



## AGENDA

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# SPECIAL MEETING OF COUNCIL

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30 JULY 2024

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Alternative formats are also available upon request.

## SHIRE OF WAGIN

### NOTICE OF MEETING

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Dear President and Councillors,

The Special Meeting of Council will be held

ON: Tuesday, 30 July 2024

WHERE: Council Chambers, Shire Office

AT: 7:00pm



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Dr Kenneth Parker  
CHIEF EXECUTIVE OFFICER

## **DISCLAIMER**

No responsibility is implied or accepted by the Shire of Wagin for any act, omission or statement or intimation occurring during Council or committee meetings.

The Shire of Wagin disclaims any liability for any loss whatsoever and howsoever caused arising out of reliance by any person or legal entity on any such act, omission or statement or intimation occurring during Council or committee meetings.

Any person or legal entity who acts or fails to act in reliance upon any statement, act or omission made in a Council or committee meeting does so at that person's or legal entity's own risk.

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

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

**Dr Kenneth Parker**  
CHIEF EXECUTIVE OFFICER

## **Community Strategic Vision**

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

## **Council's Mission and Philosophy**

The Shire of Wagin is a focussed Local Government providing progressive and innovative leadership that builds a sustainable future while supporting a vibrant, healthy and caring community.

## **Council's Guiding Values**

- Governance and Leadership
- Honesty and Integrity
- Innovation and Creativity
- Community Focused
- Environmentally Aware

*Shire of Wagin Strategic Community Plan 2020 - 2030*

## SHIRE OF WAGIN

Agenda for the Special Meeting of Council to be held in the Council Chambers, Wagin on Tuesday 30 July 2024 commencing at 7pm

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## **1 OFFICIAL OPENING**

### **1.1 RECORD OF ATTENDANCE/APOLOGIES/LEAVE OF ABSENCE (PREVIOUSLY APPROVED)**

## **2 PUBLIC QUESTION TIME**

*Shire of Wagin Standing Orders Local Law 2001, Clause 3.3 Public Question Time*

*(1) A member of the public who raises a question during question time is to state his or her name and address.*

*(2) A question may be taken on notice by the Council or committee for later response.*

*(3) When a question is taken on notice under sub-clause (2) a response is to be given to the member of the public in writing by the CEO, and a copy is to be included in the agenda of the next meeting of the Council or committee as the case requires.*

### **2.1 PUBLIC QUESTIONS**

## **3 DISCLOSURE OF INTERESTS**

## **4 ANNOUNCEMENTS OF THE PRESIDENT**

## 5 REPORTS TO COUNCIL

### 5.1 ADOPTION OF 2024/25 BUDGET AND SETTING OF RATES LEVELS

AUTHOR OF REPORT:	Manager of Finance
SENIOR OFFICER:	Chief Executive Officer
DISCLOSURE OF INTEREST:	Nil
FILE REFERENCE:	FM.BU.1
ATTACHMENTS:	1 - Draft Budget 2024/25

#### OFFICER RECOMMENDATION

That Council:

1. **ADOPTS**, in accordance with section 6.16 of the *Local Government Act 1995*, the Fees and Charges contained within attachment 1.
2. **IMPOSES**, in accordance with section 6.33 of the *Local Government Act 1995*, the following differential general and minimum rates on Gross Rental and Unimproved Values adopted for the purpose of yielding the deficiency disclosed by the Municipal Fund Budget, which represents a 3.4% increase to rates yield.

Rate Type	Minimum Rate \$	Rate in \$
GRV Non-Commercial	675	0.093002
GRV Commercial	675	0.123227
UV	675	0.003877

3. **ADOPTS**, in accordance with section 6.45 of the *Local Government Act 1995*, the following options for payment of rates or service charges and **NOMINATES** the following due dates for the payment of rates in full and by instalments.

Option One:

Single Full Payment                      24 September 2024

Option Two:

First Instalment                              24 September 2024

Second Instalment                            28 January 2025

Option Three:

First Instalment                              24 September 2024

Second Instalment                            25 November 2024

Third Instalment                              28 January 2025

Fourth Instalment                             31 March 2025

4. OFFERS a discount of 5% applicable to current year rates only to ratepayers upon full payment of all outstanding rates, including any arrears, by no later than 4.30pm Tuesday 24 September 2024.

5. ADOPTS, in accordance with section 6.47 of the *Local Government Act 1995*, the following Concessions and Waivers:

St John Ambulance	Rubbish	100%	\$370
Wagin Care & Share	Rubbish	100%	\$370
Wagin CWA	Rates	100%	\$1,272
Wagin CWA	Rubbish	100%	\$370
Waratah Lodge	Rubbish	100%	\$370
			<b>\$2,752</b>

6. ADOPTS the following charges and interest rates in relation to rate debtors in the 2024/25 Budget.

Interest on overdue rates and general debtors	7%
Interest on rate instalment payments	5.5%
Instalment administration fee (per instalment)	\$6.50

Penalty interest will be calculated on all outstanding rates after 24 September 2024

7. ADOPTS, in accordance with section 6.2 of the *Local Government Act 1995*, the Municipal Fund Budget as contained in attachment 1, Statutory Statements and Notes (including supplementary information) for the year ending 30 June 2025.

8. ADOPTS, in accordance with Regulation 34 (5) of the *Local Government (Financial Management) Regulations 1996*, and AASB 1031 Materiality, the level to be used in statements of financial activity in 2024/25 for reporting material variances shall be \$20,000.

## BRIEF SUMMARY

The purpose of this report is to enable Council to consider the adoption of the 2024/25 Budget together with supporting schedules, including adoption of fees and charges, rate in the dollar and minimum payments and other consequential matters arising from the budget papers, to meet its obligations under the annual integrated planning and reporting processes.



## BACKGROUND/COMMENT

### Relevant Previous Decisions of Council

Ordinary Council Meeting – 25 June 2024 – Officer Recommendation and Council Resolution 5211

That Council:

1. ENDORSES a total rate yield for 2024/2025 budget purposes, which will derive a proposed \$2,796,291 in net rate revenue.
2. ENDORSES for the purpose of advertising the following proposed Differential Categories, Rates and Minimum Payments for the Shire of Wagin for the 2024/25 rating year:

Rate Category	Rate in Dollar (Expressed as cents in \$)	Minimum Payment
GRV – Non-Commercial / Industrial	0.093002	\$675
GRV – Commercial / Industrial	0.123227	\$675
UV General	0.003877	\$675

3. AUTHORISES the Chief Executive Officer to advertise for public comment, the Differential General Rates and the Minimum Payments Statement of Objects and Reasons as shown in the attachment, as per the requirements of section 6.36 of the Local Government Act 1995.

Carried 6/0

Public Notice for comment on the Differential General Rates and the Minimum Payments Statement of Objects and Reasons commenced on 27 June 2024 via the Shire's official website, Shire noticeboards, state-wide newspaper, and social media. Public comment and submissions were invited within 21 days to 19 July 2024 with no submissions received.

The proposal for differential rates as detailed in the Objectives and Reasons published by the Shire of Wagin remains supported and recommended for adoption by Council.

### Economic Environment

The Australian Bureau of Statistics (ABS) has reported that the Consumer Price Index (CPI) in Perth has risen by 3.4% between March 2023 and March 2024.

### Budget Development

The 2024/25 budget has been prepared following on from the Budget Workshops held on 18 June 2024 and 16 July 2024.

Further to the Budget Workshops and draft budget review all changes have been incorporated into this document along with all committed projects not completed as of 30 June 2024. The 2024/25 Budget has been prepared to include a 3.4% increase in the rate revenue.

A balanced budget with an anticipated surplus of \$0 at year end has been prepared and has been converted to the required statutory format for final adoption. The above recommendations are required for Council to formally adopt the 2024/25 Budget.

### Statement of Comprehensive Income

The Statement of Comprehensive Income in the 2024/25 Budget includes \$7,086,957 related to income (inclusive of Rates), and \$9,135,731 of operating expenditure (including \$3,399,260 of non-cash depreciation expenditure).

### Material Variances

Regulation 34 (5) of the *Local Government (Financial Management) Regulations 1996*, relating to the preparation of monthly financial reports to Council, states that each financial year, a local government is to adopt a percentage or value, calculated in accordance with Australian Accounting Standard (AAS) 5, Materiality, to be used in statements or financial activity for reporting material variances. For several years, Council has opted for reporting on material variances in value only and this value has been set at \$20,000.

The reporting of variances is done on the differences between the actual figures and the monthly budget for each program. The monthly budget is estimated and is often not achieved due to unforeseen events or delays. It is therefore sensible to make this reporting simple by selecting an amount and set this amount to \$20,000.

### Capital Works Program

The Shire is proposing a substantial Capital Works program for the 2024/25 financial year with budgeted projects of \$3,138,411.

Major projects planned to commence / continue in 2024/2025 include:

#### **Land & Buildings**

Admin Building - Roof & Gutter repairs	\$20,000
Upgrade toilet at sportsground - Disable Access	\$35,000
Recreation Centre - New meter box	\$20,000
Demolish old and build new Hockey / Cricket Pavilion	\$289,000
Town Hall - Annex roof repairs	\$20,000
Rec Centre - Replace Alsynite Roof Sheets	\$25,000

#### **Plant**

Purchase of new Homecare Sedan (P80)	\$30,000
Purchase of new Homecare Sedan (P27)	\$30,000
Purchase of new Homecare Sedan - Darkan (P86)	\$30,000
Purchase of new Ride-on Mower (P43)	\$45,000
Purchase of new Loader (P11)	\$310,000

## Furniture & Equipment

New Server - Administration	\$56,000
CCTV Server replacement	\$20,000
Speed Safety Signage	\$35,000

## Roads

Shire - Main Drain/Padbury Lane (c/fwd)	\$20,000
RTR - Beaufort Road - Reconstruct seal widen	\$180,000
RTR - Bullock Hills Road - Reconstruct seal widen	\$100,000
Shire - Collanilling road - Reconstruct seal failed section	\$25,000
Shire - Rowells Road - Gravel Sheet	\$55,000
RTR - Behn Ord Road - Reconstruct seal failed section	\$62,145
RRG - Piesseville-Tarwonga Road - Reconstruct seal failed section	\$155,186
Shire - Wagin-Wickepin Road - Gravel Sheet	\$45,000
Shire - Toolibin South Road - Gravel sheet	\$45,000
RTR - Ballagin Road - Reconstruct seal widen	\$207,219
Shire - Thornton Street - Kerbing both sides	\$20,000
Shire - Trenton Street - Kerbing north side	\$20,000
RRG - Jaloran Street - Reseal 2 coat	\$150,216
Shire - Vernon street - Reseal 2 coat	\$46,000
Shire - Hunt Street - Reseal	\$24,000
Shire - Town Drain - Main Drain/Padbury lane (Cement Wall)	\$20,000
RRG - Dongolocking Road - Reconstruct seal widen	\$253,000
LRCIP4 - Bullock Hills Road - Reconstruct seal widen	\$137,423
Dongolocking Road SLK 10.42 - Culvert replace sleepers (Bridge Funding 2018-19)	\$74,251
Shire - Piesseville -Tarwonga Road - Gravel sheet shoulders	\$35,000
LRCIP4 - Beaufort Road SLK 6.29 - Culvert repairs / replace sleepers	\$35,652

## Footpaths

Shire - Arthur Road - Wetlands Horseshoe to Bridge (c/fwd)	\$24,870
Shire - Footpath Caravan park to bridge	\$25,000
Shire - Footpath Trenton Street - Tarbet St to Theta St	\$50,000
Shire - Footpath Khedive Street - Ware St to Warwick St	\$38,000

## Infrastructure Other

Swimming Pool Shade Sail	\$20,500
Sportsground Water Tank	\$48,500
Christmas Lights & Decorations	\$40,000
Wetlands - Upgrades including Disabled Access Ramp	\$60,000

The 2024/25 Budget continues the Shire's focus on a capital program that supports improvement of the Shire's roads and facilities. The 2024/25 budget includes capital grants of \$1,735,797 and operating grants of \$1,237,505 (this excludes the prepaid Commonwealth Financial Assistance Grants).

Despite increasing challenges associated with providing services to the community in an economic environment of increasing costs, the Shire continues to look for ways to reduce expenditure on operational spends to ensure the continued financial sustainability of the Shire of Wagin.

### CONSULTATION/COMMUNICATION

Elected Members, Chief Executive Officer, DCEO, Manager of Works, Finance Officers, and public consultation as prescribed by regulation.

### STATUTORY/LEGAL IMPLICATIONS

Section 6.2 of the *Local Government Act 1995* (the Act) requires that no later than 31 August in each financial year, or such extended time as the Minister allows, each local government is to prepare and adopt by absolute majority, in the form and manner prescribed, a budget for its municipal fund for the financial year ending on the 30 June next following 31 August.

Divisions 5 and 6 of Part 6 of the Act refer to the setting of budgets and raising of rates and charges. The *Local Government (Financial Management) Regulations 1996* details the form and content of the budget. The 2024/25 Budget as presented is considered to meet statutory requirements.

Section 5.63 of the Act specifically excludes the need to declare a financial interest where matter; have an interest in common to a significant number of ratepayers / electors; relate to the imposition of any rate, charge, or fee; relate to a fee, reimbursement of an expense or an allowance payable to elected members.

### POLICY IMPLICATIONS

Nil

### FINANCIAL IMPLICATIONS

The adoption of budget will enable Council to operate financially in 2024/25

### STRATEGIC IMPLICATIONS

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

### VOTING REQUIREMENTS

Absolute Majority



# 24 — 25

## ANNUAL BUDGET SHIRE OF WAGIN



## 2024/2025 Budget

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# 2024/2025 Budget Executive Summary

The budget comprises expenditure of \$12.4 million including operating expenditure of \$9.2 million and capital expenditure of \$3.2 million.

## Rates Income

In determining the quantum of rates to be raised in 2024/25, Council has taken a number of factors into consideration such as inflation (Consumer Price Index), increasing local government sector costs (Local Government Cost Index) and wages growth to assist Council in determining the annual percent rate increase.

Given the current levels of CPI and LGCI, in order to keep pace with predicted economic growth, the budget has been formulated with an overall increase of 3.4% in rate revenue. The minimum rates will increase from \$650 to \$675.

This year the Shire has continued with differential rating within the GRV category. This followed on from the revaluation of GRV properties carried out by the Valuer General in 2022/23 which saw a wide variance between commercial and residential property value increases. By adopting differential rates, it is possible to set a different rate in the dollar for each sub-group and thereby make a more equitable change for everyone. Rate increases assist in provision of service delivery that meets reasonable community needs.

## Grants

Most of the annual Commonwealth Financial Assistance Grant (\$1,672,732 or 85%) was paid in advance on 30 June 2024 and was classified as 2023/24 income. The remaining figure for 2024/25 is estimated at \$281,273.

Regional Road Group funds of \$372,268 have been allocated to Piesseville-Tarwonga, Jaloran and Dongolocking Roads.

Roads to Recovery funding has increased to \$549,364 and these funds will be spent on Ballagin, Beaufort, Bullock Hills and Behn Ord Roads. The untied Direct Road Grants amount has increased to \$190,170.

Council will receive \$550,251 from the Commonwealth Government's Local Roads and Community Infrastructure Program (LRCIP Phase 4). This will be allocated towards new cricket and hockey clubrooms, Wetlands Park accessibility upgrades and several roads construction projects.

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

<b>Grant</b>	<b>2024/25</b>	<b>2023/24</b>
General Purpose Grant	\$1,288,549	\$1,227,807
General Purpose Road Grant	\$679,370	\$647,435
Roads to Recovery	\$549,364	\$312,145
Road Project Grant	\$372,268	\$395,186
Road Direct Grant	\$190,170	\$151,694

## Reserve Accounts

Council commences the new financial year with \$3,328,331 in its reserve accounts. This budget includes transfers to and from reserves and interest with a predicted increase overall in reserve funds of \$631,728. The proposed transfers are shown on page 17 of the budget. The projected closing balance of \$3,974,059 at the end of the 2024/25 financial year. This does not take into a transfer from the Staff Housing Reserve for a proposed transportable staff house.

## Debt Servicing

The outstanding loan principal at 1 July 2024 is \$394,755 inclusive of Self - Supporting Loans. The principal repayments for 2024/25 amount to \$72,505 and interest payable \$21,934 (incl Government Guarantee), leaving a balance of \$322,250 at 30 June 2025.

The self- supporting component of the above loan balance as at 1 July 2024 is \$114,500 with principal repayments of \$24,507 and interest of \$5,458. The self-supporting loan balance will be \$89,993 at 30 June 2025.

## Capital Works Program

The Capital Works Program totals \$3,138,411. This is split into the following categories:

Land & Buildings	\$438,752
Furniture & Equipment	\$143,550
Plant & Equipment	\$455,000
Roads	\$1,455,858
Drainage	\$164,309
Footpaths	\$137,831
Other Infrastructure	\$343,111

Council's contribution to these works totals \$1,402,614 while the balance of the \$1,735,797 is derived from grant funding.

Capital Income includes provision for the sale of vehicles totalling \$112,000.



## Capital Expenditure

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

Purchase of new Loader (P11)	\$310,000
Demolish old and build new Hockey / Cricket Pavilion (LRCIP4)	\$289,000
RRG - Dongolocking Road - Reconstruct seal widen	\$253,000
RTR - Ballagin Road - Reconstruct seal widen	\$207,219
RTR - Beaufort Road - Reconstruct seal widen	\$180,000
RRG - Piesseville-Tarwonga Road - Reconstruct seal failed section	\$155,186
RRG - Jaloran Street - Reseal 2 coat	\$150,216
LRCIP4 - Bullock Hills Road - Reconstruct seal widen	\$137,423
RTR - Bullock Hills Road - Reconstruct seal widen	\$100,000
Dongolocking Road SLK 10.42 - Culvert replace sleepers (Bridge Funding 2018-19)	\$74,251
RTR - Behn Ord Road - Reconstruct seal failed section	\$62,145
Wetlands - Upgrades including Disabled Access Ramp (LRCIP4)	\$60,000
New Server - Administration	\$56,000
Shire - Rowells Road - Gravel Sheet	\$55,000
Shire - Footpath Trenton Street - Tarbet St to Theta St	\$50,000
Sportsground Water Tank	\$48,500
Shire - Vernon Street - Reseal 2 coat	\$46,000
Shire - Wagin-Wickepin Road - Gravel Sheet	\$45,000
Shire - Toolibin South Road - Gravel sheet	\$45,000
Purchase of new Ride-on Mower (P43)	\$45,000
Christmas Lights & Decorations	\$40,000
Shire - Footpath Khedive Street - Ware St to Warwick St	\$38,000
LRCIP4 - Beaufort Road SLK 6.29 - Culvert repairs / replace sleepers	\$35,652
Shire - Piesseville -Tarwonga Road - Gravel sheet shoulders	\$35,000
Speed Safety Signage	\$35,000
Upgrade toilet at sportsground - Disable Access (C/fwd)	\$35,000
Purchase of new Homecare Sedan (P80)	\$30,000
Purchase of new Homecare Sedan (P27)	\$30,000
Purchase of new Homecare Sedan - Darkan (P86)	\$30,000
Shire - Collanilling road - Reconstruct seal failed section	\$25,000
Shire - Footpath Caravan park to bridge	\$25,000
Rec Centre - Replace Alsynite Roof Sheets	\$25,000
Shire - Arthur Road - Wetlands Horseshoe to Bridge (C/fwd)	\$24,870
Shire - Hunt Street – Reseal	\$24,000
Swimming Pool Shade Sail	\$20,500
Shire - Main Drain/Padbury Lane (C/fwd)	\$20,000
Shire - Thornton Street - Kerbing both sides	\$20,000
Shire - Trenton Street - Kerbing north side	\$20,000
Shire - Town Drain - Main Drain/Padbury lane (Cement Wall)	\$20,000
CCTV Server replacement	\$20,000
Admin Building - Roof & Gutter repairs	\$20,000
Recreation Centre - New meter box	\$20,000
Town Hall - Annex roof repairs	\$20,000

# Statutory Budget

**SHIRE OF WAGIN**  
**ANNUAL BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2025**

**LOCAL GOVERNMENT ACT 1995**

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**SHIRE'S VISION**

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

**SHIRE OF WAGIN**  
**STATEMENT OF COMPREHENSIVE INCOME**  
**FOR THE YEAR ENDED 30 JUNE 2025**

	Note	2024/25 Budget	2023/24 Actual	2023/24 Budget
<b>Revenue</b>		\$	\$	\$
Rates	2(a)	2,707,874	2,619,844	2,618,623
Grants, subsidies and contributions		1,237,505	2,675,898	768,281
Fees and charges	13	746,240	768,505	822,908
Interest revenue	9(a)	231,134	222,591	128,682
Other revenue		417,818	459,227	364,315
		5,340,571	6,746,065	4,702,809
<b>Expenses</b>				
Employee costs		(2,972,646)	(2,910,054)	(2,874,534)
Materials and contracts		(1,940,737)	(1,738,103)	(1,772,310)
Utility charges		(377,647)	(353,706)	(359,668)
Depreciation	6	(3,399,260)	(3,380,940)	(3,351,231)
Finance costs	9(c)	(21,934)	(21,358)	(20,785)
Insurance		(211,714)	(210,584)	(202,712)
Other expenditure		(200,947)	(262,991)	(292,798)
		(9,124,885)	(8,877,736)	(8,874,038)
		(3,784,314)	(2,131,671)	(4,171,229)
Capital grants, subsidies and contributions		1,735,797	820,766	974,682
Profit on asset disposals	5	10,589	152,177	90,919
Loss on asset disposals	5	(10,846)	(5,118)	(5,396)
Fair value adjustments to financial assets at fair value through profit or loss		0	1,681	0
		1,735,540	969,506	1,060,205
<b>Net result for the period</b>		<b>(2,048,774)</b>	<b>(1,162,165)</b>	<b>(3,111,024)</b>
<b>Other comprehensive income for the period</b>				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus		0	0	0
Share of comprehensive income of associates accounted for using the equity method		0	0	0
<b>Total other comprehensive income for the period</b>		<b>0</b>	<b>0</b>	<b>0</b>
<b>Total comprehensive income for the period</b>		<b>(2,048,774)</b>	<b>(1,162,165)</b>	<b>(3,111,024)</b>

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

**SHIRE OF WAGIN**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 30 JUNE 2025**

	Note	2024/25 Budget	2023/24 Actual	2023/24 Budget
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
<b>Receipts</b>				
Rates		\$ 2,704,541	\$ 2,607,122	\$ 2,618,623
Grants, subsidies and contributions		1,310,489	2,708,791	580,847
Fees and charges		746,240	768,505	822,908
Interest revenue		231,134	222,591	128,682
Other revenue		417,818	459,227	364,315
		5,410,222	6,766,236	4,515,375
<b>Payments</b>				
Employee costs		(2,983,745)	(2,909,913)	(2,874,534)
Materials and contracts		(1,803,055)	(1,770,543)	(1,747,310)
Utility charges		(377,647)	(353,706)	(359,668)
Finance costs		(21,809)	(21,075)	(20,985)
Insurance paid		(211,714)	(210,584)	(202,712)
Other expenditure		(200,947)	(262,991)	(292,798)
		(5,598,917)	(5,528,812)	(5,498,007)
<b>Net cash provided by (used in) operating activities</b>	4	(188,695)	1,237,424	(982,632)
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Payments for financial assets at amortised cost - self supporting loans	7	0	(60,000)	(60,000)
Payments for purchase of property, plant & equipment	5(a)	(1,027,303)	(972,050)	(1,051,819)
Payments for construction of infrastructure	5(b)	(2,111,108)	(1,639,222)	(1,987,470)
Capital grants, subsidies and contributions		1,702,932	656,804	974,682
Proceeds from sale of property, plant and equipment	5(a)	112,000	345,864	275,453
Proceeds on financial assets at amortised cost - self supporting loans		24,507	22,455	22,559
<b>Net cash (used in) investing activities</b>		(1,298,972)	(1,646,150)	(1,826,595)
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>				
Repayment of borrowings	7(a)	(72,505)	(67,777)	(67,881)
Proceeds from new borrowings	7(a)	0	60,000	60,000
<b>Net cash (used in) financing activities</b>		(72,505)	(7,777)	(7,881)
<b>Net (decrease) in cash held</b>		(1,560,172)	(416,504)	(2,817,107)
Cash at beginning of year		5,626,803	6,043,307	6,043,307
<b>Cash and cash equivalents at the end of the year</b>	4	<b>4,066,631</b>	<b>5,626,803</b>	<b>3,226,200</b>

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

**SHIRE OF WAGIN  
STATEMENT OF FINANCIAL ACTIVITY  
FOR THE YEAR ENDED 30 JUNE 2025**

**OPERATING ACTIVITIES**

**Revenue from operating activities**

	Note	2024/25 Budget	2023/24 Actual	2023/24 Budget
General rates	2(a)(i)	\$ 2,630,915	\$ 2,551,956	\$ 2,554,804
Rates excluding general rates	2(a)	76,959	67,888	63,819
Grants, subsidies and contributions		1,237,505	2,675,898	768,281
Fees and charges	13	746,240	768,505	822,908
Interest revenue	9(a)	231,134	222,591	128,682
Other revenue		417,818	459,227	364,315
Profit on asset disposals	5	10,589	152,177	90,919
Fair value adjustments to financial assets at fair value through profit or loss		0	1,681	0

**Expenditure from operating activities**

Employee costs		(2,972,647)	(2,910,054)	(2,874,534)
Materials and contracts		(1,940,737)	(1,738,103)	(1,772,310)
Utility charges		(377,647)	(353,706)	(359,668)
Depreciation	6	(3,399,260)	(3,380,940)	(3,351,231)
Finance costs	9(c)	(21,934)	(21,358)	(20,785)
Insurance		(211,714)	(210,584)	(202,712)
Other expenditure		(200,947)	(262,991)	(292,798)
Loss on asset disposals	5	(10,846)	(5,118)	(5,396)
		(9,135,732)	(8,882,854)	(8,879,434)

Non cash amounts excluded from operating activities

	3(c)	3,427,585	3,299,551	3,265,708
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**Amount attributable to operating activities**

**INVESTING ACTIVITIES**

**Inflows from investing activities**

Capital grants, subsidies and contributions		1,735,797	820,766	974,682
Proceeds from disposal of assets	5	112,000	345,864	275,453
Proceeds from financial assets at amortised cost - self supporting loans		24,507	22,455	22,559
		1,872,304	1,189,085	1,272,694

**Outflows from investing activities**

Payments for property, plant and equipment	5(a)	(1,027,303)	(972,050)	(1,051,819)
Payments for construction of infrastructure	5(b)	(2,111,108)	(1,639,222)	(1,987,470)
Payments for financial assets at amortised cost - self supporting loans	7(a)	0	(60,000)	(60,000)
		(3,138,411)	(2,671,272)	(3,099,289)

**Amount attributable to investing activities**

**FINANCING ACTIVITIES**

**Inflows from financing activities**

Proceeds from new borrowings	7(a)	0	60,000	60,000
Transfers from reserve accounts	8(a)	46,500	137,209	143,957
		46,500	197,209	203,957

**Outflows from financing activities**

Repayment of borrowings	7(a)	(72,505)	(67,777)	(67,881)
Transfers to reserve accounts	8(a)	(692,228)	(393,719)	(312,405)
		(764,733)	(461,497)	(380,286)

**Amount attributable to financing activities**

**MOVEMENT IN SURPLUS OR DEFICIT**

<b>Surplus at the start of the financial year</b>	3	2,341,327	2,771,183	2,827,597
Amount attributable to operating activities		(356,987)	1,316,620	(819,998)
Amount attributable to investing activities		(1,266,107)	(1,482,188)	(1,826,595)
Amount attributable to financing activities		(718,233)	(264,288)	(176,329)
<b>Surplus/(deficit) remaining after the imposition of general rates</b>	3	<b>0</b>	<b>2,341,327</b>	<b>0</b>

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

**SHIRE OF WAGIN  
FOR THE YEAR ENDED 30 JUNE 2025  
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## 1 BASIS OF PREPARATION

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

### Local Government Act 1995 requirements

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

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

Accounting policies which have been adopted in the preparation of this annual budget have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the annual budget has been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

### The local government reporting entity

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 10 to the annual budget.

### 2023/24 actual balances

Balances shown in this budget as 2023/24 Actual are estimates as forecast at the time of preparation of the annual budget and are subject to final adjustments.

### Budget comparative figures

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

### Comparative figures

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

### Rounding off figures

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

### Statement of Cashflows

Investing and financing transactions that do not require the use of cash or cash equivalents shall be excluded from a statement of cash flows. Such transactions shall be disclosed elsewhere in the financial statements in a way that provides all the relevant information about these investing and financing activities.

### Initial application of accounting standards

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

- AASB 2020-1 Amendments to Australian Accounting Standards
    - Classification of Liabilities as Current or Non-current
  - AASB 2022-5 Amendments to Australian Accounting Standards
    - Lease Liability in a Sale and Leaseback
  - AASB 2022-6 Amendments to Australian Accounting Standards
    - Non-current Liabilities with Covenants
  - AASB 2023-1 Amendments to Australian Accounting Standards
    - Supplier Finance Arrangements
  - AASB 2023-3 Amendments to Australian Accounting Standards
    - Disclosure of Non-current Liabilities with Covenants: Tier 2
- It is not expected these standards will have an impact on the annual budget.
- AASB 2022-10 Amendments to Australian Accounting Standards
    - Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities, became mandatory during the budget year. Amendments to AASB 13 *Fair Value Measurement* impacts the future determination of fair value when revaluing assets using the cost approach. Timing of future revaluations is defined by regulation 17A of *Local Government (Financial Management) Regulations 1996*. Impacts of this pronouncement are yet to be quantified and are dependent on the timing of future revaluations of asset classes. No material impact is expected in relation to the 2024-25 statutory budget.

New accounting standards for application in future years

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

- AASB 2014-10 Amendments to Australian Accounting Standards
  - Sale or Contribution of Assets between an Investor and its Associate or Joint Venture
- AASB 2021-7c Amendments to Australian Accounting Standards
  - Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections [deferred AASB 10 and AASB 128 amendments in AASB 2014-10 apply]
- AASB 2022-9 Amendments to Australian Accounting Standards
  - Insurance Contracts in the Public Sector
- AASB 2023-5 Amendments to Australian Accounting Standards
  - Lack of Exchangeability

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

Judgements, estimates and assumptions

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

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

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

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



SHIRE OF WAGIN  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2025

2. RATES AND SERVICE CHARGES

(a) Rating Information

Rate Description	Basis of valuation	Rate in	Number of properties	Rateable value	2024/25 Budgeted rate revenue	2024/25 Budgeted interim rates	2024/25 Budgeted total revenue	2023/24 Actual total revenue	2023/24 Budget total revenue
		\$		\$	\$	\$	\$	\$	\$
<b>(i) General rates</b>									
GRV Non-Commercial	Gross rental valuation	0.093002	680	8,782,794	816,817	0	816,817	789,561	791,536
GRV Commercial	Gross rental valuation	0.123227	65	1,592,993	196,300	0	196,300	190,497	190,288
Unimproved Valuations	Unimproved valuation	0.003877	285	417,281,000	1,617,798	0	1,617,798	1,571,898	1,572,980
<b>Total general rates</b>			1,030	427,656,787	2,630,915	0	2,630,915	2,551,956	2,554,804
<b>(j) Minimum payment</b>									
		\$							
GRV Non-Commercial	Gross rental valuation	675	131	199,745	88,425	0	88,425	87,100	87,100
GRV Commercial	Gross rental valuation	675	15	38,201	10,125	0	10,125	9,100	9,100
Unimproved Valuations	Unimproved valuation	675	99	10,589,185	66,825	0	66,825	57,200	57,200
<b>Total minimum payments</b>			245	10,827,131	165,375	0	165,375	153,400	153,400
<b>Total general rates and minimum payments</b>			1,275	438,483,918	2,796,290	0	2,796,290	2,705,356	2,708,204
<b>(k) Ex-gratia rates</b>									
CBH					15,944	0	15,944	15,420	15,419
					2,812,234	0	2,812,234	2,720,776	2,723,623
Discounts (Refer note 2(g))					(103,088)	0	(103,088)	(99,700)	(100,000)
Concessions (Refer note 2(h))							(1,272)	(1,232)	(5,000)
<b>Total rates</b>					2,709,146	0	2,707,874	2,619,844	2,618,623

The Shire did not raise specified area rates for the year ended 30th June 2025.

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

The general rates detailed for the 2024/25 financial year have been determined by Council on the basis of raising the revenue required to meet the estimated deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than general rates and also considering the extent of any increase in rating over the level adopted in the previous year.

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

**SHIRE OF WAGIN**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2025**

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

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

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

**Option 1 (Full Payment)**

24/09/2024

**Option 2 (Two Instalments)**

24/09/2024

28/01/2025

**Option 3 (Four Instalments)**

24/09/2024

25/11/2024

28/01/2025

31/03/2025

Instalment options	Date due	Instalment plan	Instalment plan	Unpaid rates
		admin charge	interest rate	interest rates
		\$	%	%
<b>Option one</b>				
Single full payment	24/09/2024	0	0.00%	7.00%
<b>Option two</b>				
First instalment	24/09/2024	6.50	5.50%	7.00%
Second instalment	28/01/2025	6.50	5.50%	7.00%
<b>Option three</b>				
First instalment	24/09/2024	6.50	5.50%	7.00%
Second instalment	25/11/2024	6.50	5.50%	7.00%
Third instalment	28/01/2025	6.50	5.50%	7.00%
Fourth instalment	31/03/2025	6.50	5.50%	7.00%

	2024/25 Budget revenue	2023/24 Actual revenue	2023/24 Budget revenue
Instalment plan admin charge revenue	\$ 5,000	\$ 4,897	\$ 5,000
Instalment plan interest earned	4,500	4,368	4,000
Unpaid rates and service charge interest earned	8,500	10,703	6,000
	18,000	19,968	15,000

**(c) Objectives and Reasons for Differential Rating**

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

**Differential general rate**

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

**(d) Differential Minimum Payment**

There is no differential Minimum Payment. The Minimum Payment has been set at \$675 across all categories.

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

There is no variation to the adopted differential rates and those in the Local Public Notice

SHIRE OF WAGIN  
 NOTES TO AND FORMING PART OF THE BUDGET  
 FOR THE YEAR ENDED 30 JUNE 2025

2. RATES AND SERVICE CHARGES (CONTINUED)

(f) Service Charges

The Shire did not raise service charges for the year ended 30th June 2025.

(g) Early payment discounts

Rate, fee or charge to which discount is granted	Type	Discount %	Discount (\$)	2024/25 Budget	2023/24 Actual	2023/24 Budget	Circumstances in which discount is granted
Rates	Rate	5%		\$ 103,088	\$ 99,698	\$ 100,000	Rates paid in full by the due date - 24th September 2024
				103,088	99,698	100,000	

(h) Waivers or concessions

Rate, fee or charge to which the waiver or concession is granted	Type	Waiver/Concession	Discount %	Discount (\$)	2024/25 Budget	2023/24 Actual	2023/24 Budget	Circumstances in which the waiver or concession is granted	Objects and reasons of the waiver or concession
St John Ambulance	Fee and charge	Waiver	100%	370	\$ 370	\$ 360	\$ 360	360 1st bin waived, remaining payable	To assist community groups
Wagin Care & Share	Fee and charge	Waiver	100%	370	370	360	360	360 1st bin waived, remaining payable	To assist community groups
Wagin CWA	Rate	Concession	100%	1272	1,272	1232	1,257	Council resolution	To assist community groups
Wagin CWA	Fee and charge	Waiver	100%	370	370	360	360	360 1st bin waived, remaining payable	To assist community groups
Waratah Lodge (Juniper)	Fee and charge	Waiver	100%	370	370	360	360	360 1st bin waived, remaining payable	To assist community groups
					2,752	2,672	2,697		

**SHIRE OF WAGIN**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2025**

**3. NET CURRENT ASSETS**

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

**Current assets**

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

**Less: current liabilities**

Trade and other payables  
 Contract liabilities  
 Capital grant/contribution liability  
 Long term borrowings  
 Employee provisions  
 Other provisions

**Net current assets**

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

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

Note	2024/25 Budget 30 June 2025	2023/24 Actual 30 June 2024	2023/24 Budget 30 June 2024
	\$	\$	\$
4	4,066,631	5,626,803	3,272,420
	22,481	24,507	22,560
	125,163	171,830	143,235
	0	25,534	0
	54,493	49,128	63,263
	57,291	57,291	0
	4,326,059	5,955,093	3,501,478
	(315,096)	(178,497)	(203,523)
	(14,341)	(16,891)	0
	(60,361)	(96,251)	0
7	(75,713)	(72,505)	(58,605)
	(456,431)	(466,806)	(494,156)
	(60,956)	(57,931)	0
	(982,898)	(888,881)	(756,284)
	3,343,161	5,066,212	2,745,194
3(b)	(3,343,161)	(2,724,885)	(2,745,194)
	0	2,341,327	0

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

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

**Adjustments to net current assets**

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

**Total adjustments to net current assets**

8	(3,974,059)	(3,328,331)	(3,234,677)
	(22,481)	(24,507)	(21,164)
	0	0	(42,115)
	75,713	72,505	58,605
	577,666	555,448	494,157
	(3,343,161)	(2,724,885)	(2,745,194)

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

**Items excluded from calculation of budgeted deficiency**

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

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

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

**Adjustments to operating activities**

Less: Profit on asset disposals  
 Add: Loss on asset disposals  
 Add: Depreciation  
 Movement in current employee provisions associated with restricted cash  
 Non-cash movements in non-current assets and liabilities:  
 - Pensioner deferred rates  
 - Employee provisions

**Non cash amounts excluded from operating activities**

Note	2024/25 Budget 30 June 2025	2023/24 Actual 30 June 2024	2023/24 Budget 30 June 2024
	\$	\$	\$
5	(10,589)	(152,177)	(90,919)
5	10,846	5,118	5,396
6	3,399,260	3,380,940	3,351,231
	22,218	54,747	0
	0	10,923	0
	5,850	0	0
	3,427,585	3,299,551	3,265,708

### 3. NET CURRENT ASSETS

#### (e) MATERIAL ACCOUNTING POLICIES

##### CURRENT AND NON-CURRENT CLASSIFICATION

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

##### TRADE AND OTHER PAYABLES

Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the financial year that are unpaid and arise when the Shire becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition. The carrying amounts of trade and other payables are considered to be the same as their fair values, due to their short-term nature.

##### PREPAID RATES

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

##### INVENTORIES

###### General

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

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

###### Superannuation

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

##### LAND HELD FOR RESALE

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

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

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

##### GOODS AND SERVICES TAX (GST)

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

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

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

##### CONTRACT LIABILITIES

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

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

##### TRADE AND OTHER RECEIVABLES

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

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

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

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

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

##### PROVISIONS

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

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

##### EMPLOYEE BENEFITS

###### Short-term employee benefits

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

The Shire's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current trade and other payables in the determination of the net current asset position.

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

###### Other long-term employee benefits

Long-term employee benefits provisions are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur.

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

##### CONTRACT ASSETS

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

**SHIRE OF WAGIN**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2025**

**4. RECONCILIATION OF CASH**

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

	Note	2024/25 Budget	2023/24 Actual	2023/24 Budget
		\$	\$	\$
Cash at bank and on hand		482,701	2,298,472	206,192
Term deposits		3,583,930	3,328,331	3,066,228
<b>Total cash and cash equivalents</b>		<b>4,066,631</b>	<b>5,626,803</b>	<b>3,272,420</b>
Held as				
- Unrestricted cash and cash equivalents		32,211	2,202,221	37,743
- Restricted cash and cash equivalents		4,034,420	3,424,582	3,234,677
	3(a)	4,066,631	5,626,803	3,272,420
<b>Restrictions</b>				
The following classes of assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:				
- Cash and cash equivalents		4,034,420	3,424,582	3,234,677
		4,034,420	3,424,582	3,234,677
The assets are restricted as a result of the specified purposes associated with the liabilities below:				
Financially backed reserves	8	3,974,059	3,328,331	3,234,677
Unspent capital grants, subsidies and contribution liabilities		60,361	96,251	0
		4,034,420	3,424,582	3,234,677
<b>Reconciliation of net cash provided by operating activities to net result</b>				
<b>Net result</b>		(2,048,774)	(1,162,165)	(3,111,024)
Depreciation	6	3,399,260	3,380,940	3,351,231
(Profit)/loss on sale of asset	5	257	(147,059)	(85,523)
Adjustments to fair value of financial assets at fair value through profit and loss		0	(1,681)	0
(Increase)/decrease in receivables		46,667	(25,951)	50,000
(Increase)/decrease in contract assets		25,534	0	25,534
(Increase)/decrease in inventories		(5,365)	14,135	0
Increase/(decrease) in payables		136,598	965	24,800
Increase/(decrease) in contract liabilities		(2,550)	(994)	(262,968)
Increase/(decrease) in unspent capital grants		(35,890)	(163,962)	0
Increase/(decrease) in other provision		3,025	0	0
Increase/(decrease) in employee provisions		(4,525)	0	0
Capital grants, subsidies and contributions		(1,702,932)	(656,804)	(974,682)
<b>Net cash from operating activities</b>		<b>(188,695)</b>	<b>1,237,424</b>	<b>(982,632)</b>

**MATERIAL ACCOUNTING POLICES**

**CASH AND CASH EQUIVALENTS**

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

Bank overdrafts are shown as short term borrowings in current liabilities in Note 3 - Net Current Assets.

**FINANCIAL ASSETS AT AMORTISED COST**

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

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

SHIRE OF WAGIN  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2025

5. PROPERTY, PLANT AND EQUIPMENT

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

	2024/25 Budget					2023/24 Actual					2023/24 Budget				
	Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit	Disposals - Loss	Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit	Disposals - Loss	Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit	Disposals - Loss
<b>(a) Property, Plant and Equipment</b>															
Land - freehold land	5,495	0	0	0	0	6,625	19,000	15,000	0	(4,000)	0	0	0	0	0
Buildings - non-specialised	433,257	0	0	0	0	240,359	0	0	0	0	278,088	0	0	0	0
Furniture and equipment	143,550	0	0	0	0	17,966	0	0	0	0	36,500	0	0	0	0
Plant and equipment	445,000	112,257	112,000	10,589	(10,846)	707,101	198,805	330,864	152,177	(1,118)	737,231	189,930	275,453	90,919	(5,396)
<b>Total</b>	<b>1,027,303</b>	<b>112,257</b>	<b>112,000</b>	<b>10,589</b>	<b>(10,846)</b>	<b>972,050</b>	<b>217,805</b>	<b>345,864</b>	<b>152,177</b>	<b>(5,118)</b>	<b>1,051,819</b>	<b>189,930</b>	<b>275,453</b>	<b>90,919</b>	<b>(5,396)</b>
<b>(b) Infrastructure</b>															
Infrastructure - roads	1,603,688	0	0	0	0	1,367,579	0	0	0	0	1,474,292	0	0	0	0
Infrastructure - other	343,111	0	0	0	0	271,643	0	0	0	0	513,178	0	0	0	0
Infrastructure - drainage	164,309	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Total</b>	<b>2,111,108</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,639,222</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,987,470</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total</b>	<b>3,138,411</b>	<b>112,257</b>	<b>112,000</b>	<b>10,589</b>	<b>(10,846)</b>	<b>2,611,272</b>	<b>217,805</b>	<b>345,864</b>	<b>152,177</b>	<b>(5,118)</b>	<b>3,039,289</b>	<b>189,930</b>	<b>275,453</b>	<b>90,919</b>	<b>(5,396)</b>

MATERIAL ACCOUNTING POLICIES

RECOGNITION OF ASSETS

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

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

GAINS AND LOSSES ON DISPOSAL

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

**SHIRE OF WAGIN**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2025**

**6. DEPRECIATION**

**By Class**

Buildings - non-specialised  
 Furniture and equipment  
 Plant and equipment  
 Infrastructure - roads  
 Infrastructure - other  
 Infrastructure - drainage

**By Program**

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

	<b>2024/25 Budget</b>	<b>2023/24 Actual</b>	<b>2023/24 Budget</b>
	\$	\$	\$
	1,074,686	1,071,396	1,059,430
	50,902	50,677	42,263
	346,558	342,674	335,626
	1,416,812	1,396,043	1,396,042
	440,954	451,819	449,539
	69,348	68,332	68,332
	<b>3,399,260</b>	<b>3,380,940</b>	<b>3,351,232</b>
	119,791	117,661	125,149
	83,015	82,929	82,798
	54,840	54,917	46,902
	45,600	45,562	45,562
	52,845	52,796	66,546
	927,780	938,473	927,666
	1,957,194	1,929,195	1,900,260
	20,895	22,228	19,386
	137,300	137,179	136,963
	<b>3,399,260</b>	<b>3,380,940</b>	<b>3,351,232</b>

**MATERIAL ACCOUNTING POLICIES**

**DEPRECIATION**

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

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

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

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

Buildings - non-specialised	25 to 50 years
Furniture and equipment	4 to 10 years
Plant and equipment	4 to 10 years
Infrastructure - roads	20 to 80 years
Infrastructure - other	20 years
Infrastructure - drainage	60 to 80 years

**AMORTISATION**

The depreciable amount of all intangible assets with a finite useful life, are depreciated on a straight-line basis over the individual asset's useful life from the time the asset is held for use.

The assets residual value of intangible assets is considered to be zero and useful live and amortisation method are reviewed at the end of each financial year.

Amortisation is included within Depreciation on non-current assets in the Statement of Comprehensive Income.



SHIRE OF WAGIN  
 NOTES TO AND FORMING PART OF THE BUDGET  
 FOR THE YEAR ENDED 30 JUNE 2025

7. BORROWINGS

(a) Borrowing repayments

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

Purpose	Loan Number	Institution	Interest Rate	Budget	2024/25	2024/25	Budget	2024/25	Actual	2023/24	2023/24	Actual	2023/24	Budget	2023/24	2023/24	Budget	2023/24
				Principal 1 July 2024	Budget New Loans	Budget Principal Repayments	Principal outstanding 30 June 2025	Budget Interest Repayments	Principal 1 July 2023	Actual New Loans	Actual Principal Repayments	Principal outstanding 30 June 2024	Actual Interest Repayments	Principal 1 July 2023	Budget New Loans	Budget Principal Repayments	Principal outstanding 30 June 2024	Budget Principal Repayments
Swimming Pool Redevelopment	139	WATC	6.00%	\$ 157,025	\$ 0	\$ (16,322)	\$ 140,704	\$ (8,784)	\$ 172,539	\$ 0	\$ (15,514)	\$ 157,025	\$ (8,437)	\$ 172,538	\$ 0	\$ (15,514)	\$ 157,024	\$ (6,230)
Staff Housing	137	WATC	6.00%	94,379	0	(17,696)	76,683	(5,874)	111,043	0	(16,664)	94,379	(6,266)	111,044	0	(16,664)	94,380	(2,430)
Doctor Housing	138	WATC	5.10%	28,852	0	(13,981)	14,871	(1,818)	41,996	0	(13,144)	28,852	(2,271)	41,996	0	(13,144)	28,852	(8,523)
				280,256	0	(47,998)	232,258	(16,476)	325,577	0	(45,322)	280,256	(16,974)	325,578	0	(45,322)	280,256	(17,183)
<b>Self Supporting Loans</b>																		
Wagin Ag Society	141	WATC	3.0%	55,791	0	(21,813)	33,978	(1,872)	76,955	0	(21,164)	55,791	(2,132)	76,956	0	(21,164)	55,792	(2,180)
Bowls Club	142	WATC	4.7%	58,709	0	(2,694)	56,014	(3,585)	0	60,000	(1,291)	58,709	(2,253)	0	60,000	(1,395)	58,605	(1,422)
				114,500	0	(24,507)	89,993	(5,458)	76,955	60,000	(22,456)	114,500	(4,384)	76,956	60,000	(22,559)	114,397	(3,602)
				394,755	0	(72,505)	322,250	(21,934)	402,533	60,000	(67,777)	394,755	(21,358)	402,534	60,000	(67,881)	394,653	(20,785)

All borrowing repayments, other than self supporting loans, will be financed by general purpose revenue.  
 The self supporting loan(s) repayment will be fully reimbursed.

**SHIRE OF WAGIN  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2025**

**7. BORROWINGS**

**(b) New borrowings - 2024/25**

The Shire does not intend to undertake any new borrowings for the year ended 30th June 2025

**(c) Unspent borrowings**

The Shire had no unspent borrowing funds as at 30th June 2024 nor is it expected to have unspent borrowing funds as at 30th June 2025.

**(d) Credit Facilities**

**Undrawn borrowing facilities  
credit standby arrangements**

Bank overdraft limit  
Bank overdraft at balance date  
Credit card limit  
Credit card balance at balance date

**Total amount of credit unused**

**Loan facilities**

Loan facilities in use at balance date

	<b>2024/25 Budget</b>	<b>2023/24 Actual</b>	<b>2023/24 Budget</b>
	\$	\$	\$
Bank overdraft limit	0	0	0
Bank overdraft at balance date	0	0	0
Credit card limit	15,000	15,000	19,000
Credit card balance at balance date	0	(1,987)	0
<b>Total amount of credit unused</b>	<b>15,000</b>	<b>13,013</b>	<b>19,000</b>
<b>Loan facilities</b>			
Loan facilities in use at balance date	322,250	394,755	394,653

**MATERIAL ACCOUNTING POLICIES**

**BORROWING COSTS**

Borrowing costs are recognised as an expense when incurred except where they are directly attributable to the acquisition, construction or production of a qualifying asset. Where this is the case, they are capitalised as part of the cost of the particular asset until such time as the asset is substantially ready for its intended use or sale.

**SHIRE OF WAGIN**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2025**

**8. RESERVE ACCOUNTS**

**(a) Reserve Accounts - Movement**

	2024/25 Budget				2023/24 Actual				2023/24 Budget			
	Opening Balance	Transfer to	Transfer (from)	Closing Balance	Opening Balance	Transfer to	Transfer (from)	Closing Balance	Opening Balance	Transfer to	Transfer (from)	Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Restricted by council</b>												
(a) Leave reserve	555,448	22,218	0	577,666	478,362	77,086	0	555,448	472,769	12,146	0	484,915
(b) Plant Reserve	689,896	74,596	0	764,492	742,860	24,155	(77,119)	689,896	742,860	22,269	(143,957)	621,172
(c) Aerodrome Maintenance & Development Reserve	43,547	12,706	0	56,253	32,716	10,831	0	43,547	32,715	10,751	0	43,466
(d) Recreation Centre Equipment Reserve	15,606	624	0	16,230	15,113	492.54	0	15,606	15,113	453	0	15,566
(e) Municipal Buildings Reserve	76,066	27,043	0	103,109	73,665	2400.7	0	76,066	73,666	2,207	0	75,873
(f) Information Technology Reserve	16,460	116,488	0	132,948	15,941	519.49	0	16,460	15,940	478	0	16,418
(g) Land Development Reserve	11,398	456	0	11,854	11,038	359.71	0	11,398	11,038	331	0	11,369
(h) Community Bus Reserve	23,309	1,932	0	25,241	21,121	2,188	0	23,309	21,121	2,083	0	23,204
(i) Homecare Reserve	56,465	2,259	(40,000)	18,724	110,711	5,845	(60,090)	56,465	110,711	6,977	0	117,688
(j) Recreation Development Reserve	280,731	31,229	0	311,960	252,506	28,225	0	280,731	252,506	27,566	0	280,072
(k) Refuse Site/Waste Management Reserve	269,240	10,770	0	280,010	255,411	13,829	0	269,240	255,411	12,821	0	268,232
(l) Refuse Site Rehabilitation Reserve	187,460	27,498	0	214,958	162,179	25,281	0	187,460	162,179	24,860	0	187,039
(m) Water Management Reserve	75,339	21,014	0	96,353	72,961	2377.73	0	75,339	72,961	2,186	0	75,147
(n) Electronic Sign Reserve	15,744	630	0	16,374	15,247	496.92	0	15,744	15,248	457	0	15,705
(o) Community Gym Reserve	26,582	3,363	(6,500)	23,445	22,959	3,623	0	26,582	22,960	3,540	0	26,500
(p) Sportsground Precinct Redevelopment Reserve	366,574	164,663	0	531,237	272,707	93,867	0	366,574	272,707	93,174	0	365,881
(q) Emergency Bushfire Control Reserve	35,883	1,435	0	37,318	24,727	11,156	0	35,883	24,727	370	0	25,097
(r) Community Events Reserve	9,540	10,382	0	19,922	9,239	301.09	0	9,540	9,239	277	0	9,516
(s) Staff Housing Reserve	469,804	93,792	0	563,596	382,358	87,446	0	469,804	382,358	86,459	0	468,817
(t) Roadwork Reserve	103,239	69,130	0	172,369	100,000	3238.88	0	103,239	100,000	3,000	0	103,000
	3,328,331	692,228	(46,500)	3,974,059	3,071,821	393,719	(137,209)	3,328,331	3,066,229	312,405	(143,957)	3,234,677

**(b) Reserve Accounts - Purposes**

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

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

**SHIRE OF WAGIN  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2025**

**9. OTHER INFORMATION**

**The net result includes as revenues**

**(a) Interest earnings**

Investments  
Other interest revenue

\* The Shire has resolved to charge interest under section 6.13 for the late payment of any amount of money at 7%.

**The net result includes as expenses**

**(b) Auditors remuneration**

Audit services

**(c) Interest expenses (finance costs)**

Borrowings (refer Note 7(a))

**(d) Write offs**

General rate

	<b>2024/25 Budget</b>	<b>2023/24 Actual</b>	<b>2023/24 Budget</b>
	\$	\$	\$
	218,134	207,520	118,682
	13,000	15,072	10,000
	<u>231,134</u>	<u>222,591</u>	<u>128,682</u>
	41,000	29,040	27,500
	<u>41,000</u>	<u>29,040</u>	<u>27,500</u>
	21,934	21,358	20,785
	<u>21,934</u>	<u>21,358</u>	<u>20,785</u>
	5,000	30	5,000
	<u>5,000</u>	<u>30</u>	<u>5,000</u>

**SHIRE OF WAGIN**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2025**

**10. ELECTED MEMBERS REMUNERATION**

	<b>2024/25 Budget</b>	<b>2023/24 Actual</b>	<b>2023/24 Budget</b>
	\$	\$	\$
<b>Elected member 1</b>			
President's allowance	16,282	16,656	15,656
Meeting attendance fees	5,564	6,612	6,398
Other expenses	1,250	0	1,250
Annual allowance for ICT expenses	1,155	1,040	755
Travel and accommodation expenses	100	0	100
	<b>24,351</b>	<b>24,308</b>	<b>24,159</b>
<b>Elected member 2</b>			
Deputy President's allowance	4,070	1,959	3,918
Meeting attendance fees	2,925	1,995	3,278
Other expenses	1,250	0	1,250
Annual allowance for ICT expenses	1,155	1,040	755
Travel and accommodation expenses	100	0	100
	<b>9,500</b>	<b>4,994</b>	<b>9,301</b>
<b>Elected member 3</b>			
Deputy President's allowance	0	1,959	0
Meeting attendance fees	2,925	2,681	3,278
Other expenses	1,250	342	1,250
Annual allowance for ICT expenses	1,155	1,040	755
Travel and accommodation expenses	100	0	100
	<b>5,430</b>	<b>4,063</b>	<b>5,383</b>
<b>Elected member 4</b>			
Meeting attendance fees	2,925	1,122	3,278
Other expenses	1,250	0	1,250
Annual allowance for ICT expenses	1,155	1,040	755
Travel and accommodation expenses	100	0	100
	<b>5,430</b>	<b>2,162</b>	<b>5,383</b>
<b>Elected member 5</b>			
Meeting attendance fees	2,925	3,242	3,278
Other expenses	1,250	0	1,250
Annual allowance for ICT expenses	1,155	1,040	755
Travel and accommodation expenses	100	0	100
	<b>5,430</b>	<b>4,282</b>	<b>5,383</b>
<b>Elected member 6</b>			
Meeting attendance fees	2,925	2,494	3,278
Other expenses	1,250	0	1,250
Annual allowance for ICT expenses	1,155	1,040	755
Travel and accommodation expenses	100	0	100
	<b>5,430</b>	<b>3,534</b>	<b>5,383</b>
<b>Elected member 7</b>			
Meeting attendance fees	2,925	2,556	3,278
Other expenses	1,250	0	1,250
Annual allowance for ICT expenses	1,155	1,040	755
Travel and accommodation expenses	100	0	100
	<b>5,430</b>	<b>3,596</b>	<b>5,383</b>
<b>Elected member 8</b>			
Meeting attendance fees	0	935	935
Other expenses	0	0	250
ICT expenses	0	260	260
Travel and accommodation expenses	0	0	50
	<b>0</b>	<b>1,195</b>	<b>1,495</b>
<b>Total Elected Member Remuneration</b>	<b>61,001</b>	<b>48,134</b>	<b>61,870</b>
President's allowance	16,282	16,656	15,656
Deputy President's allowance	4,070	1,959	3,918
Meeting attendance fees	23,114	21,637	27,001
Other expenses	8,750	342	9,000
ICT expenses	0	260	260
Annual allowance for ICT expenses	8,085	7,280	5,285
Travel and accommodation expenses	700	0	750
	<b>61,001</b>	<b>48,134</b>	<b>61,870</b>

## 11. REVENUE AND EXPENDITURE

### (a) Revenue and Expenditure Classification

#### REVENUES

##### RATES

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

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

##### GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

##### CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

##### REVENUE FROM CONTRACTS WITH CUSTOMERS

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

##### FEES AND CHARGES

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

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

##### SERVICE CHARGES

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

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

##### INTEREST REVENUE

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

##### OTHER REVENUE / INCOME

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

##### PROFIT ON ASSET DISPOSAL

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

#### EXPENSES

##### EMPLOYEE COSTS

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

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

##### MATERIALS AND CONTRACTS

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

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

##### UTILITIES (GAS, ELECTRICITY, WATER)

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

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

##### INSURANCE

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

##### LOSS ON ASSET DISPOSAL

Loss on the disposal of fixed assets.

##### DEPRECIATION ON NON-CURRENT ASSETS

Depreciation and amortisation expenses raised on all classes of assets.

##### FINANCE COSTS

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

##### OTHER EXPENDITURE

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

**SHIRE OF WAGIN**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2025**

**11. REVENUE AND EXPENDITURE**

**(b) Revenue Recognition**

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

<b>Revenue Category</b>	<b>Nature of goods and services</b>	<b>When obligations typically satisfied</b>	<b>Payment terms</b>	<b>Returns/Refunds/Warranties</b>	<b>Timing of Revenue recognition</b>
Grant contracts with customers	Community events, minor facilities, research, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Licences/ Registrations/ Approvals	Building, planning, development and animal management, having the same nature as a licence regardless of naming.	Single point in time	Full payment prior to issue	None	On payment and issue of the licence, registration or approval
Waste management entry fees	Waste treatment, recycling and disposal service at disposal sites	Single point in time	Payment in advance at gate or on normal trading terms if credit provided	None	On entry to facility
Airport landing charges	Permission to use facilities and runway	Single point in time	Monthly in arrears	None	On landing/departure event
Fees and charges for other goods and services	Cemetery services, library fees, reinstatements and private works	Single point in time	Payment in full in advance	None	Output method based on provision of service or completion of works
Sale of stock	Aviation fuel, kiosk and visitor centre stock	Single point in time	In full in advance, on 15 day credit	Refund for faulty goods	Output method based on goods

**SHIRE OF WAGIN  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2025**

**12. PROGRAM INFORMATION**

**Key Terms and Definitions - Reporting Programs**

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

**OBJECTIVE**

**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**

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

**Law, order, public safety**

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

**Health**

To provide an operational framework for environmental and community health.

**Education and welfare**

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

**Community amenities**

To provide required essential services for the community.

**Recreation and culture**

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

**Transport**

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

**Economic services**

To help promote the Shire and its economic wellbeing

**Other property and services**

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

**ACTIVITIES**

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

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

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

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

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

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

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

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

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

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



**SHIRE OF WAGIN  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2025**

**13. FEES AND CHARGES**

	<b>2024/25 Budget</b>	<b>2023/24 Actual</b>	<b>2023/24 Budget</b>
	\$	\$	\$
<b>By Program:</b>			
General purpose funding	20,000	36,240	66,000
Law, order, public safety	12,000	15,698	17,200
Health	4,834	4,433	4,834
Education and welfare	93,104	92,291	118,685
Community amenities	391,446	383,928	381,476
Recreation and culture	60,705	57,084	72,220
Transport	10,964	10,964	10,893
Economic services	116,500	122,246	105,000
Other property and services	36,687	45,620	46,600
	<b>746,240</b>	<b>768,505</b>	<b>822,908</b>

The subsequent pages detail the fees and charges proposed to be imposed by the local government.

# Information Notes

NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2025

**CAPITAL PROJECTS**

Account Number	Job Number	Account/Job Description	2023/24 Budget	2023/24 YTD Actual	2024/2025 Budget
			\$	\$	
<b>Land Held for Resale</b>					
<b>Land</b>					
<b>Economic Services</b>					
E167465		Creation of Lot 429 Tudhoe Street	(12,120)	(6,625)	(5,495)
<b>Total - Economic Services</b>			<b>(12,120)</b>	<b>(6,625)</b>	<b>(5,495)</b>
<b>Total - Land</b>			<b>(12,120)</b>	<b>(6,625)</b>	<b>(5,495)</b>
<b>Buildings</b>					
<b>Governance</b>					
E167744	B2406	Marks Court Solar HWS (CEO Residence)	(6,154)	(6,154)	0
E167744	B2505	Admin Building - Roof & Gutter repairs	0	0	(20,000)
<b>Total - Governance</b>			<b>(6,154)</b>	<b>(6,154)</b>	<b>(20,000)</b>
<b>Health</b>					
E167702	B2403	Air-Con - Dentist Rooms	(7,746)	(7,746)	0
E167702	B2405	Air-Con Medical Centre	(6,717)	(6,717)	0
<b>Total - Health</b>			<b>(14,463)</b>	<b>(14,463)</b>	<b>0</b>
<b>Education &amp; Welfare</b>					
E167790	B2302	Relocation to Wagin Town Hall	(45,000)	(42,802)	0
<b>Total - Education &amp; Welfare</b>			<b>(45,000)</b>	<b>(42,802)</b>	<b>0</b>
<b>Recreation And Culture</b>					
E167784	B2201	Court House Upgrades	(102,338)	(92,307)	0
E167780	B2401	Upgrade toilet at sportsground - Disable Access	(35,000)	0	(35,000)
E167780	B2402	Change Rooms - Shower Updates - Home & Away	(15,000)	(13,636)	0
E167784	B2203	NAB Building	(16,000)	(5,743)	(10,257)
E167780	B2501	Recreation Centre - New meter box	0	0	(20,000)
E167475	B2502	Roads Board Building - Renewal	0	0	(6,000)
E167780	B2503	Demolish old and build new Hockey / Cricket Pavilion	0	0	(289,000)
E167784	B2504	Court House - Create door to Courtyard	0	0	(8,000)
E167784	B2506	Town Hall - Annex roof repairs	0	0	(20,000)
E167784	B2507	Rec Centre - Replace Alsynite Roof Sheets	0	0	(25,000)
<b>Total - Recreation And Culture</b>			<b>(168,338)</b>	<b>(111,686)</b>	<b>(413,257)</b>
<b>Economic Services</b>					
E167787	B2301	New Roof - Caravan Park Ablution Block	(64,750)	(65,254)	0
<b>Total - Economic Services</b>			<b>(64,750)</b>	<b>(65,254)</b>	<b>0</b>
<b>Total - Buildings</b>			<b>(298,705)</b>	<b>(240,359)</b>	<b>(433,257)</b>
<b>Plant &amp; Equipment</b>					
<b>Governance</b>					
E167746	PE2404	CEO - Camry Hybrid	0	0	0
E167746	PE2405	DCEO - Isuzu MUX	(54,561)	(54,561)	(0)
<b>Total - Governance</b>			<b>(54,561)</b>	<b>(54,561)</b>	<b>(0)</b>
<b>Law, Order &amp; Public Safety</b>					
E167111	P96	Water Tanker Trailer	(17,820)	(17,617)	0
<b>Total - Law, Order &amp; Public Safety</b>			<b>(17,820)</b>	<b>(17,617)</b>	<b>0</b>
<b>Education &amp; Welfare</b>					
E167752	PE2503	Purchase of new Homecare Sedan (P80)	0	0	(30,000)
E167752	PE2504	Purchase of new Homecare Sedan (P27)	0	0	(30,000)
E167752	PE2505	Purchase of new Homecare Sedan - Darkan (P86)	0	0	(30,000)
<b>Total - Education &amp; Welfare</b>			<b>0</b>	<b>0</b>	<b>(90,000)</b>
<b>Recreation &amp; Culture</b>					
E167769	PE2502	Purchase of new Ride-on Mower (P43)	0	0	(45,000)
<b>Total - Recreation &amp; Culture</b>			<b>0</b>	<b>0</b>	<b>(45,000)</b>
<b>Transport</b>					
E167761	PE2301	Isuzu Truck - FRR 107-210 6T	(89,590)	(89,590)	0
E167761	PE2302	Isuzu Crew Cab - NPR 190-65	(78,060)	(78,060)	0
E167761	PE2305	Isuzu Side-Tipper FVZ 1400 W1015	(212,424)	(212,424)	(0)
E167761	PE2401	MOW - New Ute	(48,036)	(48,036)	(0)
E167761	PE2402	Multi Tyre Roller	(173,186)	(173,186)	(0)
E167761	PE2403	Isuzu D-Max - Gardener	(33,625)	(33,625)	0
E167761	PE2501	Purchase of new Loader (P11)	0	0	(310,000)
<b>Total - Transport</b>			<b>(634,921)</b>	<b>(634,921)</b>	<b>(310,000)</b>
<b>Total - Plant &amp; Equipment</b>			<b>(707,302)</b>	<b>(707,099)</b>	<b>(445,000)</b>

NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2025

**CAPITAL PROJECTS**

Account Number	Job Number	Account/Job Description	2023/24 Budget	2023/24 YTD Actual	2024/2025 Budget
<b>Furniture &amp; Equipment</b>					
<b>Governance</b>					
E167742	FE2401	New Server - Administration	(18,000)	0	(56,000)
E167742	FE2505	CCTV Server replacement	0	0	(20,000)
E167742	FE2506	Replace UPS for Server Rack and Extended Battery Module	0	0	(12,050)
<b>Total - Governance</b>			<b>(18,000)</b>	<b>0</b>	<b>(88,050)</b>
<b>Law, Order &amp; Public safety</b>					
E167110	FE2504	Speed Safety Signage	0	0	(35,000)
<b>Total - Law, Order &amp; Public safety</b>			<b>0</b>	<b>0</b>	<b>(35,000)</b>
<b>Recreation &amp; Culture</b>					
E167284	FE2402	100 x New Chairs	(18,500)	(17,966)	0
E167756	FE2404	Sports Ground - PA System - Contribution	(2,400)	0	0
E167286	FE2501	Large Pool chlorinator	0	0	(9,000)
E167286	FE2502	Small Pool Chlorinator	0	0	(5,000)
E167756	FE2503	Refurbished Treadmill for Gym	0	0	(6,500)
<b>Total - Recreation &amp; Culture</b>			<b>(20,900)</b>	<b>(17,966)</b>	<b>(20,500)</b>
<b>Total - Furniture &amp; Equipment</b>			<b>(38,900)</b>	<b>(17,966)</b>	<b>(143,550)</b>

NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2025

CAPITAL PROJECTS

Account Number	Job Number	Account/Job Description	2023/24 Budget	2023/24 YTD Actual	2024/2025 Budget
<b>Infrastructure - Roads</b>					
<b>Transport</b>					
E167103	CP152	2022/23 RRG Dongolocking Road - Reconstruct Seal Widen	(282,804)	(285,063)	0
E167103	CP344	2023/24 - R2R - Bullocks Hill Road	(92,821)	(93,463)	0
E167103	CP345	2023/24 - R2R - Beaufort Road	(114,637)	(118,120)	0
E167103	CP346	2023/24 - Shire - Dwelyerdine Road	(55,000)	(52,244)	0
E167103	CP347	2023/24 - R2R - Hyde Road	(44,542)	(44,818)	0
E167103	CP348	2023/24 - RRG - Ballagin Road (Piesseville - Tarwonga)	(150,682)	(142,183)	(8,499)
E167103	CP349	2023/24 - Shire - Heights Road	(42,000)	(32,639)	0
E167103	CP350	2023/24 - Shire - Angwins Road	(48,975)	(41,741)	0
E167103	CP351	2023/24 - Shire - Etelowie Street	(30,453)	(13,395)	0
E167103	CP352	2023/24 - Shire - Theta Street	(11,325)	(5,842)	0
E167103	CP353	2023/24 - Shire - Vine Street	(18,222)	(13,427)	0
E167103	CP357	2023/24 - Shire - Main Drain/Padbury Lane	(20,000)	0	(20,000)
E167103	CP358	2023/24 - RRG - Dongolocking Road	(395,186)	(392,797)	0
E167103	CP359	2023/24 - Shire - Morgan Road	(30,000)	(26,936)	0
E167103	CP360	2023/24 - R2R - Behn-ord Road	(31,000)	(31,109)	0
E167103	CP361	2023/24 - R2R - Delyanine North Road	(29,145)	(29,176)	0
E167103	CP362	2023/24 - Shire- Culverts - Various - Extend	(20,000)	(14,704)	0
E167103	CP363	2023/24 - Shire - Tarbet Street - Kerbing Tudhoe to Thornton	(15,000)	(4,713)	0
E167103	CP364	2023/24 - Shire - Leonora Street - Kerbing Both Sides	(22,500)	(12,571)	0
E167103	CP365	2023/24 - Shire - Ware Street - Kerbing Both Sides	(20,000)	(12,587)	0
E167103	CP366	2024/25 - RTR - Beaufort Road - Reconstruct seal widen	0	0	(180,000)
E167103	CP367	2024/25 - RTR - Bullock Hills Road - Reconstruct seal widen	0	0	(100,000)
E167103	CP368	2024/25 - Shire - Collanilling road - Reconstruct seal failed section	0	0	(25,000)
E167103	CP369	2024/25 - Shire - Rowells road - Gravel Sheet	0	0	(55,000)
E167103	CP370	2024/25 - RTR - Behn Ord Road - Reconstruct seal failed section	0	0	(62,145)
E167103	CP371	2024/25 - RRG - Piesseville-Tarwonga - Reconstruct seal failed section	0	0	(155,186)
E167103	CP372	2024/25 - Shire - Wagin-Wickepin Road - Gravel Sheet	0	0	(45,000)
E167103	CP373	2024/25 - Shire - Toolibin South Road - Gravel sheet	0	0	(45,000)
E167103	CP374	2024/25 - RTR - Ballagin Road - Reconstruct seal widen	0	0	(207,219)
E167103	CP378	2024/25 - Shire - Thornton Street - Kerbing both sides	0	0	(20,000)
E167103	CP379	2024/25 - Shire - Lukin street - Kerbing both sides	0	0	(15,000)
E167103	CP380	2024/25 - Shire - Trenton Street - Kerbing north side	0	0	(20,000)
E167103	CP381	2024/25 - RRG - Jaloran Street - Reseal 2 coat	0	0	(150,216)
E167103	CP382	2024/25 - Shire - Vernon street - Reseal 2 coat	0	0	(46,000)
E167103	CP383	2024/25 - Shire - Hunt street - Reseal	0	0	(24,000)
E167105	CP384	2024/25 - Shire - Town Drain - Main Drain/Padury lane (Cement Wall)	0	0	(20,000)
E167103	CP385	2024/25 - RRG - Dongolocking Road - Reconstruct seal widen	0	0	(253,000)
E167103	CP386	2024/25 - LRCIP4 - Bullock Hills Road - Reconstruct seal widen	0	0	(137,423)
E167105	BR3068	2024/25 - Dongolocking Road SLK 10.42 - Culvert replace sleepers (Bridge Func	0	0	(74,251)
E167103	CP387	2024/25 - Shire - Piesseville -Tarwonga - Gravel sheet shoulders	0	0	(35,000)
E167105	CP388	2024/25 - LRCIP4 - Beaufort Road SLK 7.25 - Extend culvert / replace head wall	0	0	(14,107)
E167105	CP389	2024/25 - LRCIP4 - Beaufort Road SLK 7.87 - Culvert repairs / replace sleepers	0	0	(14,107)
E167105	CP390	2024/25 - LRCIP4 - Beaufort Road SLK 6.29 - Culvert repairs / replace sleepers	0	0	(35,652)
E167105	CP391	2024/25 - Bullock Hills Road SLK 6.36 - Replace head walls	0	0	(1,890)
E167105	CP392	2024/25 - Bullock Hills Road SLK 6.84 - Extend culvert / replace head wall	0	0	(2,400)
E167105	CP393	2024/25 - Dongolocking Road SLK 24.16 - Extend culvert / replace head wall	0	0	(1,902)
<b>Total - Transport</b>			<b>(1,474,292)</b>	<b>(1,367,529)</b>	<b>(1,767,997)</b>
<b>Total - Infrastructure - Roads</b>			<b>(1,474,292)</b>	<b>(1,367,529)</b>	<b>(1,767,997)</b>

NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2025

**CAPITAL PROJECTS**

Account Number	Job Number	Account/Job Description	2023/24 Budget	2023/24 YTD Actual	2024/2025 Budget
			\$	\$	
<b>Infrastructure - Other</b>					
<b>Law,Order &amp; Public Safety</b>					
E167112	IO028	250,000L Emergency Water Tank - Wagin Airfield	(11,740)	0	(11,740)
<b>Total - Law,Order &amp; Public Safety</b>			<b>(11,740)</b>	<b>0</b>	<b>(11,740)</b>
<b>Community Amenities</b>					
E167191	IO2504	Wagin Cemetery - New niche wall	0	0	(10,000)
<b>Total - Community Amenities</b>			<b>0</b>	<b>0</b>	<b>(10,000)</b>
<b>Recreation &amp; Culture</b>					
E167757	IO2402	Paint Pool Gutters and Lining	(88,150)	(84,685)	0
E167758	IO2403	Goal Posts	(8,650)	(8,830)	0
E167758	IO2204	Sportsground Precinct Redevelopment	(150,000)	(1,561)	0
E167757	IO2404	Swimming Pool Shade Sail	(7,000)	0	(20,500)
E167758	IO2301	Wetlands Park BBQ Shelters	(5,288)	(103)	0
E167758	IO2501	Sportsground Water Tank	0	0	(48,500)
E167757	IO2502	Swimming Pool - Paving repairs under roller track	0	0	(8,500)
E167758	IO2505	Bojanning Park - Basketball court upgrade	0	0	(6,000)
E167125	IO2506	Christmas Lights & Decorations	0	0	(40,000)
E167758	IO2507	Wetlands - Upgrades including Disabled Access Ramp	0	0	(60,000)
<b>Total - Recreation &amp; Culture</b>			<b>(259,088)</b>	<b>(95,178)</b>	<b>(183,500)</b>
<b>Transport</b>					
E167136	IO2401	Townscape	(30,000)	(2,689)	0
<b>Total - Transport</b>			<b>(30,000)</b>	<b>(2,689)</b>	<b>0</b>
<b>Total - Infrastructure - Other</b>			<b>(300,828)</b>	<b>(97,867)</b>	<b>(205,240)</b>
<b>Infrastructure - Footpaths</b>					
<b>Transport</b>					
E167124	CP254	2022/23 - Shire Tarbet Street - Footpath Trimdon to Tudhoe	(40,000)	(39,821)	0
E167124	CP255	2022/23 - Shire Upland Street - Footpath Tudor To Strickland	(40,000)	(37,881)	0
E167124	CP354	2023/24 - Shire - Ware Street (Arnot to Khedive)	(48,000)	(29,710)	0
E167124	CP355	2023/24 - Shire - Arthur Road - Wetlands Horseshoe to Bridge	(65,000)	(40,129)	(24,871)
E167124	CP356	2023/24 - Shire - Lukin Street (Tudhoe to Trenton)	(35,000)	(26,235)	0
E167124	CP375	2024/25 - Shire - Footpath Caravan park to bridge	0	0	(25,000)
E167124	CP376	2024/25 - Shire - Footpath Trenton Street - Tarbet St to Theta St	0	0	(50,000)
E167124	CP377	2024/25 - Shire - Footpath Khedive Street - Ware St to Warwick St	0	0	(38,000)
<b>Total - Infrastructure - Footpaths</b>			<b>(228,000)</b>	<b>(173,776)</b>	<b>(137,871)</b>
<b>Total - Infrastructure - Footpaths</b>			<b>(228,000)</b>	<b>(173,776)</b>	<b>(137,871)</b>
<b>Grand Total</b>			<b>(3,060,147)</b>	<b>(2,611,220)</b>	<b>(3,138,411)</b>
<b>Summary by Balance Sheet Category</b>					
Land			(12,120)	(6,625)	(5,495)
Buildings			(298,705)	(240,359)	(433,257)
Furniture & Equipment			(38,900)	(17,966)	(143,550)
Plant & Equipment			(707,302)	(707,099)	(445,000)
Roads			(1,474,292)	(1,367,529)	(1,603,688)
Infrastructure Other			(528,828)	(271,643)	(343,111)
Infrastructure - Drainage			0	0	(164,309)
			<b>(3,060,147)</b>	<b>(2,611,220)</b>	<b>(3,138,411)</b>

**NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2025  
ROADWORKS PROGRAM**

Renewal	R-No	Job #	Synergy Description	DESCRIPTION	COST	RRG	RTR	LRCIP	OTHER	SHIRE	START	FINISH
Beaufort Road	2	CP366	2024/25 - RTR - Beaufort Road - Reconstruct seal widen	Reconstruct seal widen	180,000		180,000				4.12	6.28
Bullock Hills Road	4	CP367	2024/25 - RTR - Bullock Hills Road - Reconstruct seal widen	Reconstruct seal widen	100,000		100,000				6.07	7.05
Collanilling road	8	CP368	2024/25 - Shire - Collanilling road - Reconstruct seal failed section	Reconstruct seal failed section	25,000					25,000	0.32	0.44
Rowells road	21	CP369	2024/25 - Shire - Rowells road - Gravel Sheet	Gravel Sheet	55,000					55,000	0.00	0.30
Behn Ord Road	6	CP370	2024/25 - RTR - Behn Ord Road - Reconstruct seal failed section	Reconstruct seal failed section	62,145		62,145				0.27	0.33
Piesseville-Tarwonga	12	CP371	2024/25 - RRG - Piesseville-Tarwonga - Reconstruct seal failed section	Reconstruct seal failed section	155,186	103,457				51,729	15.57	16.65
Wagin-Wickepin Road	58	CP372	2024/25 - Shire - Wagin-Wickepin Road - Gravel Sheet	Gravel Sheet	45,000					45,000	6.00	8.19
Toolbin South Road	24	CP373	2024/25 - Shire - Toolbin South Road - Gravel sheet	Gravel sheet	45,000					45,000	0.29	2.15
<b>Footpaths</b>												
Caravan park		CP375	2024/25 - Shire - Footpath Caravan park to bridge	Caravan park to bridge	25,000					25,000		
Trenton Street	138	CP376	2024/25 - Shire - Footpath Trenton Street - Tarbet St to Theta St	Tarbet St to Theta St	50,000					50,000	0.09	0.28
Khedive Street	159	CP377	2024/25 - Shire - Footpath Khedive Street - Ware St to Warwick St	Ware St to Warwick St	38,000					38,000	0.46	0.590
<b>Kerbing</b>												
Thornton Street	164	CP378	2024/25 - Shire - Thornton Street - Kerbing both sides	Both sides	20,000					20,000	0.00	0.18
Lukin street	132	CP379	2024/25 - Shire - Lukin street - Kerbing both sides	Both sides	15,000					15,000	0.00	0.82
Trenton Street	138	CP380	2024/25 - Shire - Trenton Street - Kerbing north side	North side	20,000					20,000	0.00	0.28
<b>Reseals</b>												
Jaloran Road	5	CP381	2024/25 - RRG - Jaloran Street - Reseal 2 coat	Reseal 2 coat	150,216	100,144				50,072	2.98	5.98
Vernon street	177	CP382	2024/25 - Shire - Vernon street - Reseal 2 coat	Reseal 2 coat	46,000					46,000	0.02	0.45
Hunt street	194	CP383	2024/25 - Shire - Hunt street - Reseal	Reseal	24,000					24,000	0.00	0.30
<b>Upgrade</b>												
Town Drain		CP384	2024/25 - Shire - Town Drain - Main Drain/Padury lane (Cement Wall)	Main Drain/Padury lane (Cement Wall)	20,000					20,000		
Dongolocking Road	1	CP385	2024/25 - RRG - Dongolocking Road - Reconstruct seal widen	Reconstruct seal widen	253,000	168,667				84,333	23.70	25.96
Bullock Hills Road	4	CP386	2024/25 - LRCIP4 - Bullock Hills Road - Reconstruct seal widen	Reconstruct seal widen	137,423			137,423			10.67	12.14
Dongolocking Road	1	BR3068	2024/25 - Dongolocking Road SLK 10.42 - Culvert replace sleepers (Bridge Funding 2018-19)	Culvert replace sleepers	74,251				74,251		10.42	
Piesseville - Tarwonga	126	CP387	2024/25 - Shire - Piesseville - Tarwonga - Gravel sheet shoulders	Gravel sheet shoulders	35,000					35,000	20.03	20.56
Ballagin Road		CP374	2024/25 - RTR - Ballagin Road - Reconstruct seal widen	Reconstruct seal widen	207,219		207,219					
Culvert repairs	Various	See below		Drainage	70,058			63,866		6,192		
<b>Capital Totals</b>					<b>1,852,498</b>	<b>372,268</b>	<b>549,364</b>	<b>201,289</b>	<b>74,251</b>	<b>655,326</b>		
<b>General Works</b>												
Maintenance				Bridge/Drainage	22,500					22,500		
Maintenance				Unscheduled	135,000					135,000		
Maintenance				Mtce/Grade/etc	185,000					185,000		
Woolorama Preparation					70,000					70,000		
Rural Tree Pruning				Clear Widen and form	70,000					70,000		
<b>Overall Totals</b>					<b>\$ 2,334,998</b>	<b>\$ 372,268</b>	<b>\$ 549,364</b>	<b>\$ 201,289</b>		<b>\$ 1,137,826</b>		
<b>Rural Tree Pruning</b>												
<b>Road</b>	<b>No</b>			<b>Description</b>	<b>Cost</b>	<b>Job No</b>	<b>Shire</b>	<b>Start</b>	<b>Finish</b>		<b>Contractor</b>	<b>Length</b>
Bockaring Road	7			Remove spoil both sides	32,000			0	3.22		road side pick up	3.22
					5,040		5040					
Beaufort road	2			west of Norring	9,000	E122007		7.17	9		mulch	2.17
					-							
Rifle street south	151			South of Beaufort road	6,500			0	0.9		mulch	
					-							
Ware street				Costellow to Tudhoe	4,000			0.81	1.91		mulch	1.1
					2,260		2260					
Norring Delyanine	27			west of Beaufort road	11,200			10.22	13.14		mulch	2.92
					70,000							
<b>Culverts</b>												
<b>Road</b>				<b>Description</b>	<b>Total cost</b>	<b>SIDE</b>	<b>Type</b>	<b>S.L.K</b>	<b>Size</b>		<b>Amount</b>	<b>Length</b>
Beaufort Road	2	CP388	2024/25 - LRCIP4 - Beaufort Road SLK 7.25 - Extend culvert / replace head wall	Extend culvert / replace head wall	14,107	both	cement	7.25	375mm		4	1,100
Beaufort Road	2	CP389	2024/25 - LRCIP4 - Beaufort Road SLK 7.87 - Culvert repairs / replace sleepers	Culvert repairs / replace sleepers	14,107	both	cement	7.87			4	
Beaufort Road	2	CP390	2024/25 - LRCIP4 - Beaufort Road SLK 6.29 - Culvert repairs / replace sleepers	Culvert repairs / replace sleepers	35,652	Full Length	cement	6.29			8	9.6 mts
Bullock Hills Road	4	CP391	2024/25 - LRCIP4 - Bullock Hills Road SLK 6.36 - Replace head walls	Replace head walls	1,890	both	cement	6.36	300mm		2	
Bullock Hills Road	4	CP392	2024/25 - LRCIP4 - Bullock Hills Road SLK 6.84 - Extend culvert / replace head wall	Extend culvert / replace head wall	2,400	both	cement	6.84			2	
Dongolocking Road	1	CP393	2024/25 - LRCIP4 - Dongolocking Road SLK 24.16 - Extend culvert / replace head wall	Extend culvert / replace head wall	1,902	south	cement	24.16				1.4 mts
					70,058							
Dongolocking	1		2024/25 - Dongolocking Road SLK 10.42 - Culvert replace sleepers	Culvert replace sleepers	74,251	Full Length	cement	10.42			8	
<b>TOTAL</b>					<b>144,309</b>							

NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2025

**PLANT PURCHASES & DISPOSALS**

**PLANT & EQUIPMENT**

**Education & Welfare**

Plant No.	Rego	Budget Price	Budget Trade in	Budget Net Cost	Purchase GL	Plant Description (Disposal)	Net Book Value	Profit on Sale	Loss on Sale	Proceeds of Sale GL
		\$	\$	\$			\$	\$	\$	
P80	W468	(30,000)	(15,000)	(15,000)	E167752	Toyota RAV 4 (2019)	8,678	6,322	0	1082005
P27	W1007	(30,000)	(2,000)	(28,000)	E167752	Mitsubishi Tritan (2014) Gardeners	0	2,000	0	1082005
P86	W9800	(30,000)	(5,000)	(25,000)	E167752	Holden Commodore (2015) - Darkan	2,733	2,267	0	1082005
		(90,000)	(22,000)	(68,000)			11,411	10,589	0	

**Recreation & Culture**

P43		45,000	0	45,000	E167769	Toro Ride on Mower (2013)	0	0	0	
		45,000	0	45,000			0	0	0	

**Transport**

P11	W454	(310,000)	(90,000)	(220,000)	E167761	Komatsu Loader (2018)	100,846	0	10,846	1122175
		(310,000)	(90,000)	(220,000)			100,846	0	10,846	

**TOTAL PLANT & EQUIPMENT**

		(355,000)	(112,000)	(243,000)			112,257	10,589	10,846	
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# Detailed Operating Programs

**NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2025**

**OPERATING PROGRAMS**

COA	Description	Budget 2023/2024	Actual 2023/2024	Budget 2024/2025
	<b>General Purpose Funding</b>			
	<b>Rate Revenue</b>			
I031005	GRV	977,824	977,823	1,011,844
I031010	GRV Minimums	96,200	96,200	98,550
I031015	UV	1,570,980	1,570,980	1,617,798
I031020	UV Minimums	57,200	57,200	66,825
I031025	GRV Interim Rates	3,000	(2,367)	0
I031030	UV Interim Rates	2,000	3,954	0
I031035	Back Rates	1,000	362	0
I031040	Ex-Gratia Rates (CBH)	15,419	15,420	15,944
I031045	Discount Allowed	(100,000)	(99,698)	(103,088)
I031050	Instalment Admin Charge	5,000	4,897	5,000
I031055	Account Enquiry Fee	4,000	4,665	4,000
I031060	(Rate & Sdry Debtor Write Offs)	(5,000)	(30)	(5,000)
I031065	Penalty Interest	6,000	10,703	8,000
I031070	Emergency Services Levy	126,700	131,113	133,735
I031075	ESL Penalty Interest	500	660	500
I031080	Instalment Interest	4,000	4,368	4,500
I031090	Rate Legal Charges	20,000	4,527	10,000
		<b>2,784,823</b>	<b>2,780,777</b>	<b>2,868,609</b>
E031005	Valuation Expenses	(9,000)	(9,287)	(9,000)
E031010	Legal Costs/Expenses	(500)	(658)	(1,000)
E031015	Title Searches	(600)	0	(500)
E031020	Rate Recovery Expenses	(10,000)	(6,214)	(10,000)
E031025	Printing Stationery Postage	(2,000)	(1,784)	(2,000)
E031030	Emergency Services Levy	(126,700)	(130,660)	(133,735)
E031040	Rate Refunds	(1,000)	0	(1,000)
E031041	Rates & Rubbish Waivers/Concessions	(2,689)	(2,611)	(2,737)
E031100	Administration Allocated	(91,347)	(91,344)	(102,073)
		<b>(243,836)</b>	<b>(242,558)</b>	<b>(262,045)</b>

**NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2025**

**OPERATING PROGRAMS**

COA	Description	Budget 2023/2024	Actual 2023/2024	Budget 2024/2025
	<b>Other General Purpose Funding</b>			
I032005	Grants Commission General	0	1,144,942	184,171
I032010	Grants Commission Roads	0	608,295	97,102
I032020	Administration Rental	36,000	21,000	0
I032025	Photocopies, Publications, PA & Projector Hire	1,000	1,151	1,000
I032030	Reimbursements	100	0	100
I032040	Bank Interest	25,000	85,283	85,000
I032045	Reserves Interest	89,089	102,405	133,134
I032055	Commissions & Recoups	500	0	0
I032080	Other General Purpose Income	0	3,288	0
I032190	WALGA House Units	0	1,681	0
		151,689	1,968,045	500,507
E032005	Bank Fees and Charges	(10,000)	(11,575)	(11,000)
E032015	Interest on Loans	0	0	0
E032030	Audit Fees & Other Services	(27,500)	(29,040)	(41,000)
E032035	Administration Allocated	(84,731)	(84,732)	(74,113)
		(122,231)	(125,347)	(126,113)
	<b>Total General Purpose Income</b>	<b>2,936,512</b>	<b>4,748,822</b>	<b>3,369,116</b>
	<b>Total General Purpose Expenditure</b>	<b>(366,067)</b>	<b>(367,905)</b>	<b>(388,157)</b>

**NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2025**

**OPERATING PROGRAMS**

COA	Description	Budget 2023/2024	Actual 2023/2024	Budget 2024/2025
	<b>Governance</b>			
	<b>Members of Council</b>			
I041020	Other Income Relating to Members	250	0	0
		250	0	0
E041005	Sitting Fees	(26,999)	(23,820)	(23,114)
E041010	Training	(7,000)	(22)	(7,000)
E041015	Members Travelling	(750)	(342)	(700)
E041020	Communication Allowance	(5,545)	(7,540)	(8,085)
E041025	Election Expenses	(20,000)	0	0
E041030	Other Expenses	(19,400)	(7,224)	(2,000)
E041035	Conference Expenses	(10,000)	(4,117)	(10,000)
E041040	Presidents Allowance	(15,656)	(15,656)	(16,282)
E041045	Deputy Presidents Allowance	(3,918)	(3,918)	(4,070)
E041055	Refreshments and Receptions	(12,000)	(8,696)	(12,000)
E041060	Presentations	(2,500)	(592)	(2,500)
E041065	Insurance	(14,007)	(14,997)	(14,483)
E041070	Public Relations	(2,000)	(30)	(2,000)
E041075	Subscriptions	(36,000)	(37,438)	(38,000)
E041100	Administration Allocated	(129,268)	(129,264)	(128,127)
		(305,043)	(253,656)	(268,360)
	<b>Other Governance</b>			
I042030	Profit on Sale of Asset	32,727	35,000	0
I042045	Admin Reimbursements	5,000	4,978	5,000
I042050	Paid Parental Leave Reimbursement	0	12,359	0
		37,727	52,337	5,000
E042005	Administration Salaries	(887,906)	(851,454)	(923,428)
E042008	Admin Leave/Wages Liability	0	(7,768)	0
E042010	Administration Superannuation	(112,735)	(99,914)	(123,487)
E042011	Loyalty Allowance	(10,072)	(6,030)	(6,271)
E042012	Housing Allowance Admin	(13,582)	(11,558)	(12,020)
E042015	Insurance	(28,537)	(31,194)	(31,817)
E042020	Staff Training	(10,000)	(14,100)	(15,000)
E042025	Removal Expenses	(10,000)	(9,499)	0
E042030	Printing & Stationery	(25,000)	(22,320)	(25,000)
E042035	Phone, Fax & Modem	(7,000)	(4,292)	(5,000)
E042040	Office Maintenance	(65,290)	(58,040)	(61,863)
E042045	Advertising	(15,000)	(5,679)	(10,000)
E042050	Office Equipment Maintenance	(3,000)	(2,552)	(3,000)
E042055	Postage & Freight	(4,000)	(4,979)	(5,000)
E042060	Vehicle Running Expenses	(16,000)	(18,495)	(17,000)
E042065	Legal Expenses	(10,000)	(1,200)	(10,000)

**NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2025**

**OPERATING PROGRAMS**

COA	Description	Budget 2023/2024	Actual 2023/2024	Budget 2024/2025
E042070	Garden Expenses	(12,000)	(14,227)	(15,000)
E042075	Conference & Training	(10,000)	(2,083)	(10,000)
E042080	Computer Support	(168,000)	(142,591)	(161,463)
E042085	Other Expenses	(3,000)	(4,219)	(10,500)
E042090	Administration Allocated	(245,486)	(245,484)	(219,478)
E042095	Fringe Benefits Tax	(15,000)	(18,217)	(20,238)
E042100	Staff Uniforms	(5,000)	(1,617)	(2,000)
E042115	Cash Round Off Control	0	1	0
E042120	Depreciation - Other Governance	(125,149)	(117,661)	(119,791)
E042125	Less Administration Allocated	1,581,669	1,581,672	1,587,878
E042155	Lease of Photocopier	0	0	0
E042160	DCEO/CEO Recruitment	(25,000)	(11,902)	0
E042165	Paid Parental Leave	0	0	0
		(245,088)	(125,402)	(219,478)
	<b>Total Governance Income</b>	<b>37,977</b>	<b>52,337</b>	<b>5,000</b>
	<b>Total Governance Expenditure</b>	<b>(550,131)</b>	<b>(379,058)</b>	<b>(487,839)</b>

**NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2025**

**OPERATING PROGRAMS**

COA	Description	Budget 2023/2024	Actual 2023/2024	Budget 2024/2025
	<b>Law, Order &amp; Public Safety</b>			
	<b>Fire Prevention</b>			
I051010	BFB Operating Grant	64,242	65,119	53,481
I051011	DFES - Capital Projects Grant	0	0	0
I051015	Sale of Fire Maps	50	23	50
I051025	Reimbursements	1,000	416	500
I051030	Bush Fire Infringements	2,000	455	2,000
I051035	ESL Admin Fee	4,000	4,000	4,000
I051040	Donations	0	1,500	0
I051050	SES Other Income	0	0	0
I051070	Other Bushfire Grants Income	0	0	0
I051075	SES Operating Grant	29,074	28,210	25,883
		100,366	99,723	85,914
E051005	BFB Operation Expenditure	(64,242)	(71,046)	(71,000)
E051010	Communication Mtce	(4,000)	(3,957)	(5,500)
E051015	Advertising & Other Expenses	(2,500)	(2,051)	(2,500)
E051020	Fire Fighting/Emergency Services Expenses	(14,000)	(5,263)	(10,000)
E051025	Town Block Burn Off	(6,000)	(9,589)	(10,000)
E051040	Other Bushfire Expenditure	(18,500)	(1,801)	(22,000)
E051045	Mt Latham & Condinging Repeats	(500)	(743)	(1,000)
E051060	SES Operation Expenditure	(29,074)	(28,210)	(29,580)
E051100	Administration Allocated	(85,915)	(85,920)	(82,218)
E051190	Depreciation - Fire Prevention	(75,871)	(75,871)	(75,950)
		(300,602)	(284,451)	(309,748)
	<b>Animal Control</b>			
I052005	Dog Fines and Fees	5,000	10,397	5,000
I052006	Cat Fines and Fees	300	261	300
I052010	Hire of Animal Traps	100	109	100
I052015	Dog Registration	5,000	3,146	4,000
I052016	Cat Registration	700	764	500
I052020	Reimbursements	500	0	500
		11,600	14,677	10,400

**NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2025**

**OPERATING PROGRAMS**

COA	Description	Budget 2023/2024	Actual 2023/2024	Budget 2024/2025
E052005	Ranger Salary	(11,000)	(14,226)	(14,657)
E052007	Ranger Telephone	(1,000)	(425)	(1,000)
E052010	Pound Maintenance	(2,969)	(8,172)	(11,700)
E052015	Dog Control Insurance	(166)	(166)	(500)
E052020	Legal Fees	0	0	0
E052025	Training & Conference	(500)	(45)	(500)
E052030	Ranger Services Other	(25,000)	(30,935)	(30,000)
E052035	Administration Allocated	(78,950)	(78,948)	(46,959)
E052190	Depreciation - Animal Control	(2,998)	(2,998)	(3,000)
		(122,583)	(135,915)	(108,317)
	<b>Other Law, Order &amp; Public Safety</b>			
I053005	Abandoned Vehicles/Fines	50	0	50
I053040	Safer Wagin Income	0	0	0
I053055	Reimbursements	0	0	0
I053060	Other law, Order & Public Safety Grants	7,856	0	40,190
		7,906	0	40,240
E053005	Abandoned Vehicles	0	(288)	(500)
E053040	Safer Wagin Expenditure	(500)	0	0
E053045	CCTV & Security	(1,500)	(7,957)	(8,000)
E053055	Mosquito Control	(5,000)	(2,357)	(5,000)
E053056	Community Water Supply Programme	0	(350)	0
E053090	Depreciation - Other Law, Order & Public Safety	(3,929)	(4,060)	(4,065)
		(10,929)	(15,012)	(17,565)
	<b>Total Law, Order &amp; Public Safety Income</b>	<b>119,872</b>	<b>114,400</b>	<b>136,554</b>
	<b>Total Law, Order &amp; Public Safety Expenditure</b>	<b>(434,114)</b>	<b>(435,378)</b>	<b>(435,630)</b>

**NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2025**

**OPERATING PROGRAMS**

COA	Description	Budget 2023/2024	Actual 2023/2024	Budget 2024/2025
	<b>Health</b>			
	<b>Maternal &amp; Infant Health</b>			
E071005	Medical Centre Mtce - Infant Health Centre	(8,420)	(7,529)	(7,920)
		(8,420)	(7,529)	(7,920)
	<b>Preventative Services - Admin &amp; Inspections</b>			
I074005	Food Licences & Fees	500	102	500
I074015	Contrib. Regional Health Scheme	0	0	0
I074020	Reimbursements	0	0	0
		500	102	500
E074005	EHO Salary	(10,000)	(4,800)	0
E074008	EHO Leave/Wages Liability	0	0	0
E074010	EHO Superannuation	(550)	(528)	0
E074015	Other Control Expenses	(7,000)	(911)	(7,000)
E074020	EHO/Building Surveyor Vehicle Expenses	0	0	0
E074030	Conferences & Training	0	0	0
E074100	Administration Allocated	(48,449)	(48,444)	(43,542)
E074190	Depreciation - Prevent Services	0	0	0
		(65,999)	(54,683)	(50,542)
	<b>Other Health</b>			
I076010	Rent - Medical Centre-Dentist	4,334	4,331	4,334
I076015	Reimbursements - Medical Practice	2,500	1,940	2,000
I076020	Meeting Room Fees	0	0	0
I076025	Sale of Doctor's Vehicle	0	0	0
I076040	Reimbursements - Dr Kumar	1,500	958	1,000
		8,334	7,229	7,334
E076020	Medical Centre Mtce - Dr & Dentist Surgery	(16,384)	(17,593)	(18,553)
E076025	Depreciation - Other Health	(46,902)	(54,917)	(54,840)
E076030	Doctors Vehicle Mtce	(5,000)	(2,837)	(5,000)
E076035	Loss on Sale of Asset	0	0	0
E076040	St Lukes Medical Services	(50,000)	(50,000)	(50,000)
E076055	Doctor Retention & Relocation	0	0	0
E076060	Assets under \$5k	0	0	0
		(118,286)	(125,347)	(128,393)
	<b>Health - Preventative Services</b>			
E077010	Analytical Expenses	(500)	(463)	(500)
		(500)	(463)	(500)
	<b>Total Health Income</b>	<b>8,834</b>	<b>7,331</b>	<b>7,834</b>
	<b>Total Health Expenditure</b>	<b>(193,205)</b>	<b>(188,022)</b>	<b>(187,355)</b>



**NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2025**

**OPERATING PROGRAMS**

COA	Description	Budget 2023/2024	Actual 2023/2024	Budget 2024/2025
	<b>Education &amp; Welfare</b>			
	<b>Pre Schools</b>			
I083035	Day Care Lease	9,205	9,203	8,495
I083036	Day Care Reimbursements	5,500	6,495	10,000
		14,705	15,698	18,495
E080010	Kindegarten Maintenance (Daycare)	(15,081)	(12,701)	(11,300)
E080190	Depreciation - Pre-Schools	(25,918)	(25,918)	(25,940)
		(40,999)	(38,619)	(37,240)
	<b>Other Education</b>			
E081030	Contribution - Wagin Youthcare Chaplaincy Program	(2,600)	(2,600)	(2,600)
		(2,600)	(2,600)	(2,600)

**NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2025**

**OPERATING PROGRAMS**

COA	Description	Budget 2023/2024	Actual 2023/2024	Budget 2024/2025
	<b>Homecare Program</b>			
I082010	CHSP Grant	408,771	411,129	421,034
I082015	Meals on Wheels	2,500	943	0
I082020	CHSP Fee for Service	87,000	54,351	55,982
I082025	Donations	0	500	0
I082030	Government Pay Reimbursement	0	0	0
I082031	Homecare - Other Income	0	0	0
I082035	Profit On Sale of Asset	0	0	10,589
I082040	HCP Client Daily Fee	19,980	27,794	28,628
I082045	HCP Government Funds	108,000	174,793	160,659
I082050	NDIS Contribution	0	48,599	45,575
		626,251	718,109	722,466
E082010	Homecare Salaries	(139,624)	(136,772)	(448,526)
E082013	Homecare Leave/Wages Liability GEN	0	(235)	0
E082015	Maintenance & Gardening	(34,752)	(66,397)	(68,389)
E082020	Nursing Salaries	(35,963)	(41,073)	0
E082025	Care Workers Salaries	(255,596)	(303,952)	0
E082030	Superannuation	(51,733)	(50,557)	(52,016)
E082035	Other Expenses	(5,000)	(7,718)	(7,000)
E082040	Travelling - Mileage	(25,000)	(25,059)	(25,000)
E082045	Staff Training	(1,800)	(1,093)	(5,500)
E082050	Staff Training Salaries	(3,500)	(4,787)	(31,932)
E082055	Subscriptions	(5,900)	(12,199)	(2,000)
E082060	Postage & Freight	(1,400)	(5,683)	(1,000)
E082063	Telephone Expenses	0	0	(1,000)
E082065	Printing & Stationery	(1,200)	(1,472)	(3,000)
E082070	Insurance	(8,281)	(8,241)	(8,447)
E082075	Building Maintenance	(36,000)	(21,000)	(10,739)
E082080	Plant & Equipment Mtce	(20,000)	(14,285)	(20,000)
E082083	Computer Equipment and Support	0	(21,152)	(7,000)
E082085	Consumable Supplies	(4,500)	(3,768)	(1,000)
E082090	Homecare Equipment and Catering Supplies	(1,500)	(705)	(3,000)
E082095	HCP Expenses	(6,000)	(24,428)	(20,000)
E082100	Administration Allocated	(17,788)	(17,784)	(18,224)
E082110	Meals on Wheels Expenditure	(2,500)	(1,044)	0
E082120	Loss on Sale of Asset	0	0	0
E082130	Homecare Retention Bonus Expenditure	0	0	0
E082190	Depreciation - Homecare	(19,644)	(19,644)	(19,660)
		(677,681)	(789,048)	(753,432)
		(51,430)	(70,939)	(30,966)

**NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2025**

**OPERATING PROGRAMS**

COA	Description	Budget 2023/2024	Actual 2023/2024	Budget 2024/2025
	<b>Other Welfare</b>			
I083010	Wagin Frail Aged Reimb	9,152	9,152	9,472
I083040	Seniors Xmas Lunch Income	0	0	0
		9,152	9,152	9,472
E083010	Wagin Frail Aged Exp	(9,152)	(9,152)	(9,472)
E083020	Seniors Xmas Lunch	0	0	0
E083050	Other Welfare Exp	0	0	0
		(9,152)	(9,152)	(9,472)
	<b>Total Education &amp; Welfare Income</b>	<b>650,108</b>	<b>742,959</b>	<b>750,434</b>
	<b>Total Education &amp; Welfare Expenditure</b>	<b>(730,432)</b>	<b>(839,419)</b>	<b>(802,745)</b>

**NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2025  
OPERATING PROGRAMS**

COA	Description	Budget 2023/2024	Actual 2023/2024	Budget 2024/2025
	<b>Community Amenities</b>			
	<b>Sanitation - Household Refuse</b>			
I101005	Domestic Collection	269,216	269,116	278,240
I102020	Refuse Site Fees	18,000	20,044	20,000
		287,216	289,160	298,240
E101005	Domestic Refuse Collection	(55,401)	(55,254)	(55,279)
E101006	Green Waste Collection	(27,227)	(28,434)	(28,153)
E101010	Recycling Residential	(65,294)	(67,564)	(67,514)
E101015	Refuse Site Mtce	(152,614)	(161,948)	(161,637)
E101025	Refuse Site Attendant	0	0	0
		(300,536)	(313,200)	(312,583)
	<b>Sanitation - Other</b>			
I102002	Commercial Collection Charges	68,760	68,040	69,930
I102005	Reimbursement Drummuster	4,000	1,159	1,000
I102010	Charges Bulk Rubbish	17,400	17,360	16,000
		90,160	86,559	86,930
E102005	Commercial Collection	(16,089)	(17,780)	(16,636)
E102010	Bulk Cardboard Collection	(18,500)	(16,400)	(19,129)
E102020	Recycling Commercial	(15,187)	(13,989)	(15,703)
E101020	Chemical Drum Disposal Costs	(4,500)	0	(1,000)
E102190	Depreciation - Sanitation	(15,695)	(15,695)	(15,710)
		(69,971)	(63,864)	(68,178)
	<b>Sewerage</b>			
I104005	Septic Tank Fees	500	0	0
		500	0	0
E104005	Sewerage Treatment Plant	(500)	(37)	(50)
		(500)	(37)	(50)

**NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2025**

**OPERATING PROGRAMS**

COA	Description	Budget 2023/2024	Actual 2023/2024	Budget 2024/2025
I102006	<b>Regional Refuse Group</b> Regional Refuse Group	0	0	0
		0	0	0
E102007	<b>Regional Refuse Group</b> Regional Refuse Group Expenses	0	0	0
		0	0	0
I106005	<b>Town Planning</b> Planning Fees	5,000	5,458	4,000
		5,000	5,458	4,000
E106005	Town Planning Expenses	(15,000)	(3,817)	(15,000)
E106100	Administration Allocated	(109,547)	(109,548)	(61,484)
		(124,547)	(113,365)	(76,484)
	<b>Other Community Amenities</b>			
I107005	Cemetery Fees	15,000	18,975	15,500
I107010	Community Bus Income	5,000	2,431	4,000
I107025	Other Community Amenities Contributions	0	0	0
		20,000	21,406	19,500
E107005	Cemetery Mtce	(40,000)	(44,539)	(42,585)
E107010	Public Convenience Mtce	(56,196)	(57,466)	(57,850)
E107015	Community Bus Operating	(4,000)	(4,282)	(3,000)
E107100	Administration Allocated	(92,733)	(92,736)	(94,848)
E107190	Depreciation - Other Comm Amenities	(50,851)	(37,101)	(37,135)
		(243,780)	(236,124)	(235,418)
	<b>Total Community Amenities Income</b>	<b>402,876</b>	<b>402,583</b>	<b>408,670</b>
	<b>Total Community Amenities Expenditure</b>	<b>(739,334)</b>	<b>(726,590)</b>	<b>(692,713)</b>

**NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2025**

**OPERATING PROGRAMS**

COA	Description	Budget 2023/2024	Actual 2023/2024	Budget 2024/2025
	<b>Recreation and Culture</b>			
	<b>Public Halls &amp; Civic Centres</b>			
I111005	Town Hall Hire	4,000	1,351	1,500
I111010	Reimbursements	100	0	0
I111015	Town Hall Lease -L Piesse	0	1,506	0
		4,100	2,857	1,500
E111005	Town Hall Mtce	(30,413)	(43,173)	(53,000)
E111010	Other Halls Mtce	(11,602)	(5,142)	(9,500)
E111190	Depreciation - Public Halls	(202,711)	(202,711)	(202,900)
		(244,726)	(251,026)	(265,400)
	<b>Swimming Pool</b>			
I112010	Swimming Pool Admission	30,000	20,544	25,000
I112015	Swimming Pool Miscellaneous Income	0	0	0
I112020	Reimbursements	500	0	0
I112025	CSRFF Grant - Swim Pool Stage 2	0	0	0
		30,500	20,544	25,000
E112005	Pool Staff Salary	(122,579)	(121,342)	(104,198)
E112008	Pool Leave/Wages Liability	0	0	0
E112010	Superannuation	(12,383)	(6,335)	(13,025)
E112040	Swimming Pool Contract Staff	0	0	(16,825)
E112015	Swimming Pool Maintenance	(119,242)	(118,924)	(128,725)
E112020	Swimming Pool Other Expenses	(7,088)	(3,836)	(4,000)
E113076	Interest on Loan 139 - Swimming Pool	(8,523)	(8,437)	(8,784)
E112190	Depreciation - Swimming Pools	(221,266)	(223,365)	(204,900)
		(491,081)	(482,239)	(480,456)
	<b>Other Recreation &amp; Sport</b>			
I113005	Sportsground Rental	8,795	7,995	8,795
I113010	Sportsground Reimbursements	0	16,827	0
I113015	Power Reimbursements	5,000	5,211	5,000
I113020	Recreation Centre Hire	5,000	2,286	4,000
I113025	Reimbursements Other	1,000	218	1,000
I113030	Rec Centre Equipment Contributions	1,500	1,800	1,800
I113035	Sporting Club Leases	2,000	2,232	2,000
I113040	Other Recreation & Sport Contributions	0	0	348,962
I113050	Profit on Sale of Asset	0	0	0
I113055	Eric Farrow Pavillion Hire	5,000	6,318	5,000
I113065	Community Gym Membership	14,375	12,693	13,000
I113079	SS Loan 142 - Interest & Gtee Fee Revenue	1,422	1,920	3,585
		44,092	57,500	393,142

**NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2025**

**OPERATING PROGRAMS**

COA	Description	Budget 2023/2024	Actual 2023/2024	Budget 2024/2025
E113005	Sportsground Mtce	(123,057)	(111,298)	(139,350)
E113010	Sportsground Building Mtce	(24,662)	(39,032)	(31,656)
E113015	Wetlands Park Mtce	(77,953)	(68,934)	(69,400)
E113020	Parks & Gardens Mtce	(67,359)	(74,329)	(76,020)
E113025	Puntapin Rock Mtce	(2,706)	(269)	(515)
E113030	Recreation Centre Mtce	(63,759)	(60,827)	(96,220)
E113035	Rec Staff Salaries	(18,000)	(3,367)	(4,000)
E113038	Rec Staff Leave/Wages Liability	0	0	0
E113040	Superannuation	(1,980)	(3,684)	0
E113045	Other Expenses	(3,200)	(694)	(6,000)
E113050	Norring Lake Mtce	(3,400)	(6,469)	(6,670)
E113060	Loss on Sale of Asset	0	0	0
E113065	Eric Farrow Pavilion Mtce	(23,220)	(27,887)	(30,420)
E113070	Rec Centre Sports Equipment	(2,000)	(778)	(4,000)
E113078	Interest on Loan 142 - SSL Bowls Club	(1,422)	(2,253)	(3,585)
E113095	Community Gym Expenditure	(11,500)	(6,988)	(10,700)
E113115	Bowls Club Financial Assistance	(60,000)	(60,000)	0
E113100	Administration Allocated	(203,037)	(203,040)	(195,854)
E113190	Depreciation - Other Rec & Sport	(388,286)	(388,598)	(396,370)
		(1,075,541)	(1,058,447)	(1,070,760)
	<b>Library</b>			
I115005	Lost Books	50	0	0
I115010	Reimbursements & Grants	100	4,155	10,900
		150	4,155	10,900
E115005	Library Staff Salaries	(50,969)	(60,114)	(59,102)
E115008	Library Leave/Wages Liability	0	0	0
E115010	Superannuation	0	0	(6,797)
E115013	Staff Training	0	(398)	(6,500)
E115015	Court House (Library) Maintenance	(11,347)	(12,758)	(13,630)
E115020	Library Other Expenses	(7,917)	(4,647)	(5,000)
E115025	Public Library Materials Funding (Grant) Expenses	0	0	(10,900)
E115030	Library IT	(12,800)	(5,895)	(5,000)
E115190	Depreciation - Libraries	(16,210)	(16,209)	(16,300)
		(99,243)	(100,021)	(123,229)

**NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2025**

**OPERATING PROGRAMS**

COA	Description	Budget 2023/2024	Actual 2023/2024	Budget 2024/2025
	<b>Other Culture</b>			
I116065	Electronic Sign Advertising Income	3,000	2,273	1,500
I119015	Contribution to Woolorama	0	0	0
I119020	Reimbursements	0	1,200	0
I119030	Community Events Income	0	8,174	10,000
I113078	SS Loan 141 - Interest & Gtee Fee Reimbursement	2,671	2,405	1,872
I119031	Other Culture Grant Funds	102,233	40,542	101,821
		<b>107,904</b>	<b>54,594</b>	<b>115,193</b>
E116005	Subsidy Woolorama Committee	(500)	(500)	(500)
E116010	Woolorama Costs & Maintenance	(68,634)	(98,226)	(70,000)
E113077	Interest on Loan 141 - SSL Wagin Ag	(2,180)	(2,132)	(1,872)
E116015	Community Centre Mtce	(16,449)	(8,843)	(14,825)
E116020	Historical Village	(2,930)	(2,585)	(2,600)
E116025	Heritage Review	(12,130)	0	(12,130)
E116045	Community Development Events	(14,000)	(17,209)	(44,000)
E116046	Community Development Equipment Maintenance	0	(15)	0
E116055	Other Culture Grant Funds Exp	(11,000)	(16,008)	(10,000)
E116060	Betty Terry Theatre Expenditure	(6,485)	(3,552)	(4,240)
E116065	Electronic Sign Maintenance	(4,500)	(4,476)	(4,500)
E116070	Court House Maintenance (Now use E115015 Instead)	(6,059)	(4,919)	0
E116075	NAB Building Maintenance	(10,554)	(16,431)	(14,600)
E116190	Depreciation - Other Culture	(99,193)	(107,589)	(107,310)
		<b>(254,614)</b>	<b>(282,485)</b>	<b>(286,577)</b>
	<b>Total Recreation &amp; Culture Income</b>	<b>186,746</b>	<b>139,650</b>	<b>545,736</b>
	<b>Total Recreation &amp; Culture Expenditure</b>	<b>(2,165,205)</b>	<b>(2,174,218)</b>	<b>(2,226,422)</b>



**NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2025**

**OPERATING PROGRAMS**

COA	Description	Budget 2023/2024	Actual 2023/2024	Budget 2024/2025
	<b>Transport</b>			
	<b>Streets Roads Bridges &amp; Depot Construction</b>			
I121005	Direct Road Grants	151,694	151,694	190,170
I121010	Road Project Grants	552,448	479,672	445,050
I121015	Roads to Recovery Grant	312,145	315,552	549,364
I121020	Reimbursements	0	0	0
I121025	Contribution - Street Lighting	5,000	7,488	7,600
I121070	Roads Grants - Other	0	0	74,251
I121076	LRCIP Funding - Road Construction	102,233	0	201,289
I147125	Storm Damage Reimbursements	0	0	0
		1,123,520	954,406	1,467,724
	<b>Streets Roads Bridges &amp; Depot Maintenance</b>			
I122055	Diesel Fuel Rebate Income	40,000	48,601	40,000
		40,000	48,601	40,000
E122005	Road Maintenance & Maintenance Grading	(130,000)	(134,026)	(320,000)
E122006	Maintenance Grading	(180,000)	(177,701)	0
E122007	Rural Tree Pruning	(65,000)	(68,663)	(70,000)
E122008	Rural Spraying	(10,000)	(5,329)	(10,000)
E122009	Town Site Spraying	(20,000)	(17,151)	(20,000)
E122010	Depot Mtce	(21,444)	(19,661)	(20,740)
E122011	Town Reserve & Verge Mtce	(10,000)	(12,379)	(12,500)
E122012	Bridge & Drainage Mtce	(22,500)	(13,106)	(22,500)
E122015	Rural Numbering	0	0	0
E122020	Footpath Mtce	(5,000)	(4,182)	(5,000)
E122025	Street Cleaning	(45,000)	(47,269)	(40,000)
E122030	Street Trees	(50,000)	(58,151)	(83,320)
E122035	Traffic & Street Signs Mtce	(4,000)	(4,121)	(4,000)
E122045	Townscape	(70,000)	(65,856)	(40,000)
E122050	Crossovers	(500)	(160)	(500)
E122055	RAMM Roads Database	(10,000)	(8,711)	(10,000)
E122060	Street Lighting	(70,000)	(64,691)	(70,000)
E122100	Administration Allocated	(83,169)	(83,172)	(89,458)
E122105	Loss on Sale of Asset	0	0	0
E122190	Depreciation - Roads	(1,853,148)	(1,882,082)	(1,910,082)
E147120	Storm Damage - Not Claimable	0	(2,365)	0
		(2,649,761)	(2,668,776)	(2,728,100)

**NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2025**

**OPERATING PROGRAMS**

COA	Description	Budget 2023/2024	Actual 2023/2024	Budget 2024/2025
	<b>Road Plant Purchases</b>			
I122100	Profit on Sale of Asset	58,192	117,177	0
		58,192	117,177	0
E123010	Loss on Sale of Asset	(5,396)	(1,118)	(10,846)
		(5,396)	(1,118)	(10,846)
	<b>Aerodrome</b>			
I126015	Aerodrome Reimbursements/Grants	0	0	0
I126020	Aerodrome Hangar Lease	10,893	10,964	10,964
		10,893	10,964	10,964
E126005	Aerodrome Maintenance	(12,714)	(13,519)	(13,583)
E126190	Depreciation - Aerodromes	(47,112)	(47,112)	(47,112)
		(59,826)	(60,631)	(60,695)
	<b>Total Transport Income</b>	<b>1,232,605</b>	<b>1,131,148</b>	<b>1,518,688</b>
	<b>Total Transport Expenditure</b>	<b>(2,714,983)</b>	<b>(2,730,525)</b>	<b>(2,799,641)</b>

**NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2025  
OPERATING PROGRAMS**

COA	Description	Budget 2023/2024	Actual 2023/2024	Budget 2024/2025
	<b>Economic Services</b>			
	<b>Rural Services</b>			
I131020	Landcare Reimbursements	79,653	80,822	79,653
I131155	Other Rural Services Income	0	0	0
		79,653	80,822	79,653
E131020	Landcare	(115,000)	(105,966)	(108,730)
E131030	Rural Towns Program	(18,000)	(8,324)	(7,500)
E131100	Administration Allocated	(29,060)	(29,064)	(32,603)
E131140	Water Management Plan / Harvesting	(10,000)	(15,657)	(12,000)
E131190	Depreciation - Rural Services	0	0	0
		(172,060)	(159,011)	(160,833)
	<b>Tourism &amp; Area Promotion</b>			
I132005	Caravan Park Fees	70,000	64,552	65,000
I132010	Reimbursements	1,000	909	1,000
I132015	RV Area Fees	10,000	6,054	7,500
		81,000	71,515	73,500
E132015	Caravan Park Manager Salary	(35,238)	(38,869)	(35,958)
E132018	Superannuation	0	0	(2,985)
E132020	Caravan Park Mtce	(55,039)	(38,696)	(49,080)
E132023	Caravan Leave/Wages Liability	0	0	0
E132025	Subsidy Historic Village	(8,500)	(8,460)	(8,500)
E132035	RV Area Maintenance	(10,000)	(13,163)	(13,000)
E132040	Tourism Promotion & Subscripts	(14,500)	(6,463)	(21,000)
E132050	Administration Allocated	(148,525)	(148,524)	(115,703)
E132190	Depreciation - Tourism	(17,334)	(20,176)	(18,840)
		(289,136)	(274,351)	(265,066)
	<b>Building Control</b>			
I133005	Building Licenses	5,000	5,638	4,000
I133010	Swimming Pool Inspection Fees	0	0	0
		5,000	5,638	4,000
E133005	Building Surveyor Salary	0	0	(9,734)
E133007	Building Surveyor Leave/Wages Liability	0	0	0
E133008	Building Surveyor Superannuation	0	0	(1,119)
E133010	Swimming Pool Inspections	0	0	(1,000)
E133100	Administration Allocated	0	0	(43,553)
		0	0	(55,407)

**NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2025**

**OPERATING PROGRAMS**

COA	Description	Budget 2023/2024	Actual 2023/2024	Budget 2024/2025
	<b>Other Economic Services</b>			
I134005	Water Sales	20,000	46,002	40,000
		20,000	46,002	40,000
E134005	Water Supply - Standpipes	(25,000)	(46,173)	(40,000)
E134020	Land Sale Costs	0	(120)	(500)
E134190	Depreciation - Other Economic Services	(2,052)	(2,052)	(2,055)
		(27,052)	(48,345)	(42,555)
	<b>Total Economic Services Income</b>	<b>185,653</b>	<b>203,977</b>	<b>197,153</b>
	<b>Total Economic Services Expenditure</b>	<b>(488,248)</b>	<b>(481,707)</b>	<b>(523,861)</b>

**NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2025  
OPERATING PROGRAMS**

COA	Description	Budget 2023/2024	Actual 2023/2024	Budget 2024/2025
	<b>Other Property &amp; Services</b>			
	<b>Private Works</b>			
I141005	Private Works Income	20,000	27,814	20,000
		20,000	27,814	20,000
E141005	Private Works	(15,000)	(17,667)	(15,000)
E141100	Administration Allocated	(3,428)	(3,432)	(4,043)
		(18,428)	(21,099)	(19,043)
	<b>Public Works Overheads</b>			
I143020	Reimbursements	11,000	1,169	0
I143040	Workers Compensation	0	57,654	56,585
		11,000	58,823	56,585
E143005	Engineering Salaries	(118,891)	(108,671)	(105,950)
E143007	Engineering Administration Salaries	(64,406)	(77,376)	(66,185)
E143008	Works Leave/Wages Liability	0	0	0
E143009	Housing Allowance Works	(17,031)	(17,980)	(17,500)
E143010	Engineering Consultant	0	0	(28,000)
E143015	CEO's Salary Allocation	(58,688)	(56,735)	0
E143020	Engineering Superannuation	(123,644)	(111,497)	(126,560)
E143025	Engineering - Other Expenses	(5,000)	(6,503)	(5,000)
E143030	Sick Holiday & Allowances Pay	(165,000)	(202,285)	(206,331)
E143040	Workers Compensation	0	(56,811)	(56,585)
E143045	Insurance on Works	(37,752)	(38,351)	(38,550)
E143050	Protective Clothing	(8,000)	(4,163)	(8,000)
E143055	Fringe Benefits	(500)	(214)	(500)
E143060	CEO's Vehicle Allocation	(1,000)	(2,204)	0
E143065	MOW - Vehicle Expenses	(8,000)	(6,057)	(8,000)
E143075	Telephone Expenses	(1,500)	(1,621)	(1,500)
E143080	Staff Licenses	(500)	(188)	(500)
E143085	Safety Equipment & Meetings	(4,000)	(5,085)	(5,000)
E143090	Conferences & Courses	(1,500)	0	(1,500)
E143095	Staff Training	(15,000)	(1,386)	(15,000)
E143105	Administration Allocated	0	0	(35,040)
E143200	LESS PWOH ALLOCATED	630,412	644,491	669,116
		0	(52,635)	(56,585)

**NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2025**

**OPERATING PROGRAMS**

COA	Description	Budget 2023/2024	Actual 2023/2024	Budget 2024/2025
	<b>Plant Operation Costs</b>			
I144005	Sale of Scrap	500	0	500
I144010	Reimbursements	500	2,985	0
		1,000	2,985	500
E144010	Fuel & Oils	(180,000)	(161,529)	(180,000)
E144020	Tyres & Tubes	(20,000)	(16,470)	(20,000)
E144030	Parts & Repairs	(85,000)	(55,399)	(75,000)
E144040	Plant Repair - Wages	(30,000)	(28,183)	(30,000)
E144050	Insurance and Licences	(37,500)	(35,585)	(36,500)
E144060	Minor Tools and Consumables	(10,000)	(2,482)	(10,000)
E144065	MV Insurance Claim Expenses	(1,000)	0	(1,000)
E144075	Minor Plant & Equipment <\$5000	(8,000)	(4,142)	(8,000)
E144200	LESS POC ALLOCATED-PROJECTS	371,500	281,728	360,000
		0	(22,063)	(500)
	<b>Salaries &amp; Wages</b>			
E146010	Gross Salaries, Allowances & Super	(2,849,974)	(2,890,711)	(2,988,995)
E146200	Less Sal , Allow, Super Allocated	2,849,974	2,890,711	2,988,995
		0	0	0

**NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2025  
OPERATING PROGRAMS**

COA	Description	Budget 2023/2024	Actual 2023/2024	Budget 2024/2025
	<b>Unclassified</b>			
I147005	Commission - Vehicle Licensing	50,000	51,980	50,000
I147006	Commission - TransWA	500	164	500
I147007	Reimbursement - OHS	0	0	0
I147035	Banking errors	0	0	0
I147050	Council Staff Housing Rental	18,200	10,400	7,800
I147065	Insurance Reimbursement	0	10,400	0
I147070	Council Housing Reimbursements	0	6,965	3,500
I147085	NAB Buiding Rent	8,400	7,406	8,887
I147120	Charge on Private use of Shire Vehicle	360	0	0
		<b>77,460</b>	<b>87,315</b>	<b>70,687</b>
E147015	Community Requests & Events - CEO Allocation	(3,000)	(500)	(3,000)
E147035	Banking Errors	0	0	0
E147050	Council Housing Maintenance	(95,000)	(70,925)	(78,990)
E147051	Interest on Loan 137 - Staff Housing	(6,230)	(6,266)	(5,874)
E147052	Interest on Loan 138 - Doctor Housing	(2,430)	(2,271)	(1,818)
E147055	Consultants / Contractors	(55,000)	(46,024)	(46,000)
E147070	4WD Resource Sharing Group	(7,500)	(7,036)	(1,000)
E147090	Building Maintenance	(5,000)	(2,571)	(2,200)
E147100	Administration Allocated	(130,236)	(130,236)	(200,559)
E147115	Occupational Health & Safety (OHS)	(10,000)	(2,153)	(10,000)
E147130	Depreciation - Unclassified	(136,963)	(137,179)	(137,300)
E147150	Community Requests Budget	(24,430)	(24,170)	(25,000)
E147151	Community Donations/Sponsorship	(3,500)	(1,553)	(3,500)
		<b>(479,289)</b>	<b>(430,884)</b>	<b>(515,241)</b>
	<b>Total Other Property &amp; Services Income</b>	<b>109,460</b>	<b>176,937</b>	<b>147,772</b>
	<b>Total Other Property &amp; Services Expenditure</b>	<b>(497,717)</b>	<b>(526,681)</b>	<b>(591,369)</b>
	<b>Total Income</b>	<b>5,870,643</b>	<b>7,720,144</b>	<b>7,086,956</b>
	<b>Total Expenditure</b>	<b>(8,879,436)</b>	<b>(8,849,503)</b>	<b>(9,135,731)</b>

# Fees & Charges





## Schedule of Fees and Charges 2024/25

Description	GL Code	GST	2023/24	2024/25
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### GENERAL PURPOSE FUNDING

#### Rate Revenue

##### Co-operative Bulk Handling Grain Storage Facilities -

Charge per tonne in lieu of rates (Agreement indexed to percentage increase in rates each year)	I031040.100	N	\$0.065954 x 238300 tonnes in line with rate increase	\$0.066908 x 238300 tonnes in line with rate increase
Rates Instalment Administration Charge (Charge to offset additional postage and handling)	I031050.156	N	\$ 6.50	\$ 6.50
Rate Inquiry Standard (settlement agents)	I031055.156	N	\$ 60.85	\$ 63.00
Rate Inquiry Complex (settlement agents)	I031055.156	N	\$ 121.70	\$ 126.00
Electoral Roll	I031055.156	Y	\$ 21.20	\$ 22.00

#### Other General Purpose Funding

##### Photocopies

A4 Copies - Black and White - per side	I032025.156	Y	\$ 0.50	\$ 0.50
A4 Copies - Colour - per side	I032025.156	Y	\$ 0.70	\$ 0.70
A3 Copies - Black and White - per side	I032025.156	Y	\$ 0.90	\$ 0.90
A3 Copies - Colour - per side	I032025.156	Y	\$ 1.50	\$ 1.60

##### Laminating

A4	I032025.156	Y	\$ 1.60	\$ 1.70
A3	I032025.156	Y	\$ 2.60	\$ 2.70

##### General Administration Fee

Per hour - Minimum charge \$5.00	I032025.156	Y	\$ 35.00	\$ 36.00
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##### Printed Copy of the Agenda or Minutes

Note: Available free online	I032025.156	Y	\$ 15.00	\$ 15.50
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##### Equipment

PA System - Community Groups and Sporting Clubs	I032025.156	Y	\$ 63.50	\$ 65.50
PA System	I032025.156	Y	\$ 169.30	\$ 175.00
Projector and Screen	I032025.156	Y	\$ 63.50	\$ 65.50
Bond on PA System / Projector and Screen	I100070	N	\$ 150.00	\$ 150.00

##### Promotional Items

Emu's Watering Place Book	I032025.156	Y	\$ 15.00	\$ 15.50
Tie Pin	I032025.156	Y	\$ 5.00	\$ 5.00
Lapel Pins	I032025.156	Y	\$ 11.00	\$ 11.50
Fridge Magnets	I032025.156	Y	\$ 0.50	\$ 0.50
Cloth Bags	I032025.156	Y	\$ 3.00	\$ 3.00
Ceramic Mugs	I032025.156	Y	\$ 5.00	\$ 5.00
Ballpoint Pens	I032025.156	Y	\$ 2.00	\$ 2.00
Postcards	I032025.156	Y	\$ 0.50	\$ 0.50

### LAW, ORDER AND PUBLIC SAFETY

#### Fire Prevention

##### Fire Maps

A1	I051015.156	Y	\$ 25.00	\$ 26.00
Note: FCO's = no charge				
Town Blocks - Burning Off Fees (Fees to cover insurance charge per block)	I051025.121	N	Cost Recovery + \$50 Insurance Cost	Cost Recovery + \$50 Insurance Cost

#### Animal Control

##### Dog Impound Fees

Daily Pound Fee	I052005.152	Y	\$ 25.00	\$ 26.00
Impound and Release Fee	I052005.152	Y	\$ 105.80	\$ 109.50
Destruction of Dog	I052005.152	Y	\$ 79.35	\$ 82.00
After Hours Release Fee	I052005.152	Y	\$ 50.00	\$ 51.50
Dog Fines in accordance with Dog Act / Shire Local Law				



## Schedule of Fees and Charges 2024/25

Description	GL Code	GST	2023/24	2024/25
<b>Cat Impound Fees</b>				
Daily Pound Fee	I052006.152	Y \$	25.00 \$	26.00
Impound and Release Fee	I052006.152	Y \$	105.80 \$	109.50
Destruction of Cat	I052006.152	Y \$	79.35 \$	82.00
After Hours Release Fee	I052006.152	Y \$	50.00 \$	51.50
Cat Fines in accordance with Cat Act / Shire Local Law				
<b>Hire of Animal Traps</b>				
Hire per week	I052010.156	Y \$	20.00 \$	20.50
Hire per week - pensioner and concession card	I052010.156	Y \$	10.00 \$	10.50
Deposit	I100025	N \$	50.00 \$	50.00
Deposit - pensioner and concession card	I100025	N \$	- \$	-
<b>Dog Registration</b>				
<b>Statutory Charges set by WA Government (subject to change)</b>				
Sterilised Dog - 1 year	I052015.156	Y \$	20.00 \$	20.00
Sterilised Dog - 3 years	I052015.156	Y \$	42.50 \$	42.50
Sterilised Dog - Lifetime	I052015.156	Y \$	100.00 \$	100.00
Unsterilised Dog - 1 year	I052015.156	Y \$	50.00 \$	50.00
Unsterilised Dog - 3 years	I052015.156	Y \$	120.00 \$	120.00
Unsterilised Dog - Lifetime	I052015.156	Y \$	250.00 \$	250.00
Pensioner	I052015.156	Y	50% off	50% off
Working Dog	I052015.156	Y	25% of fee	25% of fee
Transfer of Dog Registration	I052015.156	Y \$	15.00 \$	15.00
Application to keep more than 2 dogs	I052015.156	Y \$	80.00 \$	80.00
50% off fees for registration of dogs after 31 May - 1 year only				
**refund may apply to unsterilised dog becoming sterilised				
<b>Cat Registration</b>				
<b>Statutory Charges set by WA Government (subject to change)</b>				
1 Year	I052016.156	Y \$	20.00 \$	20.00
Registered after 31 May to 31 October	I052016.156	Y \$	10.00 \$	10.00
3 Years	I052016.156	Y \$	42.50 \$	42.50
Life Registration	I052016.156	Y \$	100.00 \$	100.00
Breeder Registration - per breeding cat	I052016.156	Y \$	100.00 \$	100.00
Pensioner	I052016.156	Y	50% off	50% off
Transfer of Cat Registration	I052016.156	Y \$	15.00 \$	15.00
<b>Dangerous/Restricted Breed Requirements</b>				
<b>Statutory Charges set by WA Government (subject to change)</b>				
Dangerous Dog Registration - 1 year (Pensioner concession not applicable)	I052015.156	Y \$	- \$	50.00
Dangerous Dog/Restricted Breed Collar	I052020.121	Y \$	50.00 \$	50.00
Dangerous Dog/Restricted Breed Sign WA on sheetmetal	I052020.121	Y \$	40.00 \$	40.00
As per legislation				



**Schedule of Fees and Charges 2024/25**

Description	GL Code	GST	2023/24	2024/25
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**HEALTH**

**Preventative Services - Administration and Inspection**

**Food Premises Fees**

Application for registration / notification of food premises	I074005.156	N	\$ 123.00	\$ 127.00
Review of registration / notification of food premises	I074005.156	N	\$ 111.00	\$ 115.00
Transfer of Registration Fee	I074005.156	N	\$ 69.00	\$ 71.50
Plans Assessment Fee - Small - Residential	I074005.156	N	\$ 87.00	\$ 90.00
Plans Assessment Fee	I074005.156	N	\$ 194.00	\$ 200.50
Plans Assessment Fee - Supermarkets or Premises > 2	I074005.156	N	\$ 267.00	\$ 276.00
Inspection of Premises on request	I074005.156	N	\$ 193.00	\$ 199.50
Request for copy of Condemnation Certificate	I074005.156	N	\$ 89.00	\$ 92.00
Copy of Food Sampling Results Certificate	I074005.156	N	\$ 30.00	\$ 31.00
Temporary Food Business Assessment Fee (per occasion)	I074005.156	N	\$ 44.00	\$ 45.50
Temporary Food Business Assessment Fee (annual)	I074005.156	N	\$ 193.00	\$ 199.50

**Lodging House Registration Fees**

Application for Registration of Lodging House < 15 lodgers	I074005.156	N	\$ 375.00	\$ 388.00
Renewal of Registration of Lodging House < 15 lodgers	I074005.156	N	\$ 250.00	\$ 258.50
Application for Registration of Lodging House 15 or more lodgers	I074005.156	N	\$ 535.00	\$ 553.00
Renewal of Registration of Lodging House 15 or more lodgers	I074005.156	N	\$ 358.00	\$ 370.00

**Temporary Accommodation Approval Fees**

Application for Approval to camp (Regulation 11 Caravan Parks and Camping Grounds Regulations 1997)	I074005.156	N	\$ 261.00	\$ 270.00
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**General Fees**

Request for a Section 39 Liquor Certificate	I074005.156	N	\$ 212.00	\$ 219.00
Premises Plan Assessment Fee - miscellaneous	I074005.156	N	\$ 172.00	\$ 178.00
Request for Inspection of Premises - miscellaneous	I074005.156	N	\$ 193.00	\$ 199.50
Request for Premises Inspection Report	I074005.156	N	\$ 172.00	\$ 178.00
Reports to Settlement Agents	I074005.156	N	\$ 114.00	\$ 118.00
Copy of Certificate of Analysis	I074005.156	N	\$ 30.00	\$ 31.00

**Itinerant Food Vans / Traders**

Application or Renewal of Itinerant Food Van / Traders Permit Fee				
Per Occasion	I074005.156	N	\$ 34.00	\$ 35.00
One Month	I074005.156	N	\$ 67.00	\$ 69.50
Twelve Months	I074005.156	N	\$ 333.00	\$ 344.50

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

**Water Sampling Fee**

Chemical Swimming Pool Sample	I074005.156	N	\$ 16.00	\$ 16.50
Micro / Amoeba Swimming Pool Sample	I074005.156	N	\$ 38.00	\$ 39.50
Private Water Supply Sampling Fee	I074005.156	N	\$ 80.00	\$ 82.50

**Effluent Disposal Fee**

Local Government application fee - paid to local government	I074005.156	N	\$ 131.00	\$ 135.50
When EDPH approval is required / Health Department of WA application fee:				
a) with a local government report	I074005.156	N	\$ 57.00	\$ 59.00
b) without a local government report	I074005.156	N	\$ 123.00	\$ 127.00
Local government report fee	I074005.156	N	\$ 131.00	\$ 135.50
Fee for the grant of a permit to use an apparatus	I074005.156	N	\$ 131.00	\$ 135.50
Request for re-inspection	I074005.156	N	\$ 136.00	\$ 140.50



## Schedule of Fees and Charges 2024/25

Description	GL Code	GST	2023/24	2024/25
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### EDUCATION AND WELFARE

#### Wagin Homecare - Commonwealth Home Support Programme

##### Support Service

**Ordinary Hours of Service Mon. - Fri. 9am - 4pm; additional hours by arrangement, Mon- Fri. 7am - 7pm**

Domestic Assistance (per hour) - available 5 days a week	I082020.156	\$	12.00 \$	12.50
Gardening / Home Maintenance (per hour) available 3 days a week	I082020.156	\$	12.00 \$	12.50
Social Support Individual (per hour) available 5 days a week	I082020.156	\$	12.00 \$	12.50
Social Support Group (per event) - fortnightly outings	I082020.156	\$	12.00 \$	12.50
Social Support Group (per event) - day trips	I082020.156	\$	15.00 \$	15.50
Transport - Local up to 30km (each way) - available 5 days a week	I082020.156	\$	3.00 \$	3.00
Transport - 31km to 60km (each way) - available 5 days a week	I082020.156	\$	12.00 \$	12.50
Transport - 61km to 99km (each way) - available 5 days a week	I082020.156	\$	22.00 \$	23.00
Transport - Group (per trip) - available 5 days a week	I082020.156	\$	6.00 \$	6.00
Personal Care (per hour) - available 7 days a week	I082020.156	\$	12.00 \$	12.50
Medication Prompt and Delivery (per hour) - available 7 days a week	I082020.156	\$	12.00 \$	12.50
Meal Preparation (per hour) - available 5 days a week	I082020.156	\$	12.00 \$	12.50
Shopping with Client or by list (per hour) - available 5 days a week	I082020.156	\$	12.00 \$	12.50
Meals on Wheels - 1 Course meal (per meal) - available 5 days a week	I082015.156	\$	10.00 \$	10.50
Meals on Wheels - 2 Course meal (per meal) - available 5 days a week	I082015.156	\$	14.00 \$	14.50

#### Wagin Homecare - Home Care Packages

##### Support Service

**Ordinary Hours of Service Mon. - Fri. 9am - 4pm; additional hours by arrangement, Mon- Fri. 7am - 7pm**

Domestic Assistance (per hour)	I082045.156	\$	72.00 \$	74.50
Gardening / Home Maintenance (per hour)	I082045.156	\$	72.00 \$	74.50
Social Support Individual (per hour)	I082045.156	\$	72.00 \$	74.50
Social Support Group (per event)	I082045.156	\$	144.00 \$	149.00
Transport (per km)	I082045.156	\$	1.60 \$	1.50
Transport - Group (per event)	I082045.156	\$	1.60 \$	1.50
Personal Care (per hour)	I082045.156	\$	72.00 \$	74.50
Medication Prompt and Delivery (per hour)	I082045.156	\$	72.00 \$	74.50
Meal Preparation (per hour)	I082045.156	\$	72.00 \$	74.50
Shopping with Client or by list (per hour)	I082045.156	\$	72.00 \$	74.50
Meals on Wheels - 1 Course meal (per meal)	I082015.156	\$	10.00 \$	10.50
Meals on Wheels - 2 Course meal (per meal)	I082015.156	\$	14.00 \$	14.50
Clinical Care (per hour)	I082015.156	\$	137.00 \$	141.50

Further details as per myagedcare.gov.au

### COMMUNITY AMENITIES

#### Sanitation - Household Refuse

##### Refuse Disposal Fees

Domestic Rubbish Service Fee (residential) 1 bin per annum (The service includes - 1 x 120L General Waste collected weekly - 1 x 240L Organic collected fortnightly; and - 1 x 240L Recycling Bin collected fortnightly)	I101005.156	N	\$	358.00 \$	370.00
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##### Additional Service

Domestic Rubbish Service Fee (residential) 240L additional charge	I101005.156	N	\$	21.00 \$	22.00
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Note - charges based on recovery of costs associated with the collection, recycling and disposal of refuse

##### Bin Replacement Fees

Replacement Whole Recycling / Green Bin	I101005.156	Y	\$	135.00 \$	140.00
Replacement Recycling / Green Bin Lid	I101005.156	Y	\$	25.00 \$	26.00
Replacement Bin Wheels	I101005.156	Y	\$	25.00 \$	26.00



## Schedule of Fees and Charges 2024/25

Description	GL Code	GST	2023/24	2024/25
<b>Refuse Site Fees</b>				
1 x 120L or 240L Mobile Garbage Bin for rate payers and residents, subject to proof of rate payer or residential status in the Shire of Wagin with proof being demonstrated such as Wagin registration plates, rates notice or driver's licence	I102020.156		\$ 6.50	\$ -
120L or 240L Mobile Garbage Bin (thereafter)	I102020.156	Y	\$ 6.50	\$ 7.00
Car Boot Load	I102020.156	Y	\$ 6.50	\$ 7.00
Station Wagon Boot Load	I102020.156	Y	\$ 13.00	\$ 7.00
Van or Utility	I102020.156	Y	\$ 17.00	\$ 7.00
Trailer (not exceeding 1.8m x 2.2m)	I102020.156	Y	\$ 17.00	\$ 14.00
Truck (per m3 or part thereof)	I102020.156	Y	\$ 21.00	\$ 16.50
Bulk Bin (per m3 or part thereof)	I102020.156	Y	\$ 16.00	\$ 16.50
Computers / Televisions / Paint tins / Plastic Car parts / Gas Bottles	I102020.156	Y	\$ 2.00	\$ 7.00
Asbestos (price per m3 or part thereof)	I102020.156	Y	\$ 212.00	\$ 219.00
Septage - Resident per litre	I102020.156	Y	\$ 0.05	\$ 0.05
Septage - Non Resident per litre	I102020.156	Y	\$ 0.10	\$ 0.10
10L Waste Oil (to be disposed in the Oil Recycling Facility) (and units of 10L thereafter)	I102020.156	Y	\$ 6.50	\$ 7.00
Separated Recyclables	I102020.156		\$ -	\$ -
DrumMUSTER washed containers	I102020.156		\$ -	\$ -
Non-DrumMUSTER chemical containers	I102020.156	Y	\$ 2.00	\$ 2.00
Domestic Cardboard	I102020.156	Y	\$ 39.00	\$ -
Commercial Cardboard - separated per 1100L or part thereof	I102020.158	Y	\$ 39.00	\$ 40.50
6 Token Tip Pass Card (1 free Tip Pass card is provided to ratepayers who pay for a domestic rubbish service which is despatched with rates notices)	I102020.156	Y	\$ 39.00	\$ 42.00
<b>Sanitation - Other</b>				
<b>Refuse Disposal Fees</b>				
Commercial / Industrial Refuse (per annum service)	I102002.156	N	\$ 360.00	\$ 370.00
<b>Town Planning and Regional Development</b>				
<b>Statutory Charges set by WA Government (subject to change)</b>				
1. Determining a development application (other than for an extractive industry) where the development had not commenced or been carried out and the estimated cost of the development is -				
a) not more than \$50,000	I106005.156		\$ 147.00	\$ 147.00
b) more than \$50,000 but not more than \$500,000			0.32% of the estimated cost of development	0.32% of the estimated cost of development
c) more than \$500,000 but not more than \$2.5 million			\$1,700 + 0.257% for every \$1 in excess of \$500,000	\$1,700 + 0.257% for every \$1 in excess of \$500,000
d) more than \$2.5 million but not more than \$5 million			\$7,161 + 0.206% for every \$1 in excess of \$2.5 million	\$7,161 + 0.206% for every \$1 in excess of \$2.5 million
e) more than \$5 million but not more than \$21.5 million			\$12,633 + 0.123% for every \$1 in excess of \$5 million	\$12,633 + 0.123% for every \$1 in excess of \$5 million
f) more than \$21.5 million			\$ 34,196	\$ 34,196.00
2. Determining a development application (other than for an extractive industry) where the development has commenced or been carried out			The fee in Item 1 plus, by way of penalty, twice that fee	The fee in Item 1 plus, by way of penalty, twice that fee
3. Determining a development application for an extractive industry where the development has <u>not</u> commenced or been carried out			\$ 739.00	\$ 739.00
4. Determining a development application for an extractive industry where the development has commenced or been carried out			The fee in Item 3 plus, by way of penalty, twice that fee	The fee in Item 3 plus, by way of penalty, twice that fee
5A. Determining an application to amend or cancel development approval			\$ 295.00	\$ 295.00
5. Providing a subdivision clearance for -				
a) not more than 5 lots (per lot)			\$ 73.00	\$ 73.00
b) more than 5 lots but not more than 195 lots			\$73 per lot for the first 5 lots then \$35 per lot	\$73 per lot for the first 5 lots then \$35 per lot
c) more than 195 lots			\$ 7,393.00	\$ 7,393.00



## Schedule of Fees and Charges 2024/25

Description	GL Code	GST	2023/24	2024/25
6. Determining an initial application for approval of a home occupation or home business where the home occupation or home business has <u>not</u> commenced		\$	222.00	\$ 222.00
7. Determining an initial application for approval of a home occupation or home business where the home occupation or home business has commenced			The fee in Item 6 plus, by way of penalty, twice that fee	The fee in Item 6 plus, by way of penalty, twice that fee
8. Determining an application for the renewal of an approval of a home occupation or home business where the application is made before the approval expires		\$	73.00	\$ 73.00
9. Determining an application for the renewal of an approval of a home occupation or home business where the application is made after the approval has expired			The fee in Item 8 plus, by way of penalty, twice that fee	The fee in Item 8 plus, by way of penalty, twice that fee
10. Determining the application for a change of use or for an alteration or extension or change of a non-conforming use to which item 1 does not apply, where the change or the alteration, extension or change has <u>not</u> commenced or been carried out		\$	295.00	\$ 295.00
11. Determining the application for a change of use or for an alteration or extension or change of a non-conforming use to which item 2 does not apply, where the change or the alteration, extension or change has commenced or been carried out			The fee in Item 10 plus, by way of penalty, twice that fee	The fee in Item 10 plus, by way of penalty, twice that fee
12. Public advertising of development applications, scheme amendments, Structure Plans, Activity Centre Plans or Development Plans			Cost plus 10% administration fee plus 10% GST	Cost plus 10% administration fee plus 10% GST
13. Providing a zoning certificate		\$	73.00	\$ 73.00
14. Replying to a property settlement questionnaire		\$	73.00	\$ 73.00
15. Providing written planning advice		\$	73.00	\$ 73.00
16. Scheme Amendments				
a) upon lodgement of the Scheme Amendment request with the local government			\$1,350 plus 10% GST	\$1,350 plus 10% GST
b) following initiation of Scheme Amendment by the local government and prior to referral to the EPA for environmental clearance			\$1,350 plus 10% GST	\$1,350 plus 10% GST
17. Structure Plans, Activity Centre Plans or Development Plans				
a) upon lodgement of the Structure Plan, Activity Centre Plan or Development Plan with the local government			\$1,350 plus 10% GST	\$1,350 plus 10% GST
b) following adoption of the Structure Plan, Activity Centre Plan or Development Plan by the local government and prior to public advertising			\$1,350 plus 10% GST	\$1,350 plus 10% GST
In accordance with state planning fees				



## Schedule of Fees and Charges 2024/25

Description	GL Code	GST	2023/24	2024/25
<b>Other Community Amenities</b>				
<b>Cemetery Fees</b>				
<b>Interment</b>				
Burial Fee - Interment in grave 2.1m deep (Machine)	I107005.156	Y \$	1,058.00 \$	1,094.00
Burial Fee - Interment in grave 2.1m deep (by Hand)			1,500.00 \$	1,551.00
Placement of Ashes in an existing grave	I107005.156	Y \$	156.00 \$	161.50
Additional depth of 0.3m	I107005.156	Y \$	345.00 \$	356.50
Interment without due notice - additional charge	I107005.156	Y \$	289.00 \$	299.00
Interment on weekends or public holidays - additional charge	I107005.156	Y \$	467.00 \$	483.00
Interment not in usual hours - additional charge	I107005.156	Y \$	234.00 \$	242.00
<b>Land for Burial (additional burial fees)</b>				
A Grant of Right of Burial issued for each lot 2.4m x 1.2m x 2.1m				
Pre-need (reserved in advance maximum period 10 years)	I107005.156	N \$	211.60 \$	219.00
Renewable (subject to any increased charges)	I107005.156	N \$	211.60 \$	219.00
<b>Re-opening</b>				
Interment	I107005.156	Y \$	1,058.00 \$	1,094.00
Exhumation	I107005.156	Y \$	1,778.00 \$	1,838.50
Re-burial after exhumation	I107005.156	Y \$	667.00 \$	689.50
<b>Disposal of Ashes</b>				
Brick Niche Single (plus cost of plaque and fixing)	I107005.156	Y \$	138.00 \$	142.50
Brick Niche Double (plus cost of plaque and fixing)	I107005.156	Y \$	170.00 \$	176.00
Single Niche Wall Reservation	I107005.156	Y \$	96.00 \$	99.50
Double Niche Wall Reservation	I107005.156	Y \$	127.00 \$	131.50
<b>Miscellaneous Charges</b>				
Permission to erect headstone	I107005.156	Y \$	74.10 \$	76.50
Permission to erect monument	I107005.156	Y \$	74.10 \$	76.50
Erect a name plate	I107005.156	Y \$	74.10 \$	76.50
Copy of right of burial	I107005.156	Y \$	45.00 \$	46.50
Grave Number plate	I107005.156	Y \$	45.00 \$	46.50
<b>Licenses</b>				
Funeral Directors Annual License	I107005.156	Y \$	233.00 \$	241.00
Single Funeral Permit	I107005.156	Y \$	112.00 \$	116.00
Monumental Masons Annual License	I107005.156	Y \$	233.00 \$	241.00
Single Monumental Masons Permit	I107005.156	Y \$	90.00 \$	93.00
<b>Community and Homecare Bus Hire</b>				
Deposit	I100015	N \$	150.00 \$	150.00
Rate per kilometre	I107010.156	Y \$	0.80 \$	1.00
Hirer to refill fuel tank upon return				
Cleaning Fee (if applicable)	I107010.156	Y \$	50.00 \$	51.50
<b>RECREATION AND CULTURE</b>				
<b>Public Halls and Civic Centres</b>				
<b>Town Hall</b>				
Commercial Functions < 3 hours	I111005.153	Y \$	155.00 \$	160.50
Non Commercial Functions < 3 hours	I111005.153	Y \$	105.00 \$	108.50
Commercial Functions > 3 hours	I111005.153	Y \$	260.00 \$	269.00
Non Commercial Functions > 3 hours	I111005.153	Y \$	210.00 \$	217.00
Non Profit and Charitable Organisations	I111005.153	Y	50% of non-commercial	50% of non-commercial
Education Department (Wagin High School)	I111005.153	Y \$	- \$	-
Rehearsal	I111005.153	Y \$	30.00 \$	31.00
Bond	I100010	N \$	300.00 \$	300.00



## Schedule of Fees and Charges 2024/25

Description	GL Code	GST	2023/24	2024/25
<b>Lesser Hall</b>				
Commercial Functions < 3 hours	I111005.153	Y \$	95.00 \$	98.00
Non Commercial Functions < 3 hours	I111005.153	Y \$	65.00 \$	67.00
Commercial Functions > 3 hours	I111005.153	Y \$	160.00 \$	165.50
Non Commercial Functions > 3 hours	I111005.153	Y \$	105.00 \$	108.50
Non Profit and Charitable Organisations	I111005.153	Y	50% of non-commercial	50% of non-commercial
Bond	I100010	N \$	300.00 \$	300.00
<b>Town Hall Kitchen</b>				
Kitchen Use Only	I111005.153	Y \$	60.00 \$	62.00
Non Profit and Charitable Organisations	I111005.153	Y	50% of non-commercial	50% of non-commercial
Community Rooms (Charge per Meeting) Room Only	I111005.153	Y \$	20.00 \$	20.50
Community Rooms (Charge per Meeting) with kitchen			40.00 \$	41.50
Hire of Trestles (per Trestle)	I111005.153	Y \$	10.00 \$	10.50
Hire of Chairs (per Chair)	I111005.153	Y \$	0.60 \$	0.60
Bond on Trestles/Chairs (per Hire)	I100010	N \$	100.00 \$	103.50
<b>Other Hall Hire where fee is not specified</b>				
Donation to the management committee of the hall - minimum \$50		Y	Minimum \$50.00	Minimum \$50.00
<b>Swimming Pool</b>				
<b>Single Entrance Fees</b>				
Adult	I112010.157	Y \$	4.00 \$	4.00
Children (4 - 16 years) / Pensioner / Concession	I112010.157	Y \$	2.00 \$	2.00
Spectators - Adult	I112010.157	Y \$	1.00 \$	1.00
Children Participating in activities run by Education Department	I112010.157	Y \$	2.00 \$	2.00
Wallet Program			2.00 \$	2.00
Family (up to two adults; up to four children)	I112010.157	Y \$	12.00 \$	12.50
<b>Seasonal Fees</b>				
Family (up to two adults; up to four children)	I112010.157	Y \$	300.00 \$	310.00
Individual - Adult	I112010.157	Y \$	175.00 \$	156.00
Individual - Child (up to 16 years)	I112010.157	Y \$	175.00 \$	91.00
Pensioners / Concession	I112010.157	Y \$	87.50 \$	90.00
<b>Half Season Fees - from 1 January to end of season only</b>				
Family (up to two adults; up to four children)	I112010.157	Y \$	150.00 \$	155.00
Individual - Adult	I112010.157	Y \$	75.00 \$	77.50
Individual - Child (up to 16 years)	I112010.157	Y \$	75.00 \$	46.00
Pensioners and concession	I112010.157	Y \$	48.00 \$	46.00
Staff Entry			NIL	NIL
<b>Other</b>				
<b>Services which are demand dependent and may be withdrawn at any time</b>				
Aqua aerobics (per class)		\$	10.00 \$	10.50
(Seniors) Aqua Aerobics (per class)		\$	6.00 \$	6.00
(Adult) Lessons (one on one)		\$	40.00 \$	41.50
(child) Lessons - 1st child		\$	15.00 \$	15.50
(child) Lessons - extra child		\$	14.00 \$	14.50
<b>Other Recreation and Sport</b>				
<b>Ground and Recreation Centre Usage Fees for Club</b>				
Wagin Cricket Club	I113005.153	Y \$	1,175.00 \$	1,175.00
Wagin Football Club	I113005.153	Y \$	2,645.00 \$	2,735.00
Wagin Hockey Club	I113005.153	Y \$	1,175.00 \$	1,175.00
Wagin Swimming Club	I113005.153	Y \$	1,585.00 \$	1,639.00
Wagin Trotting Club	I113005.153	Y \$	2,215.00 \$	2,290.00
<b>Other</b>				
Luncheon Booth (Casual Hire Fees)	I113005.153	Y \$	63.50 \$	65.50
Lease with Wesfarmers Pty Ltd	I113005.153	Y \$	22.00 \$	23.00
Circus (per day including utilities and ablutions)	I113005.153	Y \$	360.00 \$	372.00





## Schedule of Fees and Charges 2024/25

Description	GL Code	GST	2023/24	2024/25
<b>Wagin Recreation Centre (Casual Hire)</b>				
<b>Public Lounge / Members Lounge Area</b>				
Commercial Functions < 3 hours	I113020.153	Y \$	155.00	160.00
Non Commercial Functions < 3 hours	I113020.153	Y \$	105.00	109.00
Commercial Functions > 3 hours	I113020.153	Y \$	260.00	269.00
Non Commercial Functions > 3 hours	I113020.153	Y \$	210.00	217.00
Non Profit and Charitable Organisations	I113020.153	Y	50% of non-commercial	50% of non-commercial
Education Department (Wagin High School)	I113020.153	Y \$	-	-
Bond	I100020	N \$	300.00	300.00
Kitchen Hire (Only)	I113020.153	Y \$	70.00	72.50
Non Profit and Charitable Organisations	I113020.153	Y	50% of non-commercial	50% of non-commercial
<b>Recreation Centre Fees</b>				
<b>Entrance Fees</b>				
Adult Entry	I113020.153	Y \$	3.00	3.00
Junior Entry	I113020.153	Y \$	2.00	2.00
Concessions Entry	I113020.153	Y \$	2.00	2.00
<b>Training Fees</b>				
Adult	I113020.153	Y \$	2.00	2.00
Junior	I113020.153	Y \$	1.00	1.00
Concession	I113020.153	Y \$	1.00	1.00
Spectator	I113020.153	\$	-	-
<b>Eric Farrow Pavilion</b>				
Whole Complex				
Commercial	I113055.153	Y \$	371.00	384.00
Non Commercial	I113055.153	Y \$	291.00	301.00
Non Profit and Charitable Organisations	I113055.153	Y	50% of non-commercial	50% of non-commercial
Education Department (Wagin High School)	I113055.153	Y \$	-	-
Bond	I100020	N \$	300.00	300.00
<b>Large Function Area (including Bar)</b>				
Commercial Functions < 3 hours	I113055.153	Y \$	191.00	197.00
Non Commercial Functions < 3 hours	I113055.153	Y \$	149.00	154.00
Commercial Functions > 3 hours	I113055.153	Y \$	318.00	329.00
Non Commercial Functions > 3 hours	I113055.153	Y \$	265.00	274.00
Non Profit and Charitable Organisations	I113055.153	Y	50% of non-commercial	50% of non-commercial
Bond	I100020	N \$	300.00	300.00
<b>Small Function Area (including Bar)</b>				
Commercial Functions < 3 hours	I113055.153	Y \$	159.00	164.00
Non Commercial Functions < 3 hours	I113055.153	Y \$	106.00	110.00
Commercial Functions > 3 hours	I113055.153	Y \$	239.00	247.00
Non Commercial Functions > 3 hours	I113055.153	Y \$	186.00	192.00
Non Profit and Charitable Organisations	I113055.153	Y	50% of non-commercial	50% of non-commercial
Bond	I100020	N \$	300.00	300.00
<b>Other</b>				
Setup and cleaning costs (per hour)	As per hire code	Y \$	50.00	51.50
Wagin Woolorama, Gynmkanarama, Anzac Day and Two Wheels to Wagin events are granted free access to all Wagin Sportsground Facilities during their events	I113055.153	Y \$	-	-



## Schedule of Fees and Charges 2024/25

Description	GL Code	GST	2023/24	2024/25
<b>Community Gym</b>				
One Month Membership (only valid as a once off)	I113065.153	Y \$	30.00 \$	31.00
Six Month Membership (1 July or 1 January start)	I113065.153	Y \$	106.00 \$	110.00
Annual Membership (1 July to 30 June)	I113065.153	Y \$	186.00 \$	192.00
Pensioner/Student Six Month Membership (whole months)	I113065.153	Y \$	53.00 \$	55.00
Pensioner/Student Annual Month Membership (1 July to 30 June)	I113065.153	Y \$	93.00 \$	96.00
Key Bond (Refundable)	I100035	N \$	50.00 \$	50.00
Replacement Key	I113065.153	Y \$	75.00 \$	75.00
Staff Membership (bond and replacement fees payable)			NIL	NIL
<b>Electronic Advertising Sign</b>				
Shire events and meetings (unlimited)	I116065.156	Y \$	- \$	-
Shire community advice (unlimited)	I116065.156	Y \$	- \$	-
Shire facility opening and closing (unlimited)	I116065.156	Y \$	- \$	-
Woolorama and community events which are primarily not for profit or where the proceeds are returned directly to the Wagin community (up to 28 days)	I116065.156	Y \$	- \$	-
Local sporting events (up to 14 days)	I116065.156	Y \$	- \$	-
Regional events outside of shire (up to 7 days)	I116065.156	Y \$	500.00 \$	517.00
Regional significant events held in the Shire of Wagin (Commercial) (up to 14 days)	I116065.156	Y \$	250.00 \$	258.50
Local business - 15 minutes per business per day (per annum)	I116065.156	Y \$	250.00 \$	258.50
Church services (up to 7 days)	I116065.156	Y \$	- \$	-
Emergency warnings and advice (as required)	I116065.156	Y \$	- \$	-
Local roadworks and road closures (as required)	I116065.156	Y \$	- \$	-

## ECONOMIC SERVICES

### Tourism and Area Promotion

#### Caravans (2 Persons)

per Week (or per week as per lease)	I132005.153	Y \$	125.00 \$	129.50
per Night	I132005.153	Y \$	25.00 \$	26.00
Additional Person per Night	I132005.153	Y \$	3.00 \$	3.00

Note: < 16 yrs no additional charge

#### Tent Sites (2 Persons)

per Week	I132005.153	Y \$	85.00 \$	88.00
per Night	I132005.153	Y \$	16.00 \$	16.50
Additional Person per Night	I132005.153	Y \$	3.00 \$	3.00

#### Caravan Park RV Area

per Week - no power or water	I132005.153	Y \$	85.00 \$	88.00
per Night - no power or water	I132005.153	Y \$	15.00 \$	16.00

Ablutions use only	I132005.153	Y \$	3.00 \$	3.00
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#### RV Area

Per Van per Night - power and water	I132015.153	Y \$	10.00 \$	10.00
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## Schedule of Fees and Charges 2024/25

Description	GL Code	GST	2023/24	2024/25
<b>Building Control</b>				
<b>Building Fees</b>				
<b>Statutory Charges set by WA Government (subject to change)</b>				
<u>Shire</u>				
<i>Class 1 (House), Class 10 (Shed, Patio, Pool)</i>				
Certified Application - 0.19% Cost of Construction Fee - Minimum Fee	I133005.151	Y \$	110.00 \$	110.00
Uncertified Application - 0.32% Cost of Construction Fee - Minimum Fee	I133005.151	Y \$	110.00 \$	110.00
<i>Class 2 - 9 (Commercial)</i>				
Certified Application - 0.09% Cost of Construction Fee - Minimum Fee	I133005.151	Y \$	110.00 \$	110.00
Uncertified Application - 0.32% Cost of Construction Fee - Minimum Fee	I133005.151	Y \$	110.00 \$	110.00
Occupancy Permit for Completed Building (Commercial) - Minimum Fee	I133005.151	Y \$	110.00 \$	110.00
Demolition Permit - Minimum Fee	I133005.151	Y \$	110.00 \$	110.00
Application to Extend a Building Permit/Demolition Permit - Minimum Fee	I133005.151	Y \$	110.00 \$	110.00
Building Approval Applications for Unauthorised Work - 0.38% of Work Value - Minimum Fee	I133005.151	Y \$	110.00 \$	110.00
Septic Tank Application	I133005.151	N \$	236.00 \$	236.00
Local Government Report on a Septic System	I133005.151	N \$	56.00 \$	56.00
<u>Building Services Levy (BSL)</u>				
Over \$45,000 Cost of Construction - 0.137% of Work Value				
Under \$45,000 Cost of Construction - Minimum Fee	I133005.151	N \$	61.65 \$	61.65
Demolition Permit - 0.137% of Work Value - Minimum Fee	I133005.151	N \$	61.65 \$	61.65
Occupancy Permit or Building Approval Certificate - Minimum Fee	I133005.151	N \$	61.65 \$	61.65
Occupancy Permit or Building Approval Certificate for Unauthorised Work - Minimum Fee	I133005.151	N \$	123.30 \$	123.30
<u>Construction Training Fund (CTF formally BCITF)</u>				
Over \$20,000 Cost of Construction - 0.2% Cost of Construction				
Under \$20,000 Cost of Construction - no fee				
All Building Fees in accordance with Building Regulations 2012				
<b>Relocated Buildings and Dwellings</b>				
Bond (Bond will be refunded in accordance with Council Policy HBP.9)	I100070	N \$	-	\$1,500.00
<b>Swimming Pool Inspection Fees</b>				
Private Swimming Pool Inspection Fee	I133010.156	N \$	58.45	\$58.45
<b>Other Economic Services</b>				
<b>Standpipe Fees</b>				
Charge per kilolitre: Commercial Use - Ballagin Street (Sportsground)	I134005.156	N \$	9.22 \$	10.14
Swipe card for use at this facility (deposit)		\$	20.00 \$	20.00
Note: Ballagin Standpipe charges to be aligned to Water Corporation charges and subject to change				
Charge per kilolitre: Wagin Airfield	I134005.156	N	\$	3.25
Charge per kilolitre: All Other Shire Standpipes	I134005.156	N \$	3.10 \$	3.25
Vernon Street Desalination Tanks - Charge per kilolitre	I134005.156	N \$	0.50 \$	0.50
Administration fee per invoice	I134005.156	Y \$	6.50 \$	6.50



**Schedule of Fees and Charges 2024/25**

Description	GL Code	GST	2023/24	2024/25
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**OTHER PROPERTY AND SERVICES**

**Private Works**

**Plant Hire Fees**

Grader	I141005.156	Y	\$	212.00	\$	219.00
Loader / Backhoe	I141005.156	Y	\$	178.00	\$	184.00
Front End Loader	I141005.156	Y	\$	212.00	\$	219.00
Vibrating Roller	I141005.156	Y	\$	148.00	\$	153.00
Multi Wheel Roller	I141005.156	Y	\$	151.00	\$	156.00
Truck (Large)	I141005.156	Y	\$	168.00	\$	174.00
Truck (Small)	I141005.156	Y	\$	134.00	\$	139.00
Tractor	I141005.156	Y	\$	151.00	\$	156.00
Tractor Mower	I141005.156	Y	\$	134.00	\$	139.00
Bobcat	I141005.156	Y	\$	145.00	\$	150.00
Ride on Mower	I141005.156	Y	\$	187.00	\$	193.00
Sundry Minor Plant	I141005.156	Y	\$	134.00	\$	139.00
Labour Only	I141005.156	Y	\$	87.90	\$	91.00
Works Manager Labour	I141005.156	Y	\$	127.00	\$	131.00
All Plant hired to be operated by Council Staff (excludes Community Bus)						
Minor Plant - not to be hired out unless approved by CEO						

**Materials**

Sand/Gravel per m3	I141005.156	Y	\$	45.00	\$	46.50
Blue Metal per tonne	I141005.156	Y	\$	25.00		At Cost

## 5.2 CORPORATE BUSINESS PLAN 2024-25 – 2027-28

SENIOR OFFICER:	Chief Executive Officer
PREVIOUS REPORT(S):	4854 – August 2022
DISCLOSURE OF INTEREST:	Nil
FILE REFERENCE:	CM.PL.4
STRATEGIC DOCUMENT REFERENCE:	Nil
ATTACHMENTS:	Attachment 1 – Draft Corporate Business Plan 2024-25 – 2027-28

### OFFICER RECOMMENDATION

**That Council ADOPTS the Corporate Business Plan 2024-25 – 2027-28 as contained in Attachment 1.**

### BRIEF SUMMARY

Local Governments are required to adopt a Corporate Business Plan. The Corporate Business Plan covers a four year period and describes how the vision of the Strategic Community Plan will be put into action.

Prior to August 2022, the Shire's Strategic Community Plan and Corporate Business Plan were contained in a single document. In August 2022, a new Strategic Community Plan was adopted sans the Corporate Business Plan component on the basis that a new Corporate Business Plan would be prepared. This did not occur.

With the embedding of new management team at the Shire, a Corporate Business Plan has now been prepared and is presented for Council's consideration.

### BACKGROUND/COMMENT

The draft Corporate Business Plan describes how the Shire's Key Focus Areas of:

- Economic Development
- Buildings and Infrastructure
- Community Services and Social Environment
- Town and Natural Environment
- Council Leadership

will be achieved.

The Corporate Business Plan sets out Goals, Strategies and Actions. Goals can be described as what we want to achieve; strategies as how we will achieve the goals, and actions as what we will do to deliver the strategies. This cascading method of business planning links the aspirational and strategic to the concrete and tangible actions that the Shire will undertake.

The Corporate Business Plan has been prepared in the first instance by considering the actions in the current Strategic Community and former Corporate Business Plan and classifying them into the Goal, Strategy and Action schema.

This process identified that the Shire had considerably more goals and strategies than actions. This meant that the actual work being undertaken to achieve goals and strategies was not being articulated.

Officers have 'filled out' the draft Corporate Business Plan with actions that describe how the goals will be achieved over the four year period covered by the Corporate Business Plan. This approach was initially discussed at a Council Forum in March 2024.

The draft Corporate Business Plan was circulated for internal comment in May 2024 as part of the 2024-25 budget preparation and later to Council as part of budget workshops.

Officers recognise that the draft Corporate Business Plan presented to Council can be improved. The Corporate Business Plan is a product of the existing Strategic Community Plan which has some legacy issues. The Corporate Business Plan does not integrate fully with the Shire's long term financial plan and the Shire does not currently have a long term workforce plan for the Corporate Business Plan to integrate with.

However, Officers contend that 'better' should not be sacrificed in the pursuit of 'perfect' and that the adoption of the Corporate Business Plan will provide a better platform for business planning and management.

Importantly, the Corporate Business Plan is required to be reviewed by Council annually (Regulation 19DA of the Administration Regulations). This provides an opportunity to further refine and improve the Corporate Business Plan.

The legislation provides that Council can modify the Corporate Business Plan at any time and good management involves constantly iterating on the Corporate Business Plan to reflect changes in priorities, responding to new challenges and leveraging unexpected opportunities such as grant funding. When from time to time, new initiatives not contemplated by the Corporate Business Plan are pursued, the Corporate Business Plan should be modified. This may include removing actions in the Corporate Business Plan to ensure that the Shire's program is achievable.

In time, the Corporate Business Plan will be linked thoroughly to the budget process, this means that actions in the Corporate Business Plan will be costed. This is a maturity level that is not currently possible in this iteration but with stable management will be possible moving forward.

The next review of the Strategic Community Plan will be conducted in 2025-26. This major review will provide the opportunity to further enhance the Shire's approach to Integrated Planning and Reporting.

Officers are aware that the State Government is amending legislation related to Integrated Planning and Reporting and moving away from Strategic Community Plans in favour of 'Council Plans'. These Council Plans are minimalist documents that are a plan on a page. These reforms do not impact the need for a Corporate Business Plan at this time or into the future but may alter the approach to the Strategic Community Plan in due course.

### **CONSULTATION/COMMUNICATION**

The Corporate Business Plan was discussed at the March Council Forum, circulated for internal comment in May 2024 as part of the 2024-25 budget preparation and later to Council as part of budget workshops.

### **STATUTORY/LEGAL IMPLICATIONS**

Regulation 19DA of the *Local Government (Administration) Regulations 1996* provides that a corporate business plan for a district is to —

- (a) set out, consistently with any relevant priorities set out in the strategic community plan for the district, a local government's priorities for dealing with the objectives and aspirations of the community in the district; and
- (b) govern a local government's internal business planning by expressing a local government's priorities by reference to operations that are within the capacity of the local government's resources; and
- (c) develop and integrate matters relating to resources, including asset management, workforce planning and long-term financial planning.

The Corporate Business Plan presented for Council's consideration represents a marked improvement for the Shire in respect to compliance with Regulation 19DA.

### **POLICY IMPLICATIONS**

Nil

### **FINANCIAL IMPLICATIONS**

Nil

### **STRATEGIC IMPLICATIONS**

Council Leadership

### **VOTING REQUIREMENTS**

Absolute Majority

# CORPORATE BUSINESS PLAN



## 2024-2028



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

## Community Strategic Vision

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

## Council's Mission and Philosophy

The Shire of Wagin is a focussed Local Government providing progressive and innovative leadership that builds a sustainable future while supporting a vibrant, healthy and caring community.

## Council's Guiding Values

- Governance and Leadership
- Honesty and Integrity
- Innovation and Creativity
- Community Focused
- Environmentally Aware

*Shire of Wagin Strategic Community Plan 2020 - 2030*

### Amendment Record

Review No.	Date	Amendment Details
1	30 July 2024	Creation of Document

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## Introduction

The Shire of Wagin Corporate Business Plan 2024-25 – 2027-28 represents the Shire’s statement of priorities to deliver the vision of the Strategic Community Plan 2020-2030.

The Corporate Business Plan has been prepared with the Shire’s resource constraints and the potential of the organisation in mind. The Corporate Business Plan draws on past informing strategies and identifies the further work required in long-term financial planning, asset management and workforce planning.

## Strategic Context

The Shire’s Strategic Community Plan 2020-2030 articulates the aspirations and vision for the community. The Strategic Community Plan is the primary guiding document for the Shire and sets out the priorities and focus areas that this Corporate Business Plan will address.



## **Community Strategic Vision**

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

## **Key Focus Areas**

- Economic Development
- Buildings and Infrastructure
- Community Services and Social Environment
- Town and Natural Environment

## **Guiding Values**

- Governance and Leadership
- Honesty and Integrity
- Innovation and Creativity
- Community Focused
- Environmentally Aware

## **Risk Management**

The Shire is committed to managing risk appropriately. In planning and undertaking activities the Shire considers options that reduce the seek to reduce the likelihood of harm to the community and the Shire.

## **Review and monitoring**

The Corporate Business Plan is regularly revised and refined to ensure its currency. Annually the Corporate Business Plan is reviewed as part of the Shire's budget preparation. This review ensures that the activities identified to deliver on Council's priorities are relevant and responsive to community needs, remain aligned to strategic intent and are cognisant of changes in the community and organisation including the risk profile.

These annual reviews provide an opportunity to further integrate asset management, workforce planning and long-term financial planning into the Corporate Business Plan as organisational capacity increases.

## Economic Development

Goal	Strategy	Action	2024-25	2025-26	2026-27	2027-28	2028-29+
Increase tourism and promotion of town heritage	Promote and enhance the Wagin caravan and camping experience	Examine opportunities for an electric vehicle charging facility				X	X
		Review and upgrade of the Caravan Park, RV Area and surrounds			X	X	
	Continued support for tourism and related infrastructure development	Showcase town heritage through experiences, trails and art	X	X	X	X	X
		Promote the historical village	X	X	X	X	X
		Support Woolorama	X	X	X	X	X
		Plan and deliver an outcome for the Old Roads Board building	X	X			
		Leverage, utilise and celebrate 'Bart' including 40 <sup>th</sup> anniversary of construction	X				
Increase in the number and diversity of businesses in the town and district	Support and promote Wagin as a business opportunity	Create opportunities for economic development through strategic use of Shire land holdings		X	X	X	X
		Further development of facilities at the Aerodrome				X	X

Goal	Strategy	Action	2024-25	2025-26	2026-27	2027-28	2028-29+
	Support the attraction and retention of small businesses and housing of key workers in the region	Exploration and advocacy for long-term accommodation initiatives	X	X	X	X	X
		Promote Wagin as a business friendly town and support the Chamber of Commerce	X	X	X	X	X
	Facilitate broadband and other associated electronic media infrastructure	Advocate for the needs of the community in respect to digital technology access					X
	Progression of economic strategies and initiatives	Prepare and implement a Local Planning Strategy that supports economic development	X				
	Support and provide incentives for more businesses and retail opportunities	Review Shire's policies relating to support for business growth and related infrastructure through consultation, grants and incentives		X			

## Building and Infrastructure

Goal	Strategy	Action	2024-25	2025-26	2026-27	2027-28	2028-29+
Improve road conditions on all Shire and State roads	Collaboration with CBH and neighbouring Shires for restricted access vehicle upgrades	Monitor heavy vehicle movements through the townsite	X	X	X	X	X
		Investigate options for alternative heavy vehicle route		X	X	X	X
Maintain and improve the freight network in the Shire	Road maintenance and improvement program	Continue lobbying and advocacy for road infrastructure and freight networks and other strategic infrastructure for the benefit of the Shire	X	X	X	X	X
		Beaufort Road – seal widen	X	X	X	X	
		Bullock Hills Road – seal widen	X	X			
		Collanilling Road – reconstruct seal	X				
		Rowells Road – gravel sheet	X				
		Behn-Ord Road – reconstruct seal	X	X	X	X	
		Piesseville Tarwonga – reconstruct seal and gravel sheet shoulders	X	X		X	
		Wagin-Wickepin Road – Gravel sheeting	X				
		Toolibin South Road – gravel sheeting	X	X	X	X	
		Jaloran Rd – reseal	X	X	X	X	

Goal	Strategy	Action	2024-25	2025-26	2026-27	2027-28	2028-29+
Maintain and improve the freight network in the Shire continued...	Road maintenance and improvement program continued...	Vernon St – reseal	X				
		Hunt St – Reseal	X				
		Dongolocking Rd – seal widen and culvert replacement	X	X	X	X	
		Bullock Hills Rd – seal widen	X				
		Warwick Street – construct and seal		X			
		Ware St – construct and seal		X	X		
		Cambell St – construct and seal		X			
		Fisher lane – construct and seal				X	
		Una St – construct and seal				X	
		Stewart St – construct and seal				X	
		Norring-Dellyanine – reconstruct seal widen					X
		Nobles Rd – resheet					X
		Rowells Rd – resheet					X
		Hyde Rd- resheet					X
		Unicorn St – reseal					X
		Wendell St – reseal					X
Vernal St – reseal					X		



Goal	Strategy	Action	2024-25	2025-26	2026-27	2027-28	2028-29+
A vibrant, safe and welcoming Townsite that embraces the Shire's history and heritage	Improvement in condition and appearance of the main streets of the Town and improved signage	Caravan park footpath (Caravan Park to Bridge)	X				
		Trenton Street footpath (Tarbet to Theta)	X				
		Khedive Street footpath (Ware/Warwick)	X				
		Thornton St kerbing	X				
		Lukin St kerbing	X				
		Trenton St kerbing	X				
		Khedive St footpath (Ware/Omdurman)		X			
		Rifle St South footpath (Stubbs to Upland)			X		
		Ventor St footpath (Ware to Warwick)			X		
		Khedive St footpath			X		X
		Ventor St (Tudhoe to Warwick)				X	
		Lukin St footpath (Tudhoe to Trenton)				X	
		Trenton St footpath (Tarbet to Lukin)				X	
		Trenton St footpath (Theta to Tudhoe)					X
		Omdurman St footpath					X

Goal	Strategy	Action	2024-25	2025-26	2026-27	2027-28	2028-29+
Encourage greater care and restoration or preservation of heritage buildings	Refine infrastructure to support arts, culture, entertainment and library services	Renew buildings and facilities including remediation and consolidation of disused facilities	X	X	X	X	
		Development of CBD					
	Explore incentivising utilisation of CBD locations such as free WiFi			X	X		
	Introduce measures to encourage people to utilise the CBD	X	X	X			
	Support programs to improve appearance of town centre such as painting	X	X	X			
	Upgrade CCTV coverage and reliability				X	X	
		Complete heritage survey	X				
Well maintained Shire facilities that meet the needs of users	Building maintenance programs	Refurbishment of the Shire's Administration Centre Building					X
		Upgrade of staff housing as a recruitment and retention strategy	X			X	X
		Investigate and upgrade facilities at the Depot			X	X	X
		Investigate and upgrade facilities at the pound	X	X			
		Investigate improvements to the cemetery				X	X

Goal	Strategy	Action	2024-25	2025-26	2026-27	2027-28	2028-29+
	Support sporting clubs and recreational pursuits with appropriate facilities.	Investigate planning and development of sporting facilities	X	X	X		
		Develop a plan for renewal and utilisation of the showground complex		X	X	X	X
Emergency management is supported by appropriate facilities	Maintain and upgrade emergency management facilities based on need and resources	Review and upgrade Bushfire facilities and equipment	X	X	X	X	X
		Explore and implement a co-located SES and Bushfire Brigade facility	X	X			
		Prepare Bushfire Risk Management Plan	X				
		Investigate Community Emergency Services Manager (CESM)		X			

## Community Services and Social Environment

Goal	Strategy	Action	2024-25	2025-26	2026-27	2027-28	2028-29+
Keep the family-friendly country lifestyle, community spirit, safe community with low crime rate	Support community activities with resources and facilities as required	Prepare and implement an events calendar	X				
		Upgrade Christmas lights	X				
		Deliver ranger services to improve safety	X	X	X	X	X
	Promote and encourage the growth of arts, entertainment and community events, including youth activities with community involvement and Woolorama	Investigate partnering to create a regular showcase arts/cultural or music event		X	X		
Aid retention and encourage more government services in Wagin	Retain the school and hospital and grow health, Doctor services, allied health and aged care services	Identify and initiate opportunities for communication and joint ventures with government services	X	X	X		
	Housing, job and training especially for young people	Support the availability of financial services to the community	X	X	X	X	X
		Provide licencing and registration services on behalf of the Department of Transport	X	X	X	X	X

Goal	Strategy	Action	2024-25	2025-26	2026-27	2027-28	2028-29+
	Support aged services for Wagin and the wider area in collaboration with neighbouring Shires	Ongoing delivery of Homecare services	X	X	X	X	X
		Implement sustainable and supportive Homecare services			X	X	X
		Plan and implement the transition from Commonwealth Home Support Programme to Homecare Packages	X	X	X		
		Monitor medical, health, aged care services	X	X	X	X	X
	Support more job/training opportunities, and entities, especially for young people	Train and recruit additional staff to ensure access to the Shire pool	X				
Support our community through services and facilities	Provision of services and facilities commensurate with demand	Maximise availability and useability of the Shire pool	X	X	X	X	X
		Construct the Cricket and Hockey Club pavilion	X				
		Progress the Wagin Community Recreational Hub					X
		Ensure that library services are commensurate to community demand		X			
		Maximise revenue of electronic advertising sign	X	X	X	X	X

<b>Goal</b>	<b>Strategy</b>	<b>Action</b>	<b>2024-25</b>	<b>2025-26</b>	<b>2026-27</b>	<b>2027-28</b>	<b>2028-29+</b>
	Youth focus on services and recreation development including coordination of effort across the Shire/region	Maximise availability and useability of the Shire Community Recreation Centre	X	X	X	X	X
		Investigate concept plan for pump track	X				

## Town and Environment

Goal	Strategy	Action	2024-25	2025-26	2026-27	2027-28	2028-29+
A functional natural environment within the townsite that aids liveability and vibrancy	Upgrade the main street appearance for the amenity of residents and encourage travellers and tourists to stop	Improve town approach and entry statements		X			
		Continue to increase the number of suitable trees within the townsite to enhance the tree canopy in particular the CBD			X	X	X
		Investigate boardwalk to link bird hide at Wagin Lake	X				
	Continue improvements to town CBD amenity	Maintain and upgrade parks and gardens to achieve accessibility and amenity	X	X	X	X	X
A well managed natural environment outside the townsite	Maintain and improve natural environment and recreation areas	Develop and implement a slashing program			X	X	X
		Explore avenues to protect and better utilise the Shire's natural highlights such as Puntapin Dam and salt lakes			X	X	X
	Continued monitoring and response to environmental issues facing the Shire	Support Wagin Woodanilling Landcare Zone	X	X	X	X	X
		Undertake mosquito fogging program	X	X	X	X	X
Improved waste management in town and Shire	Identify waste requirements for future needs	Prepare a waste management strategy			X		
		Determine further waste management options				X	X

<b>Goal</b>	<b>Strategy</b>	<b>Action</b>	<b>2024-25</b>	<b>2025-26</b>	<b>2026-27</b>	<b>2027-28</b>	<b>2028-29+</b>
Achieve water security by reducing reliance on scheme water	Increase water capture and minimise water waste	Continue the town site de-watering program	X	X	X	X	X
		Optimise water harvesting and storage	X	X	X	X	X
		Security and potential expansion and storage of the Shire's Water Harvesting and Storage Program	X	X	X	X	X
		Investigate new sites for water harvesting and storage through a water security strategy	X				X



## Council Leadership

Goal	Strategy	Action	2024-25	2025-26	2026-27	2027-28	2028-29+
Be responsive to community aspirations and requirements within the capacity of Council	Foster communication with the community	Review of Integrated Planning and Reporting Process and Plans		X		X	X
		Major review of the Shire's Strategic Community Plan		X			
		Communicate regularly through the channels used by the Shire's community	X	X	X	X	X
	Improvement of communication with the community – digital media presence	Ensure currency of the Shire's website	X	X	X	X	X
Plan services and activities based on sustainability, affordability and resources		Ensure that annual business planning is aligned to budget development and long term financial plan	X				
		Major review the long term financial plan to ensure alignment to new Strategic Community Plan			X		
Council to have a sound strategy to the sustainability of the Shire		Identify opportunities to maximise grant funding	X	X	X	X	X
		Ensure that rating categories and land use aligns to rating practices	X				

Goal	Strategy	Action	2024-25	2025-26	2026-27	2027-28	2028-29+
A well managed and professional organisation	Encourage and promote integrity, governance and ethical decision making	Ensure the currency of policies and practices					
		Implement the governance improvements in line with the findings of the Regulation 17 Review	X	X	X		
		Implement the financial management improvements in line with the findings of the Regulation 5 Review	X	X	X		
		Develop 'Executive Procedures' to ensure that internal approaches and procedures are documented and repeatable	X	X	X	X	
Attraction and retention of key staff		Investigate trainee and cadetships					
		Embrace and support training and professional development					
		Prepare a long term workforce plan	X				
Drive continuous improvement in business management		Implement and maintain risk management systems and processes across the organisation					
		Investigate rebranding of the Shire					X

Goal	Strategy	Action	2024-25	2025-26	2026-27	2027-28	2028-29+	
A well managed and professional organisation continued...	Ensure that the Shire provides a safe workplace for staff, volunteers and visitors	Ensure a high level of occupational health and safety	X	X	X	X	X	
		Implement responses to findings of occupational health and safety review	X	X	X			
		Prepare a Business Continuity Plan				X		
	Ensure that technology is utilised to enhance Shire services	Prepare an ICT Strategic Plan				X	X	X
		Implement Information Management solutions that support the Shire's activities	X	X	X	X	X	
		Upgrade audio visual in Chambers to comply with legislation to record and publish Council meeting proceedings	X					
		Investigate improvements to AV equipment to better facilitate online meetings			X			
		Upgrade server to ensure continuity of ICT	X					

**6 CLOSURE**