

SHIRE OF WAGIN



2007/2008 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	1,846
Number of Electors	1,310
Number of Dwellings	895
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	\$1,309,122
Total Revenue	\$4,348,581
Council Employees	65

Tourist Attractions

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

Local Industries

Wool, Grain, Engineering Manufacture and Seed working.

Significant Local Events

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

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GENERAL INFORMATION

Your Elected Members

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

The Shire of Wagin elected members as at 1st July 2007 are -

Cr MJ (Marilyn) Brockway — Shire President

Elected to office in 1997, Retiring 2009

- Finance & General Purposes Committee
- Telecentre Committee
- Stay on Your Feet Management Program
- Roadwise Committee
- LEMAC & Safer WA Committee
- Civic Awards Committee
- Audit Committee
- Wagin/Woodanilling Landcare Zone
- Economic Development Committee
- Land Conservation District Committee
- Health Building & Town Planning Committee
- Rural Towns Rescue Committee
- Swimming Pool Redevelopment Committee
- WALGA Central Zone
- Lakes Sub-Regional Road Group
- Landcare Project Management Committee

Cr DK (Dean) Morgan — Deputy Shire President

Elected to office in 2003, Retiring 2009

- Works & Services Committee
- Finance & General Purposes Committee
- Townscape & Tidy Towns Advisory Committee
- Rural Towns Rescue Committee
- Audit Committee
- Swimming Pool Redevelopment Committee
- Sportsground Advisory Community Centre Management Committee
- Bushfire Advisory Committee
- Economic Development Committee

Cr IC (Ian) Cumming

Elected to office in 1990, Retiring 2009

- Works & Services Committee
- Finance & General Purposes Committee
- Cottage Homes Committee
- School Bus Committee
- Audit Committee

Cr PJ (Phillip) Blight

Elected to office in 1992, Retiring 2007

- Finance & General Purposes Committee
- Rural Towns Rescue Committee
- Sportsground Advisory Community Centre Management Committee
- Audit Committee
- Telecentre Committee
- Land Conservation District Committee
- Lakes Sub-Regional Road Group (Proxy)

Cr EN (Ted) Pugh

Elected to office in 2003, Retiring 2007

- Works & Services Committee
- Finance & General Purposes Committee
- Swimming Pool Redevelopment Committee
- Cottage Homes Committee
- Roadwise Committee
- LEMAC & Safer WA Committee
- Audit Committee
- Rural Towns Rescue Committee
- Community Bus Committee

Cr KM (Keith) Draper

Elected to office in 2003, Retiring 2007

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

Cr AC (Austin) Dohle

Elected to office in 2005, Retiring 2009

- Works & Services Committee
- Swimming Pool Redevelopment Committee
- Bushfire Advisory Committee
- Wagin/Woodanilling Landcare Zone

Cr JLC (Lachlan) Ballantyne
Elected to office in 2005, Retiring 2009

- Works & Services Committee
- Health, Building & Town Planning Committee
- Swimming Pool Redevelopment Committee
- Economic Development Committee

Cr AP (Andrew) Scanlon
Elected to office in 2005, Retiring 2007

- Health, Building & Town Planning Committee
- Economic Development Committee
- Sportsground Advisory Community Centre Management Committee

Cr JL (Jenny) Ewen
Elected to office in 2006, Retiring 2009

- Health, Building & Town Planning Committee
- Historical Village Committee
- Wagin Tourism Committee
- Frail Aged Hostel Committee
- Roadwise Committee
- LEMAC & Safer Committee

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

Council Meetings are generally held on the third Tuesday of each month except in January where no meeting is planned. Meetings in February, April, June, August, October and December commence at 7.00pm and meetings in March, May, July, September commence at 5.00pm. Minutes of the meetings are available at the Council offices in Wagin, or by visiting our website www.wagin.wa.gov.au.

Management

Chief Executive Officer
Deputy Chief Executive Officer
Principal Environmental Health Officer
& Building Surveyor
Works Manager

Braden Fisher
Brian Roderick

Steve Friend
Allen Hicks

Auditor

UHY Haines Norton
16 Lakeside Corporate
24 Parkland Road
Osborne Park WA 6017

Solicitor

Peter Marks
Tudhoe St
Wagin WA 6315

Bank

National Australia Bank
Tudor St
Wagin WA 6315

STATEMENT BY THE SHIRE PRESIDENT

The 2007/2008 Budget was adopted by Council at Special Council meeting on 31st July 2007 incorporating an increase in rates of 4% that coincides with the annual CPI increase for the past year.

Council's aim is to maintain and improve its facilities both in the townsite and rural areas. Significant projects that will be achieved during 2007/2008 are;

- New Public Ablutions near the Library \$30,000.
- Replace Rear Perimeter Fence at the Swimming Pool \$15,000.
- Medical Centre internal & external upgrades \$24,000.
- Medical Centre Treatment Beds & Defibrillator \$8,000.
- New Refuse Site Caretaker's Office / Amenities building \$15,000.
- Wetlands Park Ablutions upgrade, Pergola extension, new signage and seating \$11,000.
- Upgrade work on Council Housing \$31,000.
- New water pipe from the Badgarning Dam to the White Dam \$35,000.

In addition to these projects Council will continue to maintain the various community facilities and road infrastructure network. A total of \$960,868 will be allocated to road works with \$249,975 being new Construction works. A detailed breakdown of the Works Program can be found on page 63.

Council continues to remain in a sound financial position thanks to the efforts of the Chief Executive Officer and his team of finance staff. This position has been achieved through careful financial planning.

I take this opportunity to commend the 2007/2008 budget and invite you to discuss any issues arising from the budget with your Councillors or Administration Staff.

Marilyn Brockway
Shire President

CHIEF EXECUTIVE OFFICERS REPORT

It gives me great pleasure to present this 2007/2008 Budget document to Council.

Rate Income

The Valuer General has provided new valuations for Unimproved (UV) properties within the Shire. The valuations vary across the district with no real pattern other than to say in total UV valuations have increased by approximately 7% and Gross Rental Valuations have remained unchanged.

The budget has been formulated with an increase of 4% in rate revenue which has been based on the March 2007 Annual Consumer Price Index figure of 3.5%.

Grants

Councils grant funding has increased by 4.5% from the 2006/2007 allocations. This increase has mainly been attributed to the increase in Road Project Grants now that Council has three roads receiving funding.

Grant	2007/2008	2006/2007	% Variance
General Purpose Grant	549,000	520,118	+5.5
General Purpose Road Grant	392,000	380,753	+2.9
Roads to Recovery	215,093	215,093	0
Road Project Grant	149,068	107,600	+38.5
Road Direct Grant	67,824	65,548	+3.4
Black Spot Grant	0	23,900	-
Total	1,372,985	1,313,012	+4.5

Insurance

Council's insurance premiums have increased by 3.4% on the 2006/2007 year. Council's building valuations increase by 25%, however premiums have only increased by 6.2% due to a reduction in the premium rate due to a drop in overall claims. Motor Vehicle and Plant Insurance has increase by 17% due to the increase in value of Council's plant and a rise in claims across the industry.

Council continues to have a good claims history with its insurers and this record is attributed to the minimal increase in premiums across the board.

Insurance	2007/2008	2006/2007	% Variance
Bushfire	2,000	2,000	0
Councillors & Officers Liability	4,184	4,184	0
Fidelity Guarantee	848	736	+15
Journey Injury	775	736	+5.3
Motor Vehicle and Plant	19,064	16,255	+17.3
Property	21,352	20,101	+6.2
Public Liability	21,680	21,600	+0.4
Workers Compensation	56,883	57,025	-0.2
Personal Accident & Travel	1,225	1,142	7.3
Marine Cargo	211	211	-
Total	128,222	123,990	+3.4

Reserve Accounts

Council will commence this financial year with a healthy reserve balance of \$799,361. This has been achieved by the recent sale of vacant lots at the Pederick Drive / Khedive Street subdivision and the sale of a Council house at 21 Tarbet Street.

This budget includes transfers to reserve for Rec Centre equipment \$1,800, Aerodrome maintenance \$5,000, Administration Centre \$4,000, Community Bus \$2,500, and Recreation development \$40,000.

Alternatively reserve funds are proposed to be used to fund the following projects. Staff LSL liabilities \$20,000, Rec Centre equipment purchases carried over from 2006/2007 \$10,000, Plant Replacement \$50,000, various Council Building upgrades \$45,000, Pederick Drive subdivision stage 2 \$12,000, and the Sports Ground RCD installation \$15,000.

This will leave Council's with a closing balance of \$748,623 in reserves which equates to a net reduction of \$50,738 for the 2007/2008 budget.

Debt Servicing

Three new loans have been included in this budget being \$225,000 for the Light Industrial Development, \$160,000 Wagin Bowling Club and \$100,000 for the Wagin Frail Aged. Both the Wagin Bowling Club and Wagin Frail Aged are self supporting loans to assist in the development of their respective projects.

The outstanding loan principal balance at 1st July 2007 will be \$285,760 inclusive of Self Supporting loans. Principal repayments for 2007/2008 amount to \$48,552 and will effectively increase Councils loan principal balance at 30th June 2008 to \$722,208 if all new loans are raised.

The Self Supporting loans balance at 1st July 2007 is \$37,745 with principal repayments of \$24,634 proposed in 2007/2008 plus the raising of two loans totalling \$260,000 increasing the outstanding principal balance at 30th June 2008 to \$273,111.

A detailed report on Council Loans is provided within the budget on page 34.

Plan for the Future

At the March 2006 ordinary Council meeting, Council adopted a 10 year Plan for the Future. As outlined during this process this document would serve as a basis for preparing the 2007/2008 draft budget.

Where possible this document has been used to identify budget items, in particular building maintenance requirements, building capital proposals, and the plant replacement program.

It is a requirement that Councils 'Plan for the Future' be reviewed every two years and this process will therefore need to be completed by March 2008.

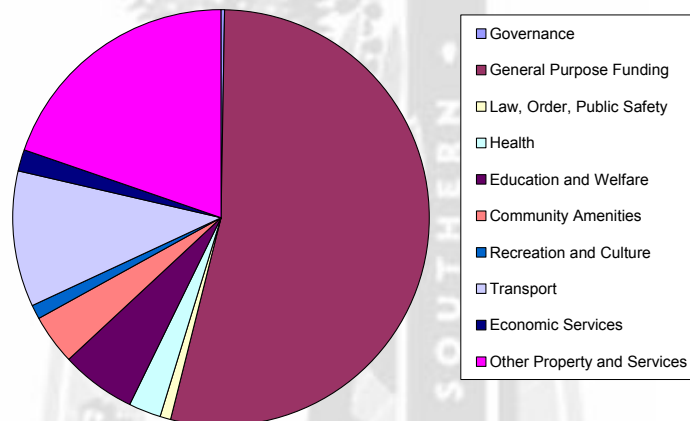
Finally I would like to acknowledge the efforts of my staff in preparing the 2007/2008 budget. In particular the efforts of the Manager of Works Mr Allen Hicks, Special Projects Officer Mr John Case, the Deputy Chief Executive Officer Mr Brian Roderick.

Braden Fisher Dip. Bus. LG, Grad Cert RD, MLGMA, AIMM
Chief Executive Officer

BUDGET OVERVIEW

For 2007/2008, 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 2007/2008



General Purpose Funding includes rates of \$1,309,122 and general purpose grants of \$941,000. These general purpose grants are received from the Western Australian Local Government Grants Commission and represents a 4.5% increase over the previous years funding.

Education and Welfare includes grant funding for the Home and Community Care program and Meals on Wheels as funded by the Department of Health. These two programs receive \$221,000 and \$10,000 respectively. In addition to these services a further allocation of \$12,000 is received for Community Aged Care Packages from the Department of Family and Community Services.

Community Amenities include the annual fees charged for the domestic and commercial refuse collection service that Council provides. The total value of these combined fees is \$147,445 and used to offset the contracted collection service and the control and maintenance of the refuse disposal site.

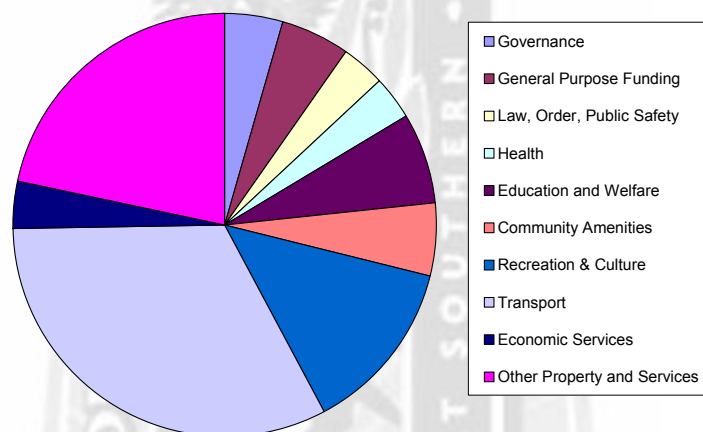
Transport contains road funding of \$67,824 for the direct road grant, \$149,068 for regional road group funding, and \$215,093 for Roads to Recovery funding. For further detail on the associated expenditure that these grant funds will be allocated to please refer to the works program on page 63.

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

Other Property and Services incorporate revenue earned by Council running the Wagin Medical Centre as a major trading undertaking. The estimated income from consultation fees, incentive payments and reimbursements equate to \$538,640, in addition to this reimbursements totalling \$280,000 for payroll expenses are received from the Wagin Frail Aged.

Budgeted Operating Expenditure is summarised as follows;

BUDGETED OPERATING EXPENDITURE 2007/2008



General Purpose Funding includes operating expenditure of \$258,191, including the payment of the Emergency Service Levy to FESA as payments are received by the Shire of Wagin. The payment of interest on loan funds amount to \$23,073, and the allocation of administration overheads from Governance.

Governance includes the operating expenditure relating to the provision of services to Members of Council of \$158,675. The Administration of the Shire office less overheads allocated to all other sections \$64,677.

Law, Order and Public Safety includes operating expenditure of \$154,835 relating to the supervision of the Shire's Local Laws, Fire prevention, Animal control and the provision of Ranger Services.

Health includes operating expenditure of \$173,256 which primarily relates to the administration and inspection services that are shared with the Shire's of Williams and West Arthur.

Education and Welfare includes operating expenditure of \$345,930 relating to the Home and Community Care program, Meals on Wheels, and Community Aged Care Packages.

Community Amenities includes operating expenditure of \$265,583 relating to sanitation, sewerage, stormwater drainage, environmental protection, public conveniences, and cemeteries.

Recreation and Culture includes operating expenditure of \$663,707 relating to the Council parks and gardens, Wagin Recreation Centre, Sports Ground oval and buildings, Swimming Pool, Public Halls and operation of the Wagin Public library.

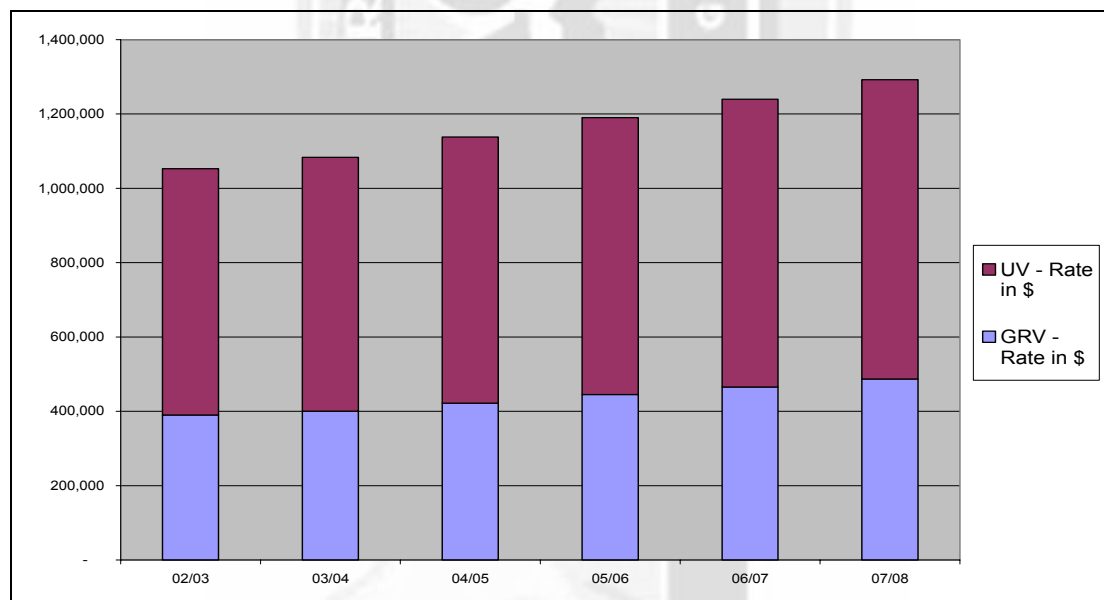
Transport includes operating expenditure of \$1,599,285 and relates directly to the construction and maintenance of the Shire road network, footpaths, drainage, parking facilities, traffic control, depot operations, minor plant purchases, and general cleanup of the townsite.

Economic Services includes operating expenditure of \$178,706 relating to tourism, Caravan Park, participation in the Rural Towns Program and Landcare management.

Other Property and Services includes operating expenditure of \$1,061,027 which is directly related to the running of the Wagin Medical Centre, the payroll functions of the Wagin Frail Aged and maintenance of Council's staff houses.

RATES

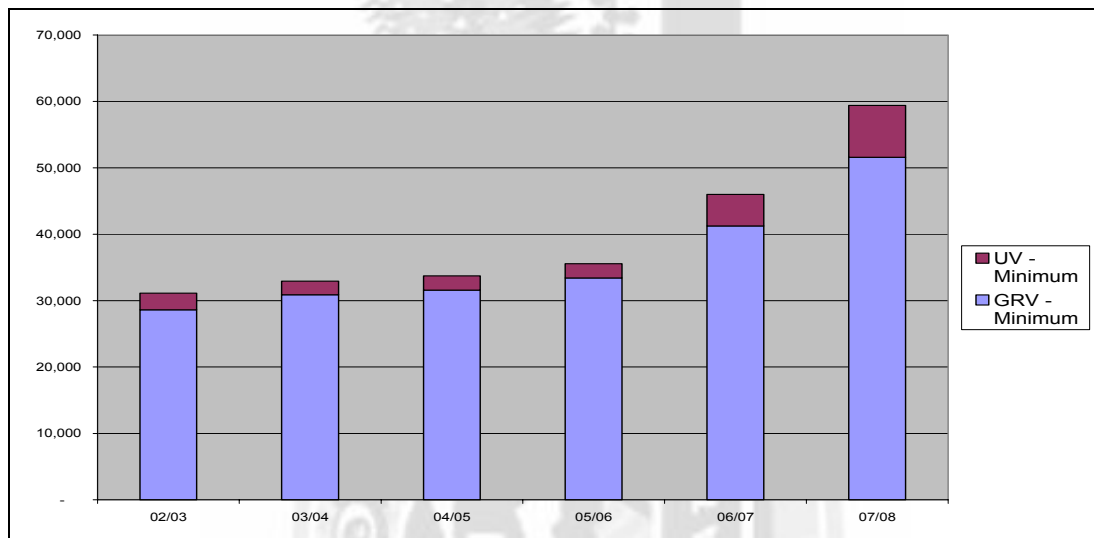
RATES LEVIED



Council has managed to keep the rate increase in 2007/2008 to 4%. State Treasury forecasted an increase in the CPI of 3.5% for 2006/2007. These figures represent the total rates levied excluding the early payment discount and penalty interest for late payment.

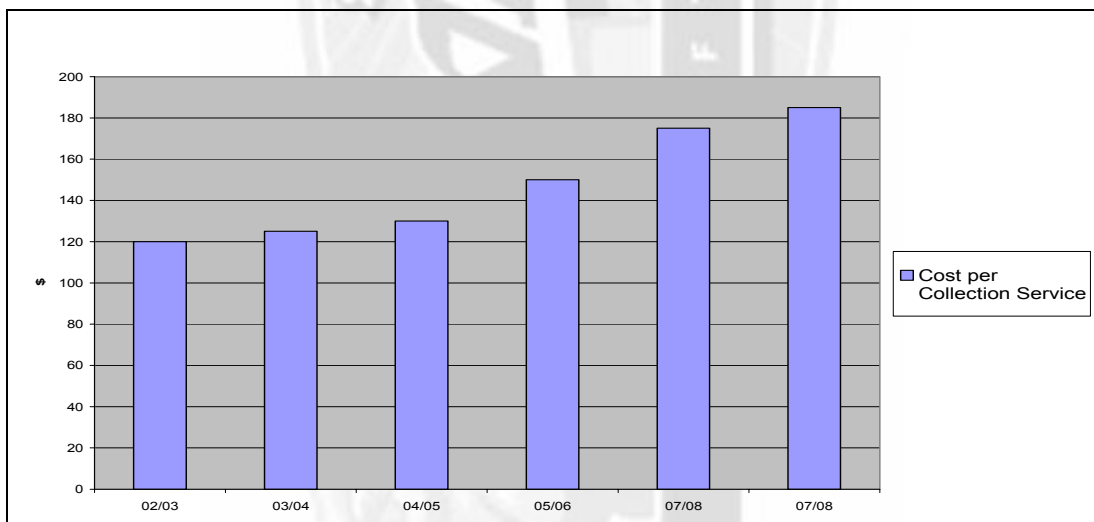
The Shire of Wagin offers its ratepayers the opportunity to pay their annual rates by way of three options. One full payment attracting a 5% discount, or two equal instalments payable two months part, or 4 equal instalments payable two monthly. Further information can be found in notes 12 and 13.

MINIMUM RATES LEVIED



The Minimum rates charged for 2007/2008 have been increased from \$250 to \$300. The objective of minimum rates is to ensure that every landowner makes an annual contribution to the services and facilities provided by the Shire of Wagin.

RUBBISH CHARGES

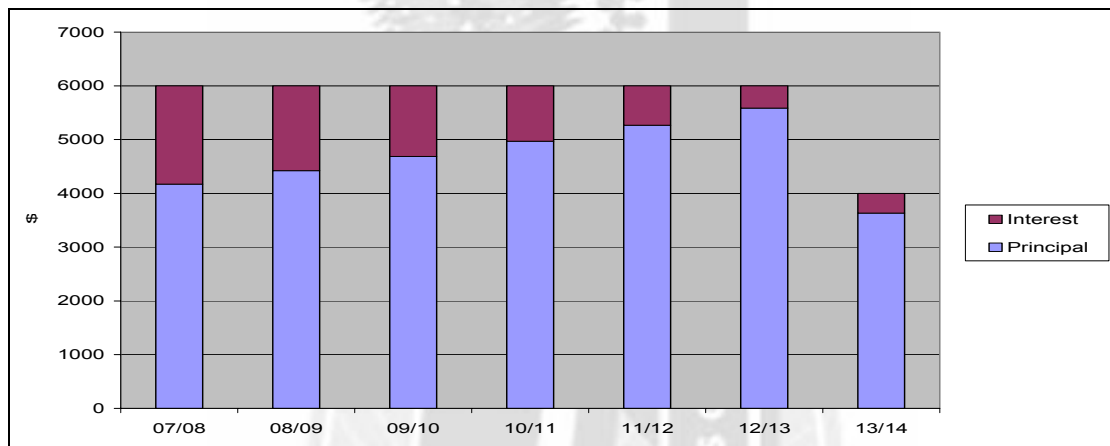


The rubbish charges are levied on all properties within the gazetted Wagin townsite in accordance with the Health Act. The domestic and commercial charges are offset against the contract collection service and the ongoing maintenance and control of the Wagin refuse disposal site. In

2007/2008 it is proposed to man the tip and install a caretaker's office / amenities room. These additions are necessary to conform to the Environmental Protection Authority' licence conditions. This additional work has resulted in the collection service charges increasing from \$175 to \$185.

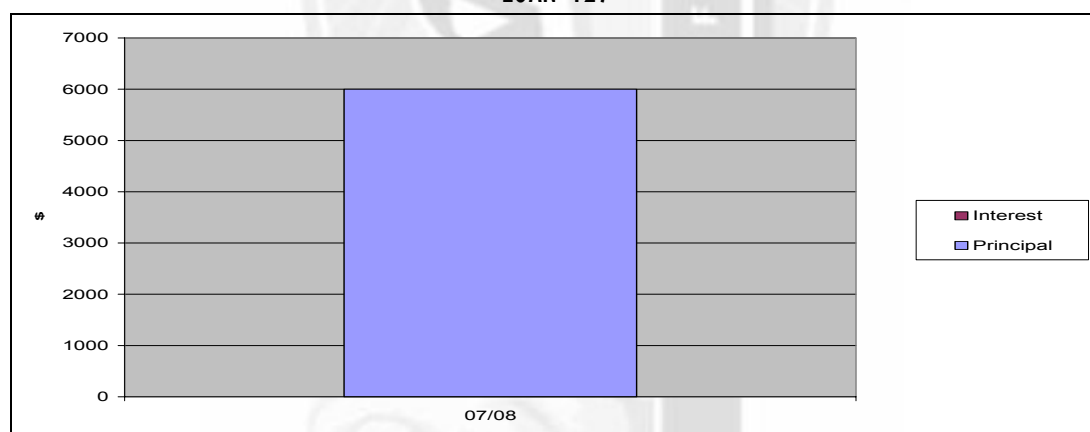
DEBT MANAGEMENT

LOAN 124



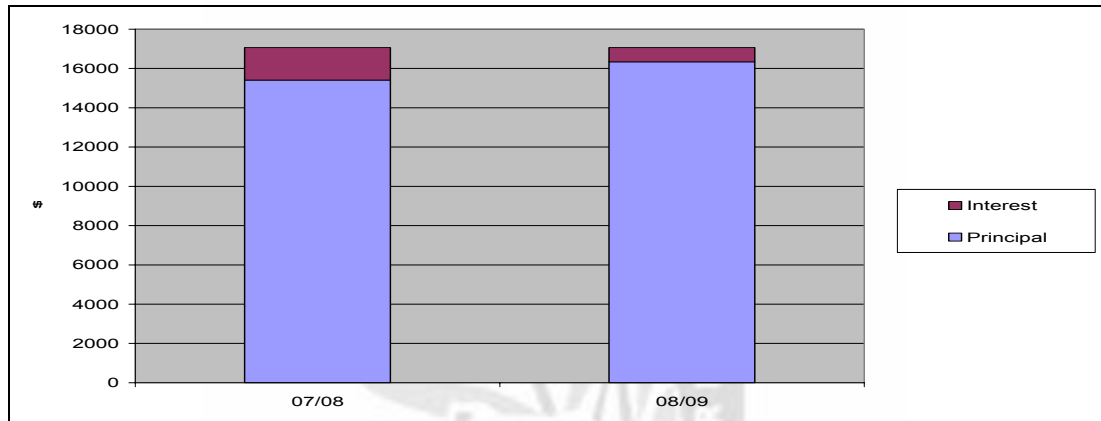
Loan 124 was taken out on 29th March 1997 for \$240,000 when the Shire constructed the Wagin Medical Centre building. At the time of the loan being financed the Shire was receiving a rental income from the Medical Practitioner, on 1st March 2003 the Shire began running the Wagin Medical Centre as a major trading undertaking due to the inability of finding a suitable Medical Practitioner that wanted to control their own medical practice. As a result the Shire no longer receives any rental income, and instead now receives an annual profit or loss for the provision of this service.

LOAN 127



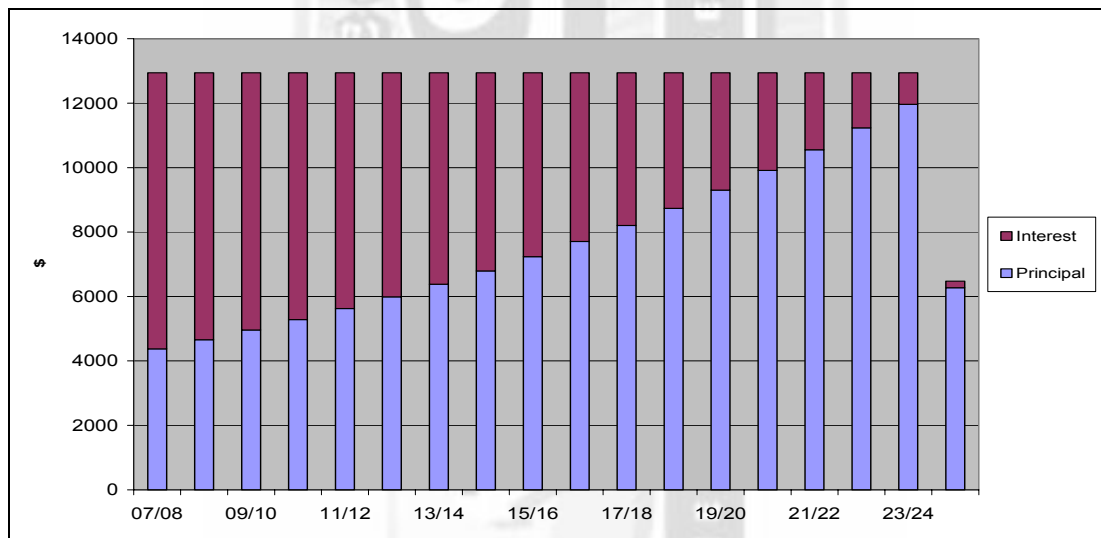
Loan 127 was taken out on 9th May 2003 for \$30,000 at the request of the Wagin Frail Aged on a self supporting basis to fund the construction of additional accommodation facilities. Whilst the Shire pays each loan repayment the full costs are recouped from the Wagin Frail Aged. This is an interest free loan from The Grain Pool of WA.

LOAN 128



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

LOAN 131



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

PROPOSED LOANS

Loan 132, \$225,000 is proposed to fund the total cost involved in preparing a light industrial subdivision. Whilst this project is in its early stages if significant progress is made in 2007/2008 a funding source is identified to cover the subdivision costs. Council will actively attempt to secure grant funding for some or all of the headworks charges, and use the future sale proceeds of the blocks to fund the loan repayments.

Loan 133, \$160,000 is at the request of the Wagin Bowling Club on a self supporting basis to fund the construction of a second synthetic bowling green.

Loan 134, \$100,000 is at the request of the Wagin Frail Aged Inc on a self supporting basis to fund the new additions to Waratah Lodge.

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

I certify that this budget, for the Shire of Wagin for the year ending 30th June 2008, as adopted by Council at a Special Council Meeting held on 31st July 2007, is in accordance with Section 6.2 of the Local Government Act 1995 and Part 3 of the Local Government (Financial Management) Regulations 1996.



M J BROCKWAY
SHIRE PRESIDENT



B K FISHER
CHIEF EXECUTIVE OFFICER

Shire of Wagin
Annual Budget 2007/2008

SHIRE OF WAGIN				
INCOME STATEMENT				
BY NATURE OR TYPE				
FOR THE YEAR ENDED 30TH JUNE 2008				
	NOTE	2007/08 Budget \$	2006/07 Actual \$	2006/07 Budget \$
REVENUES FROM ORDINARY ACTIVITIES				
Rates	8	1,309,122	1,294,466	1,240,979
Grants and Subsidies		1,485,306	1,589,466	1,515,474
Contributions Reimbursements and Donations		951,471	570,374	435,802
Service Charges	10	0	0	0
Fees and Charges	11	395,420	796,781	797,730
Interest Earnings	2(a)	92,962	74,093	73,618
Other Revenue		114,300	4,253	289,322
		<u>4,348,581</u>	<u>4,329,433</u>	<u>4,352,925</u>
EXPENSES FROM ORDINARY ACTIVITIES				
Employee Costs		(2,253,181)	(2,173,958)	(2,145,643)
Materials and Contracts		(1,181,199)	(1,271,157)	(1,405,859)
Utilities		(215,250)	(189,060)	(192,502)
Depreciation	2(a)	(917,050)	(916,153)	(888,146)
Interest Expenses	2(a)	(23,073)	(21,360)	(22,374)
Insurance		(79,216)	(75,170)	(70,220)
Other Expenditure		(249,403)	(63,432)	(226,273)
		<u>(4,918,372)</u>	<u>(4,710,290)</u>	<u>(4,951,017)</u>
		(569,791)	(380,857)	(598,092)
Grants and Subsidies - non-operating		201,468	254,196	270,500
Contributions Reimbursements and Donations - non-operating		0	0	0
Profit on Asset Disposals	4	54,000	114,299	12,875
Loss on Asset Disposals	4	(5,500)	(108,305)	(90,000)
NET RESULT		<u>(319,823)</u>	<u>(120,667)</u>	<u>(404,717)</u>

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

Shire of Wagin
Annual Budget 2007/2008

SHIRE OF WAGIN				
INCOME STATEMENT				
BY PROGRAM				
FOR THE YEAR ENDED 30TH JUNE 2008				
	NOTE	2007/08 Budget \$	2006/07 Actual \$	2006/07 Budget \$
OPERATING REVENUES (Refer Notes 1,2,8 to 13)				
Governance		8,000	25,389	3,000
General Purpose Funding		2,469,945	2,328,854	2,300,440
Law, Order, Public Safety		25,169	76,592	34,365
Health		103,980	59,974	64,370
Education and Welfare		275,400	287,495	265,908
Community Amenities		174,205	155,176	158,550
Recreation and Culture		48,230	48,793	57,750
Transport		287,727	301,496	305,982
Economic Services		53,685	176,310	144,960
Other Property and Services		902,240	972,561	1,017,600
		<u>4,348,581</u>	<u>4,432,640</u>	<u>4,352,925</u>
OPERATING EXPENSES (Refer Notes 1,2 & 14)				
Governance		(223,352)	(204,370)	(187,550)
General Purpose Funding		(254,691)	(218,908)	(213,793)
Law, Order, Public Safety		(154,835)	(94,153)	(98,360)
Health		(165,621)	(153,775)	(158,187)
Education and Welfare		(345,930)	(316,506)	(322,812)
Community Amenities		(265,583)	(202,101)	(220,300)
Recreation & Culture		(648,269)	(595,649)	(612,887)
Transport		(1,597,285)	(1,356,769)	(1,386,650)
Economic Services		(178,706)	(625,322)	(689,808)
Other Property and Services		(1,061,027)	(1,024,594)	(1,038,296)
		<u>(4,895,299)</u>	<u>(4,792,147)</u>	<u>(4,928,643)</u>
BORROWING COSTS EXPENSE (Refer Notes 2 & 5)				
Health		(7,635)	(8,946)	(8,946)
Recreation & Culture		<u>(15,438)</u>	<u>(12,414)</u>	<u>(13,428)</u>
		(23,073)	(21,360)	(22,374)
GRANTS/CONTRIBUTIONS FOR THE DEVELOPMENT OF ASSETS				
Law, Order, Public Safety		17,400	89,782	112,000
Economic Services		35,000	26,264	27,000
Transport		149,068	107,600	131,500
Education & Welfare		<u>0</u>	<u>30,550</u>	<u>0</u>
		201,468	254,196	270,500
PROFIT/(LOSS) ON DISPOSAL OF ASSETS (Refer Note 4)				
Governance		(3,500)	(16,182)	4,500
Health		5,000	(729)	4,500
Recreation & Culture		0	(2,827)	500
Transport		47,000	(79,678)	(90,000)
Other Property & Services		<u>0</u>	<u>105,410</u>	<u>3,375</u>
		48,500	5,994	(77,125)
NET RESULT		<u>(319,823)</u>	<u>(120,677)</u>	<u>(404,717)</u>

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

Shire of Wagin
Annual Budget 2007/2008

SHIRE OF WAGIN				
CASH FLOW STATEMENT				
FOR THE YEAR ENDED 30TH JUNE 2008				
	NOTE	2007/08 Budget \$	2006/07 Actual \$	2006/07 Budget \$
Cash Flows From Operating Activities				
Receipts				
Rates		1,309,122	1,311,867	1,306,499
Grants and Subsidies - operating		1,485,306	1,589,466	1,472,984
Contributions, Reimbursements & Donations		951,471	479,203	435,802
Service Charges		0	0	0
Fees and Charges		395,420	796,781	797,730
Interest Earnings		92,962	30,210	33,500
Goods and Services Tax		0	0	0
Other		233,976	30,725	126,298
		<u>4,468,257</u>	<u>4,238,252</u>	<u>4,172,813</u>
Payments				
Employee Costs		(2,253,181)	(2,173,958)	(2,145,643)
Materials and Contracts		(1,181,199)	(1,290,347)	(1,405,859)
Utilities (gas, electricity, water, etc)		(215,250)	(191,149)	(192,502)
Insurance		(79,216)	(75,170)	(70,220)
Interest		(23,073)	(21,808)	(22,574)
Goods and Services Tax		0	0	0
Other		(249,403)	(62,984)	(226,073)
		<u>(4,001,322)</u>	<u>(3,815,416)</u>	<u>(4,062,871)</u>
Net Cash Provided By Operating Activities	15(b)	<u>466,935</u>	<u>422,836</u>	<u>109,942</u>
Cash Flows from Investing Activities				
Payments for Development of Land Held for Resale	3	(225,000)	0	(225,000)
Payments for Purchase of Property, Plant & Equipment	3	(1,109,400)	(970,122)	(1,092,390)
Payments for Construction of Infrastructure	3	(260,475)	(401,993)	(501,653)
Advances to Community Groups		0	0	0
Grants/Contributions for the Development of Assets		201,468	254,196	270,500
Proceeds from Sale of Land & Buildings	4	-	277,392	119,000
Plant & Equipment		311,000	313,800	338,000
Net Cash Used in Investing Activities		<u>(1,082,407)</u>	<u>(526,727)</u>	<u>(1,091,543)</u>
Cash Flows from Financing Activities				
Repayment of Debentures	5	(48,552)	(79,028)	(46,812)
Repayment of Finance Leases		0	0	0
Proceeds from Self Supporting Loans		24,634	56,689	24,472
Proceeds from New Debentures	5	485,000	0	345,000
Net Cash Provided By (Used In) Financing Activities		<u>461,082</u>	<u>(22,339)</u>	<u>322,660</u>
Net Increase (Decrease) in Cash Held		<u>(154,390)</u>	<u>(126,230)</u>	<u>(658,941)</u>
Cash at Beginning of Year		913,013	1,039,243	1,039,243
Cash and Cash Equivalents at the End of the Year	15(a)	<u>758,623</u>	<u>913,013</u>	<u>380,302</u>

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

Shire of Wagin
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**SHIRE OF WAGIN
RATE SETTING STATEMENT
FOR THE YEAR ENDED 30TH JUNE 2008**

	NOTE	2007/08 Budget \$	2006/07 Actual \$	2006/07 Budget \$
REVENUES	1,2			
Governance		8,000	25,487	7,500
General Purpose Funding		1,136,189	1,027,038	1,034,989
Law, Order, Public Safety		42,569	166,374	146,365
Health		108,980	59,974	68,870
Education and Welfare		275,400	318,045	265,908
Community Amenities		174,205	155,177	158,550
Recreation and Culture		48,230	48,793	58,250
Transport		485,795	416,137	437,482
Economic Services		88,685	202,574	171,960
Other Property and Services		902,240	1,079,721	934,594
		<u>3,270,293</u>	<u>3,499,320</u>	<u>3,284,468</u>
EXPENSES	1,2			
Governance		(223,352)	(220,650)	(187,550)
General Purpose Funding		(210,229)	(218,908)	(213,793)
Law, Order, Public Safety		(154,835)	(94,153)	(98,360)
Health		(173,256)	(163,450)	(167,133)
Education and Welfare		(345,930)	(316,506)	(322,812)
Community Amenities		(265,583)	(202,101)	(220,300)
Recreation & Culture		(663,707)	(610,891)	(626,315)
Transport		(1,599,285)	(1,443,488)	(1,476,650)
Economic Services		(178,706)	(627,072)	(689,808)
Other Property and Services		(1,061,027)	(1,024,593)	(1,038,296)
		<u>(4,875,910)</u>	<u>(4,921,812)</u>	<u>(5,041,017)</u>
Adjustments for Cash Budget Requirements:				
Non-Cash Expenditure and Revenue				
(Profit)/Loss on Asset Disposals	4	(48,500)	(5,994)	77,125
Depreciation on Assets	2(a)	917,050	916,153	888,146
Capital Expenditure and Revenue				
Purchase Land Held for Resale	3	(225,000)	-	(225,000)
Purchase Land and Buildings	3	(409,900)	(297,345)	(353,620)
Purchase Infrastructure Assets	3	(249,975)	(401,993)	(501,653)
Purchase Infrastructure Assets - Parks	3	(10,500)	0	
Purchase Plant and Equipment	3	(605,000)	(566,466)	(616,000)
Purchase Furniture and Equipment	3	(94,500)	(106,311)	(122,770)
Proceeds from Disposal of Assets	4	311,000	554,300	457,000
Repayment of Debentures	5	(48,552)	(79,028)	(46,812)
Proceeds from New Debentures	5	485,000	0	345,000
Self-Supporting Loan Principal Income		24,634	56,689	24,472
Transfers to Reserves (Restricted Assets)	6	(101,262)	(314,877)	(189,318)
Transfers from Reserves (Restricted Assets)	6	152,000	98,000	149,000
ADD Estimated Surplus/(Deficit) July 1 B/Fwd	7	200,000	524,237	630,000
LESS Estimated Surplus/(Deficit) June 30 C/Fwd	7	0	200,000	0
Amount Required to be Raised from Rates	8	<u>(1,309,122)</u>	<u>(1,245,127)</u>	<u>(1,240,979)</u>

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

Shire of Wagin
Annual Budget 2007/2008

**SHIRE OF WAGIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2008**

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, other mandatory professional reporting requirements and 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.

(c) 2006/07 Actual Balances

Balances shown in this budget as 2006/07 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) Superannuation

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

(h) Cash and Cash Equivalents

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

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

**SHIRE OF WAGIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2008**

(i) 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.

(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.

(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.

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

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

SHIRE OF WAGIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2008

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

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

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

- Street Furniture
- Pedestrian / Bus shelters
- Street signs

(l) Investments and Other Financial Assets

Financial Assets in the scope of AASB 139 'Financial Instruments: Recognition and Measurement' are classified as either financial assets at fair value through profit or loss, loans and receivables, held-to-maturity investments, or available-for-sale financial assets. When financial assets are recognised initially, they are measured at fair value, plus, in the case of investments not at fair value through profit or loss, directly attributable transaction costs. The Council determines the classification of its financial assets after initial recognition and, when allowed and appropriate, re-evaluates this designation at each financial year end.

(m) Land Held for Resale

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

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

(n) Impairment

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

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

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

At the time of adopting the budget, it is not possible to estimate the amount of impairment losses (if any) as at 30 June 2008.

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

SHIRE OF WAGIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2008

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(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 provision for employees' benefits for annual leave and long service leave expected to be settled more than 12 months from the reporting date represents the present value of the estimated future cash outflows to be made by the employer resulting from the employees service to balance date.

(q) Interest-bearing Loans and Borrowings

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

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

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

Shire of Wagin
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SHIRE OF WAGIN

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2008

	2007/08 Budget \$	2006/07 Actual \$	2006/07 Budget \$
2. REVENUES AND EXPENSES			
(a) Net Result from Ordinary Activities was arrived at after:			
(i) Charging as Expenses:			
Depreciation			
<u>By Program</u>			
Governance	47,770	47,883	45,890
General Purpose Funding	0	0	0
Law, Order, Public Safety	17,580	18,227	19,000
Health	30,730	30,624	30,984
Education and Welfare	23,780	19,942	18,068
Community Amenities	10,660	10,669	10,686
Recreation and Culture	116,660	121,212	117,656
Transport	659,260	656,991	638,110
Economic Services	10,610	10,605	7,752
Other Property and Services	0	0	0
	<u>917,050</u>	<u>916,153</u>	<u>888,146</u>
<u>By Class</u>			
Land and Buildings	106,850	107,281	104,506
Furniture and Equipment	51,711	51,057	44,662
Plant and Equipment	247,963	246,084	243,446
Infrastructure	509,551	510,752	494,488
Tools	975	979	1,044
	<u>917,050</u>	<u>916,153</u>	<u>888,146</u>
Borrowing Costs (Interest)			
- Finance Lease Charges	0	0	0
- Debentures (refer note 5(a))	23,073	21,360	22,374
	<u>23,073</u>	<u>21,360</u>	<u>22,374</u>
Rental Charges			
- Operating Leases	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>
(ii) Crediting as Revenues:			
Interest Earnings			
Investments			
- Reserve Funds	47,962	36,082	32,618
- Other Funds	36,000	30,210	32,000
Other Interest Revenue (refer note 13)	9,000	7,801	9,000
	<u>92,962</u>	<u>74,093</u>	<u>73,618</u>

SHIRE OF WAGIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2008

2. REVENUES AND EXPENSES (Continued)

(b) Statement of Objective

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

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

GOVERNANCE

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

GENERAL PURPOSE FUNDING

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

LAW, ORDER, PUBLIC SAFETY

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

HEALTH

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

EDUCATION AND WELFARE

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

COMMUNITY AMENITIES

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

RECREATION AND CULTURE

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

TRANSPORT

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

SHIRE OF WAGIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2008

2. REVENUES AND EXPENSES (Continued)

(b) Statement of Objective (Continued)

ECONOMIC SERVICES

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

OTHER PROPERTY & SERVICES

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

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SHIRE OF WAGIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2008

3. ACQUISITION OF ASSETS	2007/08 Budget \$
The following assets are budgeted to be acquired during the year:	
<u>By Program</u>	
General Purpose Funding	
Governance	
Furniture & Equipment	26,500
Plant & Equipment	60,000
Land & Buildings	4,000
Law, Order & Public Safety	
Land & Buildings	17,400
Furniture & Equipment	3,000
Health	
Furniture & Equipment	8,000
Plant & Equipment	53,000
Land & Buildings	16,500
Infrastructure Assets	7,500
Education and Welfare	
Furniture & Equipment	1,000
Community Amenities	
Land & Buildings	50,000
Recreation and Culture	
Furniture & Equipment	52,000
Land & Buildings	28,000
Infrastructure Assets	3,000
Transport	
Plant & Equipment	492,000
Infrastructure Assets	249,975
Economic Services	
Land & Buildings	3,000
Furniture & Equipment	4,000
Other Property and Services	
Land & Buildings	516,000
	<u>1,594,875</u>
<u>By Class</u>	
Land Held for Resale	225,000
Land and Buildings	409,900
Infrastructure Assets - Roads	249,975
Infrastructure Assets - Parks and Ovals	10,500
Plant and Equipment	605,000
Furniture and Equipment	94,500
	<u><u>1,594,875</u></u>

Shire of Wagin
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SHIRE OF WAGIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2008

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)
	2007/08 BUDGET \$	2007/08 BUDGET \$	2007/08 BUDGET \$
Governance			
Ford Fairmont Sedan - W.1	\$ 28,000.00	\$ 27,000.00	-\$ 1,000.00
Ford Falcon - W.001	\$ 20,500.00	\$ 18,000.00	-\$ 2,500.00
Health			
Ford Fairmont Sedan - W.1479	\$ 26,000.00	\$ 27,000.00	\$ 1,000.00
Ford Laser - W1017	\$ 8,000.00	\$ 12,000.00	\$ 4,000.00
Transport			
Ford Territory - W.1008	\$ 29,000.00	\$ 27,000.00	-\$ 2,000.00
2001/2002 CAT Grader	\$115,000.00	\$160,000.00	\$ 45,000.00
Cat Multi Tyred Roller	\$ 36,000.00	\$ 40,000.00	\$ 4,000.00
	262,500	311,000	48,500

<u>By Class</u>	Net Book Value	Sale Proceeds	Profit(Loss)
	2007/08 BUDGET \$	2007/08 BUDGET \$	2007/08 BUDGET \$
Plant Equipment	262,500	311,000	48,500
	262,500	311,000	48,500

Summary

	2007/08 BUDGET \$
Profit on Asset Disposals	54,000
Loss on Asset Disposals	-5,500
	<u>48,500</u>

**SHIRE OF WAGIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2008**

5. INFORMATION ON BORROWINGS
(a) Debenture Repayments

Particulars	Principal 1-Jul-07	New Loans	Principal Repayments		Principal Outstanding		Interest Repayments	
			2007/08 Budget \$	2006/07 Actual \$	2007/08 Budget \$	2006/07 Actual \$	2007/08 Budget \$	2006/07 Actual \$
124 Medical Centre	112,819		19,543	18,231	93,276	112,819	7,635	8,946
126 Wagin Bowling Club	0		0	36,151	0	0	0	1,053
127 Wagin Frail Aged SS **	6,000		6,000	6,000	0	6,000	0	0
128 Wagin Ag Society SS **	31,745		15,410	14,538	16,335	31,745	1,652	2,524
131 Recreation Centre	135,196		4,375	4,108	130,821	135,196	8,570	8,837
132 LIA Development	0	225,000	0	0	225,000	0	0	0
133 Wagin Bowling Club**	0	160,000	3,224	0	156,776	0	5,216	0
134 Wagin Frail Aged SS**	0	100,000	0	0	100,000	0	0	0
	285,760	485,000	48,552	79,028	722,208	285,760	23,073	21,360

** Denotes Self Supporting Loans
All debenture repayments are to be financed by general purpose revenue.

SHIRE OF WAGIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2008

5. INFORMATION ON BORROWINGS (Continued)

(b) New Debentures - 2007/08

Particulars/Purpose	Amount Borrowed Budget	Institution	Loan Type	Term (Years)	Total Interest & Charges	Interest Rate %	Amount Used Budget	Balance Unspent \$
132 LIA Development	225,000	WATC	Debenture	20	194,160	6.93%	225,000	0
133 Wagin Bowling Club**	160,000	WATC	Debenture	15	93,194	6.52%	160,000	0
134 Wagin Frail Aged SS**	100,000	WATC	Debenture	15	37,683	6.52%	100,000	0

(c) Unspent Debentures

Council had no unspent debenture funds as at 30th June 2007 nor is it expected to have unspent debenture funds as at 30th June 2008.

(d) Overdraft

Council did not utilise an overdraft facility during 2006/2007, and it is anticipated that no overdraft facility will be required for 2007/2008.

Shire of Wagin
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SHIRE OF WAGIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2008

	2007/08 Budget \$	2006/07 Actual \$	2006/07 Budget \$
6. RESERVES			
Cash Backed Reserves			
(a) Leave Reserve			
Opening Balance	102,566	124,910	124,910
Amount Set Aside / Transfer to Reserve	6,154	7,656	6,995
Amount Used / Transfer from Reserve	(20,000)	(30,000)	(30,000)
	<u>88,720</u>	<u>102,566</u>	<u>101,905</u>
(b) Plant Reserve			
Opening Balance	66,786	62,929	62,929
Amount Set Aside / Transfer to Reserve	4,007	3,857	3,524
Amount Used / Transfer from Reserve	(50,000)	0	(31,000)
	<u>20,793</u>	<u>66,786</u>	<u>35,453</u>
(c) Recreation Centre Equipment Reserve			
Opening Balance	14,785	12,235	12,235
Amount Set Aside / Transfer to Reserve	2,687	2,550	2,485
Amount Used / Transfer from Reserve	(10,000)	0	(9,000)
	<u>7,472</u>	<u>14,785</u>	<u>5,720</u>
(d) Aerodrome Maintenance & Development Reserve			
Opening Balance	6,164	1,097	1,097
Amount Set Aside / Transfer to Reserve	5,370	5,067	5,061
Amount Used / Transfer from Reserve	0	0	0
	<u>11,534</u>	<u>6,164</u>	<u>6,158</u>
(e) Municipal Buildings Reserve			
Opening Balance	228,583	157,343	157,343
Amount Set Aside / Transfer to Reserve	13,715	124,240	8,811
Amount Used / Transfer from Reserve	(45,000)	(53,000)	(64,000)
	<u>197,298</u>	<u>228,583</u>	<u>102,154</u>
(f) Recreation & Development Reserve			
Opening Balance	139,896	117,682	117,682
Amount Set Aside / Transfer to Reserve	48,394	22,214	21,590
Amount Used / Transfer from Reserve	(15,000)	0	0
	<u>173,290</u>	<u>139,896</u>	<u>139,272</u>
(g) Administration Centre Furniture & Equipment Reserve			
Opening Balance	15,847	24,354	24,354
Amount Set Aside / Transfer to Reserve	4,951	6,493	6,364
Amount Used / Transfer from Reserve	0	(15,000)	(15,000)
	<u>20,798</u>	<u>15,847</u>	<u>15,718</u>

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SHIRE OF WAGIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2008

RESERVES (Continued)	2007/08 Budget \$	2006/07 Actual \$	2006/07 Budget \$
(h) Land Development Reserve			
Opening Balance	162,014	23,995	23,995
Amount Set Aside / Transfer to Reserve	9,721	138,019	128,344
Amount Used / Transfer from Reserve	(12,000)	0	0
	<u>159,735</u>	<u>162,014</u>	<u>152,339</u>
(i) Community Bus Reserve			
Opening Balance	26,744	24,031	24,031
Amount Set Aside / Transfer to Reserve	4,105	2,713	4,246
Amount Used / Transfer from Reserve	0	0	0
	<u>30,849</u>	<u>26,744</u>	<u>28,277</u>
(j) HACC Plant & Leave Reserve			
Opening Balance	35,976	33,898	33,898
Amount Set Aside / Transfer to Reserve	2,158	2,078	1,898
Amount Used / Transfer from Reserve	0	0	0
	<u>38,134</u>	<u>35,976</u>	<u>35,796</u>
Total Cash Backed Reserves	<u>748,623</u>	<u>799,361</u>	<u>622,792</u>

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

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SHIRE OF WAGIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2008

	2007/08 Budget \$	2006/07 Actual \$	2006/07 Budget \$
6. RESERVES (Continued)			
Summary of Transfers To Cash Backed Reserves			
Transfers to Reserves			
Leave Reserve	6,154	7,656	6,995
Plant Reserve	4,007	3,857	3,524
Recreation Centre Equipment Reserve	2,687	2,550	2,485
Aerodrome Maintenance & Development Res	5,370	5,067	5,061
Municipal Buildings Reserve	13,715	124,240	8,811
Recreation & Development Reserve	48,394	22,214	21,590
Admin Centre Furniture & Equip Res	4,951	6,493	6,364
Land Development Reserve	9,721	138,019	128,344
Community Bus Reserve	4,105	2,713	4,246
HACC Plant & Leave Reserve	2,158	2,078	1,898
	<u>101,262</u>	<u>314,887</u>	<u>189,318</u>
Transfers from Reserves			
Leave Reserve	(20,000)	(30,000)	(30,000)
Plant Reserve	(50,000)	0	(31,000)
Recreation Centre Equipment Reserve	(10,000)	0	(9,000)
Aerodrome Maintenance & Development Res	0	0	0
Municipal Buildings Reserve	(45,000)	(53,000)	(64,000)
Recreation & Development Reserve	(15,000)	0	0
Admin Centre Furniture & Equip Res	0	(15,000)	(15,000)
Land Development Reserve	(12,000)	0	0
Community Bus Reserve	0	0	0
HACC Plant & Leave Reserve	0	0	0
	<u>(152,000)</u>	<u>(98,000)</u>	<u>(149,000)</u>
Total Transfer to/(from) Reserves	<u>(50,738)</u>	<u>216,887</u>	<u>40,318</u>

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

Leave Reserve

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

Plant Reserve

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

Municipal Buildings Reserve

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

SHIRE OF WAGIN
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6. RESERVES (Continued)

Recreation and Development Reserve

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

Administration Centre Furniture and Equipment Reserve

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

Recreation Centre Equipment Reserve

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

Aerodrome Maintenance and Development Reserve

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

Land Development Reserve

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

Community Bus Reserve

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

HACC Leave and Plant Reserve

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

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FOR THE YEAR ENDED 30TH JUNE 2008

	2007/08 Budget \$	2006/07 Actual \$
7. NET CURRENT ASSETS		
Composition of Estimated Net Current Asset Position		
CURRENT ASSETS		
Cash - Unrestricted	10,000	90,324
Cash - Restricted	748,623	799,361
Receivables	328,000	409,578
Inventories	47,000	43,120
	<u>1,133,623</u>	<u>1,342,383</u>
LESS: CURRENT LIABILITIES		
Payables and Provisions	<u>-385,000</u>	<u>-343,022</u>
NET CURRENT ASSET POSITION	748,623	999,361
Less: Cash - Restricted	<u>-748,623</u>	<u>-799,361</u>
ESTIMATED SURPLUS/(DEFICIENCY) C/FWD	<u><u>0</u></u>	<u><u>200,000</u></u>

The estimated surplus/(deficiency) c/fwd in the 2006/07 actual column represents the surplus (deficit) brought forward as at 1 July 2007.

The estimated surplus/(deficiency) c/fwd in the 2007/08 budget column represents the surplus (deficit) carried forward as at 30 June 2008.

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SHIRE OF WAGIN
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8. RATING INFORMATION - 2007/08 FINANCIAL YEAR

RATE TYPE	Rate in \$	Number of Properties	Rateable Value \$	2007/08 Budgeted Rate Revenue \$	2007/08 Budgeted Interim Rates \$	2007/08 Budgeted Back Rates \$	2007/08 Budgeted Total Revenue \$	2006/07 Actual \$
Differential General Rate								
Gross Rental Value	0.111780	698	4,364,954	486,797	8,000	500	495,297	473,277
Unimproved Value	0.010954	336	73,528,000	805,425	1,000	0	806,425	775,189
Sub-Totals	Minimum \$	1,034	77,882,954	1,292,222	9,000	500	1,301,722	1,248,466
Minimum Rates								
Gross Rental Value	0.111780	172	102,947	51,600	0	0	51,600	41,250
Unimproved Value	0.010954	26	398,231	7,800	0	0	7,800	4,750
Sub-Totals		198	501,178	59,400	0	0	59,400	46,000
Specified Area Rates (Refer note 9)								
							1,361,122	1,294,466
							1,361,122	1,294,466
							0	0
Discounts							1,361,122	1,294,466
							(52,000)	(49,339)
Totals							1,309,122	1,245,127

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

The general rates detailed above for the 2007/08 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 bearing considering the extent of any increase in rating over the level adopted in the previous year.

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

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SHIRE OF WAGIN

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2008

9. SPECIFIED AREA RATE - 2007/08 FINANCIAL YEAR

The Shire of Wagin does not have any Specified Area Rates for 2007/2008.

10. SERVICE CHARGES - 2007/08 FINANCIAL YEAR

The Shire of Wagin does not have any Service Charges for 2007/2008.

	2007/08 Budget \$	2006/07 Actual \$
11. FEES & CHARGES REVENUE		
Governance	0	0
General Purpose Funding	43,100	22,980
Law, Order, Public Safety	6,700	13,197
Health	41,880	4,091
Education and Welfare	22,800	22,284
Housing	0	0
Community Amenities	168,805	153,068
Recreation & Culture	36,990	35,950
Transport	10	0
Economic Services	48,135	42,500
Other Property & Services	27,000	502,711
	<u>395,420</u>	<u>796,781</u>

**12. DISCOUNTS, INCENTIVES, CONCESSIONS, & WRITE-OFFS
- 2007/08 FINANCIAL YEAR**

A Discount of 5% on current rates levied (excluding Refuse and Medical Services 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 14th September 2007 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 14th September 2007. The total value of the discount is estimated to be \$52,000.

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

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

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

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SHIRE OF WAGIN
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FOR THE YEAR ENDED 30TH JUNE 2008

13. INTEREST CHARGES AND INSTALMENTS - 2007/08 FINANCIAL YEAR

An interest rate of 11% will be charged on all rate payments which are late. It is estimated this will generate income of \$9,000. Three separate options plans will be available to ratepayers for payment of their rates. Charges are applicable for these options as follows. Interest calculated at the rate of 5.5% and an administration fee of \$5 per each installment notice.

Option 1 (Full Payment)

Full amount of rates and charges including arrears to be paid on or before 14th September 2007 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 installments)

First installment to be received on or before 14th September 2007 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 installment will be due on 14th January 2008.

Option 3 (4 Installments)

First installment to be received on or before 14th September 2007 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 installments will be due on 14th November 2007, 14th January 2008, and 14th March 2008.

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

14. COUNCILLORS' REMUNERATION

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

	2007/08 Budget \$	2006/07 Actual \$
Meeting Fees	6,000	5,360
President's Allowance	5,750	5,400
Deputy President's Allowance	1,500	1,350
Travelling Expenses	2,000	1,588
Telecommunications Allowance	400	0
	<u>15,650</u>	<u>13,698</u>

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SHIRE OF WAGIN

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2008

15. NOTES TO THE CASH FLOW STATEMENT

(a) Reconciliation of Cash

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

	2007/08 Budget \$	2006/07 Actual \$	2006/07 Budget \$
Cash - Unrestricted	10,000	113,652	-242,490
Cash - Restricted	748,623	799,361	622,792
	<u>758,623</u>	<u>913,013</u>	<u>380,302</u>

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

Leave Reserve	88,720	102,566	101,904
Plant Reserve	20,793	66,786	35,453
Recreation Centre Equipment Reserve	7,472	14,785	5,720
Aerodrome Maintenance & Development Res	11,534	6,164	6,158
Municipal Buildings Reserve	197,298	228,583	102,155
Recreation & Development Reserve	173,290	139,896	139,273
Admin Centre Furniture & Equip Res	20,798	15,847	15,718
Land Development Reserve	159,735	162,014	152,338
Community Bus Reserve	30,849	26,744	28,277
HACC Plant & Leave Reserve	38,134	35,976	35,796
	<u>748,623</u>	<u>799,361</u>	<u>622,792</u>

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

Net Result	-319,823	-120,677	-404,717
Depreciation	917,050	916,153	888,146
(Profit)/Loss on Sale of Asset	-48,500	-5,994	77,125
(Increase)/Decrease in Receivables	81,578	47,181	74,755
(Increase)/Decrease in Inventories	-3,880	3,748	0
Increase/(Decrease) in Payables & Provisions	41,978	-163,379	-254,867
Grants/Contributions for the Development of Assets	-201,468	-254,196	-270,500
Net Cash from Operating Activities	<u>466,935</u>	<u>422,836</u>	<u>109,942</u>

(c) Undrawn Borrowing Facilities

Credit Standby Arrangements

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

Loan Facilities

Loan Facilities in use at Balance Date	722,208	285,760	663,495
Unused Loan Facilities at Balance Date	<u>0</u>	<u>0</u>	<u>0</u>

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SHIRE OF WAGIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2008

16. TRUST FUNDS

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

Detail	Balance 01-Jul-07 \$	Amounts Received \$	Amounts Paid (\$)	Balance 30-Jun-08 \$
Deposits - Town Hall	625	800	-1,225	200
Deposits - Community Bus	450	2,000	-2,450	0
Deposits - Rec Centre	1,000	2,200	-3,200	0
Deposits - Animal Trap	50	150	-200	0
BCITF	155	3,000	-3,155	0
BRB	150	2,200	-2,350	0
Nomination Deposits	0	560	-560	0
Pre Paid Rates	1,419	1,200	-2,619	0
Other Deposits	4,945	3,500	-8,445	0
Unclaimed Money	1,399	0	0	1,399
Licensing Takings	15,318	10,000	-15,318	10,000
	<u>25,511</u>			<u>11,599</u>

17. MAJOR LAND TRANSACTIONS

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

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SHIRE OF WAGIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2008

18. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

Wagin Medical Centre

Council's objective is to provide an efficient and quality Medical service to it's community.
Operating costs are met by consultation fees charged to patients.

	2007/08 Budget \$	2006/07 Actual \$	2006/07 Budget \$
(a) Operating Statement			
Operating Revenues			
Surgery Visits	423,500	329,191	435,000
Hospital Visits	60,000	52,153	80,000
Practice Incentive Payments	36,000	30,855	45,000
WACRRM Practice Support	6,000	2,700	6,000
Contribution from the Shire of Dumbleyung	10,980	10,420	10,420
Interest	360	958	1,500
Reimbursements	1,800	1,432	2,500
	<u>538,640</u>	<u>427,708</u>	<u>580,420</u>
Less Operating Expenses			
Employee Expenses	519,180	448,881	472,500
Insurance	20,800	19,845	20,200
Medical Stock	12,000	8,120	12,000
Administration	19,260	16,715	16,000
Medical Centre Maintenance	6,780	5,649	7,000
Other	20,620	16,948	52,720
	<u>598,640</u>	<u>516,158</u>	<u>580,420</u>
Operating Result	<u>(60,000)</u>	<u>(88,450)</u>	<u>0</u>
(b) Capital Expenditure			
Capital Works Program	0	0	0
Net Results	<u>(60,000)</u>	<u>(88,450)</u>	<u>-</u>

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Shire of Wagin
Operating Income and Expenditure
1 July 2007 to 30 June 2008

	<u>Jul '2007 - Jun 2008</u>
Income	
I03 - GENERAL PURPOSE FUNDING	
I031 - Rates	
I031005 - GRV	486,797.00
I031010 - GRV Minimums	51,600.00
I031015 - UV	805,425.00
I031020 - UV Minimums	7,800.00
I031025 - GRV Interim Rates	8,000.00
I031030 - UV Interim Rates	1,000.00
I031035 - Back Rates	500.00
I031040 - Ex-Gratia Rates (CBH)	5,900.00
I031045 - Discount Allowed	-52,000.00
I031050 - Instalment Admin Charge	4,000.00
I031055 - Account Enquiry Fee	6,600.00
I031060 - (Rate Write Offs)	-4,000.00
I031065 - Penalty Interest	9,000.00
I031070 - Emergency Services Levy	51,000.00
I031075 - ESL Penalty Interest	120.00
I031090 - Rate Legal Charges	3,500.00
Total I031 - Rates	<u>1,385,242.00</u>
I032 - Other GPF	
I032005 - Grants Commission General	549,000.00
I032010 - Grants Commission Roads	392,000.00
I032015 - Pensioner Deferred Subsidy	1,300.00
I032020 - Administration Rental	21,300.00
I032025 - Photocopies & Publications	600.00
I032030 - Reimbursements	3,000.00
I032035 - SS Loans Interest Reimb.	6,867.00
I032040 - Bank Interest	36,000.00
I032050 - Telephone Reimbursement	600.00
I032055 - Commissions & Recoups	1,440.00
I032060 - SS Loan Principal Reimb.	24,634.00
I032065 - Reserve Interest	47,962.00
Total I032 - Other GPF	<u>1,084,703.00</u>
Total I03 - GENERAL PURPOSE FUNDING	2,469,945.00
I04 - GOVERNANCE	
I041 - Governance - Membership	
I041020 - Reimbursements	3,000.00
Total I041 - Governance - Membership	<u>3,000.00</u>
I042 - Other Governance	
I042035 - Admin Office Fire Reimbursement	5,000.00
Total I042 - Other Governance	<u>5,000.00</u>
Total I04 - GOVERNANCE	8,000.00
I05 - LAW ORDER & PUBLIC SAFETY	
I051 - Fire Prevention	
I051010 - FESA - Operating Grant	12,089.00
I051011 - FESA - Capital Projects Grant	17,400.00

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Shire of Wagin
Operating Income and Expenditure
1 July 2007 to 30 June 2008

	Jul '2007 - Jun 2008
I051015 · Sale of Fire Maps	610.00
I051020 · Town Block Burn Fees	2,000.00
I051030 · Bush Fire Infringements	250.00
I051035 · ESL Admin Fee	4,000.00
Total I051 · Fire Prevention	36,349.00
 I052 · Animal Control	
I052005 · Dog Fines and Fees	2,400.00
I052010 · Hire of Animal Traps	120.00
I052015 · Dog Registration	3,400.00
Total I052 · Animal Control	5,920.00
 I053 · Other Law Order & Public Safety	
I053005 · Abandoned Vehicles	300.00
Total I053 · Other Law Order & Public Safety	300.00
 Total I05 · LAW ORDER & PUBLIC SAFETY	42,569.00
 I07 · HEALTH	
I071 · Maternal & Infant Health	
I071005 · Reimbursements	300.00
I071010 · Infant Health Vehicle	4,200.00
I071020 · Profit on Sale of Asset	4,000.00
Total I071 · Maternal & Infant Health	8,500.00
 I074 · Admin. & Inspections	
I074005 · Food Vendor's Licences	200.00
I074015 · Contrib. Regional Health Scheme	57,000.00
Total I074 · Admin. & Inspections	57,200.00
 I076 · Other Health	
I076010 · Rent - Medical Centre-Dentist	3,120.00
I076015 · Reimbursements	600.00
I076020 · Meeting Room Fees	1,600.00
I076030 · Profit on Sale of Asset	1,000.00
I076035 · Medical Services Charge	36,960.00
Total I076 · Other Health	43,280.00
 Total I07 · HEALTH	108,980.00
 I08 · EDUCATION & WELFARE	
I080 · Pre-Schools	
I080010 · Lease Fees Kindergarten	3,800.00
Total I080 · Pre-Schools	3,800.00
 I081 · Other Education	
I081010 · Contrib. to Oval Mtce	4,000.00
Total I081 · Other Education	4,000.00
 I082 · HACC Program	
I082010 · HACC Recurrent Grant	221,000.00
I082015 · Meals on Wheels Grant	10,000.00
I082020 · Fee for Service	22,800.00

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Shire of Wagin
Operating Income and Expenditure
1 July 2007 to 30 June 2008

	Jul '2007 - Jun 2008
I082030 · Reimbursements	300.00
Total I082 · HACC Program	254,100.00
 I083 · Other Welfare	
I083010 · Reimbursements	1,500.00
I083020 · Community Aged Care Grant	12,000.00
Total I083 · Other Welfare	13,500.00
 Total I08 · EDUCATION & WELFARE	275,400.00
 I10 · COMMUNITY AMENITIES	
I101 · Sanitation - Household	
I101005 · Domestic Collection	123,765.00
Total I101 · Sanitation - Household	123,765.00
 I102 · Sanitation - Other	
I102002 · Commercial Collection Charges	23,680.00
I102005 · Reimbursement Drummuster	2,300.00
I102010 · Charges Bulk Rubbish	1,560.00
I102015 · Reimbursement for Car Bodies	3,000.00
I102020 · Refuse Site Fees	3,000.00
Total I102 · Sanitation - Other	33,540.00
 I104 · Sewerage	
I104005 · Septic Tank Fees	600.00
I104010 · Reimbursements	50.00
Total I104 · Sewerage	650.00
 I106 · Town Planning	
I106005 · Planning Fees	1,200.00
I106010 · Reimbursements	50.00
Total I106 · Town Planning	1,250.00
 I107 · Other Community Amenities	
I107005 · Cemetery Fees	9,000.00
I107010 · Community Bus Income	6,000.00
Total I107 · Other Community Amenities	15,000.00
 Total I10 · COMMUNITY AMENITIES	174,205.00
 I11 · RECREATION & CULTURE	
I111 · Public Halls and Civic Centres	
I111005 · Town Hall Hire	3,000.00
I111010 · Reimbursements	100.00
Total I111 · Public Halls and Civic Centres	3,100.00
 I112 · Swimming Pool	
I112005 · Swimming Pool Subsidy	3,000.00
I112010 · Swimming Pool Admission	20,000.00
I112020 · Reimbursements	480.00
Total I112 · Swimming Pool	23,480.00

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**Shire of Wagin
Operating Income and Expenditure**
1 July 2007 to 30 June 2008

	<u>Jul '2007 - Jun 2008</u>
I113 · Other Recreation	
I113005 · Sportsground Rental	4,100.00
I113010 · Sportsground Reimbursements	600.00
I113015 · Power Reimbursements	3,600.00
I113020 · Recreation Centre Hire	7,500.00
I113025 · Reimbursements Other	360.00
I113030 · Contribution Rec Centre Equ.	1,800.00
I113035 · Sporting Club Leases	50.00
I113055 · Eric Farrow Pavilion Hire	1,680.00
Total I113 · Other Recreation	<u>19,690.00</u>
I115 · Library	
I115005 · Lost Books	60.00
I115010 · Reimbursements	50.00
Total I115 · Library	<u>110.00</u>
I119 · Other Culture	
I119015 · Contribution Woolarama	1,800.00
I119020 · Reimbursements	50.00
Total I119 · Other Culture	<u>1,850.00</u>
Total I11 · RECREATION & CULTURE	48,230.00
I12 · TRANSPORT	
I121 · Roads & Streets	
I121005 · Direct Road Grants	67,824.00
I121010 · Road Project Grants	149,068.00
I121015 · Roads to Recovery Grant	215,093.00
I121020 · Reimbursements	1,500.00
I121025 · Contribution - St Lighting	3,300.00
Total I121 · Roads & Streets	<u>436,785.00</u>
I122 · Road Plant Purchases	
I122100 · Profit on Sale of Asset	49,000.00
Total I122 · Road Plant Purchases	<u>49,000.00</u>
I126 · Aerodrome	
I126005 · Aerodrome Lease Fee	10.00
Total I126 · Aerodrome	<u>10.00</u>
Total I12 · TRANSPORT	485,795.00
I13 · ECONOMIC SERVICES	
I131 · Rural Services	
I131030 · WWLZ Vehicle Lease	2,685.00
I131065 · Bridal Creeper Grant	5,200.00
Total I131 · Rural Services	<u>7,885.00</u>
I132 · Tourism/Area Promotion	
I132005 · Caravan Park Fees	24,000.00
I132010 · Reimbursements	250.00
Total I132 · Tourism/Area Promotion	<u>24,250.00</u>

Shire of Wagin
Annual Budget 2007/2008

Shire of Wagin
Operating Income and Expenditure
1 July 2007 to 30 June 2008

	<u>Jul '2007 - Jun 2008</u>
I133 · Building Control	
I133005 · Building Licences	7,200.00
I133010 · S'Pool Inspection Fees	4,250.00
Total I133 · Building Control	<u>11,450.00</u>
I134 · Other	
I134005 · Water Sales	10,000.00
I134010 · Reimbursements	100.00
I134015 · Community Water Grants	35,000.00
Total I134 · Other	<u>45,100.00</u>
Total I13 · ECONOMIC SERVICES	88,685.00
I14 · OTHER PROPERTY & SERVICES	
I141 · Private Works	
I141005 · Private Works Income	12,000.00
Total I141 · Private Works	<u>12,000.00</u>
I143 · Public Works Overheads	
I143020 · Employee Reimb.	600.00
Total I143 · Public Works Overheads	<u>600.00</u>
I144 · Plant Operation Costs	
I144005 · Sale of Scrap	500.00
Total I144 · Plant Operation Costs	<u>500.00</u>
I147 · Unclassified	
I147005 · Commission - Vehicle Licensing	48,000.00
I147006 · Wagin Frail Aged Reimbursment	280,000.00
I147007 · Reimb. WFA Financial Support	7,500.00
I147010 · WMC Income	538,640.00
I147020 · Transport Licensing	
I147050 · Council Staff Housing Rental	15,000.00
Total I147 · Unclassified	<u>889,140.00</u>
Total I14 · OTHER PROPERTY & SERVICES	<u>902,240.00</u>
Total Income	<u>4,604,049.00</u>
Gross Profit	4,604,049.00
Expense	
E03 · GENERAL PURPOSE FUNDING.	
E031 · Rates	
E031005 · Valuation Expenses	7,000.00
E031010 · Legal Costs/Expenses	800.00
E031015 · Title Searches	300.00
E031020 · Rate Recovery Expenses	3,000.00
E031025 · Printing Stationery Postage	651.00
E031030 · Emergency Services Levy	51,000.00
E031040 · Rate Refunds	2,000.00
E031100 · Administration Allocated	68,356.00
Total E031 · Rates	<u>133,107.00</u>

Shire of Wagin
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Shire of Wagin
Operating Income and Expenditure
1 July 2007 to 30 June 2008

	<u>Jul '2007 - Jun 2008</u>
E032 · Other	
E032005 · Bank Fees & Charges	10,000.00
E032015 · Interest on Loans	23,073.00
E032030 · Audit Fees & Other Services	7,500.00
E032035 · Administration Allocated	36,549.00
E032040 · Reserve Interest Transfer	47,962.00
Total E032 · Other	<u>125,084.00</u>
Total E03 · GENERAL PURPOSE FUNDING.	258,191.00
E04 · GOVERNANCE.	
E041 · Membership	
E041005 · Sitting Fees	6,000.00
E041010 · Training	3,000.00
E041015 · Members Travelling	2,000.00
E041020 · Telephone - Facsimile	400.00
E041025 · Election Expenses	4,500.00
E041030 · Other Expenses	1,500.00
E041035 · Conference Expenses	10,000.00
E041040 · Presidents Allowance	5,750.00
E041045 · Deputy Presidents Allowance	1,500.00
E041055 · Refreshments & Receptions	13,000.00
E041060 · Presentations	1,500.00
E041065 · Insurance	8,011.00
E041070 · Public Relations	5,000.00
E041075 · Subscriptions	9,000.00
E041100 · Administration Allocated	83,644.00
E041190 · Depreciation	3,870.00
Total E041 · Membership	<u>158,675.00</u>
E042 · Other Governance	
E042005 · Administration Salaries	300,000.00
E042010 · Administration Superannuation	30,000.00
E042015 · Insurance	18,100.00
E042020 · Staff Training	10,000.00
E042030 · Printing & Stationery	25,000.00
E042035 · Phone, Fax & Modem	12,000.00
E042040 · Office Maintenance	37,200.00
E042045 · Advertising	10,000.00
E042050 · Office Equipment Maintenance	3,500.00
E042055 · Postage & Freight	6,000.00
E042060 · Vehicle Running Expenses	8,800.00
E042065 · Legal Expenses	500.00
E042070 · Garden Expenses	6,600.00
E042075 · Conferences & Training	8,000.00
E042080 · Computer Support	27,000.00
E042085 · Other Expenses	1,700.00
E042090 · Administration Allocated	64,477.00
E042095 · Fringe Benefits Tax	6,400.00
E042100 · Staff Uniforms	4,000.00
E042110 · Housing Mtce - 2 Ballagin St	0.00
E042120 · Depreciation	43,900.00

Shire of Wagin
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Shire of Wagin
Operating Income and Expenditure
1 July 2007 to 30 June 2008

	<u>Jul '2007 - Jun 2008</u>
E042125 · Less Administration Allocated	-567,000.00
E042130 · Loss on Sale of Asset	3,500.00
E042140 · Admin Office Fire Damage	5,000.00
Total E042 · Other Governance	64,677.00
Total E04 · GOVERNANCE.	223,352.00
E05 · LAW ORDER & PUBLIC SAFETY.	
E051 · Fire Prevention	
E051010 · Communication Mtce	4,493.00
E051015 · Advertising & Other Expenses	8,325.00
E051020 · Fire Fighting Expenses	3,975.00
E051025 · Town Block Burn Off	1,200.00
E051035 · Insurances	5,300.00
E051100 · Administration Allocated	32,804.00
E051190 · Depreciation	17,580.00
Total E051 · Fire Prevention	73,677.00
E052 · Animal Control	
E052005 · Ranger Salary	11,000.00
E052006 · Ranger Mileage	120.00
E052010 · Pound Maintenance	500.00
E052015 · Dog Control Insurance	200.00
E052020 · Legal Fees	300.00
E052025 · Training & Conference	3,775.00
E052030 · Dog Control Other	1,775.00
E052035 · Administration Allocated	23,288.00
Total E052 · Animal Control	40,958.00
E053 · Other	
E053005 · Abandoned Vehicles	200.00
E053015 · Crime Prevention Activities	40,000.00
Total E053 · Other	40,200.00
Total E05 · LAW ORDER & PUBLIC SAFETY.	154,835.00
E07 · HEALTH.	
E071 · Maternal & Infant Health	
E071005 · Medical Centre Mtce	1,280.00
E071010 · Vehicle Mtce	1,500.00
E071190 · Depreciation	5,560.00
Total E071 · Maternal & Infant Health	8,340.00
E074 · Admin. & Inspections	
E074005 · EHO Salary	70,000.00
E074010 · EHO Superannuation	6,760.00
E074015 · Other Control Expenses	2,980.00
E074020 · EHO/Building Surveyor Mileage	13,200.00
E074030 · Conferences & Training	1,200.00
E074100 · Administration Allocated	33,781.00
Total E074 · Admin. & Inspections	127,921.00

Shire of Wagin
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**Shire of Wagin
Operating Income and Expenditure
1 July 2007 to 30 June 2008**

	<u>Jul '2007 - Jun 2008</u>
E076 · Other Health	
E076005 · District MO Expenses	250.00
E076020 · Medical Centre Mtce	10,400.00
E076025 · Depreciation	25,170.00
Total E076 · Other Health	<u>35,820.00</u>
E077 · Preventive Services	
E077010 · Analytical Expenses	600.00
E077020 · Mosquito Control	575.00
Total E077 · Preventive Services	<u>1,175.00</u>
Total E07 · HEALTH.	173,256.00
E08 · EDUCATION & WELFARE.	
E080 · Pre-Schools	
E080010 · Kindergarten Mtce	1,650.00
E080190 · Depreciation	780.00
Total E080 · Pre-Schools	<u>2,430.00</u>
E081 · Other Education	
E081010 · Donation - Vi Barham Award	400.00
E081020 · School Oval Mtce	5,000.00
E081030 · Contribution - Wagin Youth Care	1,500.00
Total E081 · Other Education	<u>6,900.00</u>
E082 · HACC Program	
E082010 · Co-Ordinator Salary	48,000.00
E082015 · Home Mtce Salary	30,000.00
E082020 · Respite Salaries	2,000.00
E082025 · Home Help Salaries	78,000.00
E082030 · Superannuation	15,600.00
E082035 · Other Expenses	1,800.00
E082040 · Travelling - Mileage	18,000.00
E082045 · Staff Training	600.00
E082055 · Subscriptions	1,200.00
E082060 · Telephone & Postage	2,920.00
E082065 · Advertising & Stationery	600.00
E082070 · Insurance	5,100.00
E082075 · Office Accommodation	21,300.00
E082080 · Plant & Equipment Mtce	12,020.00
E082085 · Consumable Supplies	3,400.00
E082090 · Expenditure from Donations	3,500.00
E082100 · Administration Allocated	27,360.00
E082110 · Meals on Wheels Expenditure	10,000.00
E082190 · Depreciation	17,500.00
Total E082 · HACC Program	<u>298,900.00</u>
E083 · Other Welfare	
E083010 · Frail Aged Hostel	1,500.00
E083015 · Westcare FSS - Donation	500.00
E083020 · Comm. Aged Care Expenses	29,200.00
E083025 · Donation - Southern Agcare	1,000.00

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**Shire of Wagin
Operating Income and Expenditure
1 July 2007 to 30 June 2008**

	Jul '2007 - Jun 2008
E083190 · Depreciation	5,500.00
Total E083 · Other Welfare	37,700.00
Total E08 · EDUCATION & WELFARE.	345,930.00
E10 · COMMUNITY AMENITIES.	
E101 · Sanitation Household	
E101005 · Domestic Refuse Collection	35,000.00
E101010 · Recycling Pick-Up	9,500.00
E101015 · Refuse Site Mtce	35,000.00
E101020 · Chemical Drum Disposal Costs	2,950.00
E101025 · Refuse Site Attendant	20,000.00
Total E101 · Sanitation Household	102,450.00
E102 · Sanitation Other	
E102005 · Commercial Collection	7,000.00
E102010 · Bulk Rubbish Collection	1,500.00
E102015 · Bulk Cleanup Service	3,900.00
E102190 · Depreciation	1,460.00
Total E102 · Sanitation Other	13,860.00
E104 · Sewerage	
E104005 · Sewerage Treatment Plant	1,050.00
E104190 · Depreciation	220.00
Total E104 · Sewerage	1,270.00
E106 · T.P. & Regional Devel	
E106005 · Town Planning Expenses	12,000.00
E106010 · Town Planning Scheme #2 Review	20,000.00
E106100 · Administration Allocated	14,112.00
Total E106 · T.P. & Regional Devel	46,112.00
E107 · Other	
E107005 · Cemetery Mtce	10,500.00
E107010 · Public Convenience Mtce	43,450.00
E107015 · Community Bus Operating	1,800.00
E107100 · Administration Allocated	37,161.00
E107190 · Depreciation	8,980.00
Total E107 · Other	101,891.00
Total E10 · COMMUNITY AMENITIES.	265,583.00
E11 · RECREATION & CULTURE.	
E111 · Public Halls & Civic Centres	
E111005 · Town Hall Mtce	31,750.00
E111010 · Other Halls Mtce	6,600.00
E111190 · Depreciation	4,370.00
Total E111 · Public Halls & Civic Centres	42,720.00
E112 · Swimming Pool	
E112005 · Pool Manager's Salary	40,000.00
E112010 · Superannuation	4,000.00
E112015 · Swimming Pool Maintenance	87,000.00

Shire of Wagin
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**Shire of Wagin
Operating Income and Expenditure**
1 July 2007 to 30 June 2008

	<u>Jul '2007 - Jun 2008</u>
E112020 · Other Expenses	3,850.00
E112025 · House - 21 Tarbet St	0.00
E112035 · Swimming Pool Professional Fees	5,000.00
E112190 · Depreciation	13,230.00
Total E112 · Swimming Pool	153,080.00
E113 · Other Recreation	
E113005 · Sportsground Mtce	70,000.00
E113010 · Sportsground Buildings Mtce	21,100.00
E113015 · Wetlands Park Mtce	51,000.00
E113020 · Parks & Gardens Mtce	33,000.00
E113025 · Puntapin/Norring Lake Mtce	1,450.00
E113030 · Recreation Centre Mtce	31,900.00
E113035 · Rec Staff Salaries	20,000.00
E113040 · Superannuation	2,000.00
E113045 · Other Expenses	1,850.00
E113065 · Eric Farrow Pavilion Mtce	7,900.00
E113070 · Rec Centre Sports Equipment	2,000.00
E113100 · Administration Allocated	34,997.00
E113190 · Depreciation	93,300.00
Total E113 · Other Recreation	370,497.00
E115 · Library	
E115005 · Librarian Salary	20,000.00
E115010 · Superannuation	1,000.00
E115015 · Library Building Mtce	3,650.00
E115020 · Library Other Expenses	3,050.00
E115190 · Depreciation	850.00
Total E115 · Library	28,550.00
E116 · Other Culture	
E116005 · Subsidy Woolorama Committee	550.00
E116010 · Woolorama Costs & Maintenance	60,000.00
E116015 · Mtce - TUDHOE St Community Cent	2,200.00
E116020 · Historical Village	1,200.00
E116190 · Depreciation	4,910.00
Total E116 · Other Culture	68,860.00
Total E11 · RECREATION & CULTURE.	663,707.00
E12 · TRANSPORT.	
E122 · Road Maintenance	
E122005 · Road Maintenance	480,893.00
E122006 · Maintenance Grading	130,000.00
E122007 · Rural Tree Pruning	100,000.00
E122008 · Rural Spraying	37,000.00
E122009 · Town Site Spraying	24,000.00
E122010 · Depot Maintenance	12,400.00
E122011 · Town Reserve & Verge Maint	7,000.00
E122015 · Rural Numbering	900.00
E122020 · Footpath Mtce	5,500.00
E122025 · Street Cleaning	15,050.00
E122030 · Street Trees	32,500.00

Shire of Wagin
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**Shire of Wagin
Operating Income and Expenditure
1 July 2007 to 30 June 2008**

	<u>Jul '2007 - Jun 2008</u>
E122035 · Traffic Signs Mtce	4,000.00
E122045 · Townscape	20,100.00
E122050 · Crossovers	900.00
E122055 · RoMan Data Collection	2,000.00
E122060 · Street Lighting	28,000.00
E122100 · Administration Allocated	33,807.00
E122190 · Depreciation	656,390.00
Total E122 · Road Maintenance	1,590,440.00
 E123 · Road Plant Purchases	
E123010 · Loss on Sale of Asset	2,000.00
Total E123 · Road Plant Purchases	2,000.00
 E126 · Aerodrome	
E126005 · Aerodrome Maintenance	3,975.00
E126190 · Depreciation	2,870.00
Total E126 · Aerodrome	6,845.00
 Total E12 · TRANSPORT.	1,599,285.00
 E13 · ECONOMIC SERVICES.	
E131 · Rural Services	
E131006 · Weeds Control - Bridal Creeper	10,400.00
E131010 · Vermin Control	345.00
E131020 · Landcare	40,000.00
E131030 · Rural Towns Program	39,800.00
E131100 · Administration Allocated	14,351.00
E131190 · Depreciation	5,430.00
Total E131 · Rural Services	110,326.00
 E132 · Tourism & Area Promo	
E132010 · Wagin Tourist Committee	3,000.00
E132015 · Caravan Park Manager Salary	20,200.00
E132020 · Caravan Park Mtce	20,100.00
E132025 · Subsidy Historic Village	6,500.00
E132030 · Donation - CS Tourism Assoc	500.00
E132040 · Tourist Drive Brochures	1,500.00
E132190 · Depreciation	5,090.00
Total E132 · Tourism & Area Promo	56,890.00
 E133 · Building Control Expenses	
E133010 · New Swimming Pool Inspections	400.00
E133190 · Depreciation	90.00
Total E133 · Building Control Expenses	490.00
E134 · Other Economic Services	
E134005 · Water Supply - Standpipes	10,000.00
E134015 · Telecentre	1,000.00
Total E134 · Other Economic Services	11,000.00
Total E13 · ECONOMIC SERVICES.	178,706.00

Shire of Wagin
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**Shire of Wagin
Operating Income and Expenditure
1 July 2007 to 30 June 2008**

	<u>Jul '2007 - Jun 2008</u>
E14 · OTHER PROPERTY & SERVICES.	
E141 · Private Works	
E141005 · Private Works	8,550.00
E141100 · Administraion Allocated	12,261.00
Total E141 · Private Works	<u>20,811.00</u>
E142 · Town Planning Schemes	
E142010 · Pederick Drive Development	12,000.00
Total E142 · Town Planning Schemes	<u>12,000.00</u>
E143 · Works Overheads	
E143005 · Works Supervisors Salary	68,000.00
E143015 · CEO's Salary Allocation	40,000.00
E143020 · Engineering Superannuation	49,200.00
E143025 · Engineering - Other Expenses	1,200.00
E143030 · Sick & Holiday Pay	120,500.00
E143045 · Insurance on Works	36,500.00
E143050 · Protective Clothing	7,250.00
E143055 · Fringe Benefits	4,500.00
E143060 · CEO's Vehicle Allocation	2,000.00
E143065 · PWS - Vehicle Expenses	2,500.00
E143070 · Comm Network Mtce	1,000.00
E143075 · Telephone Expenses	6,000.00
E143080 · Staff Licences	500.00
E143090 · Conferences & Courses	2,375.00
E143095 · Staff Training	12,000.00
E143200 · LESS PWOH ALLOCATED	-343,678.00
Total E143 · Works Overheads	<u>9,847.00</u>
E144 · Plant Cost Overheads	
E144010 · Fuel & Oil	130,000.00
E144020 · Tyres & Tubes	16,000.00
E144030 · Parts & Repairs	67,000.00
E144040 · Plant Repair - Wages	8,400.00
E144050 · Insurance and Licences	22,000.00
E144060 · Expendable Tools	8,500.00
E144200 · LESS POC ALLOCATED-PROJECTS	-220,324.00
Total E144 · Plant Cost Overheads	<u>31,576.00</u>
E146 · Salaries Control	
E146010 · Gross Total Salaries and Wages	1,800,000.00
E146200 · LESS SALS/WAGES ALLOCATED	-1,800,000.00
Total E146 · Salaries Control	<u>0.00</u>

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Shire of Wagin
Operating Income and Expenditure
1 July 2007 to 30 June 2008

	<u>Jul '2007 - Jun 2008</u>
E147 · Unclassified Items	
E147005 · WMC Expenditure	598,640.00
E147006 · Wagin Frail Aged	280,000.00
E147010 · Transport Licensing	
E147015 · Community Requests	11,800.00
E147020 · GSRBA Inc	
E147030 · Payroll Clearing Account	0.00
E147050 · Council Staff Housing Maint	46,300.00
E147100 · Administration Allocated	50,053.00
Total E147 · Unclassified Items	<u>986,793.00</u>
 Total E14 · OTHER PROPERTY & SERVICES.	 <u>1,061,027.00</u>
 Total Expense	 <u>4,923,872.00</u>
 Net Income	 <u><u>-319,823.00</u></u>

Shire of Wagin
Annual Budget 2007/2008

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**Shire of Wagin
Capital Expenditure Summary**
For the Period ended 30th June 2008

	<u>Budget Total</u>
ASSETS	
Fixed Assets	
A0151 - Buildings	
A01512 - At Cost	
E167000 - Additions	
E167023 - LIA Development	225,000
E167035 - WVFRS Shed	17,400
E167055 - Admin Bar Vinyl Floorcovering	1,000
E167057 - Admin Office Wheelchair Access	1,000
E167058 - 2 Ballagin St - Verticals Lounge	1,000
E167059 - 2 Ballagin St - Curtains B/rm 1	1,000
E167060 - 2 Ballagin St - Security Doors	4,000
E167061 - 32 Ballagin St Front Gdn M/over	6,000
E167062 - 32 Ballagin St Verticals Dining	1,000
E167063 - 32 Ballagin St Security Doors	4,000
E167064 - 32 Ballagin St Light Fittings	1,000
E167065 - 14 Gordon St Carport Roof Extn	5,000
E167066 - 1 Nenke St Security Doors	4,000
E167067 - 5 Omdurman St Security Doors	4,000
E167068 - Medical Centre - Vinyl Flrcvrng	4,000
E167069 - Medical Centre Vertical Blinds	4,000
E167070 - Medical Centre - Vents & Fan	1,000
E167071 - Medical Cntr Fence & Pave Rear	4,000
E167072 - Medical Cntr Verticals Office	1,000
E167073 - Medical Cnt install smoke detec	1,500
E167074 - Medical Cntr Sensor Light Frnt	1,000
E167075 - Cemetary Grave Markers	5,000
E167076 - Library - New Ablutions	30,000
E167078 - Wetlands Park Pergola Extension	4,000
E167079 - Wetlands Pk Refurbish Ablutions	5,000
E167080 - Wetlands Park Signage Disabled	1,000
E167081 - Ram Pergola Seating	1,000
E167082 - Town Hall Toilet Signage	1,000
E167083 - Rec Centre Safety Rail Kitchen	1,000
E167085 - Pool - Colorbond Fence Rear	15,000
E167086 - Caravan Park Pergola Lighting	1,000
E167087 - Caravan Park Bay Signage	2,000
E167092 - Admin install smoke detectors	2,000
E167093 - Refuse Site Bldg & Septic/Water	15,000
E167094 - Wagin Bowling Club Contribution	160,000
E167095 - Wagin Frail Aged Contribution	100,000
Total E167000 - Additions	<u>634,900</u>
Total A0151 - Buildings	634,900
A0152 - Infrastructure - Roads	
A01523 - At Cost	
E167100 - Additions	
E167103 - Capital Works Program	249,975
E167106 - Medical Centre Kerbing Garden	2,500
E167108 - Sportsground Entry Improvements	2,000
E167110 - Med Cntr drainage up/grade frnt	5,000
E167111 - Rec Cntr secrty lights lumatrol	1,000
Total E167100 - Additions	<u>260,475</u>
Total A0152 - Infrastructure - Roads	260,475

Shire of Wagin
Annual Budget 2007/2008

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Shire of Wagin
Capital Expenditure Summary
For the Period ended 30th June 2008

	<u>Budget Total</u>
A0153 · Furniture & Equipment	
A01532 · At Cost	
E167200 · Additions	
E167223 · Rec Centre - Shelving & Cages	9,000
E167234 · DVD/VCR	500
E167235 · Projector & Screen	1,500
E167236 · Admin Office Tea Table	1,000
E167238 · Admin Office Stool Frnt Counter	500
E167239 · Software - InfoExpert Record	20,000
E167240 · Kindergarten Outside Seating	1,000
E167241 · Library - Shelving Additional	2,000
E167242 · EFP - Outdoor Furniture	4,000
E167243 · Xmas Street Lights	1,000
E167244 · Caravan Pk - Baby Change Table	1,000
E167245 · Caravan Park Outdoor Setting	3,000
E167246 · New Computers	3,000
E167247 · Ranger - Tranquiliser Dart Gun	3,000
E167248 · Medical Centre 2 Treatment Beds	5,000
E167249 · Medical Centre Defibrillator	3,000
E167250 · Rec Centre Lounge TV	1,000
E167251 · Community Water Grant-Badgarning Pipe	35,000
Total E167200 · Additions	<u>94,500</u>
Total A0153 · Furniture & Equipment	94,500
 A0158 · Plant & Equipment	
A01582 · At Cost	
A01583 · Additions	
E167700 · CEO Vehicle	35,000
E167701 · DCEO Vehicle	25,000
E167703 · Doctors Vehicle	35,000
E167704 · Infant Health Nurse Vehicle	18,000
E167710 · MOW Vehicle	35,000
E167733 · Grader	300,000
E167734 · Multi Tyre Roller	142,000
E167736 · 10,000L Tank	5,000
E167738 · Minor Plant Items	10,000
Total A01583 · Additions	<u>605,000</u>
Total A0158 · Plant & Equipment	605,000
 Total Fixed Assets	<u>1,594,875</u>
 TOTAL ASSETS	<u>1,594,875</u>

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PLANT REPLACEMENT PROGRAM																
	Year Purchased	Replacement Period (Years)	2007/08	2008/09	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21
Caterpillar Grader	2000/2001	7	155,000							195,000						
Caterpillar Grader	2004/2005	7				170,000							210,000			
Caterpillar Loader	2006/2007	5					170,000					195,000				
Backhoe	2005/2006	8							95,000							
Isuzu Truck 13 t	2003/2004	5		65,000					75,000					87,000		
Isuzu Truck 13 t	2008/2007	5						77,000								
Isuzu 8 t	2005/2006	5			45,000						54,000					65,000
Iveco Canter	2005/2006	5					30,000				34,000					42,000
Toro Ride on Mower	2005/2006	4			15,000								19,000			
John Deere Tractor	2005/2006	10									65,000					
John Deere Tractor	1998/1999	10	65,000											85,000		
Roller Case Vibromax	1999/2000	10			65,000											
Mitsubishi Ute (P25)	2003/2004	4			8,000				9,000				10,000			
Mitsubishi Ute (P24)	2003/2004	4			8,000				9,000				10,000			
Mitsubishi Ute (P26)	2005/2006	4			8,000				9,000					10,000		
Mitsubishi Ute (P27)	2005/2006	4			8,000					9,000						
Mitsubishi Ute (P85)	2005/2006	4			8,000					9,000				10,000		
John Deere Mower	2006/2007	4		5,000		5,000		5,500				6,000		5,000		6,500
Minor Plant			16,000	16,000	17,000	17,000	18,000	18,000	19,000	19,000	20,000	20,000	21,000	21,000	22,000	22,000
CEO's Vehicle			12,000	12,000	13,000	13,000	14,000	14,000	15,000	15,000	16,000	16,000	17,000	17,000	18,000	18,000
DCEO's Vehicle			7,000	7,000	8,000	8,000	9,000	9,000	10,000	10,000	11,000	11,000	12,000	12,000	13,000	13,000
Works Manager			12,000	12,000	13,000	13,000	14,000	14,000	15,000	15,000	16,000	16,000	17,000	17,000	18,000	18,000
Doctor's Vehicle			9,000	9,000	10,000	10,000	11,000	11,000	12,000	12,000	13,000	13,000	14,000	14,000	15,000	15,000
CHN Vehicle			8,000		9,000		10,000		11,000		12,000		13,000		14,000	
TOTAL			284,000	126,000	219,000	252,000	275,000	148,500	296,000	299,500	241,000	363,000	353,000	282,000	188,000	202,500

RESERVE FUND

Opening Balance	65,789	20,680	141,858	187,086	212,937	207,787	314,839	298,099	295,389	312,521	230,648	154,025	162,959	232,410
Interest	3,874	1,198	8,228	10,851	12,350	12,052	13,261	17,290	17,133	18,126	13,378	8,933	9,452	13,480
Transfer In	0	120,000	37,000	15,000	0	85,000	0	0	0	0	0	0	60,000	75,000
Transfer Out	50,000	0	0	0	17,500	0	35,000	20,000	0	100,000	90,000	0	0	0
Closing Balance	20,680	141,858	187,086	212,937	207,787	314,839	298,099	295,389	312,521	230,648	154,025	162,959	232,410	320,890
Municipal Contribution	234,000	246,000	256,000	267,000	258,500	243,500	261,000	269,500	241,000	263,000	263,000	282,000	248,000	277,500

DRAFT ROAD PROGRAM
2007 / 2008

DRAFT ROAD PROGRAM 2007 / 2008																
Road	No	Description	Wages	PWO	POC	Materials	Contracts	Total	RRG	RTR	Shire	S - SLK	F - SLK	Length	Days	Comments
Ballagin	3	surface correction	16,000	12,000	13,000	2,850	90,000	133,550	86,022		45,628	24.5	27.5		3	10 ongoing
Beaufort	2	clear widen shoulders	8,000	5,000	6,000	2,000	4,000	26,800		25,000		7.5	10.5		3	10 ongoing
Jaloran	5	clear widen shoulders	19,000	14,250	14,000	4,550	7,000	58,800	38,123		20,677	8.9	14.9		6	20 finish
Wagin - Wickiepin		clear widen shoulders	11,500	8,625	8,500	2,875	5,000	36,500	22,923		13,577	0	4		4	12 ongoing
Bullock Hills	4	clear widen shoulders	8,000	6,000	6,000	2,000	4,000	26,500		25,000		8	11		3	10 finish
Donglockong	1	surface correction	8,700	6,525	7,000	2,100	3,675	28,000		28,000		2	3.3	1.3	5	Various
Warup West	16	gravel sheet	9,000	6,750	7,500	2,600	4,150	30,000			30,000	0	4		4	10 ongoing
Spring Fraser	26	gravel sheet	8,000	6,000	6,000	2,000	4,250	26,250		25,000		7.94	10.94		3	10 ongoing
Taylor's	25	gravel sheet	8,000	6,000	6,000	2,000	4,250	26,250			26,250	0	3		3	10 ongoing
Behni Ord	6	clear widen shoulders	9,000	6,750	7,500	2,693	4,150	30,093		30,093		0	3		3	10 ongoing
Rural Tree Pruning	various	clear widen form	9,000	6,750	8,000	1,250	75,000	100,000		82,000	18,000			program	20	Various
Footpaths																
Tudhoe		lukin st / tarbet st	600	450	850		10,000	11,900			11,900			110 mts	1	finish
Tudhoe		ventnor st	1,300	975	1,125		34,700	38,100			38,100			390 mts	3	ongoing
Resalts																
Traverse	32	resael	800	600	900		6,700	9,000			9,000			360 mts	1	north of kitchenier
Kitchenier	145	resael	800	600	900		6,700	9,000			9,000			360 mts	1	ballagin to tudor
Wetlands Park	horse shoe	resael	100	75	150		16,325	16,325			16,325			100 mts	1	information bay
Nenke	148	resael	800	600	900		6,700	9,000			9,000			350 mts	1	ballagin st nth
Nenke	149	construct and seal	1,000	750	1,100		8,150	11,000			11,000			190 mts	1	nth end
Umbrla	106	surface correction	1,100	825	1,300		8,775	12,000			12,000			80mts	1	west end
Preservation																
Noble	11	clear widen form	7,000	5,250	7,750		5,000	25,000			25,000	13.6	15.89	2.38	10	finish
Piesseville Jaloran	22	clear widen form & Gravel	16,000	12,000	14,000	2,000	12,000	56,000			56,000	11.97	16.97	5	15	western end
Drainage & Bridge Mtce																
			11,000	8,250	5,000	2,750	10,000	37,000			37,000				8	Various
Unscheduled Mtce			25,000	18,750	11,250	12,000	8,000	75,000			75,000				20	Various
Mtce Grading			45,000	33,750	49,250	2,000		130,000			130,000					rural roads
Wooloranna Prep			16,000	12,000	4,150	5,000	5,000	42,150			42,150				8	

Capital	\$ 22,500	\$ 16,875	\$ 20,225	\$ 2,650	\$ 187,725	\$ 249,975
Operating	\$ 218,200	\$ 163,650	\$ 167,900	\$ 47,818	\$ 155,475	\$ 753,043
Main	\$ 45,000	\$ 33,750	\$ 49,250	\$ 2,000	\$ -	\$ 130,000
Grading	\$ 16,000	\$ 12,000	\$ 4,150	\$ 5,000	\$ 5,000	\$ 42,150
Woolorama	\$ 9,000	\$ 6,750	\$ 8,000	\$ 1,250	\$ 75,000	\$ 100,000
Rural Trees	\$ 70,000	\$ 52,500	\$ 61,400	\$ 8,250	\$ 80,000	\$ 272,150
Road Maint	\$ 148,200	\$ 111,150	\$ 106,500	\$ 39,568	\$ 75,475	\$ 480,893



SHIRE OF WAGIN

Schedule of Fees & Charges

ADMINISTRATION FEES

	2007/08	2006/07	GST
Photocopies			
A3 Copies - white	\$0.35	\$0.30	✓
A4 Copies – white	\$0.25	\$0.20	✓
A4 Copies – Coloured	\$0.50	\$0.25	✓
A4 Copies – Supply own paper	\$0.15	\$0.10	✓
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	\$11.00	✓
A3	\$11.00	\$5.50	✓
Rate Inquiry Standard (settlement agents)	\$80.00	\$50.00	✓
Rate Inquiry Complex (settlement agents)	\$150.00	\$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	\$35.00 Fees to cover insurance charge per block	X

BUILDING FEES

	2007/08	2006/07	GST
Building License Fees			
0.35% of cost of construction (Dwelling)	0.35% (of declared value)	0.35% (of declared value)	X

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0.2% of cost of construction (General)	0.2% (of declared value)	0.2% (of declared value)	X
Minimum any class	\$40.00	\$40.00	X

BUILDING HIRE FEES

	2007/08	2006/07	GST
Town Hall Charges			
Commercial Functions < 3 Hours	\$110.00	\$110.00	✓
Non Commercial Functions < 3 Hours	\$88.00	\$88.00	✓
Commercial Functions > 3 Hours	\$240.00	\$240.00	✓
Non Commercial Functions > 3 Hours	\$200.00	\$200.00	✓
Non Profit & Charitable Organisations	50% off Commercial Fees	50% off Commercial Fees	✓
Rehearsal	\$22.00	\$22.00	✓
Deposit – Alcohol Served	\$300.00	\$200.00	X
Deposit – Others	\$150.00	\$100.00	X
Lesser Hall			
Commercial Functions < 3 Hours	\$77.00	\$77.00	
Non Commercial Functions < 3 Hours	\$44.00	\$44.00	
Commercial Functions > 3 Hours	\$110.00	\$110.00	✓
Non Commercial Functions > 3 Hours	\$88.00	\$88.00	✓
Non Profit & Charitable Organisations	50% off Commercial Fees	50% off Commercial Fees	✓
Deposit – Alcohol Served	\$300.00	\$200.00	X
Deposit – Others	\$150.00	\$100.00	X
Kitchen			
Kitchen Use Only	\$44.00	\$44.00	✓
Rotary Club Rooms (Charge per Meeting)	\$26.00	\$26.00	✓
Hire of Chipboard Trestles (per Trestle)	\$12.00	\$12.00	✓
Hire of Chairs (Charge per Chair)	\$0.60	\$0.60	✓
Deposit on Trestles/Chairs (per hire)	\$100.00	\$50.00	X
Wedgicarrup & Cancanning Halls			
Full Day or Night	\$66.00	\$66.00	✓
Half Day	\$33.00	\$33.00	✓
Deposit	\$50.00	\$50.00	X

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Wagin Recreation Centre (Casual Hire Charges)			
Public Lounge/Members Lounge			
Commercial Functions < 3 Hours	\$88.00	\$88.00	✓
Non Commercial Functions < 3 Hours	\$55.00	\$55.00	✓
Commercial Functions > 3 Hours	\$154.00	\$154.00	✓
Non Commercial Functions > 3 Hours	\$110.00	\$110.00	✓
Non Profit & Charitable Organisations	50% off Commercial Fees	50% off Commercial Fees	✓
Deposit – Alcohol Served	\$300.00	\$200.00	X
Deposit – Others	\$150.00	\$100.00	X
Hire Both Lounges – Commercial	\$242.00	\$242.00	✓
Hire Both Lounges – Non Commercial	\$200.00	\$242.00	
Non Profit & Charitable Organisations	50% off Commercial Fees	50% off Commercial Fees	
Kitchen Hire (Only)	\$44.00	\$44.00	✓
Afternoon Tea Function	\$22.00	\$22.00	✓
Main Sports Auditorium – Commercial	\$550.00	\$550.00	✓
– Non Commercial	\$400.00	\$400.00	✓
Non Profit & Charitable Organisations	50% off Commercial Fees	50% off Commercial Fees	✓
Hire of whole of Recreation Centre (Charge per day)			
Commercial	\$660.00	\$660.00	✓
Non Commercial	\$500.00	\$500.00	
Non Profit & Charitable Organisations	50% off Commercial Fees	50% off Commercial Fees	✓
Exhibition Hall			
Luncheon Booth (Casual Hire Fee)	\$44.00	\$44.00	✓
Wesfarmers Pavilion			
Lease with Wesfarmers Dalgety Pty Ltd	\$22.00	\$22.00	✓

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Eric Farrow Pavilion			
Whole Complex			
Commercial Functions < 3 Hours	\$177.00	\$165.00	✓
Non Commercial Functions < 3 Hours	\$121.00	\$110.00	✓
Commercial Functions > 3 Hours	\$260.00	\$240.00	✓
Non Commercial Functions > 3 Hours	\$220.00	\$200.00	✓
Non Profit & Charitable Organisations	50% off Commercial Fees	50% off Commercial Fees	✓
Bond – alcohol served	\$300.00	\$250.00	X
Bond other	\$150.00	\$100.00	X
Large Function Area (including bar)			
Commercial Functions < 3 Hours	\$120.00	\$110.00	✓
Non Commercial Functions < 3 Hours	\$100.00	\$88.00	✓
Commercial Functions > 3 Hours	\$188.00	\$177.00	✓
Non Commercial Functions > 3 Hours	\$150.00	\$143.00	✓
Non Profit & Charitable Organisations	50% off Commercial Fees	50% off Commercial Fees	✓
Bond – alcohol served	\$300.00	\$200.00	X
Bond other	\$150.00	\$75.00	X
Small Function Area (including bar)			
Commercial Functions < 3 Hours	\$100.00	\$88.00	✓
Non Commercial Functions < 3 Hours	\$70.00	\$55.00	✓
Commercial Functions > 3 Hours	\$130.00	\$110.00	✓
Non Commercial Functions > 3 Hours	\$100.00	\$88.00	✓
Non Profit & Charitable Organisations	50% off Commercial Fees	50% off Commercial Fees	✓
Bond alcohol served	\$300.00	\$100.00	X
Bond other	\$150.00	\$50.00	X
Outside Undercover Area (including bar)			
Commercial Functions	\$77.00	\$77.00	✓
Non Commercial Functions	\$44.00	\$44.00	✓
Non Profit & Charitable Organisations	50% off Commercial Fees		
Bond – alcohol served	\$75.00	\$75.00	X
Bond other	\$50.00	\$50.00	X

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Advertising on Trotting Track	\$275.00	\$275.00	✓
Circus (Charges per day includes all utilities and ablutions)	\$265.00	\$265.00	✓
Recreation Equipment			
Public Address System	\$20.00	\$20.00	✓
Wagin Medical Centre			
Dental Surgery (Weekly Charge)	\$66.00	\$66.00	✓
Consulting Room (daily)	\$60.00	\$55.00	✓
Meeting Room			
Professional Organisations / Bodies	\$60.00	\$55.00	✓
Non Profit Organisations / Bodies	\$15.00	\$11.00	✓
Wagin Kindergarten – Lot 145 Johnston Street			
Leased by Department of Education	\$4000.00	\$3700.00	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

	2007/08	2006/07	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	\$18.00	✓
Additional Person per night	\$3.00	\$3.00	✓

CEMETERY FEES

	2007/08	2006/07	GST
Cemetery – Interment Fees			
Burial Fee – Adult Interment in grave 2.1m deep	\$400.00	\$330.00	✓
juvenile (under 14 yrs) including Stillborn	\$275.00	\$231.00	✓
Addition depth of 0.3m	\$150.00	\$121.00	✓
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	\$154.00	✓
Pre – need (reserved in advance max period 10 yrs)			
Renewable (subject to any increased charges)	\$177.00	\$165.00	✓
Re – opening Charges			
Adult Interment	\$352.00	\$330.00	✓
Juvenile under 14yrs) including stillborn	\$242.00	\$231.00	✓
Exhumation	\$880.00	\$770.00	✓
Re – burial after exhumation	\$352.00	\$330.00	✓
Extra Charges			
Internment without due notice	\$132.00	\$121.00	✓

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Interment on weekends or public holidays	\$242.00	\$231.00	✓
Interment not in usual hours	\$132.00	\$121.00	✓
Disposal of Ashes			
Brick Niche Single (Plus cost of plaque and fixing)	\$44.00	\$33.00	✓
Double (Plus cost of plaque and fixing)	\$77.00	\$66.00	✓
Niche wall reservation. Max 10 year period and subject to any increase charges			
Single	\$55.00	\$44.00	✓
Double	\$88.00	\$77.00	✓
Miscellaneous Charges			
Permission to erect headstone	\$55.00	\$44.00	✓
Permission to erect monument	\$55.00	\$44.00	✓
Enclose a grave with kerbing	\$55.00	\$44.00	✓
Erect a name plate	\$55.00	\$44.00	✓
Copy of right of burial	\$33.00	\$22.00	✓
Grave Number plate	\$33.00	\$22.00	✓
	2007/08	2006/07	
Licenses			
Funeral Directors Annual License	\$177.00	\$165.00	✓
Monumental Masons Annual License	\$165.00	\$165.00	✓
Single Monumental Masons permit	\$55.00	\$55.00	✓

DOG REGISTRATION

	2007/08	2006/07	GST
Dog Registration & Pound Fees			
Sterilised Dog – 1 Year	\$10.00	\$10.00	✓
- 3 Years	\$18.00	\$18.00	✓
Unsterilised Dog – 1 Year	\$30.00	\$30.00	✓
Unsterilised Dog – 3 Years	\$75.00	\$75.00	✓
Transfer of Dog Registration	\$10.00	\$10.00	✓
* 50% of fees for registration of dogs after 31 st May – 1 Year only			
Dog Impound Fees			
Daily Pound Fee	\$11.00	\$11.00	✓
Impound and Release Fee	\$77.00	\$55.00	✓
Destruction of Dog	\$44.00	\$33.00	✓

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Hire of Animal Traps			
Hire	\$11.00	\$11.00	✓
Deposit	\$50.00	\$50.00	✓
Deposit – pensioner	\$25.00	\$20.00	✓

HEALTH AND INSPECTION FEES

	2007/08	2006/07	GST
Private Swimming Pool Inspection Fee	\$50.00	\$50.00	✓

WAGIN MEDICAL CENTRE

	2007/08	2007/08	2007/08	GST
Consultation Level	Take Account	Pay on Day	Gap Payment	
A	\$34.70	\$30.00	\$20.00	✓
B	\$60.10	\$55.00	\$28.00	✓
C	\$95.95	\$85.00	\$35.00	✓
D	\$134.75	\$125.00	\$45.00	✓
Aged Pensioners (over 65) to be Bulk Billed				
Other fee charges in accordance with the Medicare Benefit Schedule Book				

PLANT HIRE FEES

	2007/08	2006/07	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	\$125.00	\$121.00	✓
& Free Roller	\$135.00	\$132.00	✓
Loader/Backhoe	\$80.00	\$77.00	✓
Front End Loader	\$115.00	\$110.00	✓
Vibrating Roller	\$80.00	\$77.00	✓
Multi – Wheel Roller	\$80.00	\$77.00	✓
Truck (Large)	\$90.00	\$88.00	✓
Truck (Small)	\$70.00	\$66.00	✓
Tractor	\$80.00	\$77.00	✓
Tractor Mower	\$70.00	\$66.00	✓

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Ride on Mower	\$70.00	\$66.00	✓
Sundry Minor Plant (Includes Attachments)	\$70.00	\$66.00	✓
1. All Plant hired to be operated by Council Staff (excludes Community Bus)			
2. Minor Plant - Not to be hired out unless approved by CEO			
Delivery of Sand/Gravel per m ³	\$30.00	\$25.00	✓

RECREATION GROUND HIRE FEES

	2007/08	2006/07	GST
Wagin Trotting Club	\$1300.00	\$1300.00	✓
Wagin Football Club	\$1500.00	\$1500.00	✓
Wagin Cricket Club	\$600.00	\$600.00	✓
Wagin Hockey Club	\$600.00	\$600.00	✓

REFUSE/RUBBISH DISPOSAL

	2007/08	2006/07	GST
Domestic Rubbish Service Fees (residential) 1 bin	185.00	175.00	X
Commercial/Industrial Refuse (per service)	185.00	175.00	X
Additional Service	185.00	175.00	X
Note: Charges based on recovery of costs associated with the collection, recycling and disposal of all refuse.			
Rubbish Tip Fee	No Charge	No Charge	X

STANDPIPE

	2007/08	2006/07	GST
Charge per Kilolitre Based on Cost/Recovery	\$1.40	\$1.20	X
Administration Fee per invoice	\$5.50	\$5.50	✓

SWIMMING POOL FEES

	2007/08	2006/07	GST
Entry Fee			
Adult	\$3.00	\$2.50	✓
Children (5 – 17 years) /Pensioner	\$2.50	\$2.00	✓
Spectators - Adult	\$0.50	\$0.50	✓
Seasonal Fees			

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Family	\$200.00	\$185.00	✓
Adult	\$110.00	\$100.00	✓
Children (5 – 17 years) / Pensioners	\$55.00	\$50.00	✓
Half Season Fees – Start of Season to 31/12/07			
Family	\$120.00		✓
Adult	\$66.00		✓
Children (5 – 17 years) / Pensioners	\$33.00		✓
Half Season Fees – 1/01/08 to End of Season			
	\$50.00		✓
Family	\$25.00		✓
Adult			

RECREATION CENTRE CHARGES

	2007/08	2006/07	GST
Adult Entry	\$3.00	\$3.00	✓
Junior Entry	\$2.00	\$2.00	✓
Concessions Entry	\$2.00	\$2.00	✓
Spectator Entry – Adult	\$0.50	\$0.50	✓
Training Fees			
Adult	\$2.00	\$2.00	✓
Junior	\$1.00	\$1.00	✓
Concession	\$1.00	\$1.00	✓
Spectators	Nil	Nil	

TOWN PLANNING FEES

	2007/08	GST
Development Applications not more than \$50,000	\$100.00 Minimum Charge applicable	X
More than \$50,000 but less than \$500,000	0.23% Calculated on Estimate cost of Development	X
More than \$500,000 but less than \$2.5 million	\$1,150.00 Plus 0.18% for every \$1 in	X

Shire of Wagin
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	excess of \$500,000	
More than \$2.5 million but less than \$5 million	\$4,750.00 Plus 0.15% for every \$1 in excess of \$2.5 million	X
More than \$5 million but less than \$21.5 million	\$8,500.00 Plus 0.1% for every \$1 in excess of \$5 million	X
More than \$21.5 million	\$25,000.00	X
Home Occupation		
Initial Fee	\$150.00	X
Renewal Fee	\$50.00	X
Change of Use	\$40.00	X
Advertising Signs	\$30.00	X
Clearance of Subdivision Plans		
Not more than 5 lots	\$25.00	X
More than 5 lots but less than 195	\$25.00	X
More than 195 lots (In total no matter of the number of lots)	\$5,000.00	X
Town Planning Scheme Amendments (Major & Minor)	\$500.00	X
Extractive Industry Development Application	\$500.00	X
Miscellaneous Fees and Charges		
Copy of Town Planning Scheme Text (per copy)	\$33.00	✓
Copy of Other Reports (per Page)	\$0.30	✓
Issue of written planning advice	\$50.00	✓
Thoroughfares Local Law		
Portable Sign (1 sign only to be less than 1m ²)	No Charge	
Stallholders & Traders (Non Charitable or local sporting)	\$50.00 per day	✓