



SHIRE OF WAGIN



2010/2011 ANNUAL BUDGET



Shire of Wagin

2 Arthur Road (PO Box 200) Wagin WA 6315

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

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

Shire Statistics

Population	1,844
Number of Electors	1,315
Number of Dwellings	901
Distance from Perth (km)	227
Area (sq km)	1,950
Suburbs and Localities	Piesseville, Wagin
Library	Trent St, Wagin
Kindergarten	Johnston St, Wagin
Pre-school	Ranford St, Wagin
Secondary School	Ranford St, Wagin
Length of Sealed Roads (km)	260
Length of Unsealed Roads (km)	626
Rates Levied	\$1,476,383
Total Revenue	\$5,693,050
Council Employees	37

Tourist Attractions

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

Local Industries

Wool, Grain, Engineering, Manufacture and Seed working.

Significant Local Events

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

Front Cover: Tudor Street, Wagin

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GENERAL INFORMATION

Your Elected Members

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

The Shire of Wagin elected members as at 1st July 2010 are -

Cr PJ (Phillip) Blight – Shire President

Elected to office in 1992, Retiring 2011

- Finance & General Purposes Committee
- Economic Development Committee
- WALGA Central Zone
- Woolorama Committee
- Roadwise/LEMC & Safer WA Committee
- Land Conservation District Committee
- Telecentre Committee
- Civic Awards Committee
- Audit Committee
- CEO Performance Review Committee
- Structural Reform Project Team

Cr GR (Greg Ball) – Deputy Shire President

Elected to office in 2007, Retiring 2011

- Finance & General Purposes Committee
- Economic Development Committee
- WALGA Central Zone
- CEO Performance Review Committee
- Structural Reform Project Team
- Wagin Woodanilling Landcare Zone
- Sportsground Advisory Community Centre Management Committee
- Civic Awards Committee
- Audit Committee
- Bushfire Advisory Committee
- Landcare Project Management Committee

Cr IC (Ian) Cumming

Elected to office in 1990, Retiring 2013

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

Cr DK (Dean) Morgan

Elected to office in 2003, Retiring 2013

- Works & Service Committee
- Finance & General Purposes Committee
- Asset Management Committee
- Structural Reform Project Team
- Bushfire Advisory Committee
- Audit Committee

Cr J (Joseph) Shaw

Elected to office in 2009, Retiring 2013

- Finance & General Purposes Committee
- Asset Management Committee
- Economic Development Committee
- Structural Reform Project Team
- Audit Committee
- Townscape and Tidy Towns Committee
- Waste Management and Recycling Committee
- Historical Village Committee
- Wagin Tourist Committee

Cr JLC (Lachlan) Ballantyne

Elected to office in 2005, Retiring 2013

- Works & Services Committee
- Asset Management Committee
- Frail Aged Homes Committee
- Cottage Homes Committee
- Waste Management Committee
- Structural Reform Project Team

Cr KM (Keith) Draper

Elected to office in 2003, Retiring 2011

- Works & Services Committee
- Townscape & Tidy Towns Committee
- Asset Management Committee
- Frail Aged Hostel Committee
- Waste Management & Recycling Committee

Cr JP (Jason) Reed

Elected to office in 2007, Retiring 2011

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

Cr G (Geoff) West

Elected to office in 2009, Retiring 2013

- Works & Services Committee
- Finance & General Purposes
- Asset Management Committee
- Economic Development Committee
- Audit Committee
- Structural Reform Project Team
- Townscape & Tidy Towns Committee
- Waste Management and Recycling Committee
- Wagin/Woodanilling Landcare Zone

Cr EN (Ted) Pugh

Elected to office in 2009, Retiring 2011

- Economic Development Committee
- Townscape and Tidy Towns Committee
- Waste Management and Recycling Committee
- Community Centre Committee

Cr G (Gerard) Hegarty

Elected to office in 2009, Retiring 2013

- Waste Management and Recycling Committee
- Structural Reform Project Team
- Townscape and Tidy Towns Committee
- Sportsground Advisory Community Centre Management Committee

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

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

Management

Chief Executive Officer	Len Calneggia
Manager of Finance and Corporate Services	Brian Roderick
Manager of Works	Allen Hicks
Manager of Corporate and Regulatory Services	Carolyn Webster
Principal Environmental Health Officer & Building Surveyor	Steve Friend
Auditor	UHY Haines Norton 16 Lakeside Corporate 24 Parkland Road Osborne Park WA 6017
Bank	National Australia Bank Tudor St Wagin WA 6315

STATEMENT BY THE SHIRE PRESIDENT

The 2010/2011 Budget was adopted by Council at a special Council meeting on the 17th August 2010 incorporating an increase in rates of 6.0%

Council is in the final stages of preparing a strategic plan and this budget reflects the vision and priorities set out during the planning process of the plan. Council will focus on the key areas of Asset and Infrastructure, Economic and Community Development, Physical Environment, Organisational Development and Regional Development.

Council will continue to foster relationships and work closely with our neighbouring shires and towns for the benefit of Wagin and the region.

Council's aim is to maintain and improve its facilities both in the town site and rural areas. Significant projects that will be achieved during 2010/2011 are;

• Redevelopment of the Wagin Swimming Pool	\$1,200,000
• Skate Park Development	\$165,000
• New Doctors Residence & Furniture	\$405,000
• Recreation Centre & Eric Farrow Pavilion Improvements	\$47,000
• Purchase of Tudhoe Street Commercial Land	\$100,000
• Staff Housing Upgrade	\$48,200
• Capital Works Program	\$771,335
• CCTV Cameras	\$50,000
• Piesseville Water Tanks	\$32,000
• Tudhoe Street Footpath	\$50,000
• Runway Upgrade	\$390,685

Council continues to remain in a sound financial position, with low debt levels and good levels of reserve funds, this position has been achieved through careful financial planning by both Councillors and staff. I wish to acknowledge the efforts of the Chief Executive Officer and his management team in preparing this financial blueprint for the 2010/2011 year.

I take this opportunity to commend the 2010/2011 budget and invite you to discuss any issues arising from the budget with your Councillors or management Staff.

Cr Phillip Blight
Shire President

CHIEF EXECUTIVE OFFICERS REPORT

The 2010/11 budget has been relatively smooth although staff were able to provide a balanced budget with a modest (6%) increase mainly due to a healthy uncommitted surplus from the previous year of some \$200,000. Were it not for this surplus council indeed would be struggling to undertake much of the capital works it proposes.

Although Royalties for Regions and RCLIP (Federal) funding is most welcome and will enable the organisation to undertake Capital & Infrastructure projects otherwise dreamed of, the associated workload on our staff needs to be acknowledged and accepted by all. Before council can access any Royalties for Regions funds it must now produce a number of planning documents including strategic, asset management and long term financial plans.

I thank staff and council members for their endurance and efforts in this regard.

Rate Income

The Valuer General has provided new valuations for both Rural properties – Outside Town site (UV) and also Town site properties (GRV) within the Shire. Town site properties are revalued every 5 years and this has occurred for this rating year. Due to this revaluation there will be many residential and commercial properties that have higher or in some instances lower percentage increase than the adopted rate increase.

The budget has been formulated with an overall increase of 6% in rate revenue which is considered a modest increase in today's economic climate. The WA yearly CPI increase for the quarter ended 31st March 2010 is 3.4%.

The minimum GRV and UV Rates have also increased by 5% from \$400 to \$420.

Insurance

Overall Council's insurance premiums have increased by 6.6% on the 2009/2010 year. This can be attributed to increases in valuations on Council buildings, major plant acquisitions and an increase in the number of Bushfire Brigade members that are now being covered by insurance.

Insurance	2010/2011	2009/2010	% Variance
Bushfire	4,725	2,000	136.2
Councillors & Officers Liability	3,259	3,032	7.5
Fidelity Guarantee	610	606	0.6
Motor Vehicle and Plant	25,331	22,210	14
Property	25,339	23,658	7.1
Public Liability	20,330	19,560	3.9
Workers Compensation	50,960	51,310	-.06
Personal Accident & Travel	1,285	1,285	0
Transit	230	210	9.5
Total	132,069	123,871	6.6

Grants

The annual Federal Assistance grant has increased by 7% this year, however 25% of the grant was paid in June 2010 which will reflect in last year's actual figures. This amount of \$285,805 is treated as restricted cash. Regional Road Group funds have increased for new road projects and we have received \$42,150 in Federal Blackspot money. Council will receive Royalties for Regions funds of \$394,637, however Council has to adopt a Forward Capital Works program by 31st December 2010 to claim the funds. Round 3 of the Federal RCLIP grant will deliver Council another \$30,000.

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

Grant	2010/2011	2009/2010
***General Purpose Grant	509,134	625,411
***General Purpose Road Grant	314,752	423,847
Roads to Recovery	242,563	242,563
Road Project Grant	205,482	157,497
Road Direct Grant	69,277	70,572
Royalties to Regions	394,637	35,000
Regional & Local Community Infrastructure	30,000	30,000
Black Spot Grant	101,750	108,644
Total	1,867,595	1,693,534

*** General Purpose Grant actual allocation for 2010/2011 is \$675,061, however 25% of grant was paid in 2009/2010.

*** General Purpose Road Grant actual allocation for 2010/2011 is \$434,630, however 25% of grant was paid in 2009/2010

Waste Management

Wagin is the lead council involving twelve (12) group of wheat belt councils and has been involved with the State Government's Zero Waste Management Development Scheme. The "Group" have produced Strategic Waste Management Plans for each of the 12 Local Authorities and have accessed Waste Authority funding called RIP to implement a number of recommendations that came from the above plans.

The "group" have recently appointed a consultant to investigate possible sites for regional landfill sites and the group should shortly be in a position to make an announcement on a preferred location.

Debt Servicing

The outstanding loan principal balance at 1st July 2010 is \$570,789 inclusive of Self Supporting loans. Principal repayments for 2010/2011 amount to \$44,526 and interest payments of \$35,630.

Two new loans have been budgeted for being \$150,000 for the new Doctor's residence and \$250,000 for the redevelopment of the Wagin Swimming Pool. These loans will not be drawn down until the second half of the year and with biannual repayments the first

payment will not be made until the 11/12 year. Council's loan principal balance at 30th June 2011 will be \$926,264.

The Self Supporting component of the above loan balance as at 1st July 2010 is \$142,762 with principal repayments of \$7,538 and interest payments of \$9,601, this will decrease the outstanding self supporting principal balance at 30th June 2011 to \$135,224

Reserve Accounts

Council will commence this financial year holding a balance in its reserve account of \$1,094,952. This budget proposal includes transfers to and from reserves with a predicted overall increase in reserve funds of \$60,985.

Transfers to Reserve –

- \$1,800 to Recreation Centre Equipment Reserve.
- \$3,000 to Community Bus Reserve (operating profit for the year)
- \$5,000 to Recreation Development Reserve for future Recreation Centre sports floor replacement.
- \$20,000 to Plant Replacement Reserve.
- \$23,000 to Waste Management Reserve
- \$260,000 to Municipal Building Reserve**
- \$200,000 to Land Development Reserve***

** The transfer of \$260,000 to Municipal Buildings Reserve will be on the basis that Council sells one staff house.

*** The transfer of \$200,000 to Land Development Reserve will be on the basis that Council sells five remaining Pederick Drive subdivision blocks.

Transfers from Reserve –

- \$240,000 from Municipal Buildings Reserve for the construction of the Doctors House.
- \$155,363 from Recreation Development Reserve for the redevelopment of the Wagin Swimming Pool.
- \$1,200 from 5 Arnott St reserve for the maintenance costs of the property.
- \$100,000 from Land Development Reserve for the purchase of Tudhoe Street Commercial Land.
- \$25,000 from Wagin Water Management Plan Reserve for water harvesting projects.

The above transfers will leave Council with a closing balance of \$1,155,937 in reserves.

Strategic Plan

Council appointed a facilitator to help create a strategic plan for the Shire of Wagin. This document will provide a visionary policy blueprint for the development of the district in years ahead. It will provide the council to lead the staff and community with a clear direction and basis for activities.

The shire of Wagin's strategic plan is nearing completion and will soon be adopted. It will be a living, moving document that will be accessed and used by staff and council at all times in future actions. As well it will be updated from time to time as required.

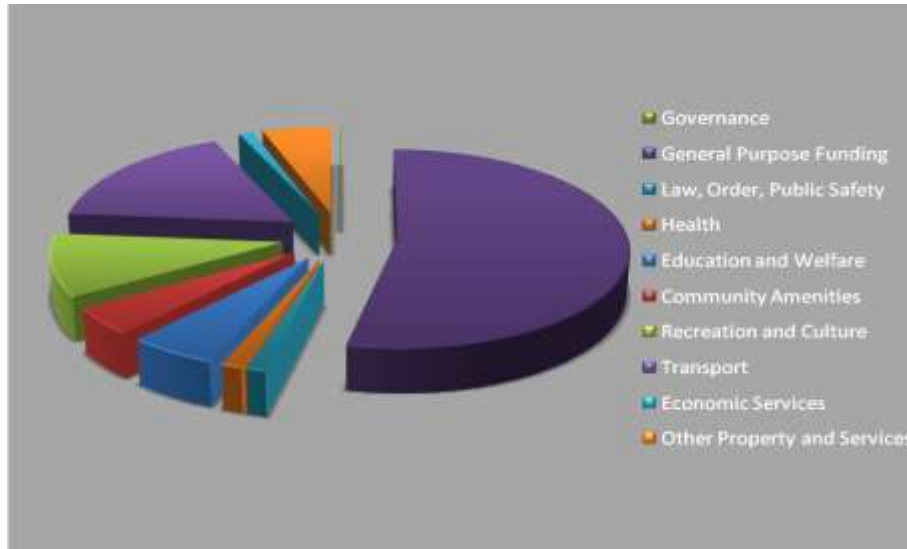
Finally, I would again like to acknowledge and thank the efforts of my staff in preparing the 2010/2011 budget. It has been a trying year for many staff much credit should go to the way in which all have held up under difficult circumstances. I would also like to thank the members of the various committees that have deliberated and provided valuable input to the process, in particular the community representatives on those committees for giving their time and effort so freely.

Len Calneggia
Chief Executive Officer

BUDGET OVERVIEW

For 2010/2011 the Shire of Wagin has prepared a balanced budget with an anticipated surplus of \$0 at year end. Budget Operating Revenue is summarised as follows;

BUDGETED OPERATING REVENUE 2010/2011



General Purpose Funding of \$3,042,796 includes rates of \$1,578,064 and general purpose grants of \$823,886. These general purpose grants are received from the Western Australian Local Government Grants Commission. Royalties for Regions and Regional and Country Local infrastructure grants total \$394,637 and \$30,000 respectively.

Law, Order and Public Safety income of \$71,045 is mainly derived from the Fire and Emergency Services grant of \$20,500 and this year a one off grant of \$21,895 to install fire fighting storage water tanks in Piesseville .

Health income for this financial year is \$73,520, the main component is from the Shire's of Williams and West Arthur reimbursing Council for their costs of the Regional Health scheme.

Education and Welfare income of \$315,072 includes grant funding for the Home and Community Care (HACC) program and Meals on Wheels as funded by the Department of Health. The HACC program will receive \$262,272 this financial year.

Community Amenities income of \$258,500 include the annual fees charged for the domestic and commercial refuse collection service that Council provides. The total value of these combined fees is \$207,740 and used to offset the contracted collection and recycling service and the control and maintenance of the refuse disposal site. The collection of planning, septic tank and cemetery fees also come under the Community Amenities banner.

Recreation and Culture income of \$583,723 is derived from fees collected for the use of Council's recreation facilities such as the Wagin Swimming pool, Recreation Centre, Sports ground and halls. This year, proposed grants of \$520,000 is included in the above amount for the redevelopment of the Wagin Swimming pool and a new skate park facility.

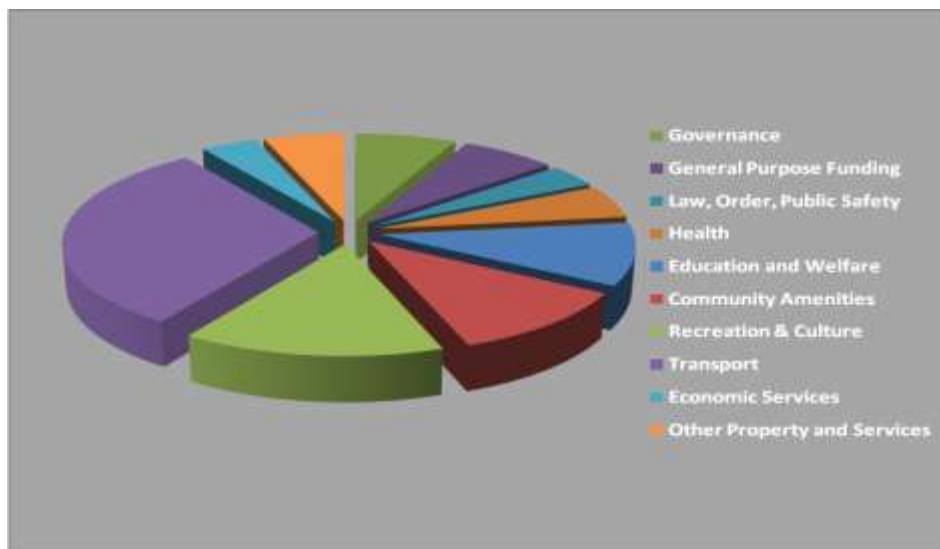
Transport income of \$978,517 contains road funding of \$69,277 for the direct road grant, \$205,482 in Regional Road Group funding for road projects, \$101,750 in state and federal Blackspot grants and \$242,563 for Roads to Recovery funding. This year, Council will also receive \$310,685 from the Regional Airports Grant Scheme for the upgrade of the runway at the Wagin Aerodrome. For further detail on the associated expenditure that these grant funds will be allocated to please refer to the works program on page 67.

Economic Services income of \$61,950 includes control of the Shire's flora and fauna, land management, tourism and area promotion, the provision of the Shire Caravan Park and building control. Income of \$32,500 is budgeted for Caravan Park fees and \$12,000 for building licence fees.

Other Property and Services income of \$302,027 incorporate revenue earned from Private Works, vehicle licensing commission, staff housing rent and a \$13,000 contribution from Wagin Frail Aged Inc for financial support.

Budgeted Operating Expenditure is summarised as follows;

BUDGETED OPERATING EXPENDITURE 2010/2011



General Purpose Funding includes operating expenditure of \$310,286, this includes the payment of the Emergency Service Levy to FESA, the payment of \$35,630 in interest on loan funds and expenses relating to Council rates and the payment for audit services.

Governance expenditure of \$326,311 includes the operating expenditure relating to the provision of services to Members of Council, the Administration of the Shire office less overheads allocated to all other sections of Council.

Law, Order and Public Safety includes operating expenditure of \$168,287 relating to the supervision of the Shire's Local Laws, Fire control, Animal control and the provision of Ranger Services.

Health includes operating expenditure of \$246,050 which primarily relates to the health administration and inspection services that are shared with the Shire's of Williams and West

Arthur and also the contract costs to Gemini Medical Group to operate the Wagin Medical Centre.

Education and Welfare includes operating expenditure of \$466,661 relating to the Home and Community Care, Meals on Wheels and Community Aged Care Packages programs. Also, the maintenance costs of the school oval, 50% of this cost is reimbursed by the Education Department.

Community Amenities includes operating expenditure of \$509,389 relating to sanitation, recycling, sewerage, environmental protection, planning, public conveniences and cemeteries.

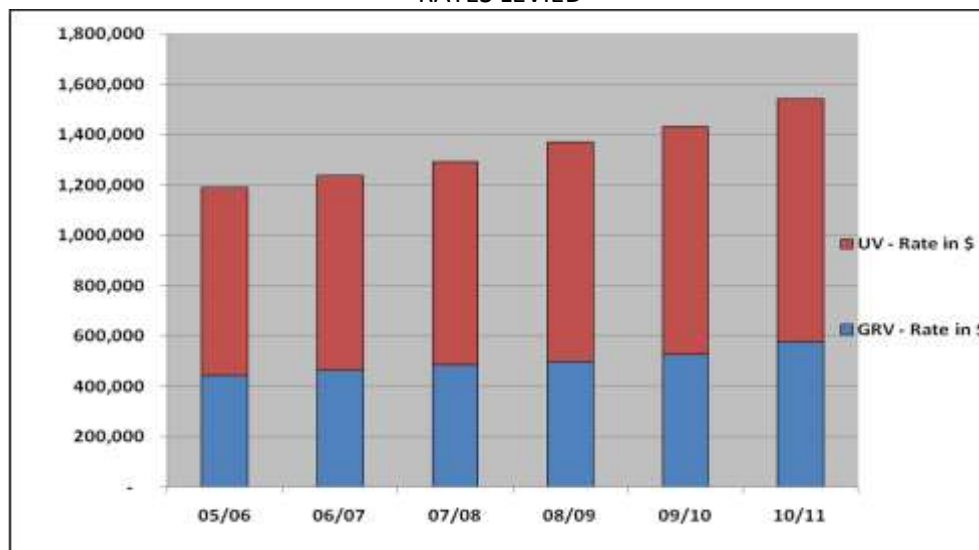
Recreation and Culture includes operating expenditure of \$680,925 relating to Council parks and gardens, Wagin Recreation Centre, Sports Ground oval and buildings, Swimming Pool, Public Halls and operation of the Wagin Public Library.

Transport includes operating expenditure of \$1,412,516 and relates directly to the maintenance of the Shire road network, footpaths, bridges, drainage infrastructure, parking facilities, traffic control, depot operations, minor plant purchases, and general cleanup of the town site. Also, the operating costs of the Wagin Aerodrome.

Economic Services includes operating expenditure of \$182,464 relating to tourism, Caravan Park operations, Landcare management and maintaining appropriate levels of underground saline water.

Other Property and Services includes operating expenditure of \$259,469 which is directly related to the maintenance of Council's staff houses, private works jobs, building maintenance over heads, consultants and expenditure related to the 4WD Resource Sharing Group.

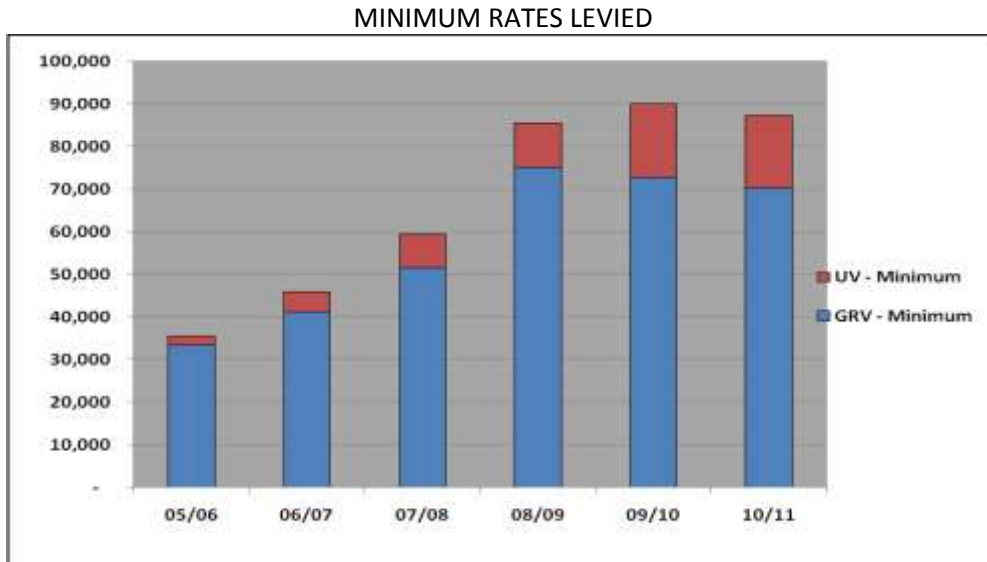
RATES
RATES LEVIED



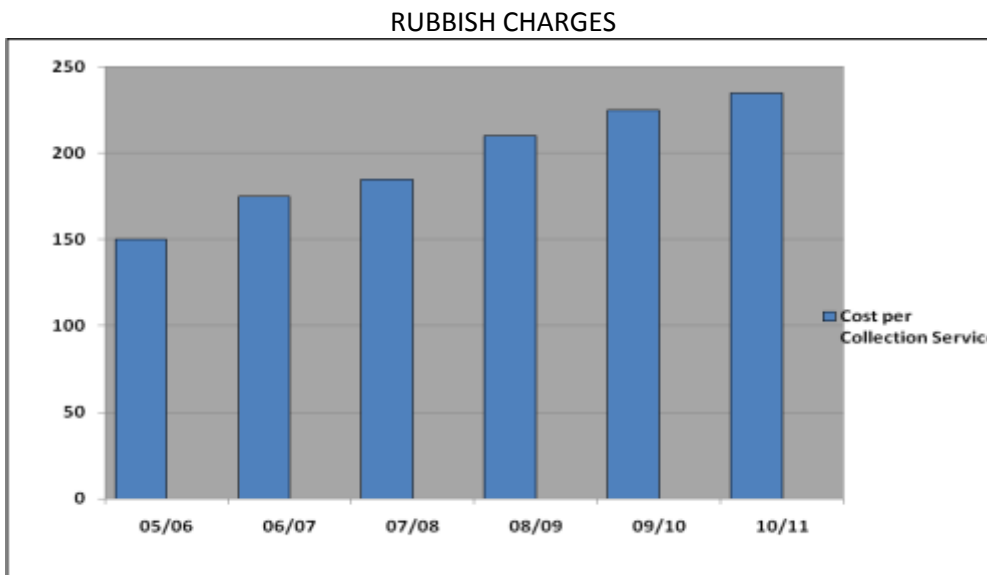
Council has managed to keep the rate increase in 2010/2011 to 6%. The above graph figures represent the total rates levied excluding minimum rates, the early payment discount and penalty interest for late payment.

Shire of Wagin
Annual Budget 2010/2011

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



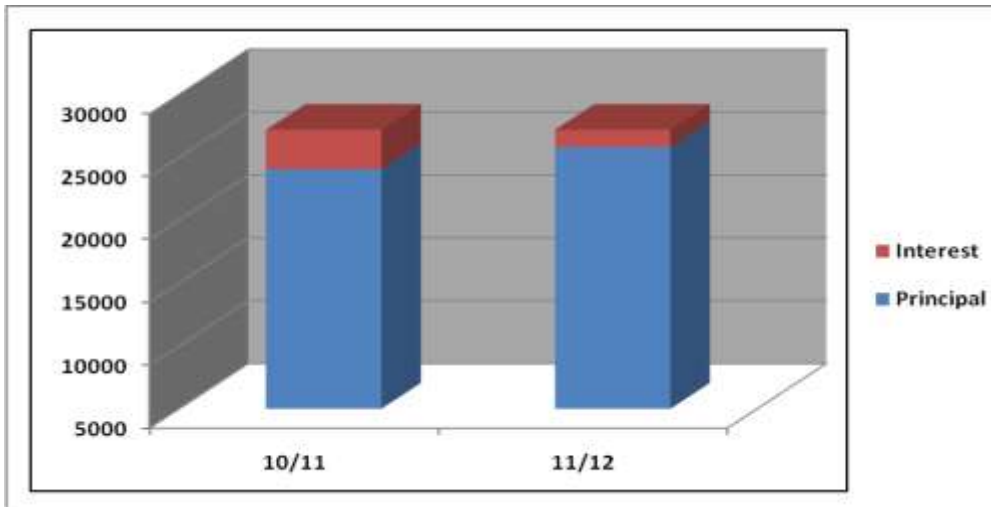
The Minimum rates charged for 2010/2011 has increased to \$420. The objective of minimum rates is to ensure that every landowner makes an annual contribution to the services and facilities provided by the Shire of Wagin.



The rubbish charges are levied on all properties within the gazetted Wagin townsite in accordance with the Health Act. The domestic and commercial charges are offset against the contract collection service of general waste and recycling and the ongoing maintenance and control of the Wagin refuse disposal site. Council is also mindful of the need for a new refuse site in the near future with \$23,000 in this budget to be transferred to reserve for this purpose. In 2010/2011 the collection service charge will increase from \$225 to \$235.

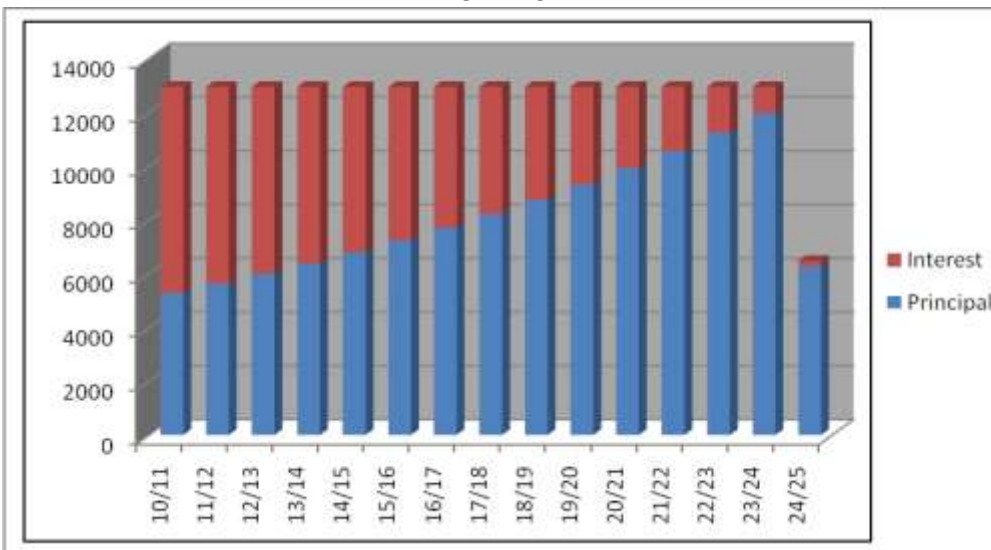
DEBT MANAGEMENT

LOAN 124



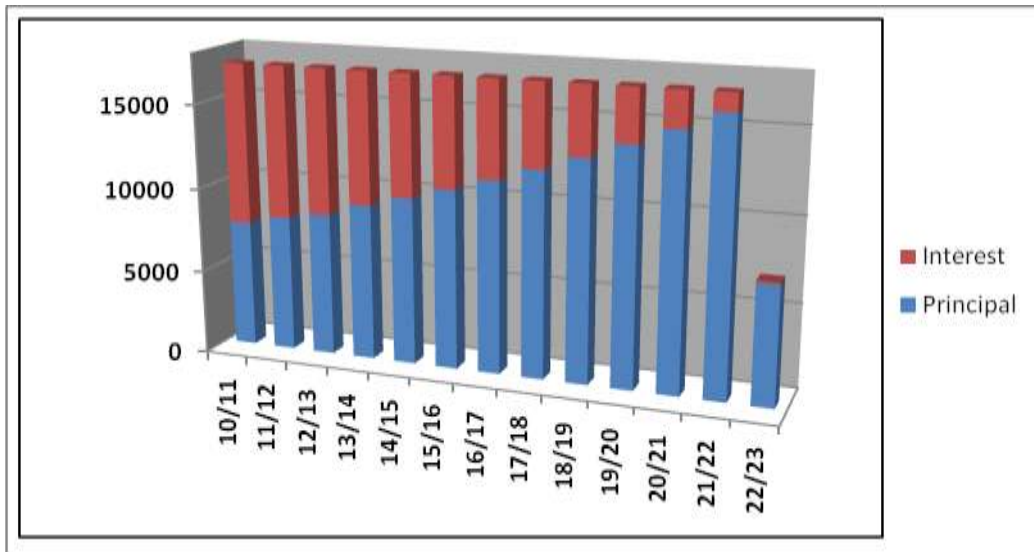
Loan 124 was taken out on 29th March 1997 for \$240,000 when the Shire constructed the Wagin Medical Centre building.

LOAN 131



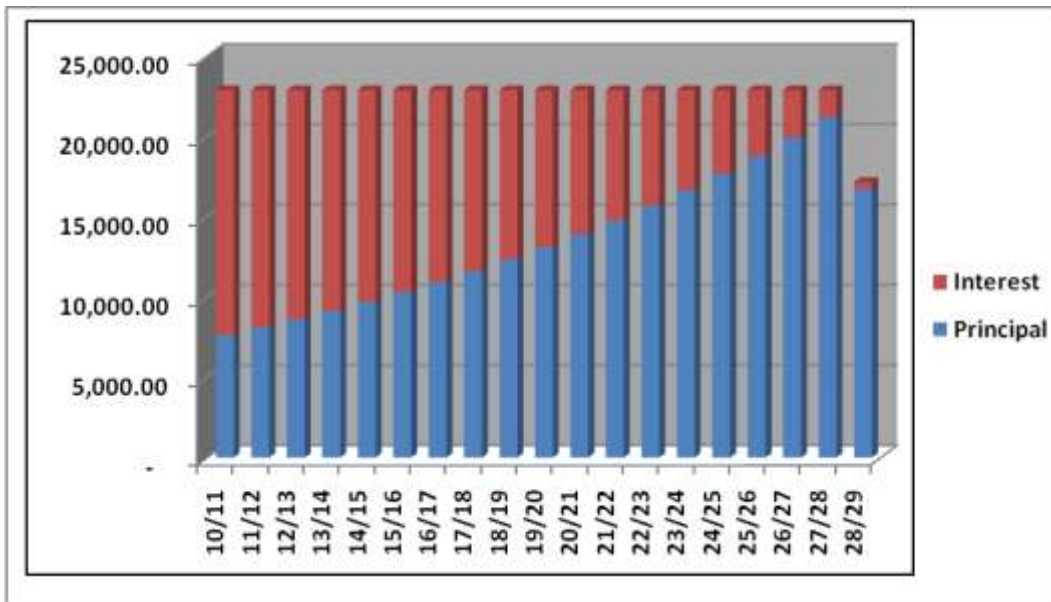
Loan 131 was taken out on 30th June 2005 for \$145,000 for the purpose of funding the construction of the Recreation Centre redevelopment project in partnership with the Wagin Agricultural Society. The project cost was approximately \$1.4m with \$200,000 provided by the Wagin Agricultural Society, \$359,000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

LOAN 133




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

LOAN 137



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

I certify that this budget, for the Shire of Wagin for the year ending 30th June 2011, as adopted by Council at a special Council meeting held on 17th August 2010, is in accordance with Section 6.2 of the Local Government Act 1995 and Part 3 of the Local Government (Financial Management) Regulations 1996.



P J Blight
SHIRE PRESIDENT



L J Calneggia
CHIEF EXECUTIVE OFFICER

Shire of Wagin
Annual Budget 2010/2011

STATEMENT OF COMPEREHENSIVE INCOME

BY NATURE OR TYPE

FOR THE YEAR ENDED 30TH JUNE 2011

	NOTE	2010/11 Budget \$	2009/10 Actual \$	2009/10 Budget \$
REVENUE				
Rates	8	1,578,064	1,481,771	1,476,383
Operating Grants & Subsidies		1,218,135	2,348,307	2,144,102
Contributions, Reimbursement & Donations		137,814	247,943	136,557
Fees and Charges	11	497,737	502,892	414,915
Interest Earnings	2(a)	93,248	76,457	42,085
Other Revenue		132,160	199,104	112,679
		<u>3,657,158</u>	<u>4,856,474</u>	<u>4,326,721</u>
EXPENSES				
Employee Costs		(1,703,668)	(1,646,958)	(1,845,295)
Materials and Contracts		(1,393,747)	(1,597,125)	(2,231,716)
Utility Charges		(233,330)	(224,191)	(213,773)
Depreciation	2(a)	(901,438)	(876,455)	(628,817)
Interest Expenses	2(a)	(35,630)	(38,513)	(38,513)
Insurance Expenses		(81,288)	(69,232)	(77,002)
Other Expenditure		(207,057)	(227,111)	(212,704)
		<u>(4,556,158)</u>	<u>(4,679,585)</u>	<u>(5,247,820)</u>
		(899,000)	176,889	(921,099)
Non-Operating Grants, Subsidies and Contributions		1,827,012	356,928	956,573
Profit on Asset Disposals	4	208,880	36,900	313,800
Loss on Asset Disposals	4	(6,200)	(7,309)	(11,167)
		<u>1,130,692</u>	<u>563,408</u>	<u>338,107</u>
NET RESULT		1,130,692	563,408	338,107
Other Comprehensive Income		<u>0</u>	<u>0</u>	<u>0</u>
TOTAL COMPREHENSIVE INCOME		<u>1,130,692</u>	<u>563,408</u>	<u>338,107</u>

Please note, Other Comprehensive Income (if any) is impacted upon by external forces and is not able to be reliably estimated.

It is anticipated, in all instances, any other comprehensive income will relate to non-cash transactions and as such, have no impact on this budget document.

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

Shire of Wagin
Annual Budget 2010/2011

STATEMENT OF COMPEREHENSIVE INCOME

BY PROGRAM

FOR THE YEAR ENDED 30TH JUNE 2011

	NOTE	2010/11 Budget \$	2009/10 Actual \$	2009/10 Budget \$
REVENUE (Refer Notes 1,2,8 to 13)				
Governance		3,500	12,798	3,500
General Purpose Funding		2,618,159	2,716,546	2,396,829
Law, Order, Public Safety		49,150	36,373	30,740
Health		69,520	68,766	65,720
Education and Welfare		315,072	311,721	315,974
Community Amenities		258,500	497,851	387,425
Recreation and Culture		63,623	45,232	44,710
Transport		91,037	748,750	937,873
Economic Services		61,950	165,692	45,500
Other Property and Services		126,647	252,745	98,450
		<u>3,657,158</u>	<u>4,856,474</u>	<u>4,326,721</u>
EXPENSES EXCLUDING				
FINANCE COSTS (Refer Notes 1,2 & 14)				
Governance		(324,311)	(325,323)	(316,907)
General Purpose Funding		(310,286)	(303,892)	(306,217)
Law, Order, Public Safety		(168,287)	(114,824)	(137,119)
Health		(242,943)	(239,753)	(234,749)
Education and Welfare		(451,401)	(349,037)	(417,810)
Community Amenities		(509,389)	(647,968)	(681,067)
Recreation & Culture		(659,462)	(600,991)	(604,868)
Transport		(1,412,516)	(1,667,642)	(2,056,014)
Economic Services		(182,464)	(142,566)	(145,418)
Other Property and Services		(259,469)	(249,076)	(309,338)
		<u>(4,520,528)</u>	<u>(4,641,072)</u>	<u>(5,209,307)</u>
FINANCE COSTS (Refer Notes 2 & 5)				
Health		(3,107)	(4,722)	(4,722)
Recreation & Culture		(17,263)	(18,086)	(18,086)
Education & Welfare		(15,260)	(15,705)	(15,705)
		<u>(35,630)</u>	<u>(38,513)</u>	<u>(38,513)</u>
NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS				
General Purpose Funding		424,637	65,000	431,289
Law Order & Public Safety		21,895	28,000	0
Community Amenities		0	25,000	25,000
Recreation & Culture		520,000	0	0
Transport		860,480	238,928	200,284
Other Property and Services		0	0	300,000
		<u>1,827,012</u>	<u>356,928</u>	<u>956,573</u>
PROFIT/(LOSS) ON DISPOSAL OF ASSETS (Refer Note 4)				
Governance		2,300	2,545	0
Governance		(2,000)	0	(1,996)
Health		4,000	0	0
Recreation & Culture		200	0	0
Recreation & Culture		(4,200)	(7,309)	(6,561)
Transport		27,000	17,425	8,008
Transport		0	0	(2,610)
Other Property & Services		175,380	16,930	305,792
		<u>202,680</u>	<u>29,591</u>	<u>302,633</u>
NET RESULT				
Other Comprehensive Income		<u>1,130,692</u>	<u>563,408</u>	<u>338,107</u>
TOTAL COMPREHENSIVE INCOME		<u><u>1,130,692</u></u>	<u><u>563,408</u></u>	<u><u>338,107</u></u>

STATEMENT OF COMPEREHENSIVE INCOME

BY PROGRAM

FOR THE YEAR ENDED 30TH JUNE 2011

Please note, Other Comprehensive Income (if any) is impacted upon by external forces and is not able to be reliably estimated.

It is anticipated, in all instances, any other comprehensive income will relate to non-cash transactions and as such, have no impact on this budget document.

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

Shire of Wagin
Annual Budget 2010/2011

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30TH JUNE 2011

	NOTE	2010/11 Budget \$	2009/10 Actual \$	2009/10 Budget \$
Cash Flows From Operating Activities				
Receipts				
Rates		1,578,064	1,531,771	1,476,383
Operating Grants & Subsidies		1,228,135	2,453,307	2,144,102
Contributions, Reimbursement & Donations		137,814	300,443	136,557
Fees and Charges		511,446	603,117	820,757
Interest Earnings		93,248	76,457	42,085
Goods and Services Tax		150,000	150,000	200,000
Other		132,160	199,104	112,679
		<u>3,830,867</u>	<u>5,314,199</u>	<u>4,932,563</u>
Payments				
Employee Costs		(1,703,668)	(1,646,958)	(1,845,295)
Materials and Contracts		(1,469,049)	(1,549,876)	(2,257,371)
Utility Charges		(233,330)	(224,191)	(213,773)
Insurance Expenses		(81,288)	(69,232)	(77,002)
Interest Expenses		(35,630)	(38,513)	(38,513)
Goods and Services Tax		(150,000)	(150,000)	(200,000)
Other		(207,057)	(227,111)	(212,704)
		<u>(3,880,022)</u>	<u>(3,905,881)</u>	<u>(4,844,658)</u>
Net Cash Provided By Operating Activities	15(b)	<u>(49,155)</u>	<u>1,408,318</u>	<u>87,905</u>
Cash Flows from Investing Activities				
Payments for Development of Land Held for Resale	3	0	(18,549)	(500,000)
Payments for Purchase of Property, Plant & Equipment	3	(2,578,458)	(824,309)	(1,067,541)
Payments for Construction of Infrastructure	3	(1,235,020)	(522,055)	(581,614)
Advances to Community Groups		0	0	0
Non-Operating Grants, Subsidies and Contributions used for the Development of Assets		1,827,012	356,928	956,573
Proceeds from Sale of Plant & Equipment	4	662,000	103,973	581,354
Net Cash Used in Investing Activities		<u>(1,324,466)</u>	<u>(904,012)</u>	<u>(611,228)</u>
Cash Flows from Financing Activities				
Repayment of Debentures	5	(44,526)	(41,643)	(41,643)
Proceeds from Self Supporting Loans		7,538	7,038	7,038
Proceeds from New Debentures	5	400,000	0	0
Net Cash Provided By (Used In) Financing Activities		<u>363,012</u>	<u>(34,605)</u>	<u>(34,605)</u>
Net Increase (Decrease) in Cash Held		<u>(1,010,609)</u>	<u>469,701</u>	<u>(557,928)</u>
Cash at Beginning of Year		2,216,546	1,746,845	1,746,845
Cash and Cash Equivalents at the End of the Year	15(a)	<u><u>1,205,937</u></u>	<u><u>2,216,546</u></u>	<u><u>1,188,917</u></u>

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

Shire of Wagin
Annual Budget 2010/2011

RATE SETTING STATEMENT

FOR THE YEAR ENDED 30TH JUNE 2011

	NOTE	2010/11 Budget \$	2009/10 Actual \$	2009/10 Budget \$
REVENUES				
	1,2			
Governance		5,800	15,343	3,500
General Purpose Funding		1,464,732	1,299,775	1,351,735
Law, Order, Public Safety		71,045	64,373	30,740
Health		73,520	68,766	65,720
Education and Welfare		315,072	311,721	315,974
Community Amenities		258,500	522,851	412,425
Recreation and Culture		583,823	45,232	44,710
Transport		978,517	1,005,103	1,146,165
Economic Services		61,950	165,692	45,500
Other Property and Services		302,027	269,675	704,242
		<u>4,114,986</u>	<u>3,768,531</u>	<u>4,120,711</u>
EXPENSES				
	1,2			
Governance		(326,311)	(325,323)	(318,903)
General Purpose Funding		(310,286)	(303,892)	(306,217)
Law, Order, Public Safety		(168,287)	(114,824)	(137,119)
Health		(246,050)	(244,475)	(239,471)
Education and Welfare		(466,661)	(364,742)	(433,515)
Community Amenities		(509,389)	(647,968)	(681,067)
Recreation & Culture		(680,925)	(626,386)	(629,315)
Transport		(1,412,516)	(1,667,642)	(2,058,624)
Economic Services		(182,464)	(142,566)	(145,418)
Other Property and Services		(259,469)	(249,076)	(309,338)
		<u>(4,562,358)</u>	<u>(4,686,894)</u>	<u>(5,258,987)</u>
Adjustments for Cash Budget Requirements:				
Non-Cash Expenditure and Revenue				
(Profit)/Loss on Asset Disposals	4	(202,680)	(29,591)	(302,633)
Depreciation on Assets	2(a)	901,438	876,455	628,817
Capital Expenditure and Revenue				
Purchase Land Held for Resale	3	0	(18,549)	(500,000)
Purchase Land and Buildings	3	(2,016,700)	(394,774)	(604,178)
Purchase Infrastructure Assets - Roads	3	(764,335)	(368,348)	(335,425)
Purchase Infrastructure Assets - Other	3	(470,685)	(153,707)	(246,189)
Purchase Plant and Equipment	3	(471,258)	(275,459)	(288,547)
Purchase Furniture and Equipment	3	(90,500)	(154,076)	(174,816)
Proceeds from Disposal of Assets	4	662,000	103,973	581,354
Repayment of Debentures	5	(44,526)	(41,643)	(41,643)
Proceeds from New Debentures	5	400,000	0	0
Self-Supporting Loan Principal Income		7,538	7,038	7,038
Transfers to Reserves (Restricted Assets)	6	(582,548)	(321,420)	(541,385)
Transfers from Reserves (Restricted Assets)	6	521,563	48,500	254,500
ADD Estimated Surplus/(Deficit) July 1 B/Fwd	7	1,020,000	1,178,193	1,225,000
LESS Estimated Surplus/(Deficit) June 30 C/Fwd	7	0	1,020,000	0
Amount Required to be Raised from Rates	8	<u>(1,578,064)</u>	<u>(1,481,771)</u>	<u>(1,476,383)</u>

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

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2011

1. SIGNIFICANT ACCOUNTING POLICIES

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

(a) Basis of Accounting

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

(b) The Local Government Reporting Entity

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

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

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

(c) 2009/10 Actual Balances

Balances shown in this budget as 2009/10 Actual are as forecast at the time of budget preparation and are subject to final adjustments.

(d) Rounding Off Figures

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

(e) Rates, Grants, Donations and Other Contributions

Rates, grants, donations and other contributions are recognised as revenues when the local government obtains control over the assets comprising the contributions. Control over assets acquired from rates is obtained at the commencement of the rating period or, where earlier, upon receipt of the rates.

(f) Goods and Services Tax

In accordance with recommended practice, revenues, expenses and assets capitalised are stated net of any GST recoverable. Receivables and payables are stated inclusive of applicable GST.

(g) Cash and Cash Equivalents

Cash and cash equivalents comprise cash at bank and in hand and short-term deposits that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

For the purposes of the statement of cash flows, cash and cash equivalents consist of cash and cash equivalents as defined above, net of outstanding bank overdrafts. Bank overdrafts are included as short-term borrowings in current liabilities.

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2011

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(h) Trade and Other Receivables

Trade receivables, which generally have 30 - 90 day terms, are recognised initially at fair value and subsequently measured at amortised cost using the effective interest rate method, less any allowance for uncollectible amounts.

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

(i) Inventories

General

Inventories are valued at the lower of cost and net realisable value. Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

Inventories held from trading are classified as current even if not expected to be realised in the next 12 months.

Land Held for Resale

Land purchased for development and/or resale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development and interest incurred on the financing of that land during its development. Interest and holding charges incurred after development is complete are recognised as expenses.

Revenue arising from the sale of property is recognised in the statement of comprehensive income as at the time of signing a binding contract of sale.

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

(j) Fixed Assets

Initial Recognition

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

Revaluation

Certain asset classes may be revalued on a regular basis such that the carrying values are not materially different from fair value. For infrastructure and other asset classes where no active market exists, fair value is determined to be the current replacement cost of an asset less, where applicable, accumulated depreciation calculated on a basis to reflect the already consumed or expired future economic benefits.

Those assets carried at a revalued amount, being their fair value at the date of revaluation less any subsequent accumulated depreciation and accumulated impairment losses, are to be revalued with sufficient regularity to ensure the carrying amount does not differ materially from that determined using fair value at reporting date.

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2011

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(j) Fixed Assets (Continued)

Land Under Roads

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

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

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

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

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

(k) Depreciation of Non-Current Assets

All non-current assets having a limited useful life are separately and systematically depreciated over their useful lives in a manner which reflects the consumption of the future economic benefits embodied in those assets. Assets are depreciated from the date of acquisition or, in respect of internally constructed assets, from the time the asset is completed and held ready for use.

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

Buildings	50	years
Furniture & Office Equipment	10	years
Computer & Electronic Equipment	3	years
Plant & Equipment	10	years
Trucks	7	years
Sedans	4	years
Other Plant & Equipment	10	years
Infrastructure Assets		
Sealed Roads	50	years
Unsealed Roads	50	years
Footpaths & Walkways	40	years
Drainage	50	years
Pedestrian Bridges - Wood	20	years
Vehicle Bridges - Wood	20	years
Vehicle Bridges - Concrete	75	years
Culverts - Wood	20	years
Culverts - Concrete	75	years
Dams	75	years
Tanks & Reservoirs	35	years

The following Infrastructure Assets are not depreciated:

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

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2011

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(j) Fixed Assets (Continued)

The following Infrastructure Assets are not capitalized owing to their cost being immaterial:
Street Furniture
Pedestrian/Bus Shelters
Street Signs

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

(l) Investments and Other Financial Assets

Classification

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

(i) Financial assets at fair value through profit and loss

Financial assets at fair value through profit or loss are financial assets held for trading. A financial asset is classified in this category if acquired principally for the purpose of selling in the short term. Derivatives are classified as held for trading unless they are designated as hedges. Assets in this category are classified as current assets.

(ii) Loans and receivables

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. They are included in current assets, except for those with maturities greater than 12 months after the balance sheet date which are classified as non-current assets. Loans and receivables are included in trade and other receivables in the statement of financial position.

(iii) Held-to-maturity investments

Held-to-maturity investments are non-derivative financial assets with fixed or determinable payments and fixed maturities that the Council's management has the positive intention and ability to hold to maturity. If Council were to sell other than an insignificant amount of held-to-maturity financial assets, the whole category would be tainted and reclassified as available-for-sale. Held-to-maturity financial assets are included in non-current assets, except for those with maturities less than 12 months from the reporting date, which are classified as current assets.

(iv) Available-for-sale financial assets

Available-for-sale financial assets, comprising principally marketable equity securities, are non-derivatives that are either designated in this category or not classified in any of the other categories. They are included in non-current assets unless management intends to dispose of the investment within 12 months of the balance sheet date. Investments are designated as available-for-sale if they do not have fixed maturities and fixed or determinable payments and management intends to hold them for the medium to long term.

Recognition and derecognition

Regular purchases and sales of financial assets are recognised on trade-date – the date on which Council commits to purchase or sell the asset. Investments are initially recognised at fair value plus transaction costs for all financial assets not carried at fair value through profit or loss. Financial assets carried at fair value through profit or loss are initially recognised at fair value and transaction costs are expensed in the statement of comprehensive income. Financial assets are derecognised when the rights to receive cash flows from the financial assets have expired or have been transferred and Council has transferred substantially all the risks and rewards of ownership.

When securities classified as available-for-sale are sold, the accumulated fair value adjustments recognised in equity are included in the statement of comprehensive income as gains and losses from investment securities.

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2011

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(l) Investments and Other Financial Assets (Continued)

Subsequent measurement

Loans and receivables and held-to-maturity investments are carried at amortised cost using the effective interest method.

Available-for-sale financial assets and financial assets at fair value through profit and loss are subsequently carried at fair value. Gains and losses arising from changes in the fair value of the financial assets at fair value category are presented in the statement of comprehensive income within other income or other expenses in the period in which they arise. Dividend income from financial assets at fair value through profit and loss is recognised in the statement of comprehensive income as part of revenue from continuing operations when the Council's right to receive payments is established. Changes in the fair value of other monetary and non-monetary securities classified as available-for-sale are recognised in equity.

Impairment

Council assesses at each balance date whether there is objective evidence that a financial asset or group of assets is impaired. In the case of equity securities classified as available-for-sale, a significant or prolonged decline in the fair value of a security below its cost is considered as an indicator that the securities are impaired. If any such evidence exists for available-for-sale financial assets, the cumulative loss - measured as the difference between the acquisition cost and the current fair value, less any impairment loss on that financial asset previously recognised in profit or loss - is removed from equity and recognised in the statement of comprehensive income. Impairment losses recognised in the statement of comprehensive income on equity instruments classified as available-for-sale are not reversed through the statement of comprehensive income.

(m) Estimation of Fair Value

The fair value of financial assets and financial liabilities must be estimated for recognition and measurement or for disclosure purposes.

The fair value of financial instruments traded in active markets is based on quoted market prices at the balance date.

The fair value of financial instruments that are not traded in an active market is determined using valuation techniques. Council uses a variety of methods and makes assumptions that are based on market conditions existing at each balance date. These include the use of recent arm's length transactions, reference to other instruments that are substantially the same, discounted cash flow analysis, and option pricing models making maximum use of market inputs and relying as little as possible on entity-specific inputs.

Quoted market prices or dealer quotes for similar instruments are used for long-term debt instruments held. Other techniques, such as estimated discounted cash flows, are used to determine fair value for the remaining financial instruments.

The nominal value less estimated credit adjustments of trade receivables and payables are assumed to approximate their fair values. The fair value of financial liabilities for disclosure purposes is estimated by discounting the future contractual cash flows at the current market interest rate that is available to the Council for similar financial instruments.

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2011

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(n) Impairment

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

Where such an indication exists, an estimate of the recoverable amount of the asset is made in accordance with AASB 136 "Impairment of Assets" and appropriate adjustments made.

An impairment loss is recognised whenever the carrying amount of an asset or its cash-generating unit exceeds its recoverable amount. Impairment losses are recognised in the statement of comprehensive income.

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

At the time of adopting the budget, it is not possible to estimate the amount of impairment losses (if any) as at 30 June 2010

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

(o) Trade and Other Payables

Trade and other payables are carried at amortised cost. They represent liabilities for goods and services provided to the Municipality prior to the end of the financial year that are unpaid and arise when the Municipality becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured and are usually paid within 30 days of recognition.

(p) Employee Benefits

The provisions for employee benefits relates to amounts expected to be paid for long service leave, annual leave, wages and salaries and are calculated as follows:

(i) Wages, Salaries, Annual Leave and Long Service Leave (Short-term Benefits)

The provision for employees' benefits to wages, salaries, annual leave and long service leave expected to be settled within 12 months represents the amount the municipality has a present obligation to pay resulting from employees services provided to balance date. The provision has been calculated at nominal amounts based on remuneration rates the Council expects to pay and includes related on-costs.

(ii) Annual Leave and Long Service Leave (Long-term Benefits)

The liability for long service leave is recognised in the provision for employee benefits and measured as the present value of expected future payments to be made in respect of services provided by employees up to the reporting date using the projected unit credit method. Consideration is given to expected future wage and salary levels, experience of employee departures and periods of service. Expected future payments are discounted using market yields at the reporting date on national government bonds with terms to maturity and currency that match as closely as possible, the estimated future cash outflows. Where Council does not have the unconditional right to defer settlement beyond 12 months, the liability is recognised as a current liability.

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2011

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(q) Interest-bearing Loans and Borrowings

All loans and borrowings are initially recognised at the fair value of the consideration received less directly attributable transaction costs.

After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost using the effective interest method. Fees paid on the establishment of loan facilities that are yield related are included as part of the carrying amount of the loans and borrowings.

Borrowings are classified as current liabilities unless the Council has an unconditional right to defer settlement of the liability for at least 12 months after the balance date.

Borrowing Costs

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

(r) Provisions

Provisions are recognised when: The council has a present legal or constructive obligation as a result of past events; it is more likely than not that an outflow of resources will be required to settle the obligation; and the amount has been reliably estimated. Provisions are not recognised for future operating losses.

Where there are a number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole. A provision is recognised even if the likelihood of an outflow with respect to any one item included in the same class of obligations may be small.

(s) Superannuation

The Council contributes to the Local Government Superannuation Scheme and the Occupational Superannuation Fund. Both Funds are defined contribution schemes.

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

(t) Current and Non-Current Classification

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

Shire of Wagin
Annual Budget 2010/2011

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2011

2. REVENUES AND EXPENSES	2010/11 Budget \$	2009/10 Actual \$	2009/10 Budget \$
(a) Net Result from Ordinary Activities was arrived at after:			
(i) Charging as Expenses:			
Depreciation			
<u>By Program</u>			
Governance	63,910	61,057	33,239
General Purpose Funding	0	0	0
Law, Order, Public Safety	17,901	14,887	11,984
Health	24,962	25,843	20,287
Education and Welfare	28,206	26,219	15,985
Community Amenities	15,832	12,110	7,583
Recreation and Culture	114,247	112,623	82,456
Transport	620,835	609,663	452,980
Economic Services	4,427	4,427	4,303
Other Property and Services	11,118	9,626	0
	<u>901,438</u>	<u>876,455</u>	<u>628,817</u>
<u>By Class</u>			
Land and Buildings	94,680	90,772	78,852
Furniture and Equipment	78,521	67,085	37,972
Plant and Equipment	287,968	288,781	194,977
Infrastructure	439,917	429,465	316,700
Tools	352	352	316
	<u>901,438</u>	<u>876,455</u>	<u>628,817</u>
Borrowing Costs (Interest)			
- Finance Lease Charges	0	0	0
- Debentures (refer note 5(a))	35,630	38,513	38,513
	<u>35,630</u>	<u>38,513</u>	<u>38,513</u>
Rental Charges			
- Operating Leases	41,307	41,303	41,307
	<u>41,307</u>	<u>41,303</u>	<u>41,307</u>
(ii) Crediting as Revenues:			
Interest Earnings			
Investments			
- Reserve Funds	54,748	34,512	18,085
- Other Funds	27,000	30,747	15,000
Other Interest Revenue (refer note 13)	11,500	11,198	9,000
	<u>93,248</u>	<u>76,457</u>	<u>42,085</u>

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2011

2. REVENUES AND EXPENSES (Continued)

(b) Statement of Objective

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

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

GOVERNANCE

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

GENERAL PURPOSE FUNDING

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

LAW, ORDER, PUBLIC SAFETY

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

HEALTH

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

EDUCATION AND WELFARE

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

COMMUNITY AMENITIES

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

RECREATION AND CULTURE

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

TRANSPORT

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

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2011

2. REVENUES AND EXPENSES (Continued)

(b) Statement of Objective (Continued)

ECONOMIC SERVICES

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

OTHER PROPERTY & SERVICES

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

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2011

3. ACQUISITION OF ASSETS	2010/11 Budget \$
The following assets are budgeted to be acquired during the year:	
<u>By Program</u>	
Governance	
Land & Buildings	7,500
Furniture & Equipment	12,000
Plant & Equipment	105,000
Law, Order & Public Safety	
Land & Buildings	32,000
Furniture & Equipment	50,000
Plant & Equipment	2,258
Health	
Plant & Equipment	38,000
Education and Welfare	
Land & Buildings	4,500
Community Amenities	
Land & Buildings	1,500
Plant & Equipment	10,000
Infrastructure Assets - Other	5,000
Recreation and Culture	
Land & Buildings	1,421,500
Furniture & Equipment	13,500
Plant & Equipment	84,000
Infrastructure Assets - Other	25,000
Transport	
Land & Buildings	11,500
Plant & Equipment	232,000
Infrastructure Assets - Roads	764,335
Infrastructure Assets - Other	440,685
Other Property and Services	
Land & Buildings	538,200
Furniture & Equipment	15,000
	3,813,478
<u>By Class</u>	
Land and Buildings	2,016,700
Infrastructure Assets - Roads	764,335
Infrastructure Assets - Other	470,685
Plant and Equipment	471,258
Furniture and Equipment	90,500
	3,813,478

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

Shire of Wagin
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NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2011

4. DISPOSALS OF ASSETS

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

<u>By Program</u>	Net Book Value	Sale Proceeds	Profit(Loss)
	2010/11 BUDGET \$	2010/11 BUDGET \$	2010/11 BUDGET \$
Governance			
Holden Statesman - W.1	28,000	26,000	(2,000)
Holden Colorado - W.001	24,500	25,000	500
Ford Focus - W10000	10,200	12,000	1,800
Health			
Ford Territory - W1479	18,000	22,000	4,000
Recreation and Culture			
Mitsubishi Triton Tipper - W1010	9,000	7,500	(1,500)
Mitsubishi Triton Utility - W1022	5,400	5,500	100
Mitsubishi Triton Utility - W1007	9,000	7,500	(1,500)
Mitsubishi Triton Tipper - W1001	5,400	5,500	100
John Deere Mower	2,200	1,000	(1,200)
Transport			
Holden Colorado - W.1008	24,500	25,000	500
Iveco Canter	8,500	15,000	6,500
Isuzu 6 Tonne Truck	30,000	50,000	20,000
Other Property & Services			
32 Ballagin Street Wagin	142,000	260,000	118,000
Lot 65 Marks Court	28,524	40,000	11,476
Lot 66 Marks Court	28,524	40,000	11,476
Lot 67 Marks Court	28,524	40,000	11,476
Lot 68 Marks Court	28,524	40,000	11,476
Lot 70 Marks Court	28,524	40,000	11,476
	459,320	662,000	202,680

<u>By Class</u>	Net Book Value	Sale Proceeds	Profit(Loss)
	2010/11 BUDGET \$	2010/11 BUDGET \$	2010/11 BUDGET \$
Plant and Equipment	174,700	202,000	27,300
Building	142,000	260,000	118,000
Land	142,620	200,000	57,380
	459,320	662,000	202,680

<u>Summary</u>	2010/11 BUDGET \$
Profit on Asset Disposals	208,880
Loss on Asset Disposals	(6,200)
	<u>202,680</u>

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2011

5. INFORMATION ON BORROWINGS
(a) Debenture Repayments

Particulars	Principal 1-Jul-10	New Loans	Principal Repayments		Principal Outstanding		Interest Repayments	
			2010/11 Budget \$	2009/10 Actual \$	2010/11 Budget \$	2009/10 Actual \$	2010/11 Budget \$	2009/10 Actual \$
124 Medical Centre	49,873		24,071	22,455	25,802	49,873	3,107	4,722
131 Recreation Centre	121,202		5,283	4,961	115,919	121,202	7,662	7,984
133 Wagin Bowling Club SS**	142,762		7,538	7,038	135,224	142,762	9,601	10,102
137 5 Arnott Street	256,953		7,634	7,189	249,319	256,953	15,260	15,705
138 Council Residence		150,000	0	0	150,000	0	0	0
139 Swimming Pool Redevelopment		250,000	0	0	250,000	0	0	0
	570,790	400,000	44,526	41,643	926,264	570,790	35,630	38,513

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

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2011**

5. INFORMATION ON BORROWINGS (Continued)

(b) New Debentures - 2010/11

Particulars/Purpose	Amount Borrowed	Institution	Loan Type	Term (Years)	Total Interest & Charges	Interest Rate %	Amount Used	Balance Unspent \$
	Budget						Budget	
138 Council Residence	150,000	WATC	Debenture	20	111,045	6.07%	150,000	0
139 Swimming Pool Redevelopment	250,000	WATC	Debenture	20	185,075	6.07%	250,000	0

(c) Unspent Debentures

Council had no unspent debenture funds as at 30th June 2010 nor is it expected to have unspent debenture funds as at 30th June 2011.

(d)

Overdraft

Council did not utilise an overdraft facility during 2009/2010, and it is anticipated that no overdraft facility will be required for 2010/2011.

Shire of Wagin
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NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2011

	2010/11 Budget \$	2009/10 Actual \$	2009/10 Budget \$
6. RESERVES			
(a) Leave Reserve			
Opening Balance	69,012	66,231	66,231
Amount Set Aside / Transfer to Reserve	3,451	2,781	1,458
Amount Used / Transfer from Reserve	0	0	0
	<u>72,463</u>	<u>69,012</u>	<u>67,689</u>
(b) Plant Reserve			
Opening Balance	148,534	91,205	91,205
Amount Set Aside / Transfer to Reserve	27,427	57,329	15,506
Amount Used / Transfer from Reserve	0	0	0
	<u>175,961</u>	<u>148,534</u>	<u>106,711</u>
(c) Recreation Centre Equipment Reserve			
Opening Balance	4,064	7,931	7,931
Amount Set Aside / Transfer to Reserve	2,003	2,133	1,974
Amount Used / Transfer from Reserve	0	(6,000)	(7,500)
	<u>6,067</u>	<u>4,064</u>	<u>2,405</u>
(d) Aerodrome Maintenance & Development Reserve			
Opening Balance	1,656	1,589	1,589
Amount Set Aside / Transfer to Reserve	83	67	35
Amount Used / Transfer from Reserve	0	0	0
	<u>1,739</u>	<u>1,656</u>	<u>1,624</u>
(e) Municipal Buildings Reserve			
Opening Balance	255,172	244,890	244,890
Amount Set Aside / Transfer to Reserve	287,758	10,282	5,388
Amount Used / Transfer from Reserve	(240,000)	0	0
	<u>302,930</u>	<u>255,172</u>	<u>250,278</u>
(f) Recreation & Development Reserve			
Opening Balance	230,181	216,108	216,108
Amount Set Aside / Transfer to Reserve	16,509	14,073	9,754
Amount Used / Transfer from Reserve	(155,363)	0	0
	<u>91,327</u>	<u>230,181</u>	<u>225,862</u>
(g) Administration Centre Furniture & Equipment Reserve			
Opening Balance	1,967	1,888	1,888
Amount Set Aside / Transfer to Reserve	98	79	42
Amount Used / Transfer from Reserve	0	0	0
	<u>2,065</u>	<u>1,967</u>	<u>1,930</u>
(h) Land Development Reserve			
Opening Balance	73,488	22,542	22,542
Amount Set Aside / Transfer to Reserve	203,675	50,946	255,496
Amount Used / Transfer from Reserve	(100,000)	0	(200,000)
	<u>177,163</u>	<u>73,488</u>	<u>78,038</u>
(i) Community Bus Reserve			
Opening Balance	41,681	37,478	37,478
Amount Set Aside / Transfer to Reserve	5,084	4,203	3,824
Amount Used / Transfer from Reserve	0	0	0
	<u>46,765</u>	<u>41,681</u>	<u>41,302</u>

Shire of Wagin
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NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2011

RESERVES (Continued)	2010/11 Budget \$	2009/10 Actual \$	2009/10 Budget \$
(j) HACC Plant & Leave Reserve			
Opening Balance	112,684	93,748	93,748
Amount Set Aside / Transfer to Reserve	5,634	18,936	2,063
Amount Used / Transfer from Reserve	0	0	0
	<u>118,318</u>	<u>112,684</u>	<u>95,811</u>
(k) Refuse Site / Waste Management			
Opening Balance	31,943	32,000	32,000
Amount Set Aside / Transfer to Reserve	24,597	41,343	15,704
Amount Used / Transfer from Reserve		(41,400)	(45,000)
	<u>56,540</u>	<u>31,943</u>	<u>2,704</u>
(l) 5 Arnott St Maintenance Reserve			
Opening Balance	5,592	6,422	6,422
Amount Set Aside / Transfer to Reserve	280	270	141
Amount Used / Transfer from Reserve	(1,200)	(1,100)	(2,000)
	<u>4,672</u>	<u>5,592</u>	<u>4,563</u>
(m) Staff Housing Reserve			
Opening Balance	0	0	0
Amount Set Aside / Transfer to Reserve	0	0	230,000
Amount Used / Transfer from Reserve	0	0	0
	<u>0</u>	<u>0</u>	<u>230,000</u>
(n) Water Management Plan			
Opening Balance	118,978	0	0
Amount Set Aside / Transfer to Reserve	5,949	118,978	0
Amount Used / Transfer from Reserve	(25,000)	0	0
	<u>99,927</u>	<u>118,978</u>	<u>0</u>
Total Reserves	<u>1,155,937</u>	<u>1,094,952</u>	<u>1,108,917</u>

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

Council have a policy of annual revaluation of road infrastructure. The amount of any revaluation adjustment at 30 June 2011 is not known. Any transfer to or from an asset revaluation reserve will be a non-cash transaction and as such, has no impact on this budget document.

Shire of Wagin
Annual Budget 2010/2011

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2011

RESERVES (Continued)	2010/11 Budget \$	2009/10 Actual \$	2009/10 Budget \$
6. Summary of Transfers To Cash Backed Reserves			
Transfers to Reserves			
Leave Reserve	3,451	2,781	1,458
Plant Reserve	27,427	57,329	15,506
Recreation Centre Equipment Reserve	2,003	2,133	1,974
Aerodrome Maintenance & Development Res	83	67	35
Municipal Buildings Reserve	287,758	10,282	5,388
Recreation & Development Reserve	16,509	14,073	9,754
Admin Centre Furniture & Equip Res	98	79	42
Land Development Reserve	203,675	50,946	255,496
Community Bus Reserve	5,084	4,203	3,824
HACC Plant & Leave Reserve	5,634	18,936	2,063
Refuse Site / Waste Management	24,597	41,343	15,704
5 Arnott St Maintenance Reserve	280	270	141
Staff Housing Reserve	0	0	230,000
Wagin Water Management Plan	5,949	118,978	0
	<u>582,548</u>	<u>321,420</u>	<u>541,385</u>
Transfers from Reserves			
Recreation Centre Equipment Reserve	0	(6,000)	(7,500)
Aerodrome Maintenance & Development Res	0	0	0
Municipal Buildings Reserve	(240,000)	0	0
Recreation & Development Reserve	(155,363)	0	0
Land Development Reserve	(100,000)	0	(200,000)
Refuse Site / Waste Management	0	(41,400)	(45,000)
5 Arnott St Maintenance Reserve	(1,200)	(1,100)	(2,000)
Wagin Water Management Plan	(25,000)	0	0
	<u>(521,563)</u>	<u>(48,500)</u>	<u>(254,500)</u>
Total Transfer to/(from) Reserves	<u>60,985</u>	<u>272,920</u>	<u>286,885</u>

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

Leave Reserve

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

Plant Reserve

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

of Council's core functions.

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

6. RESERVES (Continued)

Municipal Buildings Reserve

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

Recreation and Development Reserve

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

Administration Centre Furniture and Equipment Reserve

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

Recreation Centre Equipment Reserve

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

Aerodrome Maintenance and Development Reserve

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

Land Development Reserve

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

Community Bus Reserve

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

HACC Leave and Plant Reserve

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

Refuse Site / Waste Management

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

5 Arnott Street Maintenance

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

Wagin Water Management Plan Reserve

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

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2011

	2010/11 Budget \$	2009/10 Actual \$
NET CURRENT ASSETS		
7. Composition of Estimated Net Current Asset Position		
CURRENT ASSETS		
Cash - Unrestricted	50,000	1,121,593
Cash - Restricted	1,155,937	1,094,953
Receivables	200,000	223,709
Inventories	45,000	41,959
	1,450,937	2,482,214
LESS: CURRENT LIABILITIES		
Payables and Provisions	(295,000)	(367,261)
NET CURRENT ASSET POSITION	1,155,937	2,114,953
Less: Cash - Restricted	(1,155,937)	(1,094,953)
ESTIMATED SURPLUS/(DEFICIENCY) C/FWD	0	1,020,000

The estimated surplus/(deficiency) c/fwd in the 2009/10 actual column represents the surplus (deficit) brought forward as at 1 July 2010.

The estimated surplus/(deficiency) c/fwd in the 2010/11 budget column represents the surplus (deficit) carried forward as at 30 June 2011.

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2011

8. RATING INFORMATION - 2010/11 FINANCIAL YEAR

RATE TYPE	Rate in \$	Number of Properties	Rateable Value \$	2010/11 Budgeted Rate Revenue \$	2010/11 Budgeted Interim Rates \$	2010/11 Budgeted Back Rates \$	2010/11 Budgeted Total Revenue \$	2009/10 Actual \$
Differential General Rate								
Gross Rental Value	0.096735	724	5,966,609	577,217	5,000	500	582,717	538,852
Unimproved Value	0.005749	341	167,593,500	963,487	2,000		965,487	908,042
Sub-Totals		1,065	173,560,109	1,540,704	7,000	500	1,548,204	1,446,894
Minimum Rates								
Gross Rental Value	420	167	317,044	70,140	0	0	70,140	72,800
Unimproved Value	420	41	1,838,677	17,220	0	0	17,220	17,200
Sub-Totals		208	2,155,721	87,360	0	0	87,360	90,000
Specified Area Rates (Note 9)								
Discounts							1,635,564	1,536,894
Totals							1,578,064	1,481,771

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

The general rates detailed above for the 2010/11 financial year have been determined by Council on the basis of raising the revenue required to meet the deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than rates and also considering the extent of any increase in rating over the level adopted in the previous year.

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

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2011**

9. SPECIFIED AREA RATE - 2010/11 FINANCIAL YEAR

The Shire of Wagin does not have any Specified Area Rates for 2010/2011

10. SERVICE CHARGES - 2010/11 FINANCIAL YEAR

The Shire of Wagin does not have any Service Charges for 2010/2011

11. FEES & CHARGES REVENUE	2010/11 Budget \$	2009/10 Actual \$
Governance	0	479
General Purpose Funding	45,400	37,488
Law, Order, Public Safety	7,400	10,062
Health	4,720	4,593
Education and Welfare	24,800	31,673
Community Amenities	251,500	227,268
Recreation & Culture	41,260	28,706
Transport	10	0
Economic Services	48,500	42,460
Other Property & Services	74,147	120,163
	<u>497,737</u>	<u>502,892</u>

**12. DISCOUNTS, INCENTIVES, CONCESSIONS, & WRITE-OFFS
- 2010/11 FINANCIAL YEAR**

A Discount of 5% on current rates levied (excluding Refuse charges) will be offered to rate payers whose payment of the full amount owing, including any arrears, and service charged is received on or before 30th September 2010 or 35 days after the date of service appearing on the rate notice whichever is the later.

A discount will not apply to interim rates issued after the 30th September 2010. The total value of the discount is estimated to be \$57,500.

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

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

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

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2011**

13. INTEREST CHARGES AND INSTALMENTS - 2010/11 FINANCIAL YEAR

An interest rate of 11% will be charged on all rate payments which are late. It is estimated this will generate income of \$11,500. Three separate options plans will be available to ratepayers for payment of their rates. Charges are applicable for these options as follows. Interest calculated at the rate of 5.5% and an administration fee of \$5 per each instalment notice.

Option 1 (Full Payment)

Full amount of rates and charges including arrears to be paid on or before 30th September 2010 or 35 days after the date of service appearing on the rate notice whichever is the later. This option will attract a 5% discount on rates only.

Option 2 (2 instalments)

First instalment to be received on or before 30th September 2010 or 35 days after the date of service appearing on the rate notice whichever is later. Payment will include all arrears and one half of the current year rates and charges. The second instalment will be due on 31st January 2011.

Option 3 (4 Instalments)

First instalment to be received on or before 30th September 2010 or 35 days after the date of service appearing on the rate notice whichever is later. Payment will include all arrears and one quarter of the current year rates and charges. The remaining 3 instalments will be due on 30th November 2010, 31st January 2011, and 30th March 2011.

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

14. COUNCILLORS' REMUNERATION	2010/11 Budget \$	2009/10 Actual \$
The following fees, expenses and allowances were paid to council members and/or the president.		
Meeting Fees	7,000	5,425
President's Allowance	6,000	6,000
Deputy President's Allowance	1,550	1,550
Travelling Expenses	2,500	2,211
	17,050	15,186

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NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2011

15. NOTES TO THE STATEMENT OF CASH FLOWS

(a) Reconciliation of Cash

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

	2010/11 Budget \$	2009/10 Actual \$	2009/10 Budget \$
Cash - Unrestricted	50,000	1,121,593	80,000
Cash - Restricted	1,155,937	1,094,953	1,108,917
	<u>1,205,937</u>	<u>2,216,546</u>	<u>1,188,917</u>

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

Leave Reserve	72,462	69,012	67,689
Plant Reserve	175,961	148,534	106,711
Recreation Centre Equipment Reserve	6,067	4,064	2,405
Aerodrome Maintenance & Development Res	1,739	1,656	1,624
Municipal Buildings Reserve	302,930	255,172	250,278
Recreation & Development Reserve	91,327	230,181	225,862
Admin Centre Furniture & Equip Res	2,066	1,967	1,930
Land Development Reserve	177,163	73,488	78,038
Community Bus Reserve	46,765	41,681	41,302
HACC Plant & Leave Reserve	118,318	112,684	95,811
Refuse Site / Waste Management	56,540	31,944	2,704
5 Amott St Maintenance Reserve	4,672	5,592	4,563
Staff Housing Reserve	0	0	230,000
Water Management plan	99,927	118,978	0
	<u>1,155,937</u>	<u>1,094,953</u>	<u>1,108,917</u>

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

Net Result	1,130,692	563,408	338,107
Depreciation	901,438	876,455	628,817
(Profit)/Loss on Sale of Asset	(202,680)	(29,591)	(302,633)
(Increase)/Decrease in Receivables	23,709	307,725	405,842
(Increase)/Decrease in Inventories	(3,041)	(2,818)	(2,582)
Increase/(Decrease) in Payables	(72,261)	50,067	(23,073)
Grants/Contributions for the Development of Assets	(1,827,012)	(356,928)	(956,573)
Net Cash from Operating Activities	<u>(49,155)</u>	<u>1,408,318</u>	<u>87,905</u>

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

Bank Overdraft limit	0	0	0
Credit Card limit	14,000	13,000	13,000
Credit Card Balance at Balance Date	0	(1,528)	0
Total Amount of Credit Unused	<u>14,000</u>	<u>11,472</u>	<u>13,000</u>
Loan Facilities			
Loan Facilities in use at Balance Date	<u>926,264</u>	<u>570,790</u>	<u>570,790</u>
Unused Loan Facilities at Balance Date	<u>0</u>	<u>0</u>	<u>0</u>

Shire of Wagin
Annual Budget 2010/2011

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2011

16. TRUST FUNDS

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

Detail	Balance 1-Jul-10 \$	Amounts Received \$	Amounts Paid (\$)	Balance 30-Jun-11 \$
Deposits - Town Hall	1,000	2,000	(2,300)	700
Deposits - Community Bus	450	2,500	(2,950)	0
Deposits - Rec Centre	500	5,000	(5,500)	0
BCITF	0	6,000	(6,000)	0
BRB	0	1,700	(1,700)	0
Other Deposits	1,228	500	(729)	999
Unclaimed Money	1,433	0	0	1,433
In Lieu of Public Open Space	8,200	0	0	8,200
Refuse Site Keys	20	20	(40)	0
Licensing Takings	5,354	1,205,000	(1,205,354)	5,000
	<u>18,185</u>			<u>16,332</u>

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2011

17. MAJOR LAND TRANSACTIONS

Pederick Drive Stage 2 Residential Subdivision

(a) Details

Council, in the 2008/2009 financial year, completed the second stage of the Pederick Drive Subdivision, one block was sold in 2009/2010 and is now proceeding with selling the remaining five residential lots.

	2010/11 Budget \$	2009/10 Actual \$
(b) Current year transactions		
Operating Income		
- Profit on sale	57,380	19,642
Capital Income		
- Sale Proceeds	200,000	45,455
Capital Expenditure		
- Purchase of Land	0	0
- Development Costs	0	0
	0	0

The expenditure in 2008/2009 has been capitalised and it has been budgeted that all remaining five residential lots will be sold in 2010/2011.

(c) Expected Future Cash Flows

	2010/11 \$	2011/12 \$	2012/13 \$	2013/14 \$	2014/15 \$	Total \$
Cash Outflows						
- Development Costs	0					0
- Loan Repayments	0					0
	0	0	0	0	0	0
Cash Inflows						
- Loan Proceeds	0					0
- Sale Proceeds	200,000					200,000
	200,000	0	0	0	0	200,000
Net Cash Flows	200,000	0	0	0	0	200,000

18. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

It is not anticipated any trading undertakings or major trading undertakings will occur in 2010/11.

Operating Income and Expenditure

	Budget 2010 / 2011
Income	
I03 - GENERAL PURPOSE FUNDING	
I031 - Rates	
I031005 - GRV	577,217
I031010 - GRV Minimums	70,140
I031015 - UV	963,487
I031020 - UV Minimums	17,220
I031025 - GRV Interim Rates	5,000
I031030 - UV Interim Rates	2,000
I031035 - Back Rates	500
I031040 - Ex-Gratia Rates (CBH)	6,700
I031045 - Discount Allowed	-57,500
I031050 - Instalment Admin Charge	4,500
I031055 - Account Enquiry Fee	3,500
I031060 - (Rate Write Offs)	-6,000
I031065 - Penalty Interest	11,500
I031070 - Emergency Services Levy	69,040
I031075 - ESL Penalty Interest	120
I031090 - Rate Legal Charges	8,000
Total I031 - Rates	1,675,424
I032 - Other GPF	
I032005 - Grants Commission General	509,134
I032010 - Grants Commission Roads	314,752
I032015 - Pensioner Deferred Subsidy	2,000
I032020 - Administration Rental	22,500
I032025 - Photocopies & Publications	200
I032030 - Reimbursements	2,000
I032035 - SS Loans Interest Reimb.	9,601
I032040 - Bank Interest	27,000
I032045 - Reserves Interest	54,748
I032050 - Telephone Reimbursement	300
I032055 - Commissions & Recoups	500
I032060 - SS Loan Principal Reimb.	0
I032075 - Regional & Local Comm Infr Prog	30,000
I032080 - R4R - Country Local Govt Fund	394,637
Total I032 - Other GPF	1,367,372
Total I03 - GENERAL PURPOSE FUNDING	3,042,796
I04 - GOVERNANCE	
I041 - Governance - Membership	
I041020 - Reimbursements	500
Total I041 - Governance - Membership	500
I042 - Other Governance	
I042030 - Profit of Sale of Asset	2,300
I042045 - Admin Reimbursements	3,000
Total I042 - Other Governance	5,300
Total I04 - GOVERNANCE	5,800

Operating Income and Expenditure

	Budget 2010 / 2011
I05 · LAW ORDER & PUBLIC SAFETY	
I051 · Fire Prevention	
I051010 · FESA - Operating Grant	20,500
I051015 · Sale of Fire Maps	250
I051020 · Town Block Burn Fees	1,500
I051025 · Reimbursements	250
I051030 · Bush Fire Infringements	250
I051035 · ESL Admin Fee	4,000
I051050 · Piesseville Water Tanks Grant	21,895
Total I051 · Fire Prevention	48,645
I052 · Animal Control	
I052005 · Dog Fines and Fees	2,000
I052010 · Hire of Animal Traps	100
I052015 · Dog Registration	3,000
Total I052 · Animal Control	5,100
I053 · Other Law Order & Public Safety	
I053005 · Abandoned Vehicles	300
I053040 · Safer Wagin	17,000
Total I053 · Other Law Order & Public Safety	17,300
Total I05 · LAW ORDER & PUBLIC SAFETY	71,045
I07 · HEALTH	
I071 · Maternal & Infant Health	
I071010 · Infant Health Vehicle	2,500
Total I071 · Maternal & Infant Health	2,500
I074 · Admin. & Inspections	
I074005 · Food Vendor's Licences	300
I074015 · Contrib. Regional Health Scheme	61,000
Total I074 · Admin. & Inspections	61,300
I076 · Other Health	
I076010 · Rent - Medical Centre-Dentist	3,120
I076015 · Reimbursements - Gemini Medical	500
I076020 · Meeting Room Fees	1,600
I076030 · Profit on Sale of Asset	4,000
I076040 · Reimbursement - DR Norris	500
Total I076 · Other Health	9,720
Total I07 · HEALTH	73,520
I08 · EDUCATION & WELFARE	
I080 · Pre-Schools	
I080010 · Lease Fees Kindergarten	4,300
Total I080 · Pre-Schools	4,300

Operating Income and Expenditure

	Budget 2010 / 2011
I081 - Other Education	
I081010 - Contrib. to Oval Mtce	4,500
Total I081 - Other Education	4,500
I082 - HACC Program	
I082010 - HACC Recurrent Grant	262,272
I082015 - Meals on Wheels	20,000
I082020 - Fee for Service	20,000
I082030 - Reimbursements	500
Total I082 - HACC Program	302,772
I083 - Other Welfare	
I083010 - Reimbursements	3,000
I083015 - Fee for Service	500
Total I083 - Other Welfare	3,500
Total I08 - EDUCATION & WELFARE	315,072
I10 - COMMUNITY AMENITIES	
I101 - Sanitation - Household	
I101005 - Domestic Collection	167,790
Total I101 - Sanitation - Household	167,790
I102 - Sanitation - Other	
I102002 - Commercial Collection Charges	39,950
I102005 - Reimbursement Drummuster	5,000
I102010 - Charges Bulk Rubbish	15,000
I102015 - Reimbursement Other	2,000
I102020 - Refuse Site Fees	10,260
Total I102 - Sanitation - Other	72,210
I104 - Sewerage	
I104005 - Septic Tank Fees	1,500
Total I104 - Sewerage	1,500
I106 - Town Planning	
I106005 - Planning Fees	3,000
Total I106 - Town Planning	3,000
I107 - Other Community Amenities	
I107005 - Cemetery Fees	10,000
I107010 - Community Bus Income	4,000
Total I107 - Other Community Amenities	14,000
Total I10 - COMMUNITY AMENITIES	258,500

Operating Income and Expenditure

	Budget 2010 / 2011
I11 · RECREATION & CULTURE	
I111 · Public Halls and Civic Centres	
I111005 · Town Hall Hire	2,000
I111010 · Reimbursements	50
I111015 · Town Hall Lease -L Piesse	3,600
Total I111 · Public Halls and Civic Centres	5,650
I112 · Swimming Pool	
I112005 · Swimming Pool Subsidy	3,000
I112010 · Swimming Pool Admission	19,000
I112020 · Reimbursements	250
I112025 · CSRFF Grant - Swimming Pool	400,000
Total I112 · Swimming Pool	422,250
I113 · Other Recreation	
I113005 · Sportsground Rental	5,000
I113010 · Sportsground Reimbursements	813
I113015 · Power Reimbursements	4,500
I113020 · Recreation Centre Hire	8,000
I113025 · Reimbursements Other	100
I113030 · Contribution Rec Centre Equ.	1,800
I113035 · Sporting Club Leases	60
I113050 · Profit on Sale of Asset	200
I113055 · Eric Farrow Pavilion Hire	3,500
I113060 · Community Development Officer	10,000
I113065 · Lotterywest Grant - Skate Park	120,000
Total I113 · Other Recreation	153,973
I115 · Library	
I115005 · Lost Books	100
Total I115 · Library	100
I119 · Other Culture	
I119015 · Contribution Woolorama	1,800
I119020 · Reimbursements	50
Total I119 · Other Culture	1,850
Total I11 · RECREATION & CULTURE	583,823
I12 · TRANSPORT	
I121 · Roads & Streets	
I121005 · Direct Road Grants	69,277
I121010 · Road Project Grants	265,082
I121015 · Roads to Recovery Grant	242,563
I121020 · Reimbursements	500

Operating Income and Expenditure

	Budget 2010 / 2011
I121025 · Contribution - St Lighting	3,000
I121065 · Federal Blackspot Grant	42,150
I122055 · Diesel Fuel Rebate Income	18,000
Total I121 · Roads & Streets	640,572
I122 · Road Plant Purchases	
I122100 · Profit on Sale of Asset	27,000
Total I122 · Road Plant Purchases	27,000
I126 · Aerodrome	
I126005 · Aerodrome Lease Fee	10
I126015 · Aerodrome Reimbursements	250
I126025 · RADS Grant - Runway Upgrade	310,685
Total I126 · Aerodrome	310,945
Total I12 · TRANSPORT	978,517
I13 · ECONOMIC SERVICES	
I131 · Rural Services	
I131020 · Reimbursements	50
I131150 · Bridal Creeper Grant Funding	9,200
Total I131 · Rural Services	9,250
I132 · Tourism/Area Promotion	
I132005 · Caravan Park Fees	32,500
I132010 · Reimbursements	100
Total I132 · Tourism/Area Promotion	32,600
I133 · Building Control	
I133005 · Building Licences	12,000
I133010 · S'Pool Inspection Fees	4,000
Total I133 · Building Control	16,000
I134 · Other	
I134005 · Water Sales	4,000
I134010 · Reimbursements	100
Total I134 · Other	4,100
Total I13 · ECONOMIC SERVICES	61,950
I14 · OTHER PROPERTY & SERVICES	
I141 · Private Works	
I141005 · Private Works Income	45,000
Total I141 · Private Works	45,000
I143 · Public Works Overheads	
I143020 · Employee Reimb.	500
Total I143 · Public Works Overheads	500

Operating Income and Expenditure

	Budget 2010 / 2011
I144 · Plant Operation Costs	
I144005 · Sale of Scrap	5,747
I144010 · Reimbursements	500
Total I144 · Plant Operation Costs	6,247
I147 · Unclassified	
I147005 · Commission - Vehicle Licensing	50,000
I147006 · Wagin Frail Aged Reimbursement	13,000
I147050 · Council Staff Housing Rental	5,200
I147070 · Council Housing Reimbursements	1,500
I147080 · 5 Arnott Street Rent	5,200
I147100 · Profit on Sale of Asset	175,380
Total I147 · Unclassified	250,280
Total I14 · OTHER PROPERTY & SERVICES	302,027
Total Income	5,693,050
Gross Profit	5,693,050
Expense	
E03 · GENERAL PURPOSE FUNDING.	
E031 · Rates	
E031005 · Valuation Expenses	9,000
E031010 · Legal Costs/Expenses	500
E031015 · Title Searches	200
E031020 · Rate Recovery Expenses	8,000
E031025 · Printing Stationery Postage	1,200
E031030 · Emergency Services Levy	69,040
E031040 · Rate Refunds	3,000
E031100 · Administration Allocated	66,808
Total E031 · Rates	157,748
E032 · Other	
E032005 · Bank Fees & Charges	8,000
E032015 · Interest on Loans	35,630
E032030 · Audit Fees & Other Services	18,500
E032035 · Administration Allocated	56,638
E032055 · Penalties	500
E032060 · Forward Capital Works Plan -R4R	33,270
Total E032 · Other	152,538
Total E03 · GENERAL PURPOSE FUNDING.	310,286
E04 · GOVERNANCE.	
E041 · Membership	
E041005 · Sitting Fees	7,000
E041010 · Training	3,000

Operating Income and Expenditure

	<u>Budget 2010 / 2011</u>
E041015 · Members Travelling	2,500
E041025 · Election Expenses	1,200
E041030 · Other Expenses	1,500
E041035 · Conference Expenses	10,000
E041040 · Presidents Allowance	6,000
E041045 · Deputy Presidents Allowance	1,550
E041055 · Refreshments & Receptions	16,000
E041060 · Presentations	2,000
E041065 · Insurance	8,000
E041070 · Public Relations	3,000
E041075 · Subscriptions	12,000
E041080 · Strategic Plan	2,500
E041100 · Administration Allocated	89,573
E041190 · Depreciation	1,560
Total E041 · Membership	167,383
E042 · Other Governance	
E042005 · Administration Salaries	470,000
E042010 · Administration Superannuation	46,140
E042011 · Loyalty Allowance	4,200
E042015 · Insurance	23,500
E042020 · Staff Training	11,000
E042025 · Removal Expenses	4,000
E042030 · Printing & Stationery	23,000
E042035 · Phone, Fax & Modem	14,000
E042040 · Office Maintenance	47,000
E042045 · Advertising	13,000
E042050 · Office Equipment Maintenance	2,500
E042055 · Postage & Freight	4,500
E042060 · Vehicle Running Expenses	14,000
E042065 · Legal Expenses	5,000
E042070 · Garden Expenses	8,000
E042075 · Conferences & Training	8,000
E042080 · Computer Support	26,000
E042085 · Other Expenses	3,000
E042090 · Administration Allocated	158,928
E042095 · Fringe Benefits Tax	12,000
E042100 · Staff Uniforms	4,000
E042115 · Cash Round Off Control	0
E042120 · Depreciation	62,350
E042125 · Less Administration Allocated	-813,830
E042130 · Loss on Sale of Asset	2,000
E042155 · Lease of Photocopier - Alliance	6,640
Total E042 · Other Governance	158,928
Total E04 · GOVERNANCE.	326,311

Operating Income and Expenditure

	Budget 2010 / 2011
E05 · LAW ORDER & PUBLIC SAFETY.	
E051 · Fire Prevention	
E051010 · Communication Mtce	5,000
E051015 · Advertising & Other Expenses	5,000
E051020 · Fire Fighting Expenses	5,000
E051025 · Town Block Burn Off	1,500
E051035 · Insurances	7,300
E051040 · Piesseville Appliance Shed	800
E051045 · Mt Latham & Condinging Repaters	1,100
E051100 · Administration Allocated	54,218
E051190 · Depreciation	17,901
Total E051 · Fire Prevention	97,819
E052 · Animal Control	
E052005 · Ranger Salary	11,000
E052006 · Ranger Mileage	2,000
E052007 · Ranger Telephone	500
E052010 · Pound Maintenance	1,700
E052015 · Dog Control Insurance	500
E052020 · Legal Fees	500
E052025 · Training & Conference	4,000
E052030 · Ranger Services Other	1,000
E052035 · Administration Allocated	28,806
Total E052 · Animal Control	50,006
E053 · Other	
E053005 · Abandoned Vehicles	200
E053010 · Emergency Services	500
E053015 · Crime Prevention Activities	14,000
E053030 · Designing Safer Communities	5,762
Total E053 · Other	20,462
Total E05 · LAW ORDER & PUBLIC SAFETY.	168,287
E07 · HEALTH.	
E071 · Maternal & Infant Health	
E071005 · Medical Centre Mtce	3,000
E071010 · Vehicle Mtce	1,200
E071190 · Depreciation	4,541
Total E071 · Maternal & Infant Health	8,741
E074 · Admin. & Inspections	
E074005 · EHO Salary	92,000
E074010 · EHO Superannuation	9,200
E074015 · Other Control Expenses	4,300
E074020 · EHO/Building Surveyor Mileage	16,500
E074030 · Conferences & Training	1,200
E074100 · Administration Allocated	23,488
Total E074 · Admin. & Inspections	146,688

Operating Income and Expenditure

	Budget 2010 / 2011
E076 · Other Health	
E076020 · Medical Centre Mtce	13,500
E076025 · Depreciation	20,421
E076030 · Doctors Vehicle Mtce	1,200
E076040 · Gemini Medical Services	55,000
Total E076 · Other Health	90,121
E077 · Preventive Services	
E077010 · Analytical Expenses	500
Total E077 · Preventive Services	500
Total E07 · HEALTH.	246,050
E08 · EDUCATION & WELFARE.	
E080 · Pre-Schools	
E080010 · Kindergarten Mtce	4,000
E080190 · Depreciation	1,926
Total E080 · Pre-Schools	5,926
E081 · Other Education	
E081010 · Donation - VI Barham Award	150
E081020 · School Oval Mtce	9,000
E081030 · Contribution - Wagin Youth Care	1,800
Total E081 · Other Education	10,950
E082 · HACC Program	
E082010 · Co-Ordinator Salary	52,000
E082015 · Home Mtce Salary	30,000
E082020 · Respite Salaries	2,500
E082025 · Home Help Salaries	94,000
E082030 · Superannuation	24,000
E082035 · Other Expenses	3,500
E082040 · Travelling - Mileage	20,000
E082045 · Staff Training	2,000
E082050 · Staff Training Salaries	3,500
E082055 · Subscriptions	1,600
E082060 · Telephone & Postage	5,500
E082065 · Advertising & Stationery	1,000
E082070 · Insurance	6,000
E082075 · Office Accommodation	22,500
E082080 · Plant & Equipment Mtce	20,500
E082085 · Consumable Supplies	2,000
E082090 · Expenditure from Donations	5,000
E082100 · Administration Allocated	55,233
E082110 · Meals on Wheels Expenditure	26,000
E082190 · Depreciation	22,715
Total E082 · HACC Program	399,548

Operating Income and Expenditure

	Budget 2010 / 2011
E083 · Other Welfare	
E083010 · Wagin Frail Aged	3,000
E083015 · Westcare FSS - Donation	500
E083020 · Comm. Aged Care Expenses	42,172
E083025 · Donation - Southern Agcare	1,000
E083190 · Depreciation	3,565
Total E083 · Other Welfare	50,237
Total E08 · EDUCATION & WELFARE.	466,681
E10 · COMMUNITY AMENITIES.	
E101 · Sanitation Household	
E101005 · Domestic Refuse Collection	41,500
E101010 · Recycling Pick-Up	58,000
E101015 · Refuse Site Mtce	30,000
E101020 · Chemical Drum Disposal Costs	3,000
E101025 · Refuse Site Attendant	50,000
E101030 · New Refuse Site	5,000
Total E101 · Sanitation Household	187,500
E102 · Sanitation Other	
E102005 · Commercial Collection	10,500
E102007 · Regional Refuse Group Expenses	104,349
E102010 · Bulk Rubbish Collection	15,000
E102190 · Depreciation	6,562
Total E102 · Sanitation Other	136,411
E104 · Sewerage	
E104005 · Sewerage Treatment Plant	600
E104190 · Depreciation	226
Total E104 · Sewerage	826
E106 · T.P. & Regional Devel	
E106005 · Town Planning Expenses	18,000
E106010 · Town Planning Scheme #2 Review	14,000
E106015 · Road Dedications/Closures- Plan	4,000
E106100 · Administration Allocated	34,377
Total E106 · T.P. & Regional Devel	70,377
E107 · Other	
E107005 · Cemetery Mtce	12,200
E107010 · Public Convenience Mtce	49,000
E107015 · Community Bus Operating	1,000
E107100 · Administration Allocated	43,031
E107190 · Depreciation	9,044
Total E107 · Other	114,275
Total E10 · COMMUNITY AMENITIES.	509,389

Operating Income and Expenditure

	Budget 2010 / 2011
E11 · RECREATION & CULTURE.	
E111 · Public Halls & Civic Centres	
E111005 · Town Hall Mtce	16,000
E111010 · Other Halls Mtce	3,300
E111190 · Depreciation	3,170
Total E111 · Public Halls & Civic Centres	22,470
E112 · Swimming Pool	
E112005 · Pool Manager's Salary	47,000
E112010 · Superannuation	4,700
E112015 · Swimming Pool Maintenance	58,000
E112020 · Other Expenses	6,000
E112035 · Swimming Pool Consultant	2,000
E112190 · Depreciation	12,541
Total E112 · Swimming Pool	130,241
E113 · Other Recreation	
E113005 · Sportsground Mtce	65,000
E113010 · Sportsground Buildings Mtce	25,500
E113015 · Wetlands Park Mtce	57,000
E113020 · Parks & Gardens Mtce	42,000
E113025 · Puntapin/Norring Lake Mtce	5,000
E113030 · Recreation Centre Mtce	34,500
E113035 · Rec Staff Salaries	20,000
E113040 · Superannuation	2,000
E113045 · Other Expenses	1,800
E113060 · Loss on Sale of Asset	4,200
E113065 · Eric Farrow Pavilion Mtce	10,500
E113070 · Rec Centre Sports Equipment	2,000
E113095 · Club Development Officer	10,000
E113100 · Administration Allocated	56,553
E113190 · Depreciation	93,701
Total E113 · Other Recreation	429,754
E115 · Library	
E115005 · Librarian Salary	20,000
E115015 · Library Building Mtce	4,200
E115020 · Library Other Expenses	3,500
E115190 · Depreciation	692
Total E115 · Library	28,392
E116 · Other Culture	
E116005 · Subsidy Woolorama Committee	525
E116010 · Woolorama Costs & Maintenance	55,000
E116015 · Mtce - Tudhoe St Community Cent	2,900
E116020 · Historical Village	1,500
E116030 · Wagin Shire Woolorama Display	6,000
E116190 · Depreciation	4,143
Total E116 · Other Culture	70,068
Total E11 · RECREATION & CULTURE.	680,925

Operating Income and Expenditure

Budget 2010 / 2011

E12 · TRANSPORT.

E122 · Road Maintenance

E122005 · Road Maintenance	116,000
E122006 · Maintenance Grading	140,000
E122007 · Rural Tree Pruning	65,000
E122008 · Rural Spraying	20,000
E122009 · Town Site Spraying	24,000
E122010 · Depot Maintenance	13,000
E122011 · Town Reserve & Verge Maint	5,000
E122012 · Beaufort Rd Bridge Maint	62,792
E122013 · Piesseville- Tarwonga Bridge	184,000
E122015 · Rural Numbering	500
E122020 · Footpath Mtce	16,000
E122025 · Street Cleaning	23,000
E122030 · Street Trees	25,000
E122035 · Traffic & Street Signs Mtce	4,000
E122045 · Townscape	20,000
E122050 · Crossovers	500
E122055 · RoMan Data Collection	6,500
E122060 · Street Lighting	35,000
E122090 · Graffiti Removal	3,000
E122100 · Administration Allocated	22,889
E122190 · Depreciation	614,958

Total E122 · Road Maintenance 1,401,139

E126 · Aerodrome

E126005 · Aerodrome Maintenance	5,500
E126190 · Depreciation	5,877

Total E126 · Aerodrome 11,377

Total E12 · TRANSPORT. 1,412,516

E13 · ECONOMIC SERVICES.

E131 · Rural Services

E131006 · Weeds Control - Bridal Creeper	9,200
E131010 · Vermin Control	300
E131020 · Landcare	55,000
E131030 · Rural Towns Program	22,000
E131070 · Waybill Books	100
E131100 · Administration Allocated	11,437
E131140 · Water Management Plan / Harvest	15,000
E131190 · Depreciation	20

Total E131 · Rural Services 113,057

E132 · Tourism & Area Promo

E132010 · Wagin Tourist Committee	3,000
E132015 · Caravan Park Manager Salary	15,000
E132020 · Caravan Park Mtce	31,500

Shire of Wagin
Annual Budget 2010/2011

Operating Income and Expenditure

	<u>Budget 2010 / 2011</u>
E132025 · Subsidy Historic Village	7,800
E132030 · Donation - Great Sth Dist Displ	500
E132190 · Depreciation	4,407
Total E132 · Tourism & Area Promo	62,207
E133 · Building Control Expenses	
E133010 · New Swimming Pool Inspections	200
Total E133 · Building Control Expenses	200
E134 · Other Economic Services	
E134005 · Water Supply - Standpipes	6,000
E134015 · Telecentre	1,000
Total E134 · Other Economic Services	7,000
Total E13 · ECONOMIC SERVICES.	182,464
E14 · OTHER PROPERTY & SERVICES.	
E141 · Private Works	
E141005 · Private Works	35,000
E141100 · Administraion Allocated	9,174
Total E141 · Private Works	44,174
E143 · Works Overheads	
E143005 · Works Supervisors Salary	73,000
E143007 · Works Admin Officer	19,000
E143015 · CEO's Salary Allocation	40,000
E143020 · Engineering Superannuation	69,000
E143025 · Engineering - Other Expenses	4,000
E143030 · Sick Holiday & Allowances Pay	165,000
E143045 · Insurance on Works	42,000
E143050 · Protective Clothing	8,000
E143055 · Fringe Benefits	3,500
E143060 · CEO's Vehicle Allocation	1,500
E143065 · PWS - Vehicle Expenses	1,000
E143075 · Telephone Expenses	8,000
E143080 · Staff Licences	500
E143090 · Conferences & Courses	1,500
E143095 · Staff Training	11,000
E143200 · LESS PWOH ALLOCATED	-447,000
Total E143 · Works Overheads	0
E144 · Plant Cost Overheads	
E144010 · Fuel & Oil	155,000
E144020 · Tyres & Tubes	15,000
E144030 · Parts & Repairs	60,000
E144040 · Plant Repair - Wages	7,000
E144050 · Insurance and Licences	22,000
E144060 · Expendable Tools	8,000
E144065 · Lease Payments on 13T Truck	34,667
E144200 · LESS POC ALLOCATED-PROJECTS	-301,667
Total E144 · Plant Cost Overheads	0

Operating Income and Expenditure

	<u>Budget 2010 / 2011</u>
E146 · Salaries Control	
E146010 · Gross Total Salaries and Wages	1,600,000
E146200 · LESS SALS/WAGES ALLOCATED	<u>-1,600,000</u>
Total E146 · Salaries Control	0
E147 · Unclassified Items	
E147010 · Transport Licensing	
E147015 · Community Requests & Events	15,500
E147050 · Council Staff Housing Maint	56,000
E147055 · Consultants	8,000
E147070 · 4WD Resource Sharing Group	5,000
E147090 · Building Maintenance	13,000
E147100 · Administration Allocated	102,677
E147105 · Cost to Sell Pederick Drive	3,000
E147115 · Insurance Excess	1,000
E147130 · Depreciation	11,118
Total E147 · Unclassified Items	<u>215,295</u>
Total E14 · OTHER PROPERTY & SERVICES.	<u>259,469</u>
Total Expense	<u>4,562,358</u>
Net Income	<u>1,130,692</u>

Shire of Wagin
Annual Budget 2010/2011

Capital Expenditure - Fixed Assets 20010/2011

A0151 - Buildings

E167000 - Additions

E167003 - Construction of Shire House	390,000
E167421 - Rec Centre Kitchen Upgrade	8,000
E167422 - Rec Centre Toilets Verndah	10,000
E167425 - Rec Centre ChngRm Mods	4,500
E167427 - Cement Floor Depot Shed	8,000
E167430 - R4R 09/10 Swimming Pool Upgrade	1,200,000
E167432 - Admin Office AirCond Upgrade	7,500
E167433 - Plesseville Fire Water Tanks	32,000
E167434 - Vinyl Floor Covers - Kindy	4,500
E167435 - Cemetery Storage Shed	1,500
E167436 - Eric Farrow Tiling Sml Func	6,000
E167437 - Eric Farrow Kitchen	15,000
E167438 - Town Hall - New Carpets	3,000
E167439 - Sportsground Chainmesh Fence	10,000
E167440 - New Skate Park	165,000
E167441 - Fence Stock Compound	3,500
E167442 - 5 Omdurman Upgrade	30,000
E167443 - 14 Gordon St Upgrade	3,200
E167444 - 1 Nenke St Upgrade	15,000

Total A0151 - Buildings 1,916,700

A0152 - Infrastructure - Roads

E167100 - Additions

E167103 - Capital Works Program	764,335
E167124 - 10/11 Footpaths Tudhoe St	50,000
E167127 - Cemetery Ent/Parking Upgrade	5,000
E167128 - Airstrip Runway Upgrade	390,685
E167129 - Hotmix Sportsground	25,000

Total A0152 - Infrastructure - Roads & Other 1,235,020

A0153 - Furniture & Equipment

E167200 - Additions

E167260 - New Computers & Software	8,000
E167265 - Baine Marie For Eric Farrow Pav	2,000
E167269 - Paper Folding Machine	1,500
E167270 - PA System	2,500
E167271 - CCTV Cameras	50,000
E167272 - Eric Farrow Crockery/Cutlery	1,500
E167273 - Community Electronic Notice Board	10,000
E167274 - New Doctors Residence Furniture	15,000

Total A0153 - Furniture & Equipment 90,500

Shire of Wagin
Annual Budget 2010/2011

Capital Expenditure - Fixed Assets 20010/2011

A0154 · Land

E167300 · Additions

E167024 · Tudhoe St Commercial Land 100,000

Total A0154 · Land 100,000

A0158 · Plant & Equipment

A01583 · Additions

E167700 · CEO Vehicle 44,000

E167701 · MFCS Vehicle 26,000

E167703 · Doctors Vehicle 38,000

E167710 · MOW Vehicle 35,000

E167738 · Minor Plant Items 10,000

E167741 · MCRS Vehicle 35,000

E167746 · Speed Alert Monitor Trailer 2,258

E167754 · Chlorinator - Sewerage Plant 10,000

E167755 · 2 Utilities - Gardening 84,000

E167756 · 6 Tonne Truck 2 115,000

E167757 · John Deere Mower 6,000

E167758 · Iveco Canter 60,000

E167760 · Tank Stand 6,000

Total A0158 · Plant & Equipment 471,258

Total Fixed Assets 2010/2011 3,813,478

Shire of Wagin
Annual Budget 2010/2011

PLANT REPLACEMENT PROGRAM														
	Year Purchased	Replacement Period (Years)	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22
Caterpillar Grader	2007/2008	7		190,000			210,000							240,000
Caterpillar Grader	2004/2005	7								220,000				
Caterpillar Loader	2006/2007	5			170,000				195,000					
Backhoe	2005/2006	8				110,000					90,000			130,000
Isuzu Truck 131	2008/2009	5								90,000				
Isuzu Truck 131	2006/2007	5			80,000									
Isuzu 61	2005/2006	5	65,000					75,000						
Iveco Center	2005/2006	5	45,000					34,000						
Toro Ride on Mower	2005/2006	4				17,000				19,000			45,000	
John Deere Tractor	2005/2006	10												
Roller Multi-tyre	2007/2008	10												
Roller Case Vibromax	1999/2000	10									88,000			
Mitsubishi Ute (P27)	2003/2004	4	17,000				18,000					130,000		
Mitsubishi Ute (P24)	2003/2004	4	17,000				18,000				22,000			
Mitsubishi Ute (P28)	2005/2006	4	12,000					18,000			22,000			
Mitsubishi Ute (P26)	2005/2006	4	12,000					18,000			22,000			
Mitsubishi Ute (P85) - Grader Ute	2005/2006	8				20,000								22,000
John Deere Mower	2006/2007	4	5,000				5,500				6,000			
ATV Motor Bike	2006/2010	4				8,000								
Minor Plant			10,000	10,000	10,000	12,000	12,000	12,000	12,000	14,000	14,000	14,000	14,000	14,000
CEO's Vehicle		1	18,000	12,000	12,000	12,000	14,000	14,000	15,000	15,000	16,000	16,000	16,000	16,000
Manager of Community & Reg Services	2008/2010	1	10,000	10,000	10,000	10,000	12,000	12,000	12,000	12,000	14,000	14,000	14,000	14,000
Manager of Finance & Corp Services	2008/2009	1	14,000	10,000	10,000	10,000	12,000	12,000	12,000	12,000	14,000	14,000	14,000	14,000
Manager of Works Vehicle	2009/2010	1	10,000	10,000	10,000	10,000	12,000	12,000	12,000	12,000	14,000	14,000	14,000	14,000
Ranger Vehicle	2005/2006	4				10,000								
Doctor's Vehicle	2008/2008	2	18,000	18,000	18,000			20,000	20,000	20,000	20,000	22,000	22,000	22,000
CHN Vehicle	2007/2008	4		10,000				10,000				12,000		
TOTAL			251,000	270,000	320,000	289,000	331,500	302,000	278,000	404,000	320,000	280,000	137,000	464,000
													Changover from Admin Vehicle - Ford Focus	
													Current CEO Vehicle 2 Years	
													RESERVE FUND	
Opening Balance			148,534	175,931	204,759	184,997	194,247	173,959	182,657	216,790	127,629	119,011	149,961	327,410
Interest			7,427	8,798	10,238	9,250	9,712	8,698	9,133	10,839	6,381	5,951	7,498	16,310
Transfer In			20,000	20,000	0	0	0	0	25,000	0	0	25,000	170,000	15,310
Transfer Out			0	0	30,000	0	0	0	0	100,000	15,000	0	0	155,010
Closing Balance			175,961	204,759	184,997	194,247	173,959	182,657	216,790	127,629	119,011	149,961	327,410	464,000
Municipal Contribution			271,000	290,000	250,000	289,000	301,500	302,000	303,000	304,000	305,000	305,000	307,000	309,000

Shire of Wagin
Annual Budget 2010/2011

ROAD PROGRAM																			
2010 / 2011																			
Road	No	Description	Wages	PWCH	POC	Materials	Contracts	Total	RADS	State Backstop	RING	R2R	Federal Backstop	Grants Comm CID	Shire	Length	Days	Comments	
Capital Renewal Jobs																			
Bockering	7	clear widen shoulders	7404	1803	18158	1000	8515	38000				38,000					3	10 ongoing	
Dongooching	1	clear widen shoulders	7404	1803	18158	1000	8515	38000				38,000					3	10 ongoing	
Bassford	2	clear widen shoulders	6139	5071	13028	1025	5000	31000				31,000					3	10 Finish	
Passville-Tarwonga	12	Gravel sheet	7953	5293	17147	1000	6700	35000				35,000					3	10 Finish	
Wagin-Moogah	78	Gravel sheet	8431	6745	19052	11640	10000	50000			38,732	38,000			18,360		2	10 Finish	
Desford	28	Gravel sheet	7282	5528	19076	1057	6000	35000				35,000					3	10 ongoing	
Esbarra Rd	80	Gravel sheet	4900	4552	12026	733	5000	28000				28,000					3	10 ongoing	
Asselta				0															
Kilzenner St	145	Reseal	916	733	1827	1207	6000	10500				10,463				300mts	2	Novel of Bridge	
Jilman Rd	5	Construct & Reseal	3420	2736	7849	2588	31776	78409			81,333				25,618		2,5	8 ongoing	
Balgain Rd	3	Reseal	7047	6118	13037	4873	10000	176276			117,517				98,758		7,5	10 ongoing	
Tudor St	144	Reseal	1158	928	2005	5811	2000	12000							12,000		0,8	2 Finish	
Capital Upgrade Jobs																			
Dalywood / Beaufort	2	Reseal Intersecton	1600	6804	18354	2108	8378	42150					42,150				0,1	14 Black Spot	
Bendera	42	Reseal Intersecton	7626	1020	16415	1670	8770	38400							13,600		0,1	8 Black Spot	
Beaufort / Quairns	35	Reseal Intersecton	1927	8422	22684	2618	8788	51000		25,000					17,000		0,1	8 Black Spot	
Jilman Rd	5	Watering and Seal	1335	1068	2880	1000	12017	20000		34,000					30,000		0,8	2 Finish	
Unzorn St	107	Construct and Seal	2769	2056	5300	6703	3343	20000				20,000					350mts	5 ongoing	
R.A.V. Network 4		Intersection Upgrades	9421	7937	15965	3377	10000	50000							50,000				
Kerbing				0															
Unzorn St	157	Beaufort Rd / Unzorn St	0	0	0	0	0	0											
Footpaths																			
Tudor St	MO307	Leans, Trench / Vertical & Reseal	2800	2090	3100	2000	41200	50000							50,000		150mts	14 Carry Over	
Salina at Sportground																			
			2800	2090	3100	2000	41200	50000							50,000		150mts	14 Carry Over	
Roadway Upgrade																			
various		Upon Endorsement - RADS	18000	14400	32400	27600	60225	300000	310,885						80,000		1350mts	23 RADS Grant	
Rural Tree Pruning		Clear widen	4300	3440	32400	9000	45000	65000							65,000			15 various	
Various Bridges More Funding		Bridge Repairs - Beaufort Rd	14800	11840	15160	4982	16000	62782						62,792					
Passerville - Tarwonga Bridge		Bridge Repairs					184,000	184,000						184,000					
Drainage & Bridges Misc			1150	920	1010	1000	11820	18000							16,000			8 various	
Unscarfuled Misc			30000	28600	27600	6600	2000	100000							100,000			8 various	
Misc Grading			50000	40000	46200	3800	5750	140000							140,000			8 rural roads	
Woolorama Prep			16420	13120	2580	6690	8750	43700							43,750			5	
TOTAL																			
			248,188	199,348	381,348	318,669	653,069	1,841,862	310,885	59,600	305,482	243,883	42,150	248,702	734,280		312		
E12010 Capital Works Jobs - Roads			\$ 183,438	\$ 82,748	\$ 218,678	\$ 116,787	\$ 202,884	\$ 764,335											
E12005 Operating Road Maintenance			\$ 37,150	\$ 28,720	\$ 28,818	\$ 6,450	\$ 13,828	\$ 45,000											
E12005 Capital Works Jobs - Other			\$ 5,100	\$ 4,080	\$ 3,900	\$ 8,000	\$ 58,200	\$ 110,000											
E12005 Runway Upgrades			\$ 18200	\$ 14200	\$ 33450	\$ 236500	\$ 83250	\$ 380,000											
E12200 Rural Tree Pruning			\$ 4,300	\$ 3,440	\$ 3,200	\$ 9,000	\$ 45,000	\$ 66,000											
E12201 Various Bridges More Fund			\$ 14,800	\$ 11,840	\$ 15,160	\$ 4,982	\$ 16,000	\$ 62,782											
E12201 Passerville - Tarwonga Bridge			\$ -	\$ -	\$ -	\$ -	\$ 184,000	\$ 184,000											
E12200 Maint Grading			\$ 50,000	\$ 40,000	\$ 46,200	\$ 3,800	\$ -	\$ 140,000											
E116014 Woolorama			\$ 16,420	\$ 13,120	\$ 2,580	\$ 5,690	\$ 5,750	\$ 43,750											
Total			\$ 248,188	\$ 199,348	\$ 381,348	\$ 318,669	\$ 653,069	\$ 1,841,862											
Total Capital			\$ 126,438	\$ 101,228	\$ 255,628	\$ 388,387	\$ 388,338	\$ 1,236,000											
Total Operating			\$ 122,650	\$ 98,120	\$ 86,820	\$ 30,282	\$ 264,670	\$ 611,542											
Total Expenditure			\$ 249,188	\$ 199,348	\$ 381,348	\$ 388,669	\$ 653,009	\$ 1,841,862											

Total Incur: 1,841,862



SHIRE OF WAGIN

Schedule of Fees & Charges

2010/2011

Shire of Wagin
Annual Budget 2010/2011

ADMINISTRATION FEES

	2010/11	2009/10	GST
Photocopies			
A3 Copies - white	\$0.35	\$0.35	✓
A3 Copies – Colour	\$0.60	\$0.60	✓
A4 Copies – white	\$0.25	\$0.25	✓
A4 Copies – Colour	\$0.50	\$0.50	✓
A4 Copies – Supply own paper	\$0.15	\$0.15	✓
Facsimile transmission			
Sending – 1 page	\$1.00	\$1.00	✓
- 2 page and thereafter	\$0.50	\$0.50	✓
Receiving	\$0.50	\$0.50	✓
Fire maps			
A1	\$22.00	\$22.00	✓
Rate Inquiry Standard (settlement agents)	\$50.00	\$50.00	✓
Rate Inquiry Complex (settlement agents)	\$100.00	\$100.00	✓
Electoral Roll	\$11.00	\$11.00	✓
Co-operative Bulk Handling Grain Storage Facilities – Charge per Tonne in Lieu of Rates	\$0.02 Agreement indexed to percentage increase in rates each year	\$0.02 Agreement indexed to percentage increase in rates each year	X
Rates Instalment Administration Charge	\$5.00 Charge to offset additional postage & handling of rate notices, receipts etc	\$5.00 Charge to offset additional postage & handling of rate notices, receipts etc	X
Town Blocks – Burning Off Fees	\$45.00 Fees to cover insurance charge per block	\$45.00 Fees to cover insurance charge per block	X

BUILDING FEES

	2010/11	2009/10	GST
Building License Fees			
0.35% of cost of construction (Dwelling)	0.35% (of declared value)	0.35% (of declared value)	X
0.2% of cost of construction (General)	0.2% (of declared value)	0.2% (of declared value)	X
Minimum any class	\$85.00	\$85.00	X

BUILDING HIRE FEES

	2010/11	2009/10	GST
Town Hall Charges			
Commercial Functions < 3 Hours	\$120.00	\$110.00	✓
Non Commercial Functions < 3 Hours	\$95.00	\$88.00	✓
Commercial Functions > 3 Hours	\$250.00	\$240.00	✓
Non Commercial Functions > 3 Hours	\$210.00	\$200.00	✓
Non Profit & Charitable Organisations	50% off Commercial Fees	50% off Commercial Fees	✓
Education Department	Nil	Nil	
Rehearsal	\$25.00	\$22.00	✓
Deposit – Alcohol Served	\$300.00	\$300.00	X
Deposit – Others	\$150.00	\$150.00	X
Lesser Hall			
Commercial Functions < 3 Hours	\$80.00	\$77.00	✓
Non Commercial Functions < 3 Hours	\$50.00	\$44.00	✓
Commercial Functions > 3 Hours	\$120.00	\$110.00	✓
Non Commercial Functions > 3 Hours	\$95.00	\$88.00	✓
Non Profit & Charitable Organisations	50% off Commercial Fees	50% off Commercial Fees	✓
Deposit – Alcohol Served	\$300.00	\$300.00	X
Deposit – Others	\$150.00	\$150.00	X
Kitchen			
Kitchen Use Only	\$50.00	\$44.00	✓
Rotary Club Rooms (Charge per Meeting)	\$26.00	\$26.00	✓
Hire of Chipboard Trestles (per Trestle)	\$12.00	\$12.00	✓
Hire of Chairs (Charge per Chair)	\$0.60	\$0.60	✓
Deposit on Trestles/Chairs (per hire)	\$100.00	\$100.00	X
Wedgicarrup & Cancanning Halls			
Full Day or Night	\$66.00	\$66.00	✓
Half Day	\$33.00	\$33.00	✓
Deposit	\$50.00	\$50.00	X

Shire of Wagin
Annual Budget 2010/2011

	2010/11	2009/10	GST
Wagin Recreation Centre (Casual Hire Charges)			
Public Lounge/Members Lounge			
Commercial Functions < 3 Hours	\$95.00	\$88.00	✓
Non Commercial Functions < 3 Hours	\$60.00	\$55.00	✓
Commercial Functions > 3 Hours	\$165.00	\$154.00	✓
Non Commercial Functions > 3 Hours	\$120.00	\$110.00	✓
Non Profit & Charitable Organisations	50% off Commercial Fees	50% off Commercial Fees	✓
Deposit – Alcohol Served	\$300.00	\$300.00	X
Deposit – Others	\$150.00	\$150.00	X
Hire Both Lounges – Commercial	\$250.00	\$242.00	✓
Hire Both Lounges – Non Commercial	\$210.00	\$200.00	✓
Non Profit & Charitable Organisations	50% off Commercial Fees	50% off Commercial Fees	✓
Kitchen Hire (Only)	\$50.00	\$44.00	✓
Afternoon Tea Function	\$25.00	\$22.00	✓
Main Sports Auditorium – Commercial	\$600.00	\$550.00	✓
– Non Commercial	\$440.00	\$400.00	✓
Non Profit & Charitable Organisations	50% off Commercial Fees	50% off Commercial Fees	✓
Hire of whole of Recreation Centre (Charge per day)			
Commercial	\$700.00	\$660.00	✓
Non Commercial	\$530.00	\$500.00	✓
Non Profit & Charitable Organisations	50% off Commercial Fees	50% off Commercial Fees	✓
Exhibition Hall			
Luncheon Booth (Casual Hire Fee)	\$44.00	\$44.00	✓
Wesfarmers Pavilion			
Lease with Wesfarmers Pty Ltd	\$22.00	\$22.00	✓

Shire of Wagin
Annual Budget 2010/2011

	2010/11	2009/10	GST
Eric Farrow Pavilion			
Whole Complex			
Commercial Functions < 3 Hours	\$185.00	\$177.00	✓
Non Commercial Functions < 3 Hours	\$130.00	\$121.00	✓
Commercial Functions > 3 Hours	\$300.00	\$260.00	✓
Non Commercial Functions > 3 Hours	\$220.00	\$220.00	✓
Non Profit & Charitable Organisations	50% off Commercial Fees	50% off Commercial Fees	✓
Bond – alcohol served	\$300.00	\$300.00	X
Bond other	\$150.00	\$150.00	X
Large Function Area (including Bar)			
Commercial Functions < 3 Hours	\$140.00	\$120.00	✓
Non Commercial Functions < 3 Hours	\$110.00	\$100.00	✓
Commercial Functions > 3 Hours	\$200.00	\$188.00	✓
Non Commercial Functions > 3 Hours	\$180.00	\$150.00	✓
Non Profit & Charitable Organisations	50% off Commercial Fees	50% off Commercial Fees	✓
Bond – alcohol served	\$300.00	\$300.00	X
Bond other	\$150.00	\$150.00	X
Small Function Area (including Bar)			
Commercial Functions < 3 Hours	\$115.00	\$100.00	✓
Non Commercial Functions < 3 Hours	\$80.00	\$70.00	✓
Commercial Functions > 3 Hours	\$170.00	\$130.00	✓
Non Commercial Functions > 3 Hours	\$140.00	\$100.00	✓
Non Profit & Charitable Organisations	50% off Commercial Fees	50% off Commercial Fees	✓
Bond alcohol served	\$300.00	\$300.00	X
Bond other	\$150.00	\$150.00	X
Other			
Advertising on Trotting Track	\$275.00	\$275.00	✓
Circus (Charges per day includes all utilities and ablutions)	\$280.00	\$265.00	✓

Shire of Wagin
Annual Budget 2010/2011

	2010/11	2009/10	GST
Equipment			
Projector and Screen Hire	\$50.00	N/A	✓
Public Address System – Community Groups & Sporting Clubs	\$50.00	\$20.00	✓
Hire of Trestles (per Trestle)	\$12.00	\$12.00	✓
Hire of Chairs (per Chair)	\$0.60	\$0.60	✓
Bond on Trestles/Chairs (per hire)	\$100.00	\$100.00	X
Bond on Projector/PA System	\$150.00	N/A	
Wagin Medical Centre			
Dental Surgery (Weekly Charge)	\$66.00	\$66.00	✓
Consulting Room (daily)	\$60.00	\$60.00	✓
Meeting Room			
Professional Organisations / Bodies	\$60.00	\$60.00	✓
Non Profit Organisations / Bodies	\$15.00	\$15.00	✓
Wagin Kindergarten – Lot 145 Johnston Street			
Leased by Department of Education	\$4,300.00	\$4,060.00	X
Wagin Frail Aged Lodge – Lot 310 Arnott Street			
Leased by Wagin Frail Aged Management Committee From Council Land Leased To Council by Health Department	\$1.00	\$1.00	X
Lease of Reserves to Sporting Clubs			
Wagin Golf Club (Reserve # 30444)	\$10.00	\$10.00	✓
Wagin Tennis Club (Reserve # 11339 & lot 921)	\$10.00	\$10.00	✓
Wagin Riding Club	\$10.00	\$10.00	✓
Great Southern Go – Kart Club (Location 15269)	\$10.00	\$10.00	✓
Wagin Gun Club (Reserve # 30734)	\$10.00	\$10.00	✓
Wagin Aero Club (Lease of Reserve # 20595)	\$10.00	\$10.00	✓

CARAVAN PARK FEES

	2010/11	2009/10	GST
Caravans (2 Persons)			
Permanent (per week)	\$71.50	\$71.50	✓
per Week	\$82.50	\$82.50	✓
per Night	\$18.00	\$18.00	✓
Additional Person per night	\$3.00	\$3.00	✓
Tent Sites (2 Persons)			
per Week	\$60.50	\$60.50	✓
per Night	\$15.00	\$15.00	✓
Additional Person per night	\$3.00	\$3.00	✓

CEMETERY FEES

	2010/11	2009/10	GST
Cemetery – Interment Fees			
Burial Fee – Adult Interment in grave 2.1m deep	\$500.00	\$400.00	✓
Juvenile (under 14 yrs) including Stillborn	\$325.00	\$275.00	✓
Addition depth of 0.3m	\$200.00	\$150.00	✓
Land for Burial (additional burial fees)			
A Grant of Right of Burial issued for each lot			
2.4m x 1.2m 2.1m	\$165.00	\$165.00	✓
Pre – need (reserved in advance max period 10 yrs			
Renewable (subject to any increased charges)	\$177.00	\$177.00	✓
Re – opening Charges			
Adult Interment	\$420.00	\$352.00	✓
Juvenile under 14yrs (including stillborn)	\$280.00	\$242.00	✓
Exhumation	\$950.00	\$880.00	✓
Re – burial after exhumation	\$400.00	\$352.00	✓

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Extra Charges			
Internment without due notice	\$160.00	\$132.00	✓
Internment on weekends or public holidays	\$280.00	\$242.00	✓
Internment not in usual hours	\$132.00	\$132.00	✓
	2010/11	2009/10	GST
Disposal of Ashes			
Brick Niche Single (Plus cost of plaque & fixing)	\$60.00	\$44.00	✓
Brick Niche Double (Plus cost of plaque & fixing)	\$95.00	\$77.00	✓
Niche wall reservation. Max 10 year period and subject to any increase charges			
Single Niche Wall Reservation	\$55.00	\$55.00	✓
Double Niche Wall Reservation	\$88.00	\$88.00	✓
Miscellaneous Charges			
Permission to erect headstone	\$55.00	\$55.00	✓
Permission to erect monument	\$55.00	\$55.00	✓
Enclose a grave with kerbing	\$55.00	\$55.00	✓
Erect a name plate	\$55.00	\$55.00	✓
Copy of right of burial	\$33.00	\$33.00	✓
Grave Number plate	\$33.00	\$33.00	✓
Licenses			
Funeral Directors Annual License	\$177.00	\$177.00	✓
Monumental Masons Annual License	\$165.00	\$165.00	✓
Single Monumental Masons permit	\$55.00	\$55.00	✓

DOG REGISTRATION

	2010/11	2009/10	GST
Dog Registration & Pound Fees			
Sterilised Dog – 1 Year	\$10.00	\$10.00	✓
3 Years	\$18.00	\$18.00	✓
Unsterilised Dog – 1 Year	\$30.00	\$30.00	✓
3 Years	\$75.00	\$75.00	✓
Transfer of Dog Registration	\$10.00	\$10.00	✓
* 50% of fees for registration of dogs after 31 st May – 1 Year only			

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	2010/11	2009/10	GST
Dog Impound Fees			
Daily Pound Fee	\$11.00	\$11.00	✓
Impound and Release Fee	\$77.00	\$77.00	✓
Destruction of Dog	\$44.00	\$44.00	✓
Hire of Animal Traps			
Hire	\$11.00	\$11.00	✓
Deposit	\$50.00	\$50.00	✓
Deposit – pensioner	\$25.00	\$25.00	✓

HEALTH AND INSPECTION FEES

	2010/11	2009/10	GST
Inspection Fees			
Private Swimming Pool Inspection Fee	\$50.00	\$50.00	✓

PLANT HIRE FEES

	2010/11	2009/10	GST
Community Bus			
Deposit	\$150.00	\$150.00	✓
Rate per kilometre	\$0.55	\$0.55	✓
Hirer to refill fuel tank upon return	At cost	At cost	
Private Works			
Grader	\$150.00	\$135.00	✓
Grader & Free Roller	\$160.00	\$145.00	✓
Loader/Backhoe	\$110.00	\$90.00	✓
Front End Loader	\$135.00	\$125.00	✓
Vibrating Roller	\$100.00	\$90.00	✓
Multi – Wheel Roller	\$100.00	\$90.00	✓
Truck (Large)	\$110.00	\$100.00	✓
Truck (Small)	\$90.00	\$80.00	✓
Tractor	\$100.00	\$90.00	✓
Tractor Mower	\$90.00	\$80.00	✓
Ride on Mower	\$90.00	\$80.00	✓
Sundry Minor Plant (Includes Attachments)	\$90.00	\$80.00	✓
1. All Plant hired to be operated by Council Staff (excludes Community Bus)			
2. Minor Plant - Not to be hired out unless approved by CEO			
Delivery of Sand/Gravel per m ³	\$20.00	\$20.00	✓

RECREATION GROUND HIRE FEES

	2010/11	2009/10	GST
Ground & Rec Centre Usage Fees for Clubs			
Wagin Trotting Club	\$1,500.00	\$1300.00	✓
Wagin Football Club	\$1,800.00	\$1500.00	✓
Wagin Cricket Club	\$800.00	\$600.00	✓
Wagin Hockey Club	\$800.00	\$600.00	✓

RECREATION CENTRE CHARGES

	2010/11	2009/10	GST
Entrance Fees			
Adult Entry	\$3.00	\$3.00	✓
Junior Entry	\$2.00	\$2.00	✓
Concessions Entry	\$2.00	\$2.00	✓
Spectator Entry – Adult	\$0.50	\$0.50	✓
Training Fees			
Adult	\$2.00	\$2.00	✓
Junior	\$1.00	\$1.00	✓
Concession	\$1.00	\$1.00	✓
Spectators	Nil	Nil	

REFUSE/RUBBISH DISPOSAL

	2010/11	2009/10	GST
Refuse Disposal Fees			
Domestic Rubbish Service Fees (residential) 1bin	\$235.00	\$225.00	X
Commercial/Industrial Refuse (per service)	\$235.00	\$225.00	X
Additional Service	\$235.00	\$225.00	X
Note: Charges based on recovery of costs associated with the collection, recycling and disposal of all refuse.			

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Bin Replacement Fees			
Replacement Whole Recycling Bin	\$50.00		X
Replacement Recycling Bin Lids	\$10.00		X
Replacement Bin Wheels	\$10.00		X

REFUSE SITE

	2010/11	2009/10	GST
1 x 120 litre or 240 litre Mobile Garbage Bin (and units of 240 litre there-after)	\$2.50	\$2.50	X
Car Boot Load	\$2.50	\$2.50	X
Station wagon Boot Load	\$5.00	\$5.00	X
Van - Utility – Trailer (not exceeding 1.8m x 2.2m)	\$10.00	\$10.00	X
Small Truck (2-4 tonne)	\$30.00	\$30.00	X
Medium Truck (4-6 tonne)	\$40.00	\$40.00	X
Truck (6-8 tonne)	\$60.00	\$60.00	X
Truck (8 plus tonne single axle)	\$80.00	\$80.00	X
Truck (8 plus tonne dual axle)	\$100.00	\$100.00	X
Truck (semi trailer 20m ³ capacity)	\$200.00	\$200.00	X
Bulk Bin (3m ³ or less)	\$30.00	\$30.00	X
Bulk Bin (3m ³ - 6m ³)	\$40.00	\$40.00	X
Bulk Bin (6m ³ - 10m ³)	\$60.00	\$60.00	X
Bulk Bin (exceeding 10m ³)	\$100.00	\$100.00	X
Car Body (if placed in recyclable area)	Free	Free	X
Truck Body / Large Equipment (if recyclable)	Free	Free	X
White Goods	Free	Free	X
Asbestos (\$50/m ³ or part thereof)	\$50.00	\$50.00	X
Batteries (car, truck etc)	Free	Free	X
Uncontaminated, sorted scrap metal	Free	Free	X
Uncontaminated timber	Free	Free	X
Uncontaminated green waste	Free	Free	X
Clean fill	Free	Free	X
Septage (\$10/kl)	\$10.00	\$10.00	X
10 litre Waste Oil (to be deposited in the Oil Recycling Facility) (and units of 10 litre thereafter)	\$2.50	\$2.50	X
Tyres Small (car etc)	\$2.50	\$2.50	X
Tyres Truck or Large	\$7.50	\$7.50	X
Separated Recyclables	Free	Free	X
Drummuster washed containers	Free	Free	X
Non-Drummuster chemical containers	\$0.50	\$0.50	X
Cardboard –Separated	Free	Free	X
Annual Refuse Site Pass	\$30.00	0.00	X

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STANDPIPE

	2010/11	2009/10	GST
Standpipe Fees			
Charge per Kilolitre Based on Cost/Recovery	\$1.40	\$1.40	X
Administration Fee per invoice	\$5.50	\$5.50	✓

SWIMMING POOL FEES

	2010/11	2009/10	GST
Single Entrance Fees			
Adult	\$3.00	\$3.00	✓
Children (5 – 17 years) /Pensioner	\$2.50	\$2.50	✓
Spectators - Adult	\$0.50	\$0.50	✓
Seasonal Fees			
Family	\$210.00	\$200.00	✓
Adult	\$115.00	\$110.00	✓
Children (5 – 17 years) / Pensioners	\$60.00	\$55.00	✓
Half Season Fees – Start of Season to 31/12/10			
Family	\$125.00	\$120.00	✓
Adult	\$70.00	\$66.00	✓
Children (5 – 17 years) / Pensioners	\$35.00	\$33.00	✓
Half Season Fees – 1/01/11 to End of Season			
Family	\$125.00	\$120.00	✓
Adult	\$70.00	\$66.00	✓
Children (5 – 17 years) / Pensioners	\$35.00	\$33.00	✓

TOWN PLANNING FEES

	2010/11	2009/10	GST
Development Applications			
Not more than \$50,000	\$132.00 Minimum Charge applicable	\$132.00 Minimum Charge applicable	X
More than \$50,000 but less than \$500,000	0.30%	0.30%	X

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	Calculated on Estimate cost of Development	Calculated on Estimate cost of Development	
More than \$500,000 but less than \$2.5 million	\$1,500.00 Plus 0.24% for every \$1 in excess of \$500,000	\$1,500.00 Plus 0.24% for every \$1 in excess of \$500,000	X
More than \$2.5 million but less than \$5 million	\$6,300.00 Plus 0.20% for every \$1 in excess of \$2.5 million	\$6,300.00 Plus 0.20% for every \$1 in excess of \$2.5 million	X
	2010/11	2009/10	GST
More than \$5 million but less than \$21.5 million	\$11,300.00 Plus 0.12% for every \$1 in excess of \$5 million	\$11,300.00 Plus 0.12% for every \$1 in excess of \$5 million	X
More than \$21.5 million	\$31,100.00	\$31,100.00	X
Extractive Industries Fee	\$1,000	N/A	X
Home Occupation			
Initial Fee	\$199.00	\$199.00	X
Renewal Fee	\$66.00	\$66.00	X
Change of Use	\$265.00	\$265.00	X
Advertising Signs	\$30.00	\$30.00	X
Clearance of Subdivision Plans			
Not more than 5 lots	\$66.00	\$66.00	X
More than 5 lots but less than 195	\$33.00	\$33.00	X
More than 195 lots (In total no matter of the number of lots)	\$6,617.00	\$6,617.00	X
Town Planning Scheme Amendments (Major & Minor)	\$1250.00	\$1250.00	X
Miscellaneous Fees and Charges			
Copy of Town Planning Scheme Text (per copy)	\$33.00	\$33.00	✓
Copy of Other Reports (per Page)	\$0.30	\$0.30	✓
Issue of written planning advice	\$66.00	\$66.00	✓
Thoroughfares Local Law			
Portable Sign (1 sign only to be less than 1m ²)	No Charge	No Charge	
Stallholders & Traders (Non Charitable or local sporting)	\$50.00 per day	\$50.00 per day	✓