual</b>	<b>2022/23 Budget</b>
<b>The net result includes as revenues</b>	\$	\$	\$
<b>(a) Interest earnings</b>			
Investments			
- Reserve accounts	89,089	58,142	7,000
- Other funds	29,593	38,734	750
Other interest revenue	10,000	9,499	12,000
	128,682	106,375	19,750
* The Shire has resolved to charge interest under section 6.13 for the late payment of any amount of money at 5%.			
<b>(b) Other revenue</b>			
Reimbursements and recoveries	364,315	424,272	384,756
	364,315	424,272	384,756
<b>The net result includes as expenses</b>			
<b>(c) Auditors remuneration</b>			
Audit services	27,500	26,000	25,000
	27,500	26,000	25,000
<b>(d) Interest expenses (finance costs)</b>			
Borrowings (refer Note 7(a))	20,785	23,428	24,225
	20,785	23,428	24,225
<b>(e) Write offs</b>			
General rate	5,000	4,008	5,000
	5,000	4,008	5,000

**SHIRE OF WAGIN**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2024**

**12. ELECTED MEMBERS REMUNERATION**

	2023/24 Budget	2022/23 Actual	2022/23 Budget
	\$	\$	\$
<b>Elected member - 1</b>			
President's allowance	15,656	12,300	12,300
Meeting attendance fees	6,398	4,320	4,505
Other expenses	1,250		
ICT expenses	755	1,040	1,240
Travel and accommodation expenses	100		
	24,159	17,660	18,045
<b>Elected member 2</b>			
Deputy President's allowance	3,918	3,075	3,075
Meeting attendance fees	3,278	2,002	2,482
Other expenses	1,250		
ICT expenses	755	1,040	1,190
Travel and accommodation expenses	100	547	
	9,301	6,664	6,747
<b>Elected member 3</b>			
Meeting attendance fees	3,278	2,273	2,482
Other expenses	1,250		
ICT expenses	755	1,040	1,090
Travel and accommodation expenses	100		
	5,383	3,313	3,572
<b>Elected member 4</b>			
Meeting attendance fees	3,278	2,044	2,482
Other expenses	1,250		
ICT expenses	755	1,290	1,090
Travel and accommodation expenses	100		
	5,383	3,334	3,572
<b>Elected member 5</b>			
Meeting attendance fees	3,278	1,940	2,482
Other expenses	1,250		
ICT expenses	755	1,040	1,090
Travel and accommodation expenses	100		
	5,383	2,980	3,572
<b>Elected member 6</b>			
Meeting attendance fees	3,278	2,586	2,482
Other expenses	1,250		
ICT expenses	755	1,290	1,090
Travel and accommodation expenses	100		
	5,383	3,876	3,572
<b>Elected member 7</b>			
Meeting attendance fees	3,278	2,086	2,482
Other expenses	1,250		
ICT expenses	755	1,040	1,090
Travel and accommodation expenses	100		
	5,383	3,126	3,572
<b>Elected member 8</b>			
Meeting attendance fees	935	2,211	2,482
Other expenses	250		
ICT expenses	260	1,040	1,090
Travel and accommodation expenses	50		
	1,495	3,251	3,572
<b>Elected member 9</b>			
Meeting attendance fees		1,085	2,482
ICT expenses		520	1,090
	0	1,605	3,572
<b>Total Elected Member Remuneration</b>	61,870	45,806	49,796
President's allowance	15,656	12,300	12,300
Deputy President's allowance	3,918	3,075	3,075
Meeting attendance fees	27,001	20,544	24,361
Other expenses	9,000	0	0
ICT expenses	5,545	9,340	10,060
Travel and accommodation expenses	750	547	0
	61,870	45,806	49,796

**SHIRE OF WAGIN**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2024**

**13. FEES AND CHARGES**

	<b>2023/24 Budget</b>	<b>2022/23 Actual</b>	<b>2022/23 Budget</b>
	\$	\$	\$
<b>By Program:</b>			
General purpose funding	66,000	52,583	66,000
Law, order, public safety	17,200	12,214	18,200
Health	4,834	5,362	8,680
Education and welfare	118,685	126,789	104,552
Community amenities	381,476	367,167	337,586
Recreation and culture	72,220	65,847	67,645
Transport	10,893	10,656	9,000
Economic services	105,000	101,273	113,000
Other property and services	46,600	65,893	62,700
	<b>822,908</b>	<b>807,785</b>	<b>787,363</b>

The subsequent pages detail the Chart of Accounts, Capital Expenditure, Plant Replacement Program, Road Program and Fees and Charges of the local government.

**Shire of Wagin**  
**OPERATING INCOME & EXPENDITURE DETAIL**  
**Annual Budget 2023/2024**

COA	Description	Budget 2022/2023	Actual 2022/2023	Budget 2023/2024
	<b>General Purpose Funding</b>			
	<b>Rate Revenue</b>			
I031005	GRV	939,250	939,249	977,824
I031010	GRV Minimums	93,750	93,750	96,200
I031015	UV	1,515,628	1,515,628	1,570,980
I031020	UV Minimums	52,500	52,500	57,200
I031025	GRV Interim Rates	3,000	1,226	3,000
I031030	UV Interim Rates	2,000	999	2,000
I031035	Back Rates	1,000	121	1,000
I031040	Ex-Gratia Rates (CBH)	16,341	14,855	15,419
I031045	Discount Allowed	(97,500)	(103,144)	(100,000)
I031050	Instalment Admin Charge	6,000	4,077	5,000
I031055	Account Enquiry Fee	2,500	4,350	4,000
I031060	(Rate & Sdry Debtor Write Offs)	(5,000)	(4,008)	(5,000)
I031065	Penalty Interest	8,000	5,249	6,000
I031070	Emergency Services Levy	126,700	126,394	126,700
I031075	ESL Penalty Interest	500	279	500
I031080	Instalment Interest	4,000	4,250	4,000
I031090	Rate Legal Charges	20,000	10,814	20,000
		<b>2,688,669</b>	<b>2,666,589</b>	<b>2,784,823</b>
E031005	Valuation Expenses	(9,000)	(8,622)	(9,000)
E031010	Legal Costs/Expenses	(500)	0	(500)
E031015	Title Searches	(600)	(28)	(600)
E031020	Rate Recovery Expenses	(10,000)	(9,752)	(10,000)
E031025	Printing Stationery Postage	(2,000)	(1,686)	(2,000)
E031030	Emergency Services Levy	(126,700)	(126,788)	(126,700)
E031040	Rate Refunds	(1,000)	0	(1,000)
E031041	Rates & Rubbish Waivers/Concessions	(2,300)	(2,540)	(2,689)
E031100	Administration Allocated	(104,549)	(104,544)	(91,347)
		<b>(256,649)</b>	<b>(253,960)</b>	<b>(243,836)</b>
	<b>Other General Purpose Funding</b>			
I032005	Grants Commission General	254,698	1,519,706	0
I032010	Grants Commission Roads	152,645	736,133	0
I032020	Administration Rental	36,000	36,000	36,000
I032025	Photocopies, Publications, PA & Projector Hire	1,500	558	1,000
I032030	Reimbursements	100	0	100
I032040	Bank Interest	750	38,734	25,000
I032045	Reserves Interest	7,000	58,142	89,089
I032055	Commissions & Recoups	500	0	500
		<b>453,193</b>	<b>2,389,273</b>	<b>151,689</b>
E032005	Bank Fees and Charges	(12,000)	(11,067)	(10,000)

COA	Description	Budget 2022/2023	Actual 2022/2023	Budget 2023/2024
E032030	Audit Fees & Other Services	(25,000)	(26,000)	(27,500)
E032035	Administration Allocated	(102,708)	(102,708)	(84,731)
		(139,708)	(139,775)	(122,231)
	<b>Total General Purpose Income</b>	<b>3,141,862</b>	<b>5,055,862</b>	<b>2,936,512</b>
	<b>Total General Purpose Expenditure</b>	<b>(396,357)</b>	<b>(393,735)</b>	<b>(366,067)</b>
	<b>Governance</b>			
	<b>Members of Council</b>			
I041020	Other Income Relating to Members	1,000	0	250
		1,000	0	250
E041005	Sitting Fees	(24,365)	(20,544)	(26,999)
E041010	Training	(8,000)	0	(7,000)
E041015	Members Travelling	(700)	(547)	(750)
E041020	Communication Allowance	0	0	(5,545)
E041025	Election Expenses	(3,000)	0	(20,000)
E041030	Other Expenses	(8,000)	(9,354)	(19,400)
E041035	Conference Expenses	(10,000)	(7,329)	(10,000)
E041040	Presidents Allowance	(12,300)	(12,300)	(15,656)
E041045	Deputy Presidents Allowance	(3,075)	(3,075)	(3,918)
E041055	Refreshments and Receptions	(12,000)	(7,227)	(12,000)
E041060	Presentations	(2,500)	(2,028)	(2,500)
E041065	Insurance	(13,325)	(13,325)	(14,007)
E041070	Public Relations	(2,000)	(30)	(2,000)
E041075	Subscriptions	(35,000)	(35,990)	(36,000)
E041100	Administration Allocated	(118,133)	(118,128)	(129,268)
		(252,398)	(229,877)	(305,043)
	<b>Other Governance</b>			
I042030	Profit on Sale of Asset	30,636	3,686	32,727
I042045	Admin Reimbursements	5,000	15,328	5,000
I042050	Paid Parental Leave Reimbursement	0	0	0
		35,636	19,014	37,727
E042005	Administration Salaries	(714,073)	(722,238)	(887,906)
E042008	Admin Leave/Wages Liability	0	(36,280)	0
E042010	Administration Superannuation	(86,447)	(89,540)	(112,735)
E042011	Loyalty Allowance	(8,046)	(7,293)	(10,072)
E042012	Housing Allowance Admin	(13,578)	(13,820)	(13,582)
E042015	Insurance	(25,969)	(26,543)	(28,537)
E042020	Staff Training	(10,000)	(9,707)	(10,000)
E042025	Removal Expenses	(10,000)	(4,960)	(10,000)
E042030	Printing & Stationery	(30,000)	(20,097)	(25,000)
E042035	Phone, Fax & Modem	(7,000)	(3,570)	(7,000)
E042040	Office Maintenance	(62,000)	(51,862)	(65,290)
E042045	Advertising	(18,000)	(5,999)	(15,000)
E042050	Office Equipment Maintenance	(3,000)	(2,929)	(3,000)

COA	Description	Budget 2022/2023	Actual 2022/2023	Budget 2023/2024
E042055	Postage & Freight	(4,000)	(2,546)	(4,000)
E042060	Vehicle Running Expenses	(16,000)	(12,227)	(16,000)
E042065	Legal Expenses	(25,000)	(2,814)	(10,000)
E042070	Garden Expenses	(12,000)	(11,037)	(12,000)
E042075	Conference & Training	(10,000)	(4,116)	(10,000)
E042080	Computer Support	(130,000)	(110,940)	(168,000)
E042085	Other Expenses	(3,000)	(1,624)	(3,000)
E042090	Administration Allocated	(270,719)	(270,720)	(245,486)
E042095	Fringe Benefits Tax	(15,000)	(18,180)	(15,000)
E042100	Staff Uniforms	(4,000)	(1,141)	(5,000)
E042115	Cash Round Off Control	0	(2)	0
E042120	Depreciation - Other Governance	(126,097)	(125,230)	(125,149)
E042125	Less Administration Allocated	1,278,618	1,278,600	1,581,669
E042155	Lease of Photocopier	0	0	0
E042160	DCEO/CEO Recruitment	(18,000)	(7,828)	(25,000)
		(343,311)	(284,643)	(245,088)
	<b>Total Governance Income</b>	<b>36,636</b>	<b>19,014</b>	<b>37,977</b>
	<b>Total Governance Expenditure</b>	<b>(595,709)</b>	<b>(514,520)</b>	<b>(550,131)</b>
	<b>Law, Order &amp; Public Safety</b>			
	<b>Fire Prevention</b>			
I051010	BFB Operating Grant	77,405	75,973	64,242
I051011	DFES - Capital Projects Grant	0	490,674	
I051015	Sale of Fire Maps	50	45	50
I051025	Reimbursements	1,000	742	1,000
I051030	Bush Fire Infringements	2,000	1,364	2,000
I051035	ESL Admin Fee	4,000	4,000	4,000
I051040	Donations	0	0	0
I051050	SES Call-out Income	0	0	0
I051070	Other Bushfire Grants Income	0	0	0
I051075	SES Operating Grant	32,590	31,409	29,074
		117,045	604,207	100,366
E051005	BFB Operation Expenditure	(77,405)	(64,997)	(64,242)
E051010	Communication Mtce	(4,000)	(4,093)	(4,000)
E051015	Advertising & Other Expenses	(2,500)	(2,234)	(2,500)
E051020	Fire Fighting/Emergency Services Expenses	(4,000)	(15,975)	(14,000)
E051025	Town Block Burn Off	(5,000)	(6,425)	(6,000)
E051040	Other Bushfire Expenditure	0	(3,045)	(18,500)
E051045	Mt Latham & Condinging Repeats	0	(532)	(500)
E051060	SES Operation Expenditure	(32,590)	(32,701)	(29,074)
E051100	Administration Allocated	(64,701)	(64,704)	(85,915)
E051190	Depreciation - Fire Prevention	(25,484)	(49,816)	(75,871)
		(215,680)	(244,522)	(300,602)
	<b>Animal Control</b>			
I052005	Dog Fines and Fees	5,000	5,597	5,000

COA	Description	Budget 2022/2023	Actual 2022/2023	Budget 2023/2024
I052006	Cat Fines and Fees	300	378	300
I052010	Hire of Animal Traps	100	55	100
I052015	Dog Registration	6,000	3,938	5,000
I052016	Cat Registration	700	838	700
I052020	Reimbursements	500	0	500
		12,600	10,806	11,600
E052005	Ranger Salary	(18,700)	(12,398)	(11,000)
E052007	Ranger Telephone	(1,000)	(887)	(1,000)
E052010	Pound Maintenance	(2,960)	(2,890)	(2,969)
E052015	Dog Control Insurance	(314)	(1,181)	(166)
E052020	Legal Fees	(500)	0	
E052025	Training & Conference	(500)	(45)	(500)
E052030	Ranger Services Other	(25,000)	(29,480)	(25,000)
E052035	Administration Allocated	(29,784)	(29,784)	(78,950)
E052190	Depreciation - Animal Control	(1,308)	(2,146)	(2,998)
		(80,066)	(78,811)	(122,583)
	<b>Other Law, Order &amp; Public Safety</b>			
I053005	Abandoned Vehicles/Fines	50	0	50
I053040	Safer Wagin Income	5,000	0	
I053055	Reimbursements	0	0	0
I053060	Community Water Supply Program Grant	0	70,734	7,856
		5,050	70,734	7,906
E053005	Abandoned Vehicles	(500)	0	
E053040	Safer Wagin Expenditure	(500)	(496)	(500)
E053045	CCTV & Security	0	(956)	(1,500)
E053055	Mosquito Control	(3,000)	(5,174)	(5,000)
E053090	Depreciation - Other Law, Order & Public Safety	0	(334)	(3,929)
		(4,000)	(6,960)	(10,929)
	<b>Total Law, Order &amp; Public Safety Income</b>	<b>134,695</b>	<b>685,747</b>	<b>119,872</b>
	<b>Total Law, Order &amp; Public Safety Expenditure</b>	<b>(299,746)</b>	<b>(330,293)</b>	<b>(434,114)</b>
	<b>Health</b>			
	<b>Maternal &amp; Infant Health</b>			
E071005	Medical Centre Mtce - Infant Health Centre	(9,150)	(10,397)	(8,420)
		(9,150)	(10,397)	(8,420)
	<b>Preventative Services - Admin &amp; Inspections</b>			
I074005	Food Licences & Fees	800	357	500
I074015	Contrib. Regional Health Scheme	0	0	0
I074020	Reimbursements	0	0	0
		800	357	500
E074005	EHO Salary	(10,000)	(3,000)	(10,000)
E074008	EHO Leave/Wages Liability	0	(5,550)	0
E074010	EHO Superannuation	0	(315)	(550)

COA	Description	Budget 2022/2023	Actual 2022/2023	Budget 2023/2024
E074015	Other Control Expenses	(7,000)	(5,926)	(7,000)
E074020	EHO/Building Surveyor Vehicle Expenses	0	0	0
E074030	Conferences & Training	(500)	0	0
E074100	Administration Allocated	(26,112)	(26,112)	(48,449)
E074190	Depreciation - Prevent Services	0	0	0
		(43,612)	(40,903)	(65,999)
	<b>Other Health</b>			
I076010	Rent - Medical Centre-Dentist	4,380	4,077	4,334
I076015	Reimbursements - Medical Practice	2,500	1,922	2,500
I076020	Meeting Room Fees	3,500	927	0
I076040	Reimbursements - Dr Norris	1,500	949	1,500
		11,880	7,875	8,334
E076020	Medical Centre Mtce - Dr & Dentist Surgery	(12,021)	(12,024)	(16,384)
E076025	Depreciation - Other Health	(46,902)	(47,529)	(46,902)
E076030	Doctors Vehicle Mtce	(5,000)	(1,639)	(5,000)
E076035	Loss on Sale of Asset	0	0	0
E076040	St Lukes Medical Services	(45,000)	(36,504)	(50,000)
E076055	Doctor Retention & Relocation	(20,000)	(4,371)	
E076060	Assets under \$5k	(10,000)	0	
		(138,923)	(102,067)	(118,286)
	<b>Health - Preventative Services</b>			
E077010	Analytical Expenses	(500)	(463)	(500)
		(500)	(463)	(500)
	<b>Total Health Income</b>	<b>12,680</b>	<b>8,232</b>	<b>8,834</b>
	<b>Total Health Expenditure</b>	<b>(192,185)</b>	<b>(153,830)</b>	<b>(193,205)</b>
	<b>Education &amp; Welfare</b>			
	<b>Pre Schools</b>			
I083035	Day Care Lease	8,568	9,003	9,205
I083036	Day Care Reimbursements	5,500	4,296	5,500
		14,068	13,299	14,705
E080010	Kindegarten Maintenance (Daycare)	(12,123)	(14,181)	(15,081)
E080190	Depreciation - Pre-Schools	(25,918)	(25,918)	(25,918)
		(38,041)	(40,099)	(40,999)
	<b>Other Education</b>			
E081030	Contribution - Wagin Youth Care	0	(2,600)	(2,600)
		0	(2,600)	(2,600)
	<b>Homecare Program</b>			
I082010	CHSP & HACC Grant	378,309	375,111	408,771
I082015	Meals on Wheels	5,000	1,943	2,500
I082020	CHSP Fee for Service	75,000	103,922	87,000
I082025	Donations	0	591	0

COA	Description	Budget 2022/2023	Actual 2022/2023	Budget 2023/2024
I082030	Government Pay Reimbursement	0	2,293	0
I082031	Homecare - Other Income	0	115	0
I082035	Profit On Sale of Asset	0	0	0
I082040	HCP Client Daily Fee	15,984	11,922	19,980
I082045	HCP Government Funds	138,200	102,584	108,000
		<b>612,493</b>	<b>598,481</b>	<b>626,251</b>
E082010	Management & Admin Salaries	(130,000)	(137,410)	(139,624)
E082013	Homecare Wages/Contract Liability	0	(16,765)	0
E082015	Maintenance & Gardening Salaries	(38,040)	(34,913)	(34,752)
E082020	Nursing Salaries	(30,000)	(40,989)	(35,963)
E082025	Care Workers Salaries	(235,000)	(279,881)	(255,596)
E082030	Superannuation	(45,822)	(49,098)	(51,733)
E082035	Other Expenses	(13,000)	(4,468)	(5,000)
E082040	Travelling - Mileage	(19,000)	(27,866)	(25,000)
E082045	Staff Training	(2,160)	(450)	(1,800)
E082050	Staff Training Salaries	(3,356)	0	(3,500)
E082055	Subscriptions	(9,752)	(6,006)	(5,900)
E082060	Telephone & Postage	(2,565)	(1,335)	(1,400)
E082065	Advertising & Stationery	(1,000)	(1,341)	(1,200)
E082070	Insurance	(7,700)	(7,698)	(8,281)
E082075	Office Accommodation	(36,000)	(36,000)	(36,000)
E082080	Plant & Equipment Mtce	(26,359)	(19,777)	(20,000)
E082085	Consumable Supplies	(4,500)	(7,521)	(4,500)
E082090	Function & Catering Supplies	(1,500)	(1,289)	(1,500)
E082095	HCP Expenses	(6,000)	(6,255)	(6,000)
E082100	Administration Allocated	(21,368)	(21,372)	(17,788)
E082110	Meals on Wheels Expenditure	(3,605)	(2,232)	(2,500)
E082120	Loss on Sale of Asset	0	0	0
E082130	Homecare Retention Bonus Expenditure	0	(2,293)	0
E082190	Depreciation - Homecare	(19,644)	(19,644)	(19,644)
		<b>(656,371)</b>	<b>(724,603)</b>	<b>(677,681)</b>
	<b>Other Welfare</b>			
I083010	Wagin Frail Aged Reimb	8,569	9,167	9,152
I083040	Seniors Xmas Lunch Income	0	0	0
		<b>8,569</b>	<b>9,167</b>	<b>9,152</b>
E083010	Wagin Frail Aged Exp	(9,168)	(9,177)	(9,152)
E083020	Seniors Xmas Lunch	(2,500)	0	0
E083050	Other Welfare Exp	0	0	0
		<b>(11,668)</b>	<b>(9,177)</b>	<b>(9,152)</b>
	<b>Total Education &amp; Welfare Income</b>	<b>635,130</b>	<b>620,947</b>	<b>650,108</b>
	<b>Total Education &amp; Welfare Expenditure</b>	<b>(706,080)</b>	<b>(776,479)</b>	<b>(730,432)</b>
	<b>Community Amenities</b>			
	<b>Sanitation - Household Refuse</b>			
I101005	Domestic Collection	235,500	253,453	269,216

COA	Description	Budget 2022/2023	Actual 2022/2023	Budget 2023/2024
I102020	Refuse Site Fees	15,000	18,816	18,000
		250,500	272,269	287,216
E101005	Domestic Refuse Collection	(48,000)	(46,315)	(55,401)
E101006	Green Waste Collection	(23,000)	(23,028)	(27,227)
E101010	Recycling Residential	(70,500)	(70,425)	(65,294)
E101015	Refuse Site Mtce	(128,500)	(120,287)	(152,614)
		(270,000)	(260,055)	(300,536)
	<b>Sanitation - Other</b>			
I102002	Commercial Collection Charges	66,586	65,119	68,760
I102005	Reimbursement Drummuster	4,000	3,979	4,000
I102010	Charges Bulk Rubbish	15,000	15,572	17,400
		85,586	84,670	90,160
E102005	Commercial Collection	(13,650)	(13,736)	(16,089)
E102020	Recycling Commercial	0	(2,369)	(15,187)
E102010	Bulk Cardboard Collection	(16,000)	(15,866)	(18,500)
E101020	Chemical Drum Disposal Costs	(5,000)	(3,925)	(4,500)
E102190	Depreciation - Sanitation	(18,148)	(18,148)	(15,695)
		(52,798)	(54,044)	(69,971)
	<b>Sewerage</b>			
I104005	Septic Tank Fees	500	0	500
		500	0	500
E104005	Sewerage Treatment Plant	(500)	(37)	(500)
		(500)	(37)	(500)
	<b>Regional Refuse Group</b>			
I102006	Regional Refuse Group	0	37,071	0
		0	37,071	0
	<b>Regional Refuse Group</b>			
E102007	Regional Refuse Group Expenses	0	(30,893)	0
		0	(30,893)	0
	<b>Town Planning</b>			
I106005	Planning Fees	4,000	7,001	5,000
		4,000	7,001	5,000
E106005	Town Planning Expenses	(15,000)	(14,914)	(15,000)
E106100	Administration Allocated	(66,566)	(66,564)	(109,547)
		(81,566)	(81,478)	(124,547)
	<b>Other Community Amenities</b>			
I107005	Cemetery Fees	12,000	18,316	15,000
I107010	Community Bus Income	4,000	5,061	5,000
I107025	Other Community Amenities Contributions	0	0	0
		16,000	23,377	20,000

COA	Description	Budget 2022/2023	Actual 2022/2023	Budget 2023/2024
E107005	Cemetery Mtce	(40,000)	(52,682)	(40,000)
E107010	Public Convenience Mtce	(56,428)	(49,360)	(56,196)
E107015	Community Bus Operating	(3,674)	(3,413)	(4,000)
E107100	Administration Allocated	(72,439)	(72,444)	(92,733)
E107190	Depreciation - Other Comm Amenities	(50,968)	(50,969)	(50,851)
		(223,509)	(228,868)	(243,780)
	<b>Total Community Amenities Income</b>	<b>356,586</b>	<b>424,388</b>	<b>402,876</b>
	<b>Total Community Amenities Expenditure</b>	<b>(628,373)</b>	<b>(655,375)</b>	<b>(739,334)</b>
	<b>Recreation and Culture</b>			
	<b>Public Halls &amp; Civic Centres</b>			
I111005	Town Hall Hire	2,000	4,998	4,000
I111010	Reimbursements	100	0	100
I111015	Town Hall Lease -L Piesse	0	0	0
		2,100	4,998	4,100
E111005	Town Hall Mtce	(28,555)	(19,475)	(30,413)
E111010	Other Halls Mtce	(6,153)	(2,115)	(11,602)
E111190	Depreciation - Public Halls	(202,711)	(202,711)	(202,711)
		(237,419)	(224,301)	(244,726)
	<b>Swimming Pool</b>			
I112010	Swimming Pool Admission	30,000	24,643	30,000
I112015	Swimming Pool Miscellaneous Income	0	0	0
I112020	Reimbursements	600	100	500
I112025	CSRFF Grant - Swim Pool Stage 2	0	0	0
		30,600	24,743	30,500
E112005	Pool Staff Salary	(109,500)	(92,040)	(122,579)
E112008	Pool Leave/Wages Liability	0	(1,249)	0
E112010	Superannuation	0	0	(12,383)
E112015	Swimming Pool Maintenance	(118,388)	(118,480)	(119,242)
E112020	Swimming Pool Other Expenses	(5,850)	(1,744)	(7,088)
E113076	Interest on Loan 139 - Swimming Pool	(9,291)	(9,188)	(8,523)
E112190	Depreciation - Swimming Pools	(197,388)	(197,387)	(221,266)
		(440,417)	(420,088)	(491,081)
	<b>Other Recreation &amp; Sport</b>			
I113005	Sportsground Rental	8,795	7,995	8,795
I113015	Power Reimbursements	5,000	7,374	5,000
I113020	Recreation Centre Hire	5,000	3,703	5,000
I113025	Reimbursements Other	0	2,518	1,000
I113030	Rec Centre Equipment Contributions	1,500	1,800	1,500
I113035	Sporting Club Leases	0	2,232	2,000
I113040	Other Recreation & Sport Contributions	54,695	45,692	0
I113055	Eric Farrow Pavillion Hire	5,000	4,873	5,000
I113065	Community Gym Membership	13,800	15,358	14,375
I113079	SS Loan 142 - Interest & Gtee Fee Reimbursement	0	0	1,422

COA	Description	Budget 2022/2023	Actual 2022/2023	Budget 2023/2024
		93,790	91,545	44,092
E113005	Sportsground Mtce	(115,555)	(103,738)	(123,057)
E113010	Sportsground Building Mtce	(24,931)	(23,557)	(24,662)
E113015	Wetlands Park Mtce	(70,011)	(64,798)	(77,953)
E113020	Parks & Gardens Mtce	(49,099)	(72,281)	(67,359)
E113025	Puntapin Rock Mtce	(2,506)	(1,860)	(2,706)
E113030	Recreation Centre Mtce	(65,780)	(52,774)	(63,759)
E113035	Rec Staff Salaries	(19,853)	(4,415)	(18,000)
E113038	Rec Staff Leave/Wages Liability	0	(140)	0
E113040	Superannuation	(2,085)	(2,440)	(1,980)
E113045	Other Expenses	(1,200)	(562)	(3,200)
E113050	Norrington Lake Mtce	(3,400)	(3,150)	(3,400)
E113065	Eric Farrow Pavilion Mtce	(23,145)	(22,918)	(23,220)
E113070	Rec Centre Sports Equipment	(2,000)	(1,615)	(2,000)
E113075	Interest on Loan 131 - Rec Centre	(1,707)	(910)	0
E113078	Interest on Loan 142 - SSL Bowls Club	0	0	(1,422)
E113095	Community Gym Expenditure	(11,250)	(12,043)	(11,500)
E113115	Bowls Club Financial Assistance	0	0	(60,000)
E113100	Administration Allocated	(116,535)	(116,532)	(203,037)
E113190	Depreciation - Other Rec & Sport	(392,093)	(393,657)	(388,286)
		(901,150)	(877,390)	(1,075,541)
	<b>Library</b>			
I115005	Lost Books	50	0	50
I115010	Reimbursements	100	0	100
		150	0	150
E115005	Library Staff Salaries	(52,700)	(50,670)	(50,969)
E115008	Library Leave/Wages Liability	0	(2,352)	0
E115015	Library Building Mtce	(10,481)	(4,474)	(11,347)
E115020	Library Other Expenses	(7,800)	(4,714)	(7,917)
E115030	Library IT	0	0	(12,800)
E115190	Depreciation - Libraries	(16,210)	(16,209)	(16,210)
		(87,191)	(78,419)	(99,243)
	<b>Other Culture</b>			
I116065	Electronic Sign Advertising Income	3,000	2,045	3,000
I119015	Contribution to Woolorama	1,000	0	0
I119020	Reimbursements	9,000	0	0
I119030	Community Events Income	2,000	32,000	0
I113078	SS Loan 141 - Interest & Gtee Fee Reimbursement	4,977	5,445	2,671
I119031	Other Culture Grant Funds	10,000	16,130	0
		29,977	55,620	5,671
E116005	Subsidy Woolorama Committee	(500)	0	(500)
E116010	Woolorama Costs & Maintenance	(65,136)	(65,847)	(68,634)
E113077	Interest on Loan 141 - SSL Wagin Ag	(2,809)	(2,758)	(2,180)

COA	Description	Budget 2022/2023	Actual 2022/2023	Budget 2023/2024
E116015	Community Centre Mtce	(15,837)	(8,039)	(16,449)
E116020	Historical Village	(2,166)	(2,909)	(2,930)
E116025	Heritage Review	0	0	(12,130)
E116045	Community Development Events	(31,463)	(27,690)	(14,000)
E116046	Community Development Equipment Maintenance	0	0	0
E116055	Other Culture Grant Funds Exp	0	(31,195)	(11,000)
E116060	Betty Terry Theatre Expenditure	(3,215)	(2,375)	(6,485)
E116065	Electronic Sign Expenditure	(2,500)	(5,043)	(4,500)
E116070	Court House Expenditure	(4,836)	(4,921)	(6,059)
E116075	NAB Building Expenditure	(4,586)	(2,679)	(10,554)
E116190	Depreciation - Other Culture	(99,193)	(99,817)	(99,193)
		(232,241)	(253,273)	(254,614)
	<b>Total Recreation &amp; Culture Income</b>	<b>156,617</b>	<b>176,906</b>	<b>84,513</b>
	<b>Total Recreation &amp; Culture Expenditure</b>	<b>(1,898,418)</b>	<b>(1,853,471)</b>	<b>(2,165,204)</b>
	<b>Transport</b>			
	<b>Streets Roads Bridges &amp; Depot Construction</b>			
I121005	Direct Road Grants	138,346	141,414	151,694
I121010	Road Project Grants	395,186	211,549	552,448
I121015	Roads to Recovery Grant	312,145	311,046	312,145
I121020	Reimbursements	1,000	0	0
I121025	Contribution - St Lighting	5,000	7,120	5,000
I121070	Main Roads Bridge Grant	0	0	0
I121076	LRCIP Funding	237,336	461,974	102,233
I147125	Storm Damage Reimbursements	0	0	0
		1,089,013	1,133,103	1,123,520
	<b>Streets Roads Bridges &amp; Depot Maintenance</b>			
I122055	Diesel Fuel Rebate Income	55,000	39,403	40,000
		55,000	39,403	40,000
E122005	Road Maintenance	(110,000)	(84,550)	(130,000)
E122006	Maintenance Grading	(200,000)	(213,549)	(180,000)
E122007	Rural Tree Pruning	(80,000)	(78,957)	(65,000)
E122008	Rural Spraying	(10,000)	(10,158)	(10,000)
E122009	Town Site Spraying	(20,000)	(21,284)	(20,000)
E122010	Depot Mtce	(19,418)	(20,607)	(21,444)
E122011	Town Reserve & Verg Mtce	(10,000)	(3,250)	(10,000)
E122012	Bridge & Drainage Mtce	(22,500)	(18,829)	(22,500)
E122015	Rural Numbering	0	0	
E122020	Footpath Mtce	(5,000)	(3,645)	(5,000)
E122025	Street Cleaning	(45,000)	(44,089)	(45,000)
E122030	Street Trees	(65,000)	(47,506)	(50,000)
E122035	Traffic & Street Signs Mtce	(4,000)	(1,692)	(4,000)
E122045	Townscape	(45,000)	(45,632)	(70,000)
E122050	Crossovers	(500)	(869)	(500)
E122055	RoMan Data Collection	(11,500)	(7,547)	(10,000)
E122060	Street Lighting	(70,000)	(69,286)	(70,000)

COA	Description	Budget 2022/2023	Actual 2022/2023	Budget 2023/2024
E122090	Graffiti Removal	0	(219)	0
E122100	Administration Allocated	(53,499)	(53,496)	(83,169)
E122105	Loss on Sale of Asset	0	0	0
E122190	Depreciation - Roads	(2,002,289)	(2,005,095)	(1,853,148)
E147120	Storm Damage - Not Claimable	0	(2,356)	0
		(2,773,706)	(2,732,616)	(2,649,761)
	<b>Road Plant Purchases</b>			
I122100	Profit on Sale of Asset	50,245	6,872	58,192
		50,245	6,872	58,192
E123010	Loss on Sale of Asset	0	0	(5,396)
		0	0	(5,396)
	<b>Aerodrome</b>			
I126015	Aerodrome Reimbursements/Grants	298,755	253,628	0
I126020	Aerodrome Hangar Lease	9,000	10,656	10,893
		307,755	264,284	10,893
E126005	Aerodrome Maintenance	(12,404)	(10,222)	(12,714)
E126190	Depreciation - Aerodromes	(44,961)	(45,397)	(47,112)
		(57,365)	(55,619)	(59,826)
	<b>Total Transport Income</b>	<b>1,502,013</b>	<b>1,443,662</b>	<b>1,232,605</b>
	<b>Total Transport Expenditure</b>	<b>(2,831,071)</b>	<b>(2,788,235)</b>	<b>(2,714,983)</b>
	<b>Economic Services</b>			
	<b>Rural Services</b>			
I131020	Landcare Reimbursements	78,250	76,174	79,653
I131155	Other Rural Services Income	0	0	0
		78,250	76,174	79,653
E131020	Landcare	(112,000)	(99,733)	(115,000)
E131030	Rural Towns Program	(18,000)	(16,737)	(18,000)
E131100	Administration Allocated	(16,055)	(16,056)	(29,060)
E131140	Water Management Plan / Harvesting	(10,000)	(11,173)	(10,000)
E131190	Depreciation - Rural Services	0	0	0
		(156,055)	(143,699)	(172,060)
	<b>Tourism &amp; Area Promotion</b>			
I132005	Caravan Park Fees	70,000	69,642	70,000
I132010	Reimbursements	1,000	44	1,000
I132015	RV Area Fees	15,000	7,687	10,000
		86,000	77,373	81,000
E132010	Wagin Tourism Committee	0	0	0
E132015	Caravan Park Manager Salary	(33,000)	(35,320)	(35,238)
E132020	Caravan Park Mtce	(50,886)	(45,691)	(55,039)
E132023	Caravan Leave/Wages Liability	0	(3,225)	0

COA	Description	Budget 2022/2023	Actual 2022/2023	Budget 2023/2024
E132025	Subsidy Historic Village	(8,500)	(8,460)	(8,500)
E132035	RV Area Maintenance	(8,598)	(10,720)	(10,000)
E132040	Tourism Promotion & Subscripts	(19,500)	(5,835)	(14,500)
E132050	Administration Allocated	(70,392)	(70,392)	(148,525)
E132190	Depreciation - Tourism	(19,446)	(19,446)	(17,334)
		(210,322)	(199,089)	(289,136)
	<b>Building Control</b>			
I133005	Building Licenses	8,000	3,908	5,000
I133010	Swimming Pool Inspection Fees	0	0	0
		8,000	3,908	5,000
	<b>Other Economic Services</b>			
I134005	Water Sales	20,000	20,037	20,000
		20,000	20,037	20,000
E134005	Water Supply - Standpipes	(20,000)	(24,057)	(25,000)
E134190	Depreciation - Other Economic Services	(2,052)	(2,052)	(2,052)
		(22,052)	(26,109)	(27,052)
	<b>Total Economic Services Income</b>	<b>192,250</b>	<b>177,492</b>	<b>185,653</b>
	<b>Total Economic Services Expenditure</b>	<b>(388,429)</b>	<b>(368,897)</b>	<b>(488,248)</b>
	<b>Other Property &amp; Services</b>			
	<b>Private Works</b>			
I141005	Private Works Income	20,000	24,832	20,000
		20,000	24,832	20,000
E141005	Private Works	(15,000)	(5,872)	(15,000)
E141100	Administration Allocated	(3,053)	(3,048)	(3,428)
		(18,053)	(8,920)	(18,428)
	<b>Public Works Overheads</b>			
I143020	Reimbursements	500	24,000	11,000
		500	24,000	11,000
E143005	Engineering Salaries	(117,801)	(109,366)	(118,891)
E143007	Engineering Administration Salaries	(62,007)	(62,735)	(64,406)
E143008	Works Leave/Wages Liability	0	(10,986)	0
E143009	Housing Allowance Works	(17,031)	(15,980)	(17,031)
E143015	CEO's Salary Allocation	(60,886)	(68,978)	(58,688)
E143020	Engineering Superannuation	(120,687)	(109,194)	(123,644)
E143025	Engineering - Other Expenses	(5,000)	(3,444)	(5,000)
E143030	Sick Holiday & Allowances Pay	(165,000)	(166,247)	(165,000)
E143040	Workers Compensation	0	(380)	0
E143045	Insurance on Works	(38,318)	(38,318)	(37,752)
E143050	Protective Clothing	(8,000)	(2,870)	(8,000)
E143055	Fringe Benefits	(1,000)	(312)	(500)
E143060	CEO's Vehicle Allocation	(1,000)	(622)	(1,000)

COA	Description	Budget 2022/2023	Actual 2022/2023	Budget 2023/2024
E143065	MOW - Vehicle Expenses	(8,000)	(7,819)	(8,000)
E143075	Telephone Expenses	(1,500)	(1,282)	(1,500)
E143080	Staff Licenses	(500)	(104)	(500)
E143085	Safety Equipment & Meetings	(4,000)	(2,041)	(4,000)
E143090	Conferences & Courses	(1,500)	0	(1,500)
E143095	Staff Training	(15,000)	(4,296)	(15,000)
E143105	Administration Allocated	(1,156)	(1,152)	
E143200	LESS PWOH ALLOCATED	628,377	605,992	630,412
		(9)	(133)	0
	<b>Plant Operation Costs</b>			
I144005	Sale of Scrap	1,500	0	500
I144010	Reimbursements	4,000	0	500
		5,500	0	1,000
E144010	Fuel & Oils	(180,000)	(177,966)	(180,000)
E144020	Tyres & Tubes	(20,000)	(14,327)	(20,000)
E144030	Parts & Repairs	(85,000)	(73,395)	(85,000)
E144040	Plant Repair - Wages	(25,000)	(31,601)	(30,000)
E144050	Insurance and Licences	(35,000)	(29,482)	(37,500)
E144060	Expendable Tools-Consumables only	(10,000)	(2,339)	(10,000)
E144065	MV Insurance Claim Expenses	(1,000)	0	(1,000)
E144075	Minor Plant & Equipment <\$5000	(8,000)	(6,623)	(8,000)
E144200	LESS POC ALLOCATED-PROJECTS	364,000	335,369	371,500
		0	(365)	0
	<b>Salaries &amp; Wages</b>			
E146010	Gross Salaries, Allowances & Super	(2,339,945)	(2,670,360)	(2,849,974)
E146200	Less Sal , Allow, Super Allocated	2,339,945	2,670,360	2,849,974
		0	0	0
	<b>Unclassified</b>			
I147005	Commission - Vehicle Licensing	50,000	46,394	50,000
I147006	Commission - TransWA	500	164	500
I147007	Reimbursement - OHS	500	0	0
I147035	Banking errors	0	0	0
I147050	Council Staff Housing Rental	34,300	32,661	18,200
I147065	Insurance Reimbursement	0	1,656	0
I147070	Council Housing Reimbursements	0	2,338	0
I147085	NAB Buiding Rent	8,400	8,400	8,400
I147120	Charge on Private use of Shire Vehicle	360	0	360
		94,060	91,613	77,460
E147015	Community Requests & Events - CEO Allocation	(3,000)	(172)	(3,000)
E147035	Banking Errors	0	0	0
E147050	Council Housing Maintenance	(92,214)	(75,630)	(95,000)
E147051	Interest on Loan 137 - Staff Housing	(7,201)	(7,148)	(6,230)
E147052	Interest on Loan 138 - Doctor Housing	(3,217)	(3,074)	(2,430)
E147055	Consultants	(40,000)	(21,519)	(55,000)
E147070	4WD Resource Sharing Group	(1,000)	(500)	(7,500)

COA	Description	Budget 2022/2023	Actual 2022/2023	Budget 2023/2024
E147090	Building Maintenance	(8,000)	(4,159)	(5,000)
E147100	Administration Allocated	(140,848)	(140,844)	(130,236)
E147115	Occupational Health & Safety (OHS)	(10,000)	(4,385)	(10,000)
E147130	Depreciation - Unclassified	(136,963)	(136,963)	(136,963)
E147150	Community Requests Budget	(20,000)	(19,100)	(24,430)
E147151	Community Donations/Sponsorship	(3,500)	(18)	(3,500)
		(465,943)	(413,512)	(479,289)
	<b>Total Other Property &amp; Services Income</b>	<b>120,060</b>	<b>140,445</b>	<b>109,460</b>
	<b>Total Other Property &amp; Services Expenditure</b>	<b>(484,005)</b>	<b>(422,930)</b>	<b>(497,717)</b>

<b>Total Income</b>	<b>6,288,529</b>	<b>8,752,695</b>	<b>5,768,410</b>
<b>Total Expenditure</b>	<b>(8,420,373)</b>	<b>(8,257,765)</b>	<b>(8,879,435)</b>
<b>Net Deficit (Surplus)</b>	<b>(2,131,844)</b>	<b>494,930</b>	<b>(3,111,025)</b>

**SHIRE OF WAGIN  
CAPITAL EXPENDITURE  
FOR THE YEAR ENDED 30 JUNE 2024**

		<b>2023/24 Budget</b>
		<b>\$</b>
<b>PROPERTY, PLANT AND EQUIPMENT</b>		
<b>Land and Buildings</b>		
Other Culture	Court House Development	157,338
Other Culture	NAB Building	6,000
Rec & Culture - Other	Upgrade toilet at sportsground to provide full disabled a	35,000
Rec & Culture - Other	Rec Centre - Update Showers- Home and Away	15,000
Economic Services	New Roof -Caravan Park Ablutions	64,750
		<b>278,088</b>
<b>Furniture and Equipment</b>		
Governance - Other	New Server	18,000
Rec & Culture - Other	Rec Centre 100 x New Chairs	18,500
		<b>36,500</b>
<b>Plant and Equipment</b>		
Governance - Other	CEO Vehicle (P02Y19)	46,672
Other Law, Order & Public S	CSWP Water Tanker Trailer	17,820
Transport	MOW - New Ute (P04Y21)	58,102
Transport	Multi Tyre Roller (P15)	205,000
Transport	Isuzu Truck (P16Y17)	89,590
Transport	Isuzu Crew Cab (P21Y17)	77,430
Transport	Isuzu Side-Tipper (P42)	211,424
Transport	Toyota Hilux -Gardeners Ute (P50)	31,193
		<b>737,231</b>
<b>TOTAL PROPERTY, PLANT AND EQUIPMENT</b>		<b>1,051,819</b>
<b>INFRASTRUCTURE</b>		
<b>Roads</b>		
Transport	Capital Works Program	1,474,292
		<b>1,474,292</b>
<b>Footpaths</b>		
Transport	Footpath Program	228,000
		<b>228,000</b>
<b>Other</b>		
Swimming Pools	Swimming Pool - Paint Pool Gutters & Lining	88,150
Other Rec & Sport	Sportsground Precinct Redevelopment	150,000
Other Law, Order & Public S	CWSP - Emergency water tank at airfield	11,740
Other Rec & Sport	Wetlands Park BBQ Shelters	5,288
Streets, Roads & Bridges	Townscape	30,000
		<b>285,178</b>
<b>TOTAL INFRASTRUCTURE</b>		<b>1,987,470</b>
<b>TOTAL CAPITAL EXPENDITURE</b>		<b>3,039,289</b>

**SHIRE OF WAGIN 10 YEAR PLANT REPLACEMENT PROGRAM 2023/2024 - 2032/2033**

Plant #	Description	Year Purchased	Replacement Period (Years)	2022/23 Actual	2023/24 Budget	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33
P01	Isuzu MU-X LST SUV Wagon (2019) - DCEO	2019/2020	4						24,000				26,000	
P02	Isuzu MU-X LST SUV Wagon (2018) - CEO	2018/2019	4		13,944			22,000				24,000		
P04	Isuzu D-Max Crew Ute (2020) - MOW	2020/2021	4		17,193				22,000				24,000	
P05	Toyota Kluger AWD Hybrid (2021) - Doctor	2021/2022	4				24,000				26,000			
P09	WCM 30 Front End Loader (2006) - Refuse Site	2011/2012	Not Replacing											
P10	Caterpillar Grader	2020/2021	7							250,000				
P11	Komatsu Loader (2018)	2017/2018	5 to 6			200,000					200,000			
P12	Komatsu Grader (2018)	2018/2019	7				240,000							240,000
P13	Komatsu PC18MR-3 Crawler Excavator (2021)	2021/2022	10										30,000	
P14	Isuzu Side Tipper Truck 13t (2019)	2019/2020	5 to 7					130,000					150,000	
P15	Bomag Multi Tyred Roller (2007) - Maint Grade	2007/2008	Not Specified		190,000									
P16	Isuzu Truck 6t (2016)	2016/2017	5 to 7		44,363						65,000			
P17	Mahindra Pick Up (2022) - BMO	2021/2022	4 to 10						18,000					
P18	Kubota Ride on Mower (2019)	2019/2020	10								25,000			
P19	Dynapac Steel Roller (2009)	2007/2008	10									135,000		
P20	John Deere Tractor (2005)	2005/2006	Not Specified						65,000					
P21	Isuzu Crew Cab (2016)	2016/2017	5 to 7		41,294							60,000		
P22	John Deere Mower (2015)	2015/2016	Not Replacing											
P53	Rover King Ride on Mower	2022/2023	6 to 10	5,696										7,000
P24	Toyota Hilux Workmate Ttop (2020) - Gardener	2020/2021	4 to 10							22,000				
P25	Toyota Hilux Workmate Ttop (2020) - Gardener	2020/2021	4 to 10				20,000					20,000		
P26	Mitsubishi Triton Ttop (2014) - Gardener (Mike)	2014/2015	4 to 10			18,000						20,000		
P38	Mahindra Pick-up Ttop (2016) - Ranger	2015/2016	4 to 10	13,182			16,000				20,000			
P39	Case Skid Steer (2013)	2013/2014	8 to 10				40,000						50,000	
P40	Isuzu Side Tipper Truck 13t (2018)	2018/2019	5 to 7			120,000						150,000		
P42	Isuzu Side Tipper Truck 13t (2013)	2013/2014	5 to 7		120,515					135,000				
P43	Toro Ride on Mower (2013)	2013/2014	10			20,000					20,000			
P47	Caterpillar Backhoe Loader (2012)	2015/2016	10			90,000								
P48	Tennant Street Sweeper (2008)	2015/2016	6 to 10					50,000						60,000
P49	Multipac Multi Tyred Roller (2016)	2016/2017	10					120,000						
P50	Toyota Hilux Workmate Ttop (2017) - Gardener (Tracy)	2017/2018	4 to 10		16,648					18,000				
P51	Forklift (2018)	2018/2019	Not Specified											
P52	Kubota RTV Gator (2019)	2019/2020	Not Specified											
P85	Toyota Hilux Workmate Ttop (2020) - Gardener - Watering	2020/2021	4 to 10				18,000						20,000	
P94	Toyota Hilux Workmate Ttop (2019)	2019/2020	4 to 10								26,000			
P46	Billy Goat Industrial Vacuum	2021/2022	8								7,000			
P23	Trailer for Komatsu Crawler Excavator	2021/2022	10										12,000	
New	Plant Attachments (broom )			8,830										
<b>TOTAL</b>				<b>27,708</b>	<b>443,957</b>	<b>448,000</b>	<b>358,000</b>	<b>322,000</b>	<b>129,000</b>	<b>425,000</b>	<b>389,000</b>	<b>409,000</b>	<b>312,000</b>	<b>307,000</b>

<b>RESERVE FUND</b>	<b>2022/23</b>	<b>2023/24</b>	<b>2024/25</b>	<b>2025/26</b>	<b>2026/27</b>	<b>2027/28</b>	<b>2028/29</b>	<b>2029/30</b>	<b>2030/31</b>	<b>2031/32</b>	<b>2032/33</b>
Opening Balance	459,304	742,861	621,190	485,613	437,326	424,072	603,554	490,625	411,437	302,437	296,486
Interest	11,265	22,286	12,424	9,712	8,747	8,481	12,071	9,812		6,049	5,930
Transfer In	272,292	0	0	0	0	171,000	0	0	0	0	0
Transfer Out	0	143,957	148,000	58,000	22,000	0	125,000	89,000	109,000	12,000	7,000
<b>Closing Balance</b>	<b>742,861</b>	<b>621,190</b>	<b>485,613</b>	<b>437,326</b>	<b>424,072</b>	<b>603,554</b>	<b>490,625</b>	<b>411,437</b>	<b>302,437</b>	<b>296,486</b>	<b>295,416</b>

<b>Municipal Contribution</b>	<b>300,000</b>										
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**ROAD PROGRAM  
FOR THE YEAR ENDED 30 JUNE 2024**

Road	No	Budget Cost	Wages	POC	PWOH	Materials / Contracts	Total	Funding Source				
								RRG	R2R	LRCIP	RAD	Shire
<b>Capital Renewal</b>												
23/24 -R2R - Bullock Hills Road		\$ 92,821.00	\$ 8,750.00	\$ 13,941.00	\$ 8,750.00	\$ 61,380.00	\$ 92,821.00		\$ 92,821			
23/24 - R2R - Beaufort Road		\$ 114,637.00	\$ 10,830.00	\$ 17,707.00	\$ 10,830.00	\$ 75,270.00	\$ 114,637.00		\$ 114,637			
23/24 - Dwelyerdine		\$ 55,000.00	\$ 12,680.00	\$ 20,074.00	\$ 12,680.00	\$ 9,566.00	\$ 55,000.00					\$ 55,000
23/24 - R2R - Hyde road		\$ 44,542.00	\$ 8,724.00	\$ 12,923.00	\$ 8,724.00	\$ 14,171.00	\$ 44,542.00		\$ 44,542			
RRG - Piesseville Tarwonga		\$ 150,682.00	\$ 2,980.00	\$ 1,150.00	\$ 2,980.00	\$ 143,572.00	\$ 150,682.00	\$ 100,455				\$ 50,227
23/24 - Heights road		\$ 42,000.00	\$ 8,876.00	\$ 13,569.00	\$ 8,876.00	\$ 10,679.00	\$ 42,000.00					\$ 42,000
23/24 - Angwins Road		\$ 48,975.00	\$ 11,520.00	\$ 18,001.00	\$ 11,520.00	\$ 7,934.00	\$ 48,975.00					\$ 48,975
		\$ 548,657	\$ 64,360	\$ 97,365	\$ 64,360	\$ 322,572	\$ 548,657	\$ 100,455	\$ 252,000	\$ -	\$ -	\$ 196,202
<b>Reseals</b>												
23/24 - Etelowie Street		\$ 30,453	\$ 734	\$ 368	\$ 734	\$ 28,617	\$ 30,453					30,453
23/24 - Theta Street		\$ 11,325	\$ 650	\$ 230	\$ 650	\$ 9,795	\$ 11,325					11,325
23/24 -Vine Street		\$ 18,222	\$ 352	\$ 184	\$ 352	\$ 17,334	\$ 18,222					18,222
		\$ 60,000	\$ 1,736	\$ 782	\$ 1,736	\$ 55,746	\$ 60,000	\$ -	\$ -	\$ -	\$ -	\$ 60,000
<b>Capital Upgrade</b>												
23/24 - Town - Main Drain /Padbury Lane		\$ 20,000	\$5,580.00	\$3,270.00	\$5,580.00	\$ 5,570	\$ 20,000					\$ 20,000
22/23 - RRG - Dongolocking Road C/FWD from 22/23		\$ 282,804	\$26,448.00	\$26,046.00	\$26,448.00	\$ 203,862	\$ 282,804	\$ 188,536				\$ 94,268
23/24 - RRG - Dongolocking Road		\$ 395,186	\$31,532.00	\$45,104.00	\$31,532.00	\$ 287,018	\$ 395,186	\$ 263,457				\$ 131,729
23/24 - Morgan Road		\$ 30,000	\$6,454.00	\$9,786.00	\$6,454.00	\$ 7,306	\$ 30,000					\$ 30,000
23/24 - R2R - Bhen-ord Road		\$ 31,000	\$7,036.00	\$11,102.00	\$7,036.00	\$ 5,826	\$ 31,000		\$ 31,000			
23/24 - R2R - Delyanine Nth		\$ 29,145	\$6,667.00	\$9,967.00	\$6,667.00	\$ 5,844	\$ 29,145		\$ 29,145			
23/24 -Culverts - Various - Extend		\$ 20,000	\$3,762.00	\$4,908.00	\$3,762.00	\$ 7,568	\$ 20,000					\$ 20,000
		\$ 808,135	\$87,479.00	\$110,183.00	\$87,479.00	\$ 522,994	\$ 808,135	\$ 451,993	\$ 60,145	\$ -	\$ -	\$ 295,997
<b>Footpaths</b>												
22/23 - Tarbet Street - CP254		\$ 40,000	\$ 3,031	\$ 4,073	\$ 3,031	\$ 29,865	\$ 40,000					\$ 40,000
22/23 -Upland Street - CP255		\$ 40,000	\$ 3,031	\$ 4,073	\$ 3,031	\$ 29,865	\$ 40,000					\$ 40,000
23/24 - Ware Street		\$ 48,000	\$ 3,237	\$ 4,049	\$ 3,237	\$ 37,477	\$ 48,000					\$ 48,000
23/24 -Arthur Road		\$ 65,000	\$ 2,379	\$ 3,151	\$ 2,379	\$ 57,091	\$ 65,000					\$ 65,000
23/24 - Lukin Street		\$ 35,000	\$ 3,708	\$ 3,922	\$ 3,708	\$ 23,662	\$ 35,000					\$ 35,000
		\$ 228,000	\$ 15,386	\$ 19,268	\$ 15,386	\$ 177,960	\$ 228,000	\$ -	\$ -	\$ -	\$ -	\$ 228,000
<b>Kerbing</b>												
23/24 - Tarbet Street		\$ 15,000	\$ 2,747	\$ 3,685	\$ 2,747	\$ 5,821	\$ 15,000					\$ 15,000
23/24 - Leonora street		\$ 22,500	\$ 3,263	\$ 4,867	\$ 3,263	\$ 11,107	\$ 22,500					\$ 22,500
23/24 - Ware Street		\$ 20,000	\$ 2,547	\$ 3,911	\$ 2,547	\$ 10,995	\$ 20,000					\$ 20,000
		\$ 57,500	\$ 8,557	\$ 12,463	\$ 8,557	\$ 27,923	\$ 57,500	\$ -	\$ -	\$ -	\$ -	\$ 57,500

<b>Total</b>		\$ 1,702,292	\$ 177,518	\$ 240,061	\$ 177,518	\$ 1,107,195	\$ 1,702,292	\$ 552,448	\$ 312,145	\$ -	\$ -	\$ 837,699
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Total for 2023/2024		\$ 1,880,526	\$ 219,394	\$ 321,071	\$ 219,394	\$ 1,120,667	\$ 1,880,526	\$ 395,186	\$ 312,145	\$ 418,020	\$ 298,755	\$ 456,420
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E167103	\$ 1,416,792	\$ 153,575	\$ 208,330	\$ 153,575	\$ 901,312	\$ 1,416,792
E167124	\$ 228,000	\$ 15,386	\$ 19,268	\$ 15,386	\$ 177,960	\$ 228,000
E167103	\$ 57,500	\$ 8,557	\$ 12,463	\$ 8,557	\$ 27,923	\$ 57,500
	\$ 1,702,292	\$ 177,518	\$ 240,061	\$ 177,518	\$ 1,107,195	\$ 1,702,292



## Schedule of Fees and Charges 2023/24

Description	GL Code	GST	2022/23	2023/24
<b>GENERAL PURPOSE FUNDING</b>				
<b>Rate Revenue</b>				
<b>Co-operative Bulk Handling Grain Storage Facilities -</b>				
Charge per tonne in lieu of rates (Agreement indexed to percentage increase in rates each year)	1031040.100	N	\$0.068573 x 238300 tonnes rate increase	\$0.07255 x 238300 tonnes in line with rate increase
Rates Instalment Administration Charge (Charge to offset additional postage and handling)	1031050.156	N	\$ 6.00	\$ 6.50
Rate Inquiry Standard (settlement agents)	1031055.156	N	\$ 57.50	\$ 60.85
Rate Inquiry Complex (settlement agents)	1031055.156	N	\$ 115.00	\$ 121.70
Electoral Roll	1031055.156	Y	\$ 20.00	\$ 21.20
<b>Other General Purpose Funding</b>				
<b>Photocopies</b>				
A4 Copies - Black and White - per side	1032025.156	Y	\$ 0.50	\$ 0.50
A4 Copies - Colour - per side	1032025.156	Y	\$ 0.70	\$ 0.70
A3 Copies - Black and White - per side	1032025.156	Y	\$ 0.90	\$ 0.90
A3 Copies - Colour - per side	1032025.156	Y	\$ 1.50	\$ 1.50
<b>Laminating</b>				
A4	1032025.156	Y	\$ 1.60	\$ 1.60
A3	1032025.156	Y	\$ 2.60	\$ 2.60
<b>General Administration Fee</b>				
Per hour - Minimum charge \$5.00	1032025.156	Y		\$ 35.00
<b>Printed Copy of the Agenda or Minutes</b>				
Note: Available free online	1032025.156	Y		\$ 15.00
<b>Equipment</b>				
PA System - Community Groups and Sporting Clubs	1032025.156	Y	\$ 60.00	\$ 63.50
PA System	1032025.156	Y	\$ 160.00	\$ 169.30
Projector and Screen	1032025.156	Y	\$ 60.00	\$ 63.50
Bond on PA System / Projector and Screen	1100070	N	\$ 150.00	\$ 150.00
<b>Promotional Items</b>				
Emu's Watering Place Book	1032025.156	Y	\$ 15.00	\$ 15.00
Tie Pin	1032025.156	Y	\$ 5.00	\$ 5.00
Lapel Pins	1032025.156	Y	\$ 7.00	\$ 11.00
Fridge Magnets	1032025.156	Y	\$ 0.50	\$ 0.50
Cloth Bags	1032025.156	Y	\$ 3.00	\$ 3.00
Ceramic Mugs	1032025.156	Y	\$ 15.00	\$ 5.00
Ballpoint Pens	1032025.156	Y	\$ 2.00	\$ 2.00
Postcards	1032025.156	Y	\$ 0.50	\$ 0.50
<b>LAW, ORDER AND PUBLIC SAFETY</b>				
<b>Fire Prevention</b>				
<b>Fire Maps</b>				
A1	1051015.156	Y	\$ 25.00	\$ 25.00
Note: FCO's = no charge				
Town Blocks - Burning Off Fees (Fees to cover insurance charge per block)	1051025.121	N	Cost Recovery + \$50 Insurance Cost	Cost Recovery + \$50 Insurance Cost
<b>Animal Control</b>				
<b>Dog Impound Fees</b>				
Daily Pound Fee	1052005.152	Y	\$ 25.00	\$ 25.00
Impound and Release Fee	1052005.152	Y	\$ 100.00	\$ 105.80
Destruction of Dog	1052005.152	Y	\$ 75.00	\$ 79.35
After Hours Release Fee	1052005.152	Y		\$ 50.00
Dog Fines in accordance with Dog Act / Shire Local Law				
<b>Cat Impound Fees</b>				
Daily Pound Fee	1052006.152	Y	\$ 25.00	\$ 25.00
Impound and Release Fee	1052006.152	Y	\$ 100.00	\$ 105.80
Destruction of Cat	1052006.152	Y	\$ 75.00	\$ 79.35
After Hours Release Fee	1052006.152	Y		\$ 50.00
Cat Fines in accordance with Cat Act / Shire Local Law				
<b>Hire of Animal Traps</b>				
Hire per week	1052010.156	Y	\$ 20.00	\$ 20.00
Hire per week - pensioner and concession card	1052010.156	Y		\$ 10.00
Deposit	1100025	N	\$ 50.00	\$ 50.00
Deposit - pensioner and concession card	1100025	N	\$ -	\$ -



## Schedule of Fees and Charges 2023/24

Description	GL Code	GST	2022/23	2023/24
<b>Dog Registration</b>				
<b>Statutory Charges set by WA Government (subject to change)</b>				
Sterilised Dog - 1 year	1052015.156	Y \$	20.00	\$ 20.00
Sterilised Dog - 3 years	1052015.156	Y \$	42.50	\$ 42.50
Sterilised Dog - Lifetime	1052015.156	Y \$	100.00	\$ 100.00
Unsterilised Dog - 1 year	1052015.156	Y \$	50.00	\$ 50.00
Unsterilised Dog - 3 years	1052015.156	Y \$	120.00	\$ 120.00
Unsterilised Dog - Lifetime	1052015.156	Y \$	250.00	\$ 250.00
Pensioner	1052015.156	Y	50% off	50% off
Working Dog	1052015.156	Y	25% of fee	25% of fee
Transfer of Dog Registration	1052015.156	Y \$	15.00	\$ 15.00
Application to keep more than 2 dogs	1052015.156	Y \$	80.00	\$ 80.00
50% off fees for registration of dogs after 31 May - 1 year only				
**refund may apply to unsterilised dog becoming sterilised				
<b>Cat Registration</b>				
<b>Statutory Charges set by WA Government (subject to change)</b>				
1 Year	1052016.156	Y \$	20.00	\$ 20.00
Registered after 31 May to 31 October	1052016.156	Y \$	10.00	\$ 10.00
3 Years	1052016.156	Y \$	42.50	\$ 42.50
Life Registration	1052016.156	Y \$	100.00	\$ 100.00
Breeder Registration - per breeding cat	1052016.156	Y \$	100.00	\$ 100.00
Pensioner	1052016.156	Y	50% off	50% off
Transfer of Cat Registration	1052016.156	Y \$	15.00	\$ 15.00
<b>Dangerous/Restricted Breed Requirements</b>				
<b>Statutory Charges set by WA Government (subject to change)</b>				
Dangerous Dog/Restricted Breed Collar	1052020.121	Y \$	50.00	\$ 50.00
Dangerous Dog/Restricted Breed Sign WA on sheetmetal	1052020.121	Y \$	40.00	\$ 40.00

As per legislation

## HEALTH

### Preventative Services - Administration and Inspection

#### Food Premises Fees

Application for registration / notification of food premises	1074005.156	N \$	116.00	\$ 123.00
Review of registration / notification of food premises	1074005.156	N \$	105.00	\$ 111.00
Transfer of Registration Fee	1074005.156	N \$	65.00	\$ 69.00
Plans Assessment Fee - Small - Residential	1074005.156	N \$	82.00	\$ 87.00
Plans Assessment Fee	1074005.156	N \$	183.00	\$ 194.00
Plans Assessment Fee - Supermarkets or Premises > 2	1074005.156	N \$	252.00	\$ 267.00
Inspection of Premises on request	1074005.156	N \$	182.00	\$ 193.00
Request for copy of Condemnation Certificate	1074005.156	N \$	84.00	\$ 89.00
Copy of Food Sampling Results Certificate	1074005.156	N \$	28.00	\$ 30.00
Temporary Food Business Assessment Fee (per occasion)	1074005.156	N \$	42.00	\$ 44.00
Temporary Food Business Assessment Fee (annual)	1074005.156	N \$	182.00	\$ 193.00

#### Lodging House Registration Fees

Application for Registration of Lodging House < 15 lodgers	1074005.156	N \$	354.00	\$ 375.00
Renewal of Registration of Lodging House < 15 lodgers	1074005.156	N \$	236.00	\$ 250.00
Application for Registration of Lodging House 15 or more lodgers	1074005.156	N \$	506.00	\$ 535.00
Renewal of Registration of Lodging House 15 or more lodgers	1074005.156	N \$	338.00	\$ 358.00

#### Temporary Accommodation Approval Fees

Application for Approval to camp (Regulation 11 Caravan Parks and Camping Grounds Regulations 1997)	1074005.156	N \$	247.00	\$ 261.00
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#### General Fees

Request for a Section 39 Liquor Certificate	1074005.156	N \$	200.00	\$ 212.00
Premises Plan Assessment Fee - miscellaneous	1074005.156	N \$	163.00	\$ 172.00
Request for Inspection of Premises - miscellaneous	1074005.156	N \$	182.00	\$ 193.00
Request for Premises Inspection Report	1074005.156	N \$	163.00	\$ 172.00
Reports to Settlement Agents	1074005.156	N \$	108.00	\$ 114.00
Copy of Certificate of Analysis	1074005.156	N \$	28.00	\$ 30.00

#### Itinerant Food Vans / Traders

Application or Renewal of Itinerant Food Van / Traders Permit Fee				
Per Occasion	1074005.156	N \$	32.00	\$ 34.00
One Month	1074005.156	N \$	63.00	\$ 67.00
Twelve Months	1074005.156	N \$	315.00	\$ 333.00

For the first 12 months the fee is set at 50% of the stated amount as an encouragement to establish new businesses in the Shire



## Schedule of Fees and Charges 2023/24

Description	GL Code	GST	2022/23	2023/24
<b>Water Sampling Fee</b>				
Chemical Swimming Pool Sample	1074005.156	N \$	15.00	\$ 16.00
Micro / Amoeba Swimming Pool Sample	1074005.156	N \$	36.00	\$ 38.00
Private Water Supply Sampling Fee	1074005.156	N \$	76.00	\$ 80.00
<b>Effluent Disposal Fee</b>				
Local Government application fee - paid to local government When EDPH approval is required / Health Department of WA application fee:	1074005.156	N \$	124.00	\$ 131.00
a) with a local government report	1074005.156	N \$	54.00	\$ 57.00
b) without a local government report	1074005.156	N \$	116.00	\$ 123.00
Local government report fee	1074005.156	N \$	124.00	\$ 131.00
Fee for the grant of a permit to use an apparatus	1074005.156	N \$	124.00	\$ 131.00
Request for re-inspection	1074005.156	N \$	129.00	\$ 136.00

### Other Health

<b>Lease of Buildings/Offices/Land</b>				
AR Norris Dental Surgery - per month increasing annually by CPI	1076010.153	Y \$	375.52	\$397.30

## EDUCATION AND WELFARE

### Pre Schools

<b>Lease of Buildings/Offices/Land</b>				
Wagin Daycare Centre - per month increasing annually by CPI	1083035.153	Y \$	736.00	\$ 778.68

### Wagin Homecare - Commonwealth Home Support Programme

Support Service	Number of Days offered per week	Fee for each client
<b>Ordinary Hours of Service Mon. - Fri. 9am - 4pm; additional hours by arrangement, Mon- Fri. 7am - 7pm</b>		
Domestic Assistance	5 days a week	\$ 12.00 per hour
Gardening / Home Maintenance	3 days a week	\$ 12.00 per hour
Social Support Individual	5 days a week	\$ 12.00 per hour
Social Support Group	Fortnightly, outings & day trips	\$ 12.00 per event
Transport - Local up to 30km	5 days a week	\$ 3.00 per way
Transport - 31km to 60km	5 days a week	\$ 12.00 per way
Transport - 61km to 99km	5 days a week	\$ 22.00 per way
Transport - Group	5 days a week	\$ 6.00 per trip
Personal Care	7 days a week	\$ 12.00 per hour
Medication Prompt and Delivery	7 days a week	\$ 12.00 per hour
Meal Preparation	5 days a week	\$ 12.00 per hour
Shopping with Client or by list	5 days a week	\$ 12.00 per hour
Meals on Wheels - 1 Course meal	5 days a week (inc P/H)	\$ 10.00 per meal
Meals on Wheels - 2 Course meal	5 days a week (inc P/H)	\$ 14.00 per meal

### Wagin Homecare - Home Care Packages

Support Service	2022/23	2023/24
<b>Ordinary Hours of Service Mon. - Fri. 9am - 4pm; additional hours by arrangement, Mon- Fri. 7am - 7pm</b>		
Domestic Assistance	\$60 / hr	\$ 72.00 per hour
Gardening / Home Maintenance	\$60 / hr	\$ 72.00 per hour
Social Support Individual	\$60 / hr	\$ 72.00 per hour
Social Support Group	\$120 / event	\$ 144.00 per event
Transport	\$1 / km	\$ 1.60 per km
Transport - Group	\$35 / event	\$ 1.60 per km
Personal Care	\$60 / hr	\$ 72.00 per hour
Medication Prompt and Delivery	\$60 / hr	\$ 72.00 per hour
Meal Preparation	\$60 / hr	\$ 72.00 per hour
Shopping with Client or by list	\$60 / hr	\$ 72.00 per hour
Meals on Wheels - 1 Course meal	\$9 / meal	\$ 10.00
Meals on Wheels - 2 Course meal	\$13 / meal	\$ 14.00
Clinical Care	\$114 / hr	\$ 137.00 per hour

Further details as per [myagedcare.gov.au](http://myagedcare.gov.au)

### Other Welfare

<b>Wagin Frail Aged Lodge - Lot 310 Arnott Street</b>				
Leased by Wagin Frail Aged Management Committee From Council Land Leased To Council by Health Department	I1083010.156	Y \$	1.00	\$ 1.00



## Schedule of Fees and Charges 2023/24

Description	GL Code	GST	2022/23	2023/24
<b>COMMUNITY AMENITIES</b>				
<b>Sanitation - Household Refuse</b>				
<b>Refuse Disposal Fees</b>				
Domestic Rubbish Service Fee (residential) 1 bin per annum	1101005.156	N	\$ 338.00	\$ 358.00
Additional Service	1101005.156	N	\$ 338.00	\$ 358.00
Domestic Rubbish Service Fee (residential) 240L additional charge	1101005.156	N	\$ 20.00	\$ 21.00
Note - charges based on recovery of costs associated with the collection, recycling and disposal of refuse				
<b>Bin Replacement Fees</b>				
Replacement Whole Recycling / Green Bin	1101005.156	Y	\$ 135.00	\$ 135.00
Replacement Recycling / Green Bin Lid	1101005.156	Y	\$ 25.00	\$ 25.00
Replacement Bin Wheels	1101005.156	Y	\$ 25.00	\$ 25.00
<b>Refuse Site Fees</b>				
1 x 120L or 240L Mobile Garbage Bin (and units 240L thereafter)	1102020.156	Y	\$ 6.00	\$ 6.50
Car Boot Load	1102020.156	Y	\$ 6.00	\$ 6.50
Station Wagon Boot Load	1102020.156	Y	\$ 12.00	\$ 13.00
Van / Utility / Trailer (not exceeding 1.8m x 2.2m)	1102020.156	Y	\$ 16.00	\$ 17.00
Truck (per tonne)	1102020.156	Y	\$ 20.00	\$ 21.00
Bulk Bin (per m3)	1102020.156	Y	\$ 15.00	\$ 16.00
Computers / Televisions / Paint tins / Plastic Car parts / Gas Bottles	1102020.156	Y	\$ 2.00	\$ 2.00
Asbestos (\$212/m3 or part thereof)	1102020.156	Y	\$ 200.00	\$ 212.00
Septage - Resident per litre	1102020.156	Y	\$ 0.05	\$ 0.05
Septage - Non Resident per litre	1102020.156	Y	\$ 0.10	\$ 0.10
10L Waste Oil (to be disposed in the Oil Recycling Facility) (and units of 10L thereafter)	1102020.156	Y	\$ 6.00	\$ 6.50
Separated Recyclables	1102020.156		\$ -	\$ -
DrumMUSTER washed containers	1102020.156		\$ -	\$ -
Non-DrumMUSTER chemical containers	1102020.156	Y	\$ 2.00	\$ 2.00
Cardboard - separated per 1100L or part thereof	1102020.156	Y	\$ 37.00	\$ 39.00
Annual Refuse Site Pass	1102020.156	Y	\$ 37.00	\$ 39.00
Dumping of cardboard in refuse site - penalty	1102020.156	N	\$ 110.00	\$ 116.00
<b>Sanitation - Other</b>				
<b>Refuse Disposal Fees</b>				
Commercial / Industrial Refuse (per annum service)	1102002.156	N	\$ 340.00	\$ 360.00
<b>Town Planning and Regional Development</b>				
<b>Statutory Charges set by WA Government (subject to change)</b>				
1. Determining a development application (other than for an extractive industry) where the development had not commenced or been carried out and the estimated cost of the development is -				
a) not more than \$50,000	1106005.156		\$ 147.00	\$ 147.00
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	\$ 34,196.00
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			\$ 739.00	
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	
5A. Determining an application to amend or cancel development approval			\$ 295.00	
5. Providing a subdivision clearance for -				
a) not more than 5 lots (per lot)			\$ 73.00	\$ 73.00
b) more than 5 lots but not more than 195 lots			\$73 per lot for the first 5 lots then \$35 per lot	
c) more than 195 lots			\$ 7,393.00	\$ 7,393.00
6. Determining an initial application for approval of a home occupation or home business where the home occupation or home business has <u>not</u> commenced			\$ 222.00	
7. Determining an initial application for approval of a home occupation or home business where the home occupation or home business 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 or home business where the application is made before the approval expires			\$ 73.00	



## Schedule of Fees and Charges 2023/24

Description	GL Code	GST	2022/23	2023/24
9. Determining an application for the renewal of an approval of a home occupation or home business 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 the 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		\$	295.00	\$ 295.00
11. Determining the 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, Structure Plans, Activity Centre Plans or Development Plans			Cost plus 10% administration fee plus 10% GST	
13. Providing a zoning certificate		\$	73.00	\$ 73.00
14. Replying to a property settlement questionnaire		\$	73.00	\$ 73.00
15. Providing written planning advice		\$	73.00	\$ 73.00
16. Scheme Amendments				
a) upon lodgement of the Scheme Amendment request with the local government			\$1,350 plus 10% GST	\$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	\$1,350 plus 10% GST
17. Structure Plans, Activity Centre Plans or Development Plans				
a) upon lodgement of the Structure Plan, Activity Centre Plan or Development Plan with the local government			\$1,350 plus 10% GST	\$1,350 plus 10% GST
b) following adoption of the Structure Plan, Activity Centre Plan or Development Plan by the local government and prior to public advertising			\$1,350 plus 10% GST	\$1,350 plus 10% GST

In accordance with state planning fees

### Other Community Amenities

#### Cemetery Fees

##### Interment

Burial Fee - Interment in grave 2.1m deep (Machine)	1107005.156	Y	\$ 1,000.00	\$ 1,058.00
Burial Fee - Interment in grave 2.1m deep (by Hand)				\$ 1,500.00
Placement of Ashes in an existing grave	1107005.156	Y	\$ 147.00	\$ 156.00
Additional depth of 0.3m	1107005.156	Y	\$ 326.00	\$ 345.00
Interment without due notice - additional charge	1107005.156	Y	\$ 273.00	\$ 289.00
Interment on weekends or public holidays - additional charge	1107005.156	Y	\$ 441.00	\$ 467.00
Interment not in usual hours - additional charge	1107005.156	Y	\$ 221.00	\$ 234.00

##### Land for Burial (additional burial fees)

A Grant of Right of Burial issued for each lot

2.4m x 1.2m x 2.1m				
Pre-need (reserved in advance maximum period 10 years)	1107005.156	N	\$ 200.00	\$ 211.60
Renewable (subject to any increased charges)	1107005.156	N	\$ 200.00	\$ 211.60

##### Re-opening

Interment	1107005.156	Y	\$ 1,000.00	\$ 1,058.00
Exhumation	1107005.156	Y	\$ 1,680.00	\$ 1,778.00
Re-burial after exhumation	1107005.156	Y	\$ 630.00	\$ 667.00

##### Disposal of Ashes

Brick Niche Single (plus cost of plaque and fixing)	1107005.156	Y	\$ 130.00	\$ 138.00
Brick Niche Double (plus cost of plaque and fixing)	1107005.156	Y	\$ 160.00	\$ 170.00
Single Niche Wall Reservation	1107005.156	Y	\$ 90.00	\$ 96.00
Double Niche Wall Reservation	1107005.156	Y	\$ 120.00	\$ 127.00

##### Miscellaneous Charges

Permission to erect headstone	1107005.156	Y	\$ 70.00	\$ 74.10
Permission to erect monument	1107005.156	Y	\$ 70.00	\$ 74.10
Erect a name plate	1107005.156	Y	\$ 70.00	\$ 74.10
Copy of right of burial	1107005.156	Y	\$ 42.00	\$ 45.00
Grave Number plate	1107005.156	Y	\$ 42.00	\$ 45.00

##### Licenses

Funeral Directors Annual License	1107005.156	Y	\$ 220.00	\$ 233.00
Single Funeral Permit	1107005.156	Y	\$ 105.00	\$ 112.00
Monumental Masons Annual License	1107005.156	Y	\$ 220.00	\$ 233.00
Single Monumental Masons Permit	1107005.156	Y	\$ 85.00	\$ 90.00



## Schedule of Fees and Charges 2023/24

Description	GL Code	GST	2022/23	2023/24
<b>Community Bus Hire</b>				
Deposit	1100015	N	\$ 150.00	\$ 150.00
Rate per kilometre	1107010.156	Y	\$ 0.75	\$ 0.80
Hirer to refill fuel tank upon return				
Cleaning Fee (if applicable)	1107010.156	Y		\$ 50.00

### RECREATION AND CULTURE

#### Public Halls and Civic Centres

##### Town Hall

Commercial Functions < 3 hours	1111005.153	Y	\$ 155.00	\$ 155.00
Non Commercial Functions < 3 hours	1111005.153	Y	\$ 105.00	\$ 105.00
Commercial Functions > 3 hours	1111005.153	Y	\$ 260.00	\$ 260.00
Non Commercial Functions > 3 hours	1111005.153	Y	\$ 210.00	\$ 210.00
Non Profit and Charitable Organisations	1111005.153	Y	50% Commercial	50% of non-commercial
Education Department	1111005.153	Y	\$ -	\$ -
Rehearsal	1111005.153	Y	\$ 30.00	\$ 30.00
Bond	1100010	N	\$ 300.00	\$ 300.00

##### Lesser Hall

Commercial Functions < 3 hours	1111005.153	Y	\$ 95.00	\$ 95.00
Non Commercial Functions < 3 hours	1111005.153	Y	\$ 65.00	\$ 65.00
Commercial Functions > 3 hours	1111005.153	Y	\$ 160.00	\$ 160.00
Non Commercial Functions > 3 hours	1111005.153	Y	\$ 105.00	\$ 105.00
Non Profit and Charitable Organisations	1111005.153	Y	50% Commercial	50% of non-commercial
Bond	1100010	N	\$ 300.00	\$ 300.00

##### Town Hall Kitchen

Kitchen Use Only	1111005.153	Y	\$ 60.00	\$ 60.00
Non Profit and Charitable Organisations	1111005.153	Y	50% Commercial	50% of non-commercial
Community Rooms (Charge per Meeting) Room Only	1111005.153	Y	\$ 40.00	\$ 20.00
Community Rooms (Charge per Meeting) with kitchen				\$ 40.00
Hire of Trestles (per Trestle)	1111005.153	Y	\$ 10.00	\$ 10.00
Hire of Chairs (per Chair)	1111005.153	Y	\$ 0.60	\$ 0.60
Bond on Trestles/Chairs (per Hire)	1100010	N	\$ 100.00	\$ 100.00

##### Other Hall Hire where fee is not specified

Donation to the management committee of the hall - minimum \$50		Y		Minimum \$50.00
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##### Lease of Buildings/Offices/Land

Part NAB Building Legal Office - per month increasing annually by CPI	1111015.153	Y	\$ 770.00	\$ 814.65
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#### Swimming Pool

##### Single Entrance Fees

Adult	1112010.157	Y	\$ 4.00	\$ 4.00
Children (4 - 16 years) / Pensioner / Concession	1112010.157	Y	\$ 4.00	\$ 2.00
Spectators - Adult	1112010.157	Y	\$ 1.00	\$ 1.00
Children Participating in activities run by Education Department	1112010.157	Y	\$ 2.50	\$ 2.00
Wallet Program				\$ 2.00
Family (up to two adults; up to four children)	1112010.157	Y	\$ 14.00	\$ 12.00

##### Seasonal Fees

Family (up to two adults; up to four children)	1112010.157	Y	\$ 350.00	\$ 300.00
Individual - Adults and Children	1112010.157	Y	\$ 150.00	\$ 175.00
Pensioners / Concession	1112010.157	Y	\$ 95.00	\$ 87.50

##### Half Season Fees - from 1 January to end of season only

Family (up to two adults; up to four children)	1112010.157	Y	\$ 230.00	\$ 150.00
Individual - Adults and Children	1112010.157	Y	\$ 100.00	\$ 75.00
Pensioners and concession	1112010.157	Y	\$ 67.00	\$ 48.00

##### Staff Entry

NIL

##### Other

##### New Services - demand dependent and may be withdrawn at any time

Aqua aerobics (per class)				\$ 10.00
(Seniors) Aqua Aerobics (per class)				\$ 6.00
(Adult) Lessons (one on one)				\$ 40.00
(child) Lessons - 1st child				\$ 15.00
(child) Lessons - extra child				\$ 14.00



## Schedule of Fees and Charges 2023/24

Description	GL Code	GST	2022/23	2023/24
<b>Other Recreation and Sport</b>				
<b>Ground and Recreation Centre Usage Fees for Club</b>				
Wagin Cricket Club	I113005.153	Y \$	1,175.00	\$ 1,175.00
Wagin Football Club	I113005.153	Y \$	2,645.00	\$ 2,645.00
Wagin Hockey Club	I113005.153	Y \$	1,175.00	\$ 1,175.00
Wagin Swimming Club	I113005.153	Y \$	1,585.00	\$ 1,585.00
Wagin Trotting Club	I113005.153	Y \$	2,215.00	\$ 2,215.00
<b>Other</b>				
Luncheon Booth (Casual Hire Fees)	I113005.153	Y \$	60.00	\$ 63.50
Lease with Wesfarmers Pty Ltd	I113005.153	Y \$	22.00	\$ 22.00
Circus (per day including utilities and ablutions)	I113005.153	Y \$	340.00	\$ 360.00
<b>Wagin Recreation Centre (Casual Hire)</b>				
<b>Public Lounge / Members Lounge Area</b>				
Commercial Functions < 3 hours	I113020.153	Y \$	155.00	\$ 155.00
Non Commercial Functions < 3 hours	I113020.153	Y \$	105.00	\$ 105.00
Commercial Functions > 3 hours	I113020.153	Y \$	260.00	\$ 260.00
Non Commercial Functions > 3 hours	I113020.153	Y \$	210.00	\$ 210.00
Non Profit and Charitable Organisations	I113020.153	Y	50% Commercial	50% of non-commercial
Bond	I100020	N \$	300.00	\$ 300.00
Kitchen Hire (Only)	I113020.153	Y \$	70.00	\$ 70.00
Non Profit and Charitable Organisations	I113020.153	Y	50% Commercial	50% of non-commercial
<b>Recreation Centre Fees</b>				
<b>Entrance Fees</b>				
Adult Entry	I113020.153	Y \$	3.00	\$ 3.00
Junior Entry	I113020.153	Y \$	2.00	\$ 2.00
Concessions Entry	I113020.153	Y \$	2.00	\$ 2.00
<b>Training Fees</b>				
Adult	I113020.153	Y \$	2.00	\$ 2.00
Junior	I113020.153	Y \$	1.00	\$ 1.00
Concession	I113020.153	Y \$	1.00	\$ 1.00
Spectator	I113020.153	\$	-	\$ -
<b>Lease of Reserves to Sporting Clubs</b>				
Great Southern Go Kart Club (Location 15269)	I113035.156	Y \$	11.00	\$ 11.00
Wagin Golf Club (Reserve # 30444)	I113035.156	Y \$	11.00	\$ 11.00
Wagin Gun Club (Reserve # 30734)	I113035.156	Y \$	11.00	\$ 11.00
Wagin Riding Club	I113035.156	Y \$	11.00	\$ 11.00
Wagin Tennis Club (Reserve # 11339 and Lot 921)	I113035.156	Y \$	11.00	\$ 11.00
<b>Eric Farrow Pavilion</b>				
Whole Complex				
Commercial	I113055.153	Y \$	350.00	\$ 371.00
Non Commercial	I113055.153	Y \$	275.00	\$ 291.00
Non Profit and Charitable Organisations	I113055.153	Y	50% Commercial	50% of non-commercial
Bond	I100020	N \$	300.00	\$ 300.00
<b>Large Function Area (including Bar)</b>				
Commercial Functions < 3 hours	I113055.153	Y \$	180.00	\$ 191.00
Non Commercial Functions < 3 hours	I113055.153	Y \$	140.00	\$ 149.00
Commercial Functions > 3 hours	I113055.153	Y \$	300.00	\$ 318.00
Non Commercial Functions > 3 hours	I113055.153	Y \$	250.00	\$ 265.00
Non Profit and Charitable Organisations	I113055.153	Y	50% Commercial	50% of non-commercial
Bond	I100020	N \$	300.00	\$ 300.00
<b>Small Function Area (including Bar)</b>				
Commercial Functions < 3 hours	I113055.153	Y \$	150.00	\$ 159.00
Non Commercial Functions < 3 hours	I113055.153	Y \$	100.00	\$ 106.00
Commercial Functions > 3 hours	I113055.153	Y \$	225.00	\$ 239.00
Non Commercial Functions > 3 hours	I113055.153	Y \$	175.00	\$ 186.00
Non Profit and Charitable Organisations	I113055.153	Y	50% Commercial	50% of non-commercial
Bond	I100020	N \$	300.00	\$ 300.00
<b>Other</b>				
Setup and cleaning costs (per hour)	As per hire code	Y \$	40.00	\$ 50.00



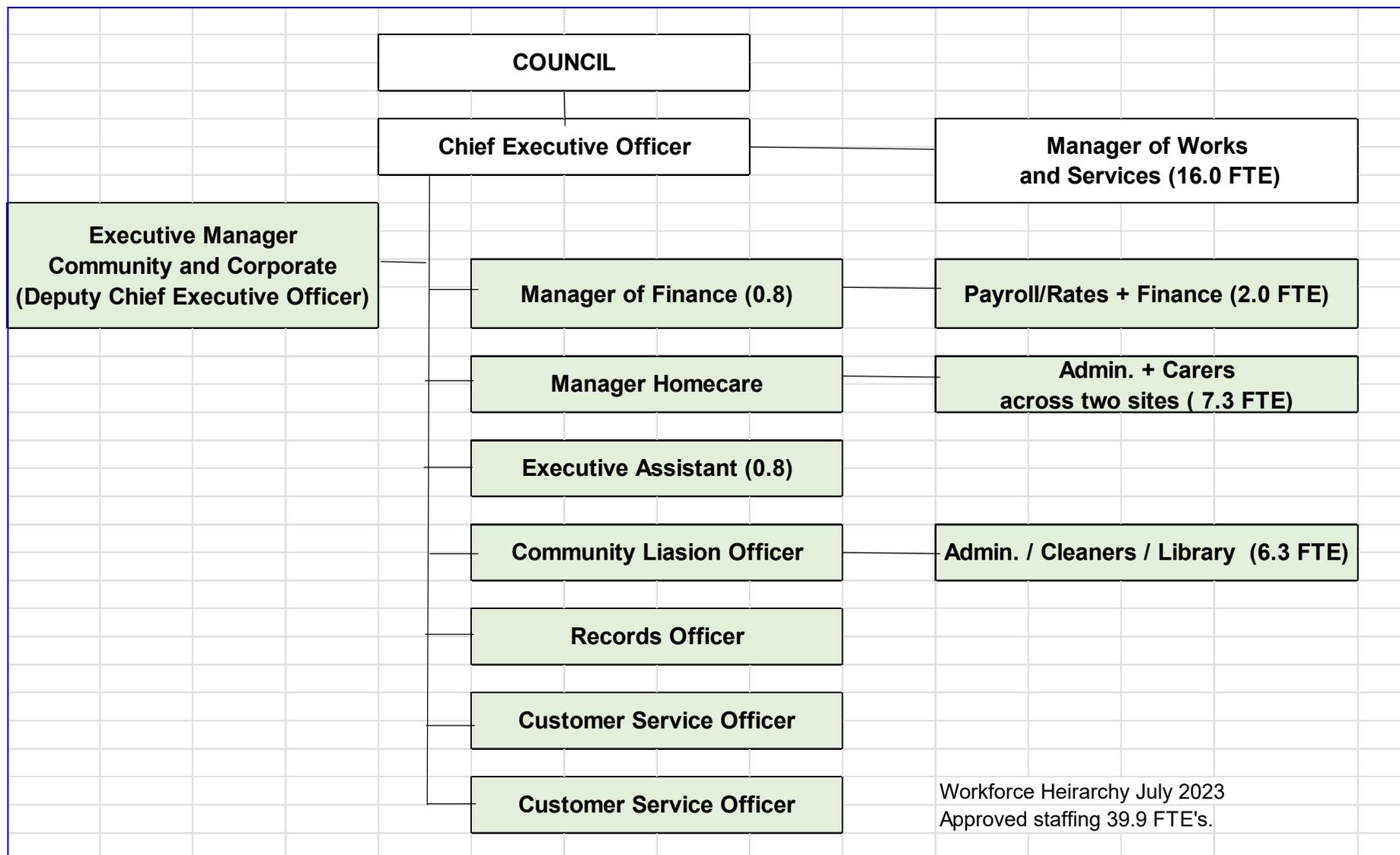
## Schedule of Fees and Charges 2023/24

Description	GL Code	GST	2022/23	2023/24
<b>Community Gym</b>				
One Month Membership (only valid as a once off)	I113065.153	Y \$	25.00	\$ 30.00
Six Month Membership (1 July or 1 January start)	I113065.153	Y \$	100.00	\$ 106.00
Annual Membership (1 July to 30 June)	I113065.153	Y \$	175.00	\$ 186.00
Pensioner/Student Six Month Membership (whole months)	I113065.153	Y \$	65.00	\$ 53.00
Pensioner/Student Annual Month Membership (1 July to 30 June)	I113065.153	Y \$	110.00	\$ 93.00
Key Bond (Refundable)	I100035	N \$	30.00	\$ 50.00
Replacement Key	I113065.153	Y \$	50.00	\$ 75.00
Staff Membership (bond and replacement fees payable)				NIL
<b>Electronic Advertising Sign</b>				
Shire events and meetings (unlimited)	I116065.156	Y \$	-	\$ -
Shire community advice (unlimited)	I116065.156	Y \$	-	\$ -
Shire facility opening and closing (unlimited)	I116065.156	Y \$	-	\$ -
Woolorama and community events which are primarily not for profit or where the proceeds are returned directly to the Wagin community (up to 28 days)	I116065.156	Y \$	-	\$ -
Local sporting events (up to 14 days)	I116065.156	Y \$	-	\$ -
Regional events outside of shire (up to 7 days)	I116065.156	Y \$	500.00	\$ 500.00
Regional significant events held in the Shire of Wagin (Commercial) (up to 14 days)	I116065.156	Y \$	250.00	\$ 250.00
Local business - 15 minutes per business per day (per annum)	I116065.156	Y \$	250.00	\$ 250.00
Church services (up to 7 days)	I116065.156	Y \$	-	\$ -
Emergency warnings and advice (as required)	I116065.156	Y \$	-	\$ -
Local roadworks and road closures (as required)	I116065.156	Y \$	-	\$ -
<b>TRANSPORT</b>				
<b>Aerodromes</b>				
<b>Lease of Buildings/Offices/Land</b>				
Airstrip Hangar - per annum increasing annually by CPI	I126020.153	Y \$	532.00	\$ 563.00
Wagin Aero Club - per annum increasing annually by CPI	I126020.153	Y \$	532.00	\$ 563.00
Hangar #4 and Workshop - per annum increasing annually by CPI	I126020.153	Y \$	9,232.06	\$ 9,767.52
<b>ECONOMIC SERVICES</b>				
<b>Tourism and Area Promotion</b>				
<b>Caravans (2 Persons)</b>				
per Week (or per week as per lease)	I132005.153	Y \$	115.00	\$ 125.00
per Night	I132005.153	Y \$	23.00	\$ 25.00
Additional Person per Night	I132005.153	Y \$	3.00	\$ 3.00
Note: < 16 yrs no additional charge				
<b>Tent Sites (2 Persons)</b>				
per Week	I132005.153	Y \$	85.00	\$ 85.00
per Night	I132005.153	Y \$	16.00	\$ 16.00
Additional Person per Night	I132005.153	Y \$	3.00	\$ 3.00
<b>Caravan Park RV Area</b>				
per Week - no power or water	I132005.153	Y \$	80.00	\$ 85.00
per Night - no power or water	I132005.153	Y \$	15.00	\$ 15.00
Ablutions use only	I132005.153	Y \$	3.00	\$ 3.00
<b>RV Area</b>				
Per Van per Night - power and water	I132015.153	Y \$	10.00	\$ 10.00



## Schedule of Fees and Charges 2023/24

Description	GL Code	GST	2022/23	2023/24
<b>Building Control</b>				
<b>Building Fees</b>				
<b>Statutory Charges set by WA Government (subject to change)</b>				
<u>Shire</u>				
<i>Class 1 (House), Class 10 (Shed, Patio, Pool)</i>				
Certified Application - 0.19% Cost of Construction Fee - Minimum Fee	1133005.151	Y	\$ 110.00	\$ 110.00
Uncertified Application - 0.32% Cost of Construction Fee - Minimum Fee	1133005.151	Y	\$ 110.00	\$ 110.00
<i>Class 2 - 9 (Commercial)</i>				
Certified Application - 0.09% Cost of Construction Fee - Minimum Fee	1133005.151	Y	\$ 110.00	\$ 110.00
Uncertified Application - 0.32% Cost of Construction Fee - Minimum Fee	1133005.151	Y	\$ 110.00	\$ 110.00
Occupancy Permit for Completed Building (Commercial) - Minimum Fee	1133005.151	Y	\$ 110.00	\$ 110.00
Demolition Permit - Minimum Fee	1133005.151	Y	\$ 110.00	\$ 110.00
Application to Extend a Building Permit/Demolition Permit - Minimum Fee	1133005.151	Y	\$ 110.00	\$ 110.00
Building Approval Applications for Unauthorised Work - 0.38% of Work Value - Minimum Fee	1133005.151	Y	\$ 110.00	\$ 110.00
Septic Tank Application	1133005.151	N	\$ 236.00	\$ 236.00
Local Government Report on a Septic System	1133005.151	N	\$ 56.00	\$ 56.00
<u>Building Services Levy (BSL)</u>				
Over \$45,000 Cost of Construction - 0.137% of Work Value	1133005.151	N	\$ 61.65	\$ 61.65
Under \$45,000 Cost of Construction - Minimum Fee	1133005.151	N	\$ 61.65	\$ 61.65
Demolition Permit - 0.137% of Work Value - Minimum Fee	1133005.151	N	\$ 61.65	\$ 61.65
Occupancy Permit or Building Approval Certificate - Minimum Fee	1133005.151	N	\$ 61.65	\$ 61.65
Occupancy Permit or Building Approval Certificate for Unauthorised Work - Minimum Fee	1133005.151	N	\$ 123.30	\$ 123.30
<u>Construction Training Fund (CTF formally BCITF)</u>				
Over \$20,000 Cost of Construction - 0.2% Cost of Construction				
Under \$20,000 Cost of Construction - no fee				
All Building Fees in accordance with Building Regulations 2012				
<b>Swimming Pool Inspection Fees</b>				
Private Swimming Pool Inspection Fee	1133010.156	N	\$ 58.45	\$ 58.45
<b>Other Economic Services</b>				
<b>Standpipe Fees</b>				
Charge per kilolitre: Commercial Use - Ballagin Street (Sportsground)	1134005.156	N	\$ 9.22	\$ 9.22
Swipe card for use at this facility (deposit)			\$ 20.00	\$ 20.00
Note: Ballagin Standpipe charges to be aligned to Water Corporation charges and subject to change				
Charge per kilolitre: Commercial Use - All Other Shire Standpipes	1134005.156	N	\$ 2.90	\$ 3.10
Vernon Street Desalination Tanks - Charge per kilolitre	1134005.156	N	\$ 0.50	\$ 0.50
Administration fee per invoice	1134005.156	Y	\$ 6.00	\$ 6.50
<b>OTHER PROPERTY AND SERVICES</b>				
<b>Private Works</b>				
<b>Plant Hire Fees</b>				
Grader	1141005.156	Y	\$ 200.00	\$ 212.00
Loader / Backhoe	1141005.156	Y	\$ 168.00	\$ 178.00
Front End Loader	1141005.156	Y	\$ 200.00	\$ 212.00
Vibrating Roller	1141005.156	Y	\$ 139.00	\$ 148.00
Multi Wheel Roller	1141005.156	Y	\$ 142.00	\$ 151.00
Truck (Large)	1141005.156	Y	\$ 158.00	\$ 168.00
Truck (Small)	1141005.156	Y	\$ 126.00	\$ 134.00
Tractor	1141005.156	Y	\$ 142.00	\$ 151.00
Tractor Mower	1141005.156	Y	\$ 126.00	\$ 134.00
Bobcat	1141005.156	Y	\$ 137.00	\$ 145.00
Ride on Mower	1141005.156	Y	\$ 176.00	\$ 187.00
Sundry Minor Plant	1141005.156	Y	\$ 126.00	\$ 134.00
Labour Only	1141005.156	Y	\$ 83.00	\$ 87.90
Works Manager Labour	1141005.156	Y	\$ 120.00	\$ 127.00
All Plant hired to be operated by Council Staff (excludes Community Bus)				
Minor Plant - not to be hired out unless approved by CEO				
<b>Materials</b>				
Sand/Gravel per m3	1141005.156	Y	\$ 35.00	\$ 45.00
Blue Metal per m3	1141005.156	Y	Variable	\$ 25.00





# Shire of Wagin

Wagin Library & Gallery re-location

# Wagin Courthouse

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## Background

The Shire of Wagin received \$130,000 via the Local Roads & Community Infrastructure Program (LRCIP) funding round – phase 3. This was the third round provided by the Australian Government, to local Shires for various local community infrastructure projects. The grant specific to the Courthouse identified the relocation of the Wagin Library & Gallery from the current site to the Wagin Courthouse and any upgrades or works required to ensure the venue is fit for purpose.

Original submissions to Infrastructure Australia by the then Deputy Chief Executive Officer, were specific to the Library & Gallery only, although some variations have been made to support other operations. The project has been reviewed to ensure these variations can meet the needs of the original project as approved by grantors and better define the project:

- Re-locate the library and gallery to the Courthouse;
- Create suitable storage for art and leverage the gallery as an attraction;
- Offer other relevant services, such as community and visitor information services; and possibly host other community borrowing services.
- Once vacated, the current library is to be occupied by Home Care Services.



# Progress to date

Staff have completed some work within the courthouse towards the end goal of being fit for purpose.

- Carpets installed in the front two office areas.
- New fit-for-purpose shelving – purchased and onsite
- Flooring within the court room has been removed and the original barrier between Dept of Justice staff and viewers was taken down
- None of the original court room infrastructure has been removed, as it will be retained onsite:
  - Witness box
  - Judges area
  - Defendant box
  - Dividing barrier
- Plumbing issues identified and the guilty trees removed to allow reinstatement of new pipe works for bathroom and kitchen facilities to work properly. Arranged repair/replacement, work has been completed at the time of this report.
- A quote has been received for painting throughout, \$52,000 – alternatives are to be considered.
- A discussion has been held with two local handymen regarding some internal works to continue with the plans for the gallery area.
  - Resolution in regard to the popcorn wall finish on the internal walls of the courtroom
    - Discussed painting/paneling/cleaning and ongoing maintenance of each.
  - Installation of flooring (lino style) in gallery and back storerooms to aid moving internal art display systems, cleaning and access by patrons.
  - Repairs to internal walls in front right hand office area
- Request for quote sent to SKD – security key distributors – for a new shire key system throughout building (delivered July 2023).
- Cleaned through the front area and toilets.
- Information Technology: wireless relay and hub and wall connections installed.
- Seating – obtained from town hall excess to needs which are stylish, fit for purpose and suitable for ability limited people.
- Air conditioning installed in court room area and air conditioning serviced in library area.
- New Signage ordered
- Repairs to wall and Painting front office area – Shire maintenance is completing works.
- Flooring – arranged quote for a firm surface (lino style) for ease of moving display and cleaning
- Display – quotes received for movable wall panels with art hangers
- Lighting – contact made with Narrogin Arts regarding their system of lighting to highlight art display



## Current

Staff have identified a list of requirements – these are steps which must be taken to ensure the venue is fit for purpose, both by way of the Library part of the facility and the Gallery part.

### Library Needs:

- Addressing rising damp issue:
  - Report from Dan Turner (Civil) RPEQ MIEAust NER
  - “It is important that the rising damp in the Old Courthouse is brought under control before transferring the Wagin Town Library to the building.”
    - Advice on repair works is in Dan’s report, specifically pgs., 9, 10, 11, 12, 13 and 14
  - Contact various specialists in this field for pricing to resolve.
- Disability access throughout
- ACROD parking bay – front of venue
- Storage
  - 2 back rooms suitable – minor works needed to facilitate best use
- Tourism support – additional supplies and signage to provide tourism information to tourists and locals.

### Gallery Needs

- Storage space for use during traveling shows/exhibitions
- Security – cameras, protecting the asset once it has become more visible

# Future

Staff have identified a number of items which could easily fit within the scope of works around the redevelopment of the Wagin Courthouse into the Wagin Library and Gallery, assuming the funding goes this far, staff will need to address on a need/must basis in discussion with Library staff and friends of the library and gallery.

## Library Wants:

- New painting throughout the building
- Public Access Ipad's – research, Reading the daily paper, submitting job applications (funding occasionally is offered to support this)
- New interactive learning tools – children focused (funding is occasionally offered to support this)
- New floor rugs and kid's seats – for story time and general reading
- Adult friendly area for reading and research
- Additional training for staff – in local tourism guidance and Art display and protection
- Staff parking – rear of venue



## Gallery Wants:

- New overhead lights within venue – with additional support for specific art lighting and a way to clean them.
- Audio tour – headphones people can use to tour the venue and have each art piece explained to them – highly useful for disabled people or people with reading impairment
- Door installed out to North side with patio area renovated for use by Library and Gallery patrons.



Other requirements:

- Flooring and window treatments in back south room – potential future use by Toy Library
- Mural on external wall – south side – incorporating Library and Gallery
- Opportunity for indigenous display – physical items rather than paintings



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## 8. CLOSURE