



22 — 23

**ANNUAL BUDGET
SHIRE OF WAGIN**



01

Executive Summary

Rates Income

The budget has been formulated with an overall increase of 3.9% in rate revenue with the minimum rates increasing from \$600 to \$625. This year the shire has introduced differential rating within the GRV category. This followed on from the revaluation of GRV properties carried out by the Valuer General which saw a wide variance between commercial and residential property value increases. By adopting differential rates it is possible to set a different rate in the dollar for each sub- group and thereby make a more equitable change for everyone. Rate increases assist in provision of service delivery that meets reasonable community needs. It also ensures that critical infrastructure asset renewal is somewhat funded over the time frame of the Long-Term Financial Plan.

Grants

Three quarters of the annual Financial Assistance Grant was paid in advance in April and had to be classified as 2021/2022 income, having been received in that financial year. The total figure for 2022/23 is yet to be confirmed. The amount we have budgeted to receive in both Grants Commission General and Roads is \$407,343 which is the remaining 25% based on the amounts received in April being 75% of the annual grants.

Regional Road Group funds have increased to \$395,186 for the Dongolocking and Jaloran Road Projects. Roads to Recovery funding for the 2022/23 year has remained the same at \$312,145. The untied Direct Road Grants amount has increased by \$7,399 to \$138,436.

Council has carried forward \$487,887 of unexpended grant funds received in the 2021/221 year. The balance of the grants carried forward is outlined in the table below:

• Lottery West – Wetlands Park	\$ 45,692
• Roads to Recovery	\$ 2,307
• DFES ESL Grant - SES Funding	\$ 186
• Bridge Grant - Main Roads to Complete	\$ 74,251
• LRCIP Funding	\$365,451
Total Restricted	\$487,887

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

Grant	2021/22	2022/23
General Purpose Grant	\$1,256,505	\$254,698
General Purpose Road Grant	\$714,570	\$152,645
Roads to Recovery	\$312,145	\$312,145
Road Project Grant	\$352,934	\$395,186
Road Direct Grant	\$129,037	\$138,436

Reserve Accounts

Council commence the new financial year with \$2,288,740 in its reserve accounts. This budget proposal includes transfers to and from reserves and interest with a predicted increase overall in reserve funds of \$432,211.

Transfer to Reserves:

• Plant Replacement	\$ 61,836
• Aerodrome Maintenance and Development	\$ 8,500
• Recreation Centre Development for Rec Centre Flooring and Sportsground Lighting	\$ 20,000
• Refuse Waste Management as per Waste Management Budget	\$ 29,436
• Refuse Site Rehabilitation as per Waste Management Budget	\$ 20,000
• Community Gym	\$ 2,550
• Sportsground Precinct Redevelopment	\$100,000
• Housing Reserve	\$ 75,000
• Roadwork Reserve (New)	\$ 100,000

Transfer from Reserves:Community Gym Reserve

• Community Gym – New Treadmill	\$ 8,000
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The above transfers and interest earned will give Council a closing balance of \$2,720,951 at the end of the 2022/23 financial year.

Debt Servicing

The outstanding loan principal at 1 July 2022 is \$495,341 inclusive of Self-Supporting Loans. The principal repayments for 2022/23 amount to \$74,569 and interest payable \$24,255 leaving a balance of \$420,772 at 30 June 2023. The self-supporting component of the above loan balance as at 1 July 2022 is \$97,491 with principal repayments of \$20,535 and interest of \$2,809. This will bring the self-supporting loan balance to \$76,955 at 30 June 2023.

Works Program

There is \$1,880,526 in Council's Capital Works Program. This is broken down into capital road works of \$1,409,946, Footpaths of \$88,825, Kerbing of \$83,000 and the Airfield Upgrade of \$298,755. Council's contribution to these works totals \$456,420 while the balance of \$1,424,106 is derived from grant funding.

Capital Expenditure

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

• Court House Development	\$ 171,093
• History of Wagin Shed – Completion/Fit Out	\$ 20,887
• NAB Building – Refurbishment of Residence	\$ 15,000
• New Roof – Caravan Park Ablutions Block	\$ 20,000
• Depot Upgrade – Shed Wall	\$ 3,950
• CCTV Upgrades	\$ 8,571
• Recreation Centre – New Chairs	\$ 9,000
• It & Medical Equipment – Medical Centre	\$ 75,000
• Community Gym – New Treadmill	\$ 8,000
• New DCEO Vehicle	\$ 54,049
• Isuzu Truck	\$ 87,658
• Isuzu Crew Cab	\$ 74,404
• Ride on Mower	\$ 9,000
• New Ranger Ute	\$ 25,720
• Side Tipper	\$ 204,655
• Broom – Plant Attachment	\$ 10,000
• Capital Works Programme	\$1,880,526
• Lighting Of Bart	\$ 7,050
• Sportsground Precinct Redevelopment	\$ 150,000
• Complete War Memorial Upgrades	\$ 6,850
• Completion of Wetlands Park	\$ 54,695
• Wetlands Park BBQ Shelters	\$ 15,000
• Main Street – Complete cleaning & Sealing	\$ 2,475
• Toilet Mural	\$ 15,000
• Townscape	\$ 30,000

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

- Sale of Vehicles and Plant \$227,972



SHIRE OF WAGIN
ANNUAL BUDGET
FOR THE YEAR ENDED 30 JUNE 2023

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 BY NATURE OR TYPE
FOR THE YEAR ENDED 30 JUNE 2023

	NOTE	2022/23 Budget	2021/22 Actual	2021/22 Budget
		\$	\$	\$
Revenue				
Rates	2(a)	2,525,969	2,422,470	2,430,396
Operating grants, subsidies and contributions	10	1,191,693	2,785,586	1,422,200
Fees and charges	13	787,363	762,553	839,443
Interest earnings	11(a)	19,750	17,338	34,086
Other revenue	11(b)	384,756	339,324	425,546
		4,909,531	6,327,271	5,151,671
Expenses				
Employee costs		(2,863,499)	(2,491,587)	(2,875,828)
Materials and contracts		(1,383,433)	(1,243,693)	(1,326,731)
Utility charges		(370,229)	(302,409)	(377,293)
Depreciation on non-current assets	6	(3,427,773)	(2,706,150)	(2,727,261)
Interest expenses	11(d)	(24,225)	(27,605)	(27,905)
Insurance expenses		(173,703)	(204,189)	(201,777)
Other expenditure		(177,512)	(164,625)	(155,204)
		(8,420,374)	(7,140,258)	(7,691,999)
		(3,510,843)	(812,987)	(2,540,328)
Non-operating grants, subsidies and contributions	10	1,298,117	1,181,295	1,364,052
Profit on asset disposals	5(b)	80,881	11,043	9,580
Loss on asset disposals	5(b)	0	(1,393)	(8,504)
		1,378,998	1,190,945	1,365,128
Net result for the period		(2,131,845)	377,958	(1,175,200)
Other comprehensive income				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus		0	1,938,000	0
Total other comprehensive income for the period		0	1,938,000	0
Total comprehensive income for the period		(2,131,845)	2,315,958	(1,175,200)

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 2023

	NOTE	2022/23 Budget	2021/22 Actual	2021/22 Budget
		\$	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Rates		2,515,969	2,458,954	2,420,396
Operating grants, subsidies and contributions		847,045	3,052,242	1,262,883
Fees and charges		787,363	762,553	839,443
Interest received		19,750	17,338	34,086
Other revenue		384,756	339,324	425,546
		4,554,883	6,630,411	4,982,354
Payments				
Employee costs		(2,863,499)	(2,494,987)	(2,875,828)
Materials and contracts		(1,323,433)	(1,294,423)	(1,251,731)
Utility charges		(370,229)	(302,409)	(377,293)
Interest expenses		(24,425)	(27,905)	(28,105)
Insurance paid		(173,703)	(204,189)	(201,777)
Other expenditure		(177,512)	(164,625)	(155,204)
		(4,932,801)	(4,488,538)	(4,889,938)
Net cash provided by (used in) operating activities	4	(377,918)	2,141,873	92,416
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for purchase of property, plant & equipment	5(a)	(796,987)	(344,632)	(589,172)
Payments for construction of infrastructure	5(a)	(2,161,596)	(1,448,227)	(1,778,204)
Non-operating grants, subsidies and contributions		1,298,117	1,181,295	1,364,052
Proceeds from sale of property, plant and equipment	5(b)	227,972	42,727	41,000
Proceeds on financial assets at amortised cost - self supporting loans		30,573	11,980	19,925
Net cash provided by (used in) investing activities		(1,401,921)	(556,857)	(942,399)
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings	7(a)	(74,569)	(70,889)	(70,889)
Proceeds on disposal of financial assets at amortised cost - term deposits		(7,414)	(2,000,000)	
Net cash provided by (used in) financing activities		(81,983)	(2,070,889)	(70,889)
Net increase (decrease) in cash held		(1,861,822)	(485,873)	(920,872)
Cash at beginning of year		2,672,362	3,158,235	3,150,035
Cash and cash equivalents at the end of the year	4	810,540	2,672,362	2,229,163

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

SHIRE OF WAGIN
RATE SETTING STATEMENT
FOR THE YEAR ENDED 30 JUNE 2023

		2022/23	2021/22	2021/22
	NOTE	Budget	Actual	Budget
		\$	\$	\$
OPERATING ACTIVITIES				
Net current assets at start of financial year - surplus/(deficit)	3	1,968,880	1,283,591	1,283,591
		1,968,880	1,283,591	1,283,591
Revenue from operating activities (excluding rates)				
Specified area and ex gratia rates	2(a)(ii)	16,341	14,298	12,767
Operating grants, subsidies and contributions	10	1,191,693	2,785,586	1,422,200
Fees and charges	13	787,363	762,553	839,443
Interest earnings	11(a)	19,750	17,338	34,086
Other revenue	11(b)	384,756	339,324	425,546
Profit on asset disposals	5(b)	80,881	11,043	9,580
		2,480,786	3,930,142	2,743,622
Expenditure from operating activities				
Employee costs		(2,863,499)	(2,491,587)	(2,875,828)
Materials and contracts		(1,383,433)	(1,243,693)	(1,326,731)
Utility charges		(370,229)	(302,409)	(377,293)
Depreciation on non-current assets	6	(3,427,773)	(2,706,150)	(2,727,261)
Interest expenses	11(d)	(24,225)	(27,605)	(27,905)
Insurance expenses		(173,703)	(204,189)	(201,777)
Other expenditure		(177,512)	(164,625)	(155,204)
Loss on asset disposals	5(b)	0	(1,393)	(8,504)
		(8,420,374)	(7,141,651)	(7,700,503)
Non-cash amounts excluded from operating activities	3(b)	3,346,892	2,698,574	2,726,185
Amount attributable to operating activities		(623,816)	770,656	(947,105)
INVESTING ACTIVITIES				
Non-operating grants, subsidies and contributions	10	1,298,117	1,181,295	1,364,052
Payments for property, plant and equipment	5(a)	(796,987)	(344,632)	(589,172)
Payments for construction of infrastructure	5(a)	(2,161,596)	(1,448,227)	(1,778,204)
Proceeds from disposal of assets	5(b)	227,972	42,727	41,000
Proceeds from financial assets at amortised cost - self supporting loans		30,573	9,888	19,925
Amount attributable to investing activities		(1,401,921)	(558,949)	(942,399)
Amount attributable to investing activities		(1,401,921)	(558,949)	(942,399)
FINANCING ACTIVITIES				
Repayment of borrowings	7(a)	(74,569)	(70,889)	(70,889)
Transfers to cash backed reserves (restricted assets)	8(a)	(417,322)	(765,610)	(642,736)
Transfers from cash backed reserves (restricted assets)	8(a)	8,000	185,500	185,500
Amount attributable to financing activities		(483,891)	(650,999)	(528,125)
Budgeted deficiency before general rates		(2,509,628)	(439,292)	(2,417,629)
Estimated amount to be raised from general rates	2(a)	2,509,628	2,408,172	2,417,629
Net current assets at end of financial year - surplus/(deficit)	3	0	1,968,880	0

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

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SHIRE OF WAGIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2023

1 (a) BASIS OF PREPARATION

The annual budget has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and interpretations of the Australian Accounting Standards Board, and the *Local Government Act 1995* and accompanying regulations.

The *Local Government Act 1995* and accompanying Regulations take precedence over Australian Accounting Standards where they are inconsistent.

The *Local Government (Financial Management) Regulations 1996* specify that vested land is a right-of-use asset to be measured at cost. All right-of-use assets (other than vested improvements) under zero cost concessionary leases are measured at zero cost rather than at fair value. The exception is 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 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.

Financial reporting disclosures in relation to assets and liabilities required by the Australian Accounting Standards have not been made unless considered important for the understanding of the budget or required by legislation.

The local government reporting entity

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

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

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

2021/22 actual balances

Balances shown in this budget as 2021/22 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.

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 2020-3 Amendments to Australian Accounting Standards* - Annual Improvements 2018-2020 and Other Amendments
- *AASB 2020-6 Amendments to Australian Accounting Standards* - Classification of Liabilities as Current or Non-current - Deferral of Effective Date

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

New accounting standards for application in future years

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

- *AASB 2021-2 Amendments to Australian Accounting Standards* - Disclosure of Accounting Policies or Definition of Accounting Estimates
- *AASB 2021-6 Amendments to Australian Accounting Standards* - Disclosure of Accounting Policies: Tier 2 and Other Australian Accounting Standards

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

Rounding off figures

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

SHIRE OF WAGIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2023

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

REVENUES

RATES

All rates levied under the *Local Government Act 1995*. Includes general, differential, specified area rates, minimum rates, interim rates, back rates, ex-gratia rates, less discounts and concessions offered. Exclude administration fees, interest on instalments, interest on arrears, service charges and sewerage rates.

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 these as television and radio broadcasting, underground electricity and neighbourhood surveillance services.

Excludes rubbish removal charges. 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.

PROFIT ON ASSET DISPOSAL

Profit on the disposal of assets including gains on the disposal of long term investments. Losses are disclosed under the expenditure classifications.

OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

Refer to all amounts received as grants, subsidies and contributions that are not non-operating grants.

NON-OPERATING 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.

FEES AND CHARGES

Revenue (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.

INTEREST EARNINGS

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

OTHER REVENUE / INCOME

Other revenue, which can not be classified under the above headings, includes dividends, discounts, and rebates. Reimbursements and recoveries should be separated by note to ensure the correct calculation of ratios.

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.

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, 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, rental or lease expenditures.

UTILITIES (GAS, ELECTRICITY, WATER, ETC.)

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 includes loss on disposal of long term investments.

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation and amortisation expense raised on all classes of assets.

INTEREST EXPENSES

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 State taxes. Donations and subsidies made to community groups.

1 (c) 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.

ACTIVITIES

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.

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

Law, order, public safety

To provide services to help ensure a safer and environmentally conscious community.

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

Health

To provide an operational framework for environmental and community health.

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

Education and welfare

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

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

Community amenities

To provide required essential services for the community.

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

Recreation and culture

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

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

Transport

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

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

Economic services

To help promote the Shire and its economic wellbeing

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

Other property and services

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

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

SHIRE OF WAGIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2023

2. RATES AND SERVICE CHARGES

(a) Rating Information

Rate Description	Basis of valuation	Rate in	Number of properties	Rateable value	2022/23 Budgeted rate revenue	2022/23 Budgeted interim rates	2022/23 Budgeted back rates	2022/23 Budgeted total revenue	2021/22 Actual total revenue	2021/22 Budget total revenue
		\$		\$	\$	\$	\$	\$	\$	\$
(i) Differential general rates or general rates										
Gross Rental Valuations										
GRV Non-Commercial	GRV	0.08683	675	8,705,834	755,928	3,000	1,000	759,928	907,024	910,193
GRV Commercial	GRV	0.11508	65	1,592,996	183,322			183,322		
Unimproved Valuations										
Unimproved Valuations	UV	0.005683	297	266,695,055	1,515,628	2,000		1,517,628	1,460,264	1,460,295
Sub-Total			1,037	276,993,885	2,454,878	5,000	1,000	2,460,878	2,367,288	2,370,488
Minimum payment										
		\$								
GRV Non-Commercial	GRV	625	137	211,386	85,625			85,625	87,000	87,000
GRV Commercial	GRV	625	13	37,025	8,125			8,125		
Unimproved Valuations	UV	625	84	5,800,546	52,500			52,500	51,000	51,000
Sub-Total			234	6,048,957	146,250	0	0	146,250	138,000	138,000
			1,271	283,042,842	2,601,128	5,000	1,000	2,607,128	2,505,288	2,508,488
Discounts on general rates (Refer note 2(i))								(97,500)	(97,116)	(90,859)
Total amount raised from general rates								2,509,628	2,408,172	2,417,629
(ii) Specified area and ex gratia rates										
Ex-gratia rates										
CBH					16,341			16,341	14,298	12,767
Total specified area and ex gratia rates								16,341	14,298	12,767
Total rates								2,525,969	2,422,470	2,430,396

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

The general rates detailed for the 2022/23 financial year have been determined by Council on the basis of raising the revenue required to meet the deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than rates and also considering the extent of any increase in rating over the level adopted in the previous year.

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

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.

Instalment options	Date due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates
		\$	%	%
Option one				
Single full payment	13/10/2022	0	0.0%	7.0%
Option two				
First instalment	13/10/2022	6.00	5.5%	7.0%
Second instalment	13/02/2022	6.00	5.5%	7.0%
Option three				
First instalment	13/10/2022	6.00	5.5%	7.0%
Second instalment	13/12/2022	6.00	5.5%	7.0%
Third instalment	13/02/2023	6.00	5.5%	7.0%
Fourth instalment	14/04/2023	6.00	5.5%	7.0%

	2022/23 Budget revenue	2021/22 Actual revenue	2021/22 Budget revenue
	\$	\$	\$
Instalment plan admin charge revenue	6,000	5,137	6,000
Instalment plan interest earned	4,000	3,779	4,000
Unpaid rates and service charge interest earned	8,000	6,244	8,000
	18,000	15,160	18,000

2. RATES AND SERVICE CHARGES (CONTINUED)

(c) Objectives and Reasons for Differential Rating

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

Differential general rate

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 \$625 across all categories.

SHIRE OF WAGIN
 NOTES TO AND FORMING PART OF THE BUDGET
 FOR THE YEAR ENDED 30 JUNE 2023
 2. RATES AND SERVICE CHARGES (CONTINUED)

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

The following rates and minimum payments were previously set out in the local public notice giving notice of the intention to charge differential rates.

Differential general rate or general rate	Proposed Rate in \$	Adopted Rate in \$	Reasons for the difference
GRV - Non-Commercial	0.08775	0.08683	Further budget workshops resulted in savings, allowing council to impose a 3.9% increase rather than the proposed 4.9% to bring in a balanced budget.
GRV - Commercial	0.11600	0.11508	Further budget workshops resulted in savings, allowing council to impose a 3.9% increase rather than the proposed 4.9% to bring in a balanced budget.
UV	0.005738	0.005683	Further budget workshops resulted in savings, allowing council to impose a 3.9% increase rather than the proposed 4.9% to bring in a balanced budget.
Minimum payment	Proposed Minimum \$	Adopted Minimum \$	Reasons for the difference
GRV - Non-Commercial	630	625	Further budget workshops resulted in savings, allowing council to impose a 3.9% increase rather than the proposed 4.9% to bring in a balanced budget.
GRV - Commercial	630	625	Further budget workshops resulted in savings, allowing council to impose a 3.9% increase rather than the proposed 4.9% to bring in a balanced budget.
UV	630	625	Further budget workshops resulted in savings, allowing council to impose a 3.9% increase rather than the proposed 4.9% to bring in a balanced budget.

SHIRE OF WAGIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2023

2. RATES AND SERVICE CHARGES (CONTINUED)

(f) Specified Area Rate

(g) Service Charges

The Shire did not raise service charges for the year ended 30th June 2023.

2. RATES AND SERVICE CHARGES (CONTINUED)

(h) Early payment discounts

An early payment discount will be given to all rate payers that pay their rates in full by the due date - 13 October 2022.

(i) Early payment discounts

Rate, fee or charge to which discount is granted	Type	Discount %	Discount (\$)	2022/23 Budget	2021/22 Actual	2021/22 Budget	Circumstances in which discount is granted
Rates	Rate	5.0%	0	\$ 97,500	\$ 97,116	\$ 90,859	Rates paid in full by the due date - 13 October 2022
				97,500	97,116	90,859	

(j) Waivers or concessions

Rate, fee or charge to which the waiver or concession is granted	Type	Waiver/Concession	Discount %	Discount (\$)	2022/23 Budget	2021/22 Actual	2021/22 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	100.0%	338	\$ 338	\$ 325	\$	325 1st Bin Waived, Remaining Payable To assist community groups	
Wagin Care & Share	Fee and charge	Waiver	100.0%	338	338	325		325 1st Bin Waived, Remaining Payable To assist community groups	
Wagin CWA	Rate	Waiver	100.0%	1,064	1,064	1,052	1,000	Council Resolution	To assist community groups
Wagin CWA	Fee and charge	Waiver	100.0%	338	338	325		325 1st Bin Waived, Remaining Payable To assist community groups	
Waratah Lodge	Fee and charge	Waiver	100.0%	338	338	325		325 1st Bin Waived, Remaining Payable To assist community groups	
					2,416	2,352	2,300		

SHIRE OF WAGIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2023

3. NET CURRENT ASSETS

	2022/23 Budget 30 June 2023	2021/22 Actual 30 June 2022	2021/22 Budget 30 June 2022
Note	\$	\$	\$
(a) Composition of estimated net current assets			
Current assets			
Cash and cash equivalents - unrestricted	4	21,556	1,873,733
Cash and cash equivalents - restricted	4	788,986	798,629
Financial assets - unrestricted		0	30,573
Financial assets - restricted	4	2,007,414	2,000,000
Receivables		155,226	185,322
Contract assets		0	39,792
Inventories		42,102	52,102
		3,015,284	4,980,151
			2,460,787
Less: current liabilities			
Trade and other payables		(249,288)	(199,488)
Contract liabilities		(80,958)	(515,398)
Long term borrowings	7	0	(74,567)
Employee provisions		(403,352)	(403,352)
		(733,598)	(1,192,805)
			(656,114)
Net current assets		2,281,686	3,787,346
			1,804,673
Less: Total adjustments to net current assets	3.(d)	(2,281,686)	(1,818,466)
Net current assets used in the Rate Setting Statement		0	1

3 (e) NET CURRENT ASSETS (CONTINUED)

SIGNIFICANT ACCOUNTING POLICIES

CURRENT AND NON-CURRENT CLASSIFICATION

An 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 of Wagin 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.

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 of Wagin contributes to a number of superannuation funds on behalf of employees.

All funds to which the Shire of Wagin 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.

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.

TRADE AND OTHER RECEIVABLES

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

Trade receivables are recognised at original invoice amount less any allowances for uncollectible amounts (i.e. impairment). The carrying amount of net trade receivables is equivalent to fair value as it is due for settlement within 30 days.

Trade receivables are held with the objective to collect the contractual cashflows and therefore 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 statement of financial position. The Shire's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the statement of financial position.

CONTRACT LIABILITIES

An entity's obligation to transfer goods or services to a customer for which the entity has received consideration (or the amount is due) from the customer. Grants to acquire or construct recognisable non-financial assets to be controlled by the Shire are recognised as a liability until such time as the Shire satisfies its obligations under the agreement.

CONTRACT ASSETS

A contract asset is the right to consideration in exchange for goods or services the entity has transferred to a customer when that right is conditioned on something other than the passage of time.

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	2022/23 Budget	2021/22 Actual	2021/22 Budget
	\$	\$	\$
Cash at bank and on hand	810,542	2,672,362	63,296
Term deposits	0	0	2,165,867
Total cash and cash equivalents	810,542	2,672,362	2,229,163
Held as			
- Unrestricted cash and cash equivalents	3(a) 21,556	1,873,733	63,296
- Restricted cash and cash equivalents	3(a) 788,986	798,629	2,165,867
	810,542	2,672,362	2,229,163
Restrictions			
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	788,986	798,629	2,165,867
- Restricted financial assets at amortised cost - term deposits	3(a) 2,007,414	2,000,000	
	2,796,400	2,798,629	2,165,867
The restricted assets are a result of the following specific purposes to which the assets may be used:			
Financially backed reserves	8 2,720,952	2,288,741	2,165,867
Contract liabilities	75,448	509,888	
	2,796,400	2,798,629	2,165,867
Reconciliation of net cash provided by operating activities to net result			
Net result	(2,131,844)	377,962	(1,175,200)
Depreciation	6 3,427,773	2,706,150	2,727,261
(Profit)/loss on sale of asset	5(b) (80,881)	(9,650)	(1,076)
Share of profit or (loss) of associates accounted for using the equity method	0	0	0
(Increase)/decrease in receivables	40,000	42,361	40,000
(Increase)/decrease in contract assets	39,792	(4,896)	34,896
(Increase)/decrease in inventories	10,000	(17,199)	5,000
Increase/(decrease) in payables	49,800	(33,831)	69,800
Increase/(decrease) in contract liabilities	(434,440)	265,675	(244,213)
Increase/(decrease) in employee provisions	0	(3,400)	
Non-operating grants, subsidies and contributions	(1,298,117)	(1,181,295)	(1,364,052)
Net cash from operating activities	(377,917)	2,141,877	92,416

SIGNIFICANT ACCOUNTING POLICES

CASH AND CASH EQUIVALENTS

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

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

FINANCIAL ASSETS AT AMORTISED COST

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

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

5. FIXED ASSETS

(a) Acquisition of Assets

The following assets are budgeted to be acquired during the year.

Asset class	Reporting program							2022/23 Budget total	2021/22 Actual total	2021/22 Budget total
	Governance	Law, order, public safety	Health	Community amenities	Recreation and culture	Transport	Economic services			
	\$	\$	\$	\$	\$	\$	\$	\$	\$	
<i>Property, Plant and Equipment</i>										
Buildings - non-specialised					206,980	3,950	20,000	230,930	176,385	359,620
Furniture and equipment		8,571	75,000		17,000			100,571	25,941	59,552
Plant and equipment	54,049					411,437		465,486	142,306	170,000
	54,049	8,571	75,000	0	223,980	415,387	20,000	796,987	344,632	589,172
<i>Infrastructure</i>										
Infrastructure - roads						1,791,701		1,791,701	1,174,035	1,251,195
Infrastructure - other				15,000	233,595	121,300		369,895	274,192	527,009
	0	0	0	15,000	233,595	1,913,001	0	2,161,596	1,448,227	1,778,204
Total acquisitions	54,049	8,571	75,000	15,000	457,575	2,328,388	20,000	2,958,583	1,792,859	2,367,376

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

SIGNIFICANT 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.

SHIRE OF WAGIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2023

5. FIXED ASSETS

(b) Disposals of Assets

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

	2022/23 Budget Net Book Value	2022/23 Budget Sale Proceeds	2022/23 Budget Profit	2022/23 Budget Loss	2021/22 Actual Net Book Value	2021/22 Actual Sale Proceeds	2021/22 Actual Profit	2021/22 Actual Loss	2021/22 Budget Net Book Value	2021/22 Budget Sale Proceeds	2021/22 Budget Profit	2021/22 Budget Loss
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
By Program												
Governance	6,182	36,818	30,636	0		0	0	0		0	0	0
General Purpose Funding		0	0	0		0	3,997	0		0	0	0
Health		0	0	0	25,938	24,545	0	(1,393)	26,504	18,000	0	(8,504)
Transport	140,909	191,154	50,245	0	11,136	18,182	7,046	0	13,420	23,000	9,580	0
	147,091	227,972	80,881	0	37,074	42,727	11,043	(1,393)	39,924	41,000	9,580	(8,504)
By Class												
<i>Property, Plant and Equipment</i>												
Land - vested in and under the control of council		0				0	3,997			0		
Plant and equipment	147,091	227,972	80,881		37,074	42,727	7,046	(1,393)		0		
Other property, plant and equipment [describe]		0				0			39,924	41,000	9,580	(8,504)
	147,091	227,972	80,881	0	37,074	42,727	11,043	(1,393)	39,924	41,000	9,580	(8,504)

A detailed breakdown of disposals on an individual asset basis can be found in the supplementary information attached to this budget document as follows:

- Plant replacement program

SIGNIFICANT ACCOUNTING POLICIES

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.

6. ASSET DEPRECIATION

By Program

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

By Class

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

2022/23 Budget	2021/22 Actual	2021/22 Budget
\$	\$	\$
126,097	53,505	53,504
26,792	22,249	17,161
46,902	26,897	29,702
45,562	22,931	22,930
69,116	47,352	44,614
907,593	528,572	556,326
2,047,250	1,960,106	1,958,520
21,498	13,440	13,440
136,963	31,098	31,064
3,427,773	2,706,150	2,727,261
1,059,430	379,396	377,229
42,311	59,284	91,191
279,487	278,145	271,561
1,540,207	1,518,765	1,516,845
438,006	401,863	402,103
68,332	68,331	68,332
	366	
3,427,773	2,706,150	2,727,261

SIGNIFICANT ACCOUNTING POLICIES

DEPRECIATION

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

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

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

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

Buildings - non-specialised	30 to 50 years
Furniture and equipment	4 to 10 years
Plant and equipment	5 to 15 years
Infrastructure - roads	20 to 80 years
Infrastructure - other	20 years
Infrastructure - drainage	80 years
Infrastructure - parks and ovals	10 to 60 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 2023

7. INFORMATION ON 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	2022/23	2022/23	Budget	2022/23	Actual	2021/22	2021/22	Actual	2021/22	Budget	2021/22	2021/22	Budget	2021/22	
				Principal	Budget	Budget	Principal	Budget		Actual	Actual	Principal	Actual		Principal	Budget	Budget	Budget	Principal
				1 July 2022	New Loans	Principal Repayments	Principal outstanding 30 June 2023	Interest Repayments	1 July 2021	New Loans	Principal Repayments	Principal outstanding 30 June 2022	Interest Repayments	1 July 2021	New Loans	Principal Repayments	Principal outstanding 30 June 2022	Interest Repayments	
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
Recreation and culture																			
Rec Centre Developme	131	NAB	6.39%	29,477		(11,238)	18,239	(1,707)	40,030			(10,553)	29,477	(2,392)	40,030		(10,553)	29,477	(2,392)
Swimming Pool Redeve	139	WATC	6.02%	187,284		(14,746)	172,538	(9,291)	201,300			(14,016)	187,284	(9,924)	201,300		(14,016)	187,284	(10,021)
Other property and services																			
Staff Housing	137	WATC	6.02%	126,737		(15,693)	111,044	(7,201)	141,515			(14,778)	126,737	(8,101)	141,515		(14,778)	126,737	(8,116)
Doctor Housing	138	WATC	5.11%	54,353		(12,357)	41,996	(3,217)	65,970			(11,617)	54,353	(3,819)	65,969		(11,617)	54,352	(3,957)
				397,851	0	(54,033)	343,818	(21,416)	448,815	0	(50,964)	397,851	(24,235)	448,814	0	(50,964)	397,850	(24,486)	
Self Supporting Loans																			
Recreation and culture																			
Wagin Ag Society	141	WATC	3.04%	97,491	0	(20,535)	76,956	(2,809)	117,416	0	(19,925)	97,491	(3,370)	117,416	0	(19,925)	97,491	(3,419)	
				97,491	0	(20,535)	76,956	(2,809)	117,416	0	(19,925)	97,491	(3,370)	117,416	0	(19,925)	97,491	(3,419)	
				495,342	0	(74,569)	420,773	(24,225)	566,231	0	(70,889)	495,342	(27,605)	566,230	0	(70,889)	495,341	(27,905)	

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 2023

7. INFORMATION ON BORROWINGS

(b) New borrowings - 2022/23

The Shire does not intend to undertake any new borrowings for the year ended 30th June 2023

(c) Unspent borrowings

The Shire had no unspent borrowing funds as at 30th June 2022 nor is it expected to have unspent borrowing funds as at 30th June 2023.

(d) Credit Facilities

	2022/23 Budget	2021/22 Actual	2021/22 Budget
	\$	\$	\$
Undrawn borrowing facilities credit standby arrangements			
Bank overdraft limit			
Bank overdraft at balance date			
Credit card limit	19,000	19,000	19,000
Credit card balance at balance date			
Total amount of credit unused	19,000	19,000	19,000
Loan facilities			
Loan facilities in use at balance date	420,773	495,342	495,341

SIGNIFICANT 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 2023

8. RESERVE ACCOUNTS

(a) Reserve Accounts - Movement

	2022/23 Budget Opening Balance	2022/23 Budget Transfer to	2022/23 Budget Transfer (from)	2022/23 Budget Closing Balance	2021/22 Actual Opening Balance	2021/22 Actual Transfer to	2021/22 Actual Transfer (from)	2021/22 Actual Closing Balance	2021/22 Budget Opening Balance	2021/22 Budget Transfer to	2021/22 Budget Transfer (from)	2021/22 Budget Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by council												
(a) Leave reserve	395,708	3,957		399,665	379,536	56,172	(40,000)	395,708	379,536	3,795	(40,000)	343,331
(b) Plant reserve	459,304	66,429		525,733	287,747	171,557		459,304	287,746	173,877		461,623
(c) Aerodrome Maintenance & Development Res	23,740	8,737		32,477	17,855	5,885		23,740	17,855	8,079		25,934
(d) Recreation Centre Equipment Reserve	14,751	148		14,899	12,926	1,825		14,751	12,926	1,929		14,855
(e) Municipal Buildings Reserve	71,902	719		72,621	71,763	139		71,902	71,763	718		72,481
(f) Admin Centre Furniture, Equipment & IT Res	15,559	156		15,715	10,539	5,020		15,559	10,538	5,105		15,643
(g) Land Development Reserve	10,774	108		10,882	10,753	21		10,774	10,753	108		10,861
(h) Community Bus Reserve	19,006	190		19,196	17,429	1,577		19,006	17,430	174		17,604
(i) Homecare Reserve	108,061	1,081		109,142	90,465	17,596		108,061	90,464	905		91,369
(j) Recreation Development Reserve	226,940	22,269		249,209	281,894	30,546	(85,500)	226,940	281,894	32,819	(85,500)	229,213
(k) Refuse Site/Waste Management Reserve	209,291	31,529		240,820	167,511	41,780		209,291	167,510	27,625		195,135
(l) Refuse Site Rehabilitation Reseve	138,775	21,388		160,163	118,545	20,230		138,775	118,546	21,185		139,731
(m) Water Management Reserve	71,214	712		71,926	71,076	138		71,214	71,077	711		71,788
(n) Electronic Sign Reserve	14,883	149		15,032	14,854	29		14,883	14,854	149		15,003
(o) Community Gym Reserve	19,174	2,742	(8,000)	13,916	11,888	7,286		19,174	11,888	4,119		16,007
(p) Sportsground Precent Redevelopment Reser	168,573	101,686		270,259	128,324	100,249	(60,000)	168,573	128,324	61,283	(60,000)	129,607
(q) Emergency Bushfire Control Reserve	12,069	121		12,190	6,526	5,543		12,069	6,527	65		6,592
(r) Community Events Reserve	9,017	90		9,107	9,000	17		9,017	9,000	90		9,090
(s) Staff Housing Reserve	300,000	78,000		378,000	0	300,000		300,000	0	300,000		300,000
(t) Roadwork Reserve	0	100,000		100,000	0			0				0
	2,288,741	440,211	(8,000)	2,720,952	1,708,631	765,610	(185,500)	2,288,741	1,708,631	642,736	(185,500)	2,165,867

(b) Financially Backed Reserves - Purposes

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

Reserve name	Anticipated date of use	Purpose of the reserve
(a) Leave reserve	Ongoing	Provide provisions to meet Council's Long Service Leave and Accrued Annual Leave liabilities to minimise the effect on Council's budget annually.
(b) Plant reserve	Ongoing	Provide funds for the ongoing replacement and upgrading of plant necessary in the performance of Council's core functions.
(c) Aerodrome Maintenance & Development Reserve	Ongoing	Provide for major maintenance (eg resealing of runway area) and development works (eg runway reconstruction) at the Wagin Airstrip.
(d) Recreation Centre Equipment Reserve	Ongoing	Provide funds for the purchase of equipment, fixtures and fittings at the Wagin Community Recreation Centre.
(e) Municipal Buildings Reserve	Ongoing	Provide funds for the upgrading, renovating or restoration of existing Council owned buildings as well as construction of new Council owned buildings.
(f) Admin Centre Furniture, Equipment & IT Reserve	Ongoing	Provide for the purchase of furniture, fittings, equipment and IT requirements in relation to the Council Administration Building.
(g) Land Development Reserve	Ongoing	Provide funds for the purchase and development of land within the Wagin Shire as the need arises and Council see fit.
(h) Community Bus Reserve	Ongoing	Provide funds to for the maintenance, upgrade and change-over of the Wagin Community Bus.
(i) Homecare Reserve	Ongoing	Provide funds to meet HACC staff leave provisions, replacement of plant and equipment and on-going operations of the HACC program.
(j) Recreation Development Reserve	Ongoing	Provide funds for the expansion, upgrading and development of Council's Recreation and Sporting facilities.
(k) Refuse Site/Waste Management Reserve	Ongoing	Provide funds for a new Waste site, on-going operation with the Shire's waste management and recycling program and working towards zero waste.
(l) Refuse Site Rehabilitation Reseve	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 Precent 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 hae an impact on the road work programme.

SHIRE OF WAGIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2023

9. REVENUE RECOGNITION

SIGNIFICANT ACCOUNTING POLICIES

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

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/Refunds/Warranties	Determination of transaction price	Allocating transaction price	Measuring obligations for returns	Revenue recognition
Rates	General Rates	Over time	Payment dates adopted by Council during the year	None	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Specified area rates	Rates charge for specific defined purpose	Over time	Payment dates adopted by Council during the year	Refund in event monies are unspent	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Service charges	Charge for specific service	Over time	Payment dates adopted by Council during the year	Refund in event monies are unspent	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Grant contracts with customers	Community events, minor facilities, research, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants, subsidies or contributions for the construction of non-financial assets	Construction or acquisition of recognisable non-financial assets to be controlled by the local government	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants with no contractual commitments	General appropriations and contributions with no specific contractual commitments	No obligations	Not applicable	Not applicable	Cash received	On receipt of funds	Not applicable	When assets are controlled
Licences/ Registrations/ Approvals	Building, planning, development and animal management, having the same nature as a licence regardless of naming.	Single point in time	Full payment prior to issue	None	Set by State legislation or limited by legislation to the cost of provision	Based on timing of issue of the associated rights	No refunds	On payment and issue of the licence, registration or approval
Waste management collections	Kerbside collection service	Over time	Payment on an annual basis in advance	None	Adopted by council annually	Apportioned equally across the collection period	Not applicable	Output method based on regular weekly and fortnightly period as proportionate to collection service
Waste management entry fees	Waste treatment, recycling and disposal service at disposal sites	Single point in time	Payment in advance at gate or on normal trading terms if credit provided	None	Adopted by council annually	Based on timing of entry to facility	Not applicable	On entry to facility
Airport landing charges	Permission to use facilities and runway	Single point in time	Monthly in arrears	None	Adopted by council annually	Applied fully on timing of landing/take-off	Not applicable	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	Adopted by council annually	Applied fully based on timing of provision	Not applicable	Output method based on provision of service or completion of works
Sale of stock	Aviation fuel, kiosk and visitor centre stock	Single point in time	In full in advance, on 15 day credit	Refund for faulty goods	Adopted by council annually, set by mutual agreement	Applied fully based on timing of provision	Returns limited to repayment of transaction price	Output method based on goods

10. PROGRAM INFORMATION

Income and expenses

Income excluding grants, subsidies and contributions

	2022/23 Budget	2021/22 Actual	2021/22 Budget
	\$	\$	\$
Governance	36,636	17,162	6,000
General purpose funding	2,739,496	2,625,331	2,638,839
Law, order, public safety	24,700	19,891	28,850
Health	12,680	26,150	62,680
Education and welfare	118,621	107,005	133,137
Community amenities	356,586	352,752	369,450
Recreation and culture	82,445	99,385	87,655
Transport	115,245	73,233	65,280
Economic services	192,250	93,011	214,700
Other property and services	120,060	138,808	132,460
	3,798,719	3,552,728	3,739,051

Operating grants, subsidies and contributions

General purpose funding	407,343	1,971,075	666,819
Law, order, public safety	109,995	158,730	90,094
Education and welfare	516,509	485,046	528,950
Recreation and culture	14,500	34,773	3,800
Transport	143,346	135,962	132,537
	1,191,693	2,785,586	1,422,200

Non-operating grants, subsidies and contributions

Recreation and culture	54,695	148,084	198,776
Transport	1,243,422	1,033,211	1,165,276
	1,298,117	1,181,295	1,364,052

Total Income

	6,288,529	7,519,609	6,525,303
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Expenses

Governance	(595,710)	(364,392)	(457,923)
General purpose funding	(420,582)	(425,284)	(413,253)
Law, order, public safety	(299,746)	(326,202)	(259,528)
Health	(192,185)	(168,999)	(267,093)
Education and welfare	(706,080)	(630,035)	(715,720)
Community amenities	(628,373)	(522,903)	(547,210)
Recreation and culture	(1,884,610)	(1,377,984)	(1,415,522)
Transport	(2,831,071)	(2,777,695)	(2,857,935)
Economic services	(388,429)	(244,400)	(389,739)
Other property and services	(473,587)	(303,753)	(376,580)

Total expenses

	(8,420,373)	(7,141,647)	(7,700,503)
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Net result for the period

	(2,131,844)	377,962	(1,175,200)
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11. OTHER INFORMATION

	2022/23 Budget	2021/22 Actual	2021/22 Budget
	\$	\$	\$
The net result includes as revenues			
(a) Interest earnings			
Investments			
- Reserve funds	750	6,685	17,086
- Other funds	7,000	630	5,000
Other interest revenue (refer to Note 2(b))	12,000	10,023	12,000
	19,750	17,338	34,086
* The Shire has resolved to charge interest under section 6.13 for the late payment of any amount of money at 5%.			
(b) Other revenue			
Reimbursements and recoveries	384,756	339,324	425,546
	384,756	339,324	425,546
The net result includes as expenses			
(c) Auditors remuneration			
Audit services	25,000	23,400	20,400
	25,000	23,400	20,400
(d) Interest expenses (finance costs)			
Borrowings (refer Note 7(a))	24,225	27,605	27,905
	24,225	27,605	27,905
(e) Low Value lease expenses			
Office equipment			1,000
	0	0	1,000

12. ELECTED MEMBERS REMUNERATION

	2022/23 Budget	2021/22 Actual	2021/22 Budget
	\$	\$	\$
Cr Phillip Blight			
President's allowance	12,300	12,000	12,000
Meeting attendance fees	4,505	5,375	4,500
Travel and Telecommunications expenses	1,240	1,000	1,000
	18,045	18,375	17,500
Cr Greg Ball			
Deputy President's allowance	3,075	3,000	3,000
Meeting attendance fees	2,482	2,125	1,500
Travel and Telecommunications expenses	1,190	1,684	1,000
	6,747	6,809	5,500
Cr David Atkins			
Meeting attendance fees		125	1,500
Travel and Telecommunications expenses		250	500
	0	375	2,000
Cr Sherryl Chilcott			
Meeting attendance fees	2,482	1,687	1,500
Travel and Telecommunications expenses	1,090	1,000	500
	3,572	2,687	2,000
Cr Bronwyn Heggarty			
Meeting attendance fees	2,482	1,938	1,500
Travel and Telecommunications expenses	1,090	1,000	500
	3,572	2,938	2,000
Cr Bryan Kilpatrick			
Meeting attendance fees	2,482	1,938	1,500
Travel and Telecommunications expenses	1,090	1,000	500
	3,572	2,938	2,000
Cr Wade Longmuir			
Meeting attendance fees	2,482	1,375	1,500
Travel and Telecommunications expenses	1,090	750	500
	3,572	2,125	2,000
Cr Lyn Lucas			
Meeting attendance fees		375	1,500
Travel and Telecommunications expenses		250	500
	0	625	2,000
Cr Jason Reed			
Meeting attendance fees		375	1,500
Travel and Telecommunications expenses		250	500
	0	625	2,000
Cr Geoff West			
Meeting attendance fees	2,482	1,313	1,500
Travel and Telecommunications expenses	1,090	750	500
	3,572	2,063	2,000
Cr Dale Lloyd			
Meeting attendance fees	2,482	750	
Travel and Telecommunications expenses	1,090	750	
	3,572	1,500	0
Cr Ann O'Brien			
Meeting attendance fees	2,482	875	
Travel and Telecommunications expenses	1,090	750	
	3,572	1,625	0
Total Elected Member Remuneration	49,796	42,684	39,000
President's allowance	12,300	12,000	12,000
Deputy President's allowance	3,075	3,000	3,000
Meeting attendance fees	24,361	18,250	18,000
Travel and Telecommunication expenses	10,060	9,434	6,000
	49,796	42,684	39,000

13. FEES AND CHARGES

	2022/23 Budget	2021/22 Actual	2021/22 Budget
	\$	\$	\$
By Program:			
General purpose funding	66,000	68,199	56,000
Law, order, public safety	18,200	14,705	20,350
Health	8,680	6,904	8,680
Education and welfare	104,552	95,172	118,568
Community amenities	337,586	337,867	348,950
Recreation and culture	67,645	73,850	71,355
Transport	9,000	8,328	9,700
Economic services	113,000	91,259	138,000
Other property and services	62,700	66,269	67,840
	787,363	762,553	839,443

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

**OPERATING INCOME & EXPENDITURE DETAIL
FOR THE YEAR ENDED 30 JUNE 2023**

COA	Description	2022/23 Budget	2021/22 Actual	2021/22 Budget
		\$	\$	\$
GENERAL PURPOSE FUNDING				
Rate Revenue				
I031005	GRV	939,250	907,192	907,192
I031010	GRV Minimums	93,750	87,000	87,000
I031015	UV	1,515,628	1,458,296	1,458,296
I031020	UV Minimums	52,500	51,000	51,000
I031025	GRV Interim Rates	3,000	(69)	2,000
I031030	UV Interim Rates	2,000	1,969	2,000
I031035	Back Rates	1,000	(99)	1,000
I031040	Ex-Gratia Rates (CBH)	16,341	14,298	12,767
I031045	Discount Allowed	(97,500)	(97,116)	(90,859)
I031050	Instalment Admin Charge	6,000	5,137	6,000
I031055	Account Enquiry Fee	2,500	3,355	2,500
I031060	(Rate Write Offs)	(5,000)	(3,420)	(5,000)
I031065	Penalty Interest	8,000	6,244	8,000
I031070	Emergency Services Levy	126,700	118,150	118,062
I031075	ESL Penalty Interest	500	400	500
I031080	Instalment Interest	4,000	3,779	4,000
I031090	Rate Legal Charges	20,000	23,103	10,000
		2,688,669	2,579,219	2,574,458
E031005	Valuation Expenses	(9,000)	(33,357)	(35,000)
E031010	Legal Costs/Expenses	(500)	0	(1,000)
E031015	Title Searches	(600)	(326)	(600)
E031020	Rate Recovery Expenses	(10,000)	(24,168)	(10,000)
E031025	Printing Stationery Postage	(2,000)	(2,653)	(2,000)
E031030	Emergency Services Levy	(126,700)	(117,894)	(118,062)
E031040	Rate Refunds	(1,000)	0	(1,000)
E031041	Rates & Rubbish Waivers/Concessions	(2,300)	(2,352)	(2,300)
E031100	Administration Allocated	(104,549)	(94,428)	(94,432)
		(256,649)	(275,178)	(264,394)
Other General Purpose Funding				
I032005	Grants Commission General	254,698	1,256,505	441,970
I032010	Grants Commission Roads	152,645	714,570	224,849
I032020	Administration Rental	36,000	36,000	36,000
I032025	Photocopies, Publications, PA & Projector Hire	1,500	604	1,500
I032030	Reimbursements	100	0	100
I032035	SS Loans Interest & GFee Reimb.	4,977	2,193	4,195
I032040	Bank Interest	750	630	5,000
I032045	Reserves Interest	7,000	6,685	17,086
I032055	Commissions & Recoups	500	0	500
		458,170	2,017,187	731,200
E032005	Bank Fees and Charges	(12,000)	(10,542)	(12,000)
E032015	Interest on Loans	(24,225)	(27,604)	(27,905)
E032030	Audit Fees & Other Services	(25,000)	(23,400)	(20,400)
E032035	Administration Allocated	(102,708)	(88,560)	(88,554)
		(163,933)	(150,106)	(148,859)
TOTAL GENERAL PURPOSE INCOME		3,146,839	4,596,406	3,305,658
TOTAL GENERAL PURPOSE EXPENDITURE		(420,582)	(425,284)	(413,253)
GOVERNANCE				
Members of Council				
I041020	Other Income Relating to Members	1,000	1,440	1,000
		1,000	1,440	1,000

COA	Description	2022/23 Budget	2021/22 Actual	2021/22 Budget
		\$	\$	\$
E041005	Sitting Fees	(24,365)	(18,250)	(20,000)
E041010	Training	(8,000)	(3,398)	(8,000)
E041015	Members Travelling	(700)	(684)	(1,000)
E041025	Election Expenses	(3,000)	(409)	(3,000)
E041030	Other Expenses	(8,000)	(10,243)	(8,000)
E041035	Conference Expenses	(10,000)	(5,366)	(10,000)
E041040	Presidents Allowance	(12,300)	(12,000)	(12,000)
E041045	Deputy Presidents Allowance	(3,075)	(3,000)	(3,000)
E041055	Refreshments and Receptions	(12,000)	(11,602)	(14,000)
E041060	Presentations	(2,500)	(2,898)	(2,500)
E041065	Insurance	(13,325)	(11,807)	(11,807)
E041070	Public Relations	(2,000)	(592)	(2,000)
E041075	Subscriptions	(35,000)	(30,989)	(35,000)
E041100	Administration Allocated	(118,133)	(105,480)	(105,484)
		(252,398)	(216,718)	(235,791)
	Other Governance			
I042030	Profit on Sale of Asset	30,636	3,997	0
I042045	Admin Reimbursements	5,000	11,725	5,000
		35,636	15,722	5,000
E042005	Administration Salaries	(714,073)	(670,564)	(711,447)
E042008	Admin Leave/Wages Liability	0	23,065	0
E042010	Administration Superannuation	(86,447)	(75,675)	(78,594)
E042011	Loyalty Allowance	(8,046)	(6,578)	(8,200)
E042012	Housing Allowance Admin	(13,578)	(12,191)	(7,700)
E042015	Insurance	(25,970)	(25,369)	(22,528)
E042020	Staff Training	(10,000)	(4,541)	(14,000)
E042025	Removal Expenses	(10,000)	(1,365)	(8,000)
E042030	Printing & Stationery	(30,000)	(20,284)	(30,000)
E042035	Phone, Fax & Modem	(7,000)	(6,663)	(6,000)
E042040	Office Maintenance	(62,000)	(47,154)	(61,164)
E042045	Advertising	(18,000)	(15,065)	(10,000)
E042050	Office Equipment Maintenance	(3,000)	(3,145)	(3,000)
E042055	Postage & Freight	(4,000)	(2,536)	(4,000)
E042060	Vehicle Running Expenses	(16,000)	(10,481)	(8,000)
E042065	Legal Expenses	(25,000)	(14,296)	(3,000)
E042070	Garden Expenses	(12,000)	(13,230)	(10,000)
E042075	Conference & Training	(10,000)	(5,141)	(11,000)
E042080	Computer Support	(130,000)	(100,482)	(90,000)
E042085	Other Expenses	(3,000)	(3,686)	(1,500)
E042090	Administration Allocated	(270,719)	(222,132)	(222,132)
E042095	Fringe Benefits Tax	(15,000)	(16,566)	(15,000)
E042100	Staff Uniforms	(4,000)	(1,738)	(4,000)
E042115	Cash Round Off Control	0	(1)	0
E042120	Depreciation - Other Governance	(126,097)	(53,504)	(53,504)
E042125	Less Administration Allocated	1,278,618	1,161,648	1,161,637
E042155	Lease of Photocopier	0	0	(1,000)
E042160	CEO Recruitment	(18,000)	0	0
		(343,312)	(147,674)	(222,132)
	TOTAL GOVERNANCE INCOME	36,636	17,162	6,000
	TOTAL GOVERNANCE EXPENDITURE	(595,710)	(364,392)	(457,923)
	LAW, ORDER & PUBLIC SAFETY			
	Fire Prevention			
I051010	BFB Operating Grant	77,405	58,893	58,893
I051015	Sale of Fire Maps	50	23	300
I051025	Reimbursements	1,000	300	3,000
I051030	Bush Fire Infringements	2,000	1,841	2,000

COA	Description	2022/23 Budget	2021/22 Actual	2021/22 Budget
		\$	\$	\$
I051035	ESL Admin Fee	4,000	4,000	4,000
I051040	Donations	0	5,530	0
I051050	SES Call-out Income	0	0	0
I051070	Other Bushfire Grants Income	0	63,293	0
I051075	SES Operating Grant	32,590	31,014	31,201
		117,045	164,894	99,394
E051005	BFB Operation Expenditure	(77,405)	(64,242)	(64,486)
E051010	Communication Mtce	(4,000)	(3,341)	(4,000)
E051015	Advertising & Other Expenses	(2,500)	(2,021)	(2,500)
E051020	Fire Fighting/Emergency Services Expenses	(4,000)	(2,612)	(4,000)
E051025	Town Block Burn Off	(5,000)	(9,858)	(5,000)
E051040	Other Bushfire Grants Expenditure	0	(60,457)	0
E051060	SES Operation Expenditure	(32,590)	(31,014)	(31,201)
E051100	Administration Allocated	(64,701)	(58,788)	(58,788)
E051190	Depreciation - Fire Prevention	(25,484)	(21,245)	(16,157)
		(215,680)	(253,578)	(186,132)
	Animal Control			
I052005	Dog Fines and Fees	5,000	3,375	7,000
I052006	Cat Fines and Fees	300	0	300
I052010	Hire of Animal Traps	100	73	100
I052015	Dog Registration	6,000	4,684	6,000
I052016	Cat Registration	700	709	600
I052020	Reimbursements	500	0	500
		12,600	8,841	14,500
E052005	Ranger Salary	(18,700)	(14,310)	(15,000)
E052007	Ranger Telephone	(1,000)	(985)	(1,000)
E052010	Pound Maintenance	(2,960)	(2,736)	(2,047)
E052015	Dog Control Insurance	(314)	(232)	(232)
E052020	Legal Fees	(500)	0	(1,000)
E052025	Training & Conference	(500)	0	(1,500)
E052030	Ranger Services Other	(25,000)	(24,668)	(25,000)
E052035	Administration Allocated	(29,784)	(25,608)	(25,613)
E052190	Depreciation - Animal Control	(1,308)	(1,004)	(1,004)
		(80,066)	(69,543)	(72,396)
	Other Law, Order & Public Safety			
I053005	Abandoned Vehicles/Fines	50	0	50
I053040	Safer Wagin Income	5,000	4,886	5,000
		5,050	4,886	5,050
E053005	Abandoned Vehicles	(500)	(152)	(500)
E053040	Safer Wagin Expenditure	(500)	(175)	(500)
E053055	Mosquito Control	(3,000)	(2,754)	0
		(4,000)	(3,081)	(1,000)
	TOTAL LAW, ORDER & PUBLIC SAFETY INCOME	134,695	178,621	118,944
	TOTAL LAW, ORDER & PUBLIC SAFETY EXPENDITURE	(299,746)	(326,202)	(259,528)
	HEALTH			
	Maternal & Infant Health			
E071005	Medical Centre Mtce - Infant Health Centre	(9,150)	(8,680)	(9,200)
		(9,150)	(8,680)	(9,200)
	Preventative Services - Admin & Inspections			
I074005	Food Licences & Fees	800	280	800
I074015	Contrib. Regional Health Scheme	0	16,198	50,000
		800	16,478	50,800

COA	Description	2022/23 Budget	2021/22 Actual	2021/22 Budget
		\$	\$	\$
E074005	EHO Salary	(10,000)	(52,595)	(105,000)
E074008	EHO Leave/Wages Liability	0	17,843	0
E074010	EHO Superannuation	0	(4,009)	(11,000)
E074015	Other Control Expenses	(7,000)	(4,938)	(8,000)
E074020	EHO/Building Surveyor Vehicle Expenses	0	(2,645)	(5,000)
E074030	Conferences & Training	(500)	(150)	(3,000)
E074100	Administration Allocated	(26,112)	(24,648)	(24,643)
E074190	Depreciation - Prevent Services	0	(4,649)	(7,892)
		(43,612)	(75,791)	(164,535)
	Other Health			
I076010	Rent - Medical Centre-Dentist	4,380	3,978	4,380
I076015	Reimbursements - IPN Medical	2,500	2,041	2,500
I076020	Meeting Room Fees	3,500	2,645	3,500
I076040	Reimbursements - Dr Norris	1,500	1,008	1,500
		11,880	9,672	11,880
E076020	Medical Centre Mtce - Dr & Dentist Surgery	(12,021)	(8,977)	(12,379)
E076025	Depreciation - Other Health	(46,902)	(22,248)	(21,810)
E076030	Doctors Vehicle Mtce	(5,000)	(2,030)	(12,004)
E076035	Loss on Sale of Asset	0	(1,393)	0
E076040	IPN Medical Services	(45,000)	(49,417)	(46,665)
E076055	Doctor Retention & Relocation	(20,000)	0	0
E076060	Assets under \$5k	(10,000)	0	0
		(138,923)	(84,065)	(92,858)
	Health - Preventative Services			
E077010	Analytical Expenses	(500)	(463)	(500)
		(500)	(463)	(500)
	TOTAL HEALTH INCOME	12,680	26,150	62,680
	TOTAL HEALTH EXPENDITURE	(192,185)	(168,999)	(267,093)
	EDUCATION & WELFARE			
	Pre Schools			
I083035	Day Care Lease	8,568	8,435	8,568
I083036	Day Care Reimbursements	5,500	3,265	5,500
		14,068	11,700	14,068
E080010	Kindegarten Maintenance (Daycare)	(12,123)	(17,681)	(13,475)
E080190	Depreciation - Pre-Schools	(25,918)	(4,105)	(4,105)
		(38,041)	(21,786)	(17,580)
	Other Education			
E081030	Contribution - Wagin Youth Care	0	0	(2,600)
		0	0	(2,600)
	Homecare Program			
I082010	CHSP & HACC Grant	378,309	376,020	346,450
I082015	Meals on Wheels	5,000	2,959	5,000
I082020	CHSP Fee for Service	75,000	73,853	85,000
I082030	Reimbursements	0	0	500
I082040	HCP Client Daily Fee	15,984	9,925	20,000
I082045	HCP Government Funds	138,200	106,736	182,500
		612,493	569,493	639,450
E082010	Management & Admin Salaries	(130,000)	(132,659)	(116,000)
E082013	Homecare Wages/Contract Liability	0	(1,734)	0
E082015	Maintenance & Gardening Salaries	(38,040)	(28,427)	(34,750)
E082020	Nursing Salaries	(30,000)	(20,856)	(3,000)
E082025	Care Workers Salaries	(235,000)	(195,871)	(299,500)

COA	Description	2022/23 Budget	2021/22 Actual	2021/22 Budget
		\$	\$	\$
E082030	Superannuation	(45,822)	(34,186)	(45,000)
E082035	Other Expenses	(13,000)	(12,676)	(3,000)
E082040	Travelling - Mileage	(19,000)	(24,106)	(40,000)
E082045	Staff Training	(2,160)	(1,964)	(3,000)
E082050	Staff Training Salaries	(3,356)	(3,197)	(2,000)
E082055	Subscriptions	(9,752)	(8,866)	(7,500)
E082060	Telephone & Postage	(2,566)	(2,333)	(1,200)
E082065	Advertising & Stationery	(1,000)	(498)	(1,000)
E082070	Insurance	(7,700)	(4,683)	(5,000)
E082075	Office Accommodation	(36,000)	(36,000)	(36,000)
E082080	Plant & Equipment Mtce	(26,359)	(23,963)	(10,000)
E082085	Consumable Supplies	(4,500)	(3,386)	(6,000)
E082090	Funtion & Catering Supplies	(1,500)	(3,275)	0
E082095	HCP Expenses	(6,000)	(5,255)	(20,000)
E082100	Administration Allocated	(21,368)	(28,692)	(28,696)
E082110	Meals on Wheels Expenditure	(3,604)	(3,277)	(5,000)
E082130	Homecare Retention Bonus Expenditure	0	(4,860)	0
E082190	Depreciation - Homecare	(19,644)	(18,826)	(18,825)
		(656,371)	(599,590)	(685,471)
	Other Welfare			
I083010	Wagin Frail Aged Reimb	8,569	8,569	8,569
I083040	Seniors Xmas Lunch Income	0	2,290	0
		8,569	10,859	8,569
E083010	Wagin Frail Aged Exp	(9,168)	(8,659)	(8,569)
E083020	Seniors Xmas Lunch	(2,500)	0	(1,500)
E083050	Other Welfare Exp	0	0	0
		(11,668)	(8,659)	(10,069)
	TOTAL EDUCATION & WELFARE INCOME	635,130	592,052	662,087
	TOATL EDUCATION & WELFARE EXPENDITURE	(706,080)	(630,035)	(715,720)
	COMMUNITY AMENITIES			
	Sanitation - Household Refuse			
I101005	Domestic Collection	235,500	243,080	243,100
I102020	Refuse Site Fees	15,000	13,719	21,000
		250,500	256,799	264,100
E101005	Domestic Refuse Collection	(48,000)	(65,399)	(68,000)
E101006	Green Waste Collection	(23,000)	0	0
E101010	Recycling Pick-Up	(70,500)	(66,675)	(78,000)
E101015	Refuse Site Mtce	(128,500)	(114,221)	(122,500)
		(270,000)	(246,295)	(268,500)
	Sanitation - Other			
I102002	Commercial Collection Charges	66,586	64,025	64,350
I102005	Reimbursement Drummuster	4,000	0	4,000
I102010	Charges Bulk Rubbish	15,000	14,886	16,500
		85,586	78,911	84,850
E102005	Commercial Collection	(13,650)	(12,865)	(13,000)
E102010	Bulk Rubbish Collection	(16,000)	(15,094)	(16,500)
E101020	Chemical Drum Disposal Costs	(5,000)	0	(5,000)
E102190	Depreciation - Sanitation	(18,148)	(16,306)	(16,305)
		(52,798)	(44,265)	(50,805)
	Sewerage			
I104005	Septic Tank Fees	500	0	500
		500	0	500

COA	Description	2022/23 Budget	2021/22 Actual	2021/22 Budget
E104005	Sewerage Treatment Plant	\$ (500)	\$ (35)	\$ (500)
		(500)	(35)	(500)
	Town Planning			
I106005	Planning Fees	4,000	1,470	4,000
		4,000	1,470	4,000
E106005	Town Planning Expenses	(15,000)	(13,082)	(15,000)
E106100	Administration Allocated	(66,566)	(30,120)	(30,122)
		(81,566)	(43,202)	(45,122)
	Other Community Amenities			
I107005	Cemetery Fees	12,000	11,617	12,000
I107010	Community Bus Income	4,000	3,956	4,000
I107025	Other Community Amenities Contributions	0	0	0
		16,000	15,573	16,000
E107005	Cemetery Mtce	(40,000)	(40,643)	(26,009)
E107010	Public Convenience Mtce	(56,428)	(48,260)	(57,224)
E107015	Community Bus Operating	(3,674)	(2,413)	(4,000)
E107100	Administration Allocated	(72,439)	(66,744)	(66,741)
E107190	Depreciation - Other Comm Amenities	(50,968)	(31,046)	(28,309)
		(223,509)	(189,106)	(182,283)
	TOTAL COMMUNITY AMENITIES INCOME	356,586	352,753	369,450
	TOTAL COMMUNITY AMENITIES EXPENDITURE	(628,373)	(522,903)	(547,210)
	RECREATION & CULTURE			
	Public Halls & Civic Centres			
I111005	Town Hall Hire	2,000	1,617	2,000
I111010	Reimbursements	100	0	100
I111015	Town Hall Lease -L Piesse	0	3,673	4,848
		2,100	5,290	6,948
E111005	Town Hall Mtce	(28,555)	(16,506)	(25,745)
E111010	Other Halls Mtce	(6,153)	(3,931)	(6,126)
E111190	Depreciation - Public Halls	(202,711)	(56,338)	(56,338)
		(237,419)	(76,775)	(88,209)
	Swimming Pool			
I112010	Swimming Pool Admission	30,000	29,845	30,000
I112015	Swimming Pool Miscellaneous Income	0	0	0
I112020	Reimbursements	600	0	600
		30,600	29,845	30,600
E112005	Pool Staff Salary	(109,500)	(103,770)	(72,000)
E112008	Pool Leave/Wages Liability	0	10,976	0
E112010	Superannuation	0	(5,836)	(8,000)
E112015	Swimming Pool Maintenance	(118,388)	(106,824)	(111,412)
E112020	Swimming Pool Other Expenses	(5,850)	(4,122)	(3,500)
E112190	Depreciation - Swimming Pools	(197,387)	(188,154)	(187,255)
		(431,125)	(397,730)	(382,167)
	Other Recreation & Sport			
I113005	Sportsground Rental	8,795	8,089	7,907
I113015	Power Reimbursements	5,000	3,288	6,500
I113020	Recreation Centre Hire	5,000	4,563	8,000
I113025	Reimbursements Other	0	7,589	0
I113030	Rec Centre Equipment Contributions	1,500	3,182	1,800
I113035	Sporting Club Leases	0	3,505	50
I113040	Other Recreation & Sport Contributions	54,695	148,084	198,776

COA	Description	2022/23 Budget	2021/22 Actual	2021/22 Budget
		\$	\$	\$
I113055	Eric Farrow Pavillion Hire	5,000	5,466	5,000
I113065	Community Gym Membership	13,800	14,366	12,000
		93,790	198,132	240,033
E113005	Sportsground Mtce	(115,555)	(108,062)	(93,521)
E113010	Sportsground Building Mtce	(24,931)	(19,190)	(23,818)
E113015	Wetlands Park Mtce	(70,011)	(60,781)	(69,518)
E113020	Parks & Gardens Mtce	(49,099)	(61,696)	(49,200)
E113025	Puntapin Rock Mtce	(2,506)	(2,230)	(2,501)
E113030	Recreation Centre Mtce	(65,780)	(64,503)	(57,024)
E113035	Rec Staff Salaries	(19,853)	(9,303)	(18,000)
E113038	Rec Staff Leave/Wages Liability	0	(18)	0
E113040	Superannuation	(2,085)	(2,099)	(1,800)
E113045	Other Expenses	(1,200)	(555)	(1,200)
E113050	Norring Lake Mtce	(3,400)	(4,964)	(3,400)
E113065	Eric Farrow Pavilion Mtce	(23,145)	(21,335)	(21,505)
E113070	Rec Centre Sports Equipment	(2,000)	(1,858)	(2,000)
E113095	Community Gym Expenditure	(11,250)	(8,407)	(8,000)
E113100	Administration Allocated	(116,535)	(105,096)	(105,094)
E113190	Depreciation - Other Rec & Sport	(392,093)	(269,766)	(271,345)
		(899,443)	(739,863)	(727,926)
	Library			
I115005	Lost Books	50	0	50
I115010	Reimbursements	100	0	100
		150	0	150
E115005	Library Staff Salaries	(52,700)	(51,452)	(48,000)
E115008	Library Leave/Wages Liability	0	(798)	0
E115015	Library Building Mtce	(10,481)	(4,946)	(10,547)
E115020	Library Other Expenses	(7,800)	(7,139)	(7,200)
E115190	Depreciation - Libraries	(16,210)	(1,400)	(1,400)
		(87,191)	(65,735)	(67,147)
	Other Culture			
I116065	Electronic Sign Advertising Income	3,000	2,727	1,500
I119015	Contribution to Woolorama	1,000	0	1,000
I119020	Reimbursements	9,000	14,659	9,000
I119030	Community Events Income	2,000	9,091	1,000
I119031	Other Culture Grant Funds	10,000	22,500	0
		25,000	48,977	12,500
E116005	Subsidy Woolorama Committee	(500)	(500)	(500)
E116010	Woolorama Costs & Maintenance	(65,136)	(22,085)	(60,075)
E116015	Community Centre Mtce	(15,837)	(6,174)	(11,537)
E116020	Historical Village	(2,166)	(1,947)	(2,070)
E116045	Community Development Events	(31,463)	(18,464)	(24,163)
E116046	Community Development Equipment Maintenance	0	0	0
E116055	Other Culture Grant Funds Exp	0	(23,978)	0
E116060	Betty Terry Theatre Expenditure	(3,215)	(3,355)	(3,140)
E116065	Electronic Sign Expenditure	(2,500)	(4,708)	(3,600)
E116070	Court House Expenditure	(4,836)	(1,890)	(5,000)
E116075	NAB Building Expenditure	(4,586)	(1,866)	0
E116190	Depreciation - Other Culture	(99,193)	(12,914)	(39,988)
		(229,432)	(97,881)	(150,073)
	TOTAL RECREATION & CULTURE INCOME	151,640	282,244	290,231
	TOTAL RECREATION & CULTURE EXPENDITURE	(1,884,610)	(1,377,984)	(1,415,522)
	TRANSPORT			
	Streets Roads Bridges & Depot Construction			

COA	Description	2022/23 Budget	2021/22 Actual	2021/22 Budget
		\$	\$	\$
I121005	Direct Road Grants	138,346	129,037	129,037
I121010	Road Project Grants	395,186	352,934	307,605
I121015	Roads to Recovery Grant	312,145	309,838	312,145
I121020	Reimbursements	1,000	7,841	1,000
I121025	Contribution - St Lighting	5,000	6,925	3,500
I121076	LRCIP Funding	237,336	370,439	545,526
		1,089,013	1,177,014	1,298,813
	Streets Roads Bridges & Depot Maintenance			
I122055	Diesel Fuel Rebate Income	55,000	50,018	45,000
		55,000	50,018	45,000
E122005	Road Maintenance	(110,000)	(96,264)	(110,000)
E122006	Maintenance Grading	(200,000)	(209,956)	(220,000)
E122007	Rural Tree Pruning	(80,000)	(49,474)	(80,000)
E122008	Rural Spraying	(10,000)	(4,561)	(12,000)
E122009	Town Site Spraying	(20,000)	(15,047)	(20,000)
E122010	Depot Mtce	(19,418)	(19,094)	(25,248)
E122011	Town Reserve & Verg Mtce	(10,000)	(9,586)	(5,000)
E122012	Bridge & Drainage Mtce	(22,500)	(16,559)	(22,500)
E122015	Rural Numbering	0	78	(100)
E122020	Footpath Mtce	(5,000)	(2,256)	(5,000)
E122025	Street Cleaning	(45,000)	(45,800)	(45,000)
E122030	Street Trees	(65,000)	(75,046)	(65,000)
E122035	Traffic & Street Signs Mtce	(4,000)	(3,771)	(4,000)
E122045	Townscape	(45,000)	(34,749)	(60,000)
E122050	Crossovers	(500)	(340)	(500)
E122055	RoMan Data Collection	(11,500)	(6,930)	(11,500)
E122060	Street Lighting	(70,000)	(67,381)	(70,000)
E122090	Graffiti Removal	0	0	(100)
E122100	Administration Allocated	(53,499)	(49,020)	(49,019)
E122105	Loss on Sale of Asset	0	0	0
E122190	Depreciation - Roads	(2,002,289)	(1,923,840)	(1,922,254)
E147120	Storm Damage - Not Claimable	0	(103,497)	(83,000)
		(2,773,706)	(2,733,093)	(2,810,221)
	Road Plant Purchases			
I122100	Profit on Sale of Asset	50,245	7,046	9,580
		50,245	7,046	9,580
	Aerodrome			
I126015	Aerodrome Reimbursements/Grants	298,755	0	0
I126020	Aerodrome Hangar Lease	9,000	8,328	9,700
		307,755	8,328	9,700
E126005	Aerodrome Maintenance	(12,404)	(8,336)	(11,448)
E126190	Depreciation - Aerodromes	(44,961)	(36,266)	(36,266)
		(57,365)	(44,602)	(47,714)
	TOTAL TRANSPORT INCOME	1,502,013	1,242,406	1,363,093
	TOTAL TRANSPORT EXPENDITURE	(2,831,071)	(2,777,695)	(2,857,935)
	ECONOMIC SERVICES			
	Rural Services			
I131020	Landcare Reimbursements	78,250	1,191	75,700
		78,250	1,191	75,700
E131020	Landcare	(112,000)	(32,518)	(100,700)
E131030	Rural Towns Program	(18,000)	(9,937)	(18,000)
E131100	Administration Allocated	(16,055)	(14,604)	(14,609)
E131140	Water Management Plan / Harvesting	(10,000)	(13,116)	(10,000)

COA	Description	2022/23 Budget	2021/22 Actual	2021/22 Budget
		\$	\$	\$
		(156,055)	(70,175)	(143,309)
	Tourism & Area Promotion			
I132005	Caravan Park Fees	70,000	66,352	70,000
I132010	Reimbursements	1,000	560	1,000
I132015	RV Area Fees	15,000	10,912	15,000
		86,000	77,824	86,000
E132015	Caravan Park Manager Salary	(33,000)	(34,339)	(32,000)
E132020	Caravan Park Mtce	(50,886)	(23,503)	(58,041)
E132023	Caravan Leave/Wages Liability	0	(3,187)	0
E132025	Subsidy Historic Village	(8,500)	(8,460)	(8,460)
E132035	RV Area Maintenance	(8,598)	(9,082)	(6,000)
E132040	Tourism Promotion & Subscripts	(19,500)	(9,176)	(15,000)
E132050	Administration Allocated	(70,392)	(58,488)	(58,489)
E132190	Depreciation - Tourism	(19,446)	(11,388)	(11,388)
		(210,322)	(157,623)	(189,378)
	Building Control			
I133005	Building Licenses	8,000	5,120	8,000
I133010	Swimming Pool Inspection Fees	0	(164)	0
		8,000	4,956	8,000
	Other Economic Services			
I134005	Water Sales	20,000	9,039	45,000
		20,000	9,039	45,000
E134005	Water Supply - Standpipes	(20,000)	(14,550)	(55,000)
E134190	Depreciation - Other Economic Services	(2,052)	(2,052)	(2,052)
		(22,052)	(16,602)	(57,052)
	TOTAL ECONOMIC SERVICES INCOME	192,250	93,010	214,700
	TOTAL ECONOMIC SERVICES EXPENDITURE	(388,429)	(244,400)	(389,739)
	OTHER PROPERTY & SERVICES			
	Private Works			
I141005	Private Works Income	20,000	13,253	20,000
		20,000	13,253	20,000
E141005	Private Works	(15,000)	(7,204)	(15,000)
E141100	Administration Allocated	(3,053)	(2,772)	(2,767)
		(18,053)	(9,976)	(17,767)
	Public Works Overheads			
I143020	Reimbursements	500	4,122	500
		500	4,122	500
E143005	Engineering Salaries	(117,801)	(90,769)	(103,000)
E143007	Engineering Administration Salaries	(62,007)	(61,798)	(52,749)
E143008	Works Leave/Wages Liability	0	(50,022)	0
E143009	Housing Allowance Works	(17,031)	(16,080)	(18,000)
E143015	CEO's Salary Allocation	(60,886)	(58,670)	(57,940)
E143020	Engineering Superannuation	(120,687)	(99,640)	(98,043)
E143025	Engineering - Other Expenses	(5,000)	(2,574)	(5,000)
E143030	Sick Holiday & Allowances Pay	(165,000)	(158,115)	(180,000)
E143045	Insurance on Works	(38,318)	(33,201)	(33,201)
E143050	Protective Clothing	(8,000)	(1,604)	(8,000)
E143055	Fringe Benefits	(1,000)	(273)	(1,000)
E143060	CEO's Vehicle Allocation	(1,000)	(394)	(1,000)
E143065	MOW - Vehicle Expenses	(8,000)	(7,186)	(7,000)
E143075	Telephone Expenses	(1,500)	(1,369)	(1,500)

COA	Description	2022/23 Budget	2021/22 Actual	2021/22 Budget
		\$	\$	\$
E143080	Staff Licenses	(500)	(132)	(500)
E143085	Safety Equipment & Meetings	(4,000)	(1,775)	(4,000)
E143090	Conferences & Courses	(1,500)	0	(1,500)
E143095	Staff Training	(15,000)	(1,251)	(16,000)
E143105	Administration Allocated	(1,156)	(1,044)	(1,040)
E143200	LESS PWOH ALLOCATED	628,377	585,898	589,473
		(9)	2	0
	Plant Operation Costs			
I144005	Sale of Scrap	1,500	1,500	1,500
I144010	Reimbursements	4,000	10,634	4,000
		5,500	12,134	5,500
E144010	Fuel & Oils	(180,000)	(164,364)	(120,000)
E144020	Tyres & Tubes	(20,000)	(14,758)	(20,000)
E144030	Parts & Repairs	(85,000)	(71,831)	(70,000)
E144040	Plant Repair - Wages	(25,000)	(20,204)	(20,000)
E144050	Insurance and Licences	(35,000)	(29,107)	(30,000)
E144060	Expendable Tools-Consumables only	(10,000)	(1,777)	(10,000)
E144065	MV Insurance Claim Expenses	(1,000)	(300)	(1,000)
E144075	Minor Plant & Equipment <\$5000	(8,000)	(8,064)	(8,000)
E144200	LESS POC ALLOCATED-PROJECTS	364,000	310,405	279,000
		0	(1)	0
	Salaries & Wages			
E146010	Gross Salaries, Allowances & Super	(2,339,945)	(2,512,063)	(2,442,985)
E146200	Less Sal , Allow, Super Allocated	2,339,945	2,512,063	2,442,985
		0	0	0
	Unclassified			
I147005	Commission - Vehicle Licensing	50,000	49,100	46,000
I147006	Commission - TransWA	500	112	500
I147007	Reimbursement - OHS	500	730	0
I147035	Banking errors	0	131	0
I147050	Council Staff Housing Rental	34,300	52,316	47,840
I147065	Insurance Reimbursement	0	1,750	5,000
I147070	Council Housing Reimbursements	0	2,664	4,000
I147085	NAB Buiding Rent	8,400	700	0
I147120	Charge on Private use of Shire Vehicle	360	1,797	3,120
		94,060	109,300	106,460
E147015	Community Requests & Events - CEO Allocation	(3,000)	(2,545)	(3,000)
E147035	Banking Errors	0	0	0
E147050	Council Housing Maintenance	(92,214)	(48,514)	(83,519)
E147055	Consultants	(40,000)	(13,807)	(32,000)
E147070	4WD Resource Sharing Group	(1,000)	(800)	(1,000)
E147090	Building Maintenance	(8,000)	8,105	(8,000)
E147100	Administration Allocated	(140,848)	(185,424)	(185,414)
E147115	Occupational Health & Safety (OHS)	(10,000)	(9,467)	(4,000)
E147130	Depreciation - Unclassified	(136,963)	(31,098)	(31,064)
E147150	Community Requests Budget	(20,000)	(8,228)	(7,316)
E147151	Community Donations/Sponsorship	(3,500)	(2,000)	(3,500)
		(455,525)	(293,778)	(358,813)
	TOTAL OTHER PROPERTY & SERVICES INCOME	120,060	138,809	132,460
	TOTAL OTHER PROPERTY & SERVICES EXPENDITURE	(473,587)	(303,753)	(376,580)
	TOTAL INCOME	6,288,529	7,519,613	6,525,303
	TOTAL EXPENDITURE	(8,420,373)	(7,141,647)	(7,700,503)
	NET DEFICIT (SURPLUS)	(2,131,843)	377,966	(1,175,200)

**CAPITAL EXPENDITURE
FOR THE YEAR ENDED 30 JUNE 2023**

		2022/23 Budget
		\$
PROPERTY, PLANT AND EQUIPMENT		
Land and Buildings		
	Court House Development	171,093
	Historical Village - 'History of Wagin' Shed	9,887
	NAB Building	15,000
	Historical Village - Shed Fit-Out	11,000
Transport	Depot Upgrades - Shed Wall & Electric Gate	3,950
Economic Services	New Roof -Caravan Park Ablutions	20,000
		<u>230,930</u>
Furniture and Equipment		
Law, Order & Public Safety	CCTV Upgrades	8,571
Other Health	IT & Medical Equipment - Medical Centre	75,000
Recreation & Culture	60 x New Chairs	9,000
Recreation & Culture	New Treadmill - Community Gym	8,000
		<u>100,571</u>
Plant and Equipment		
Admin	DCEO Vehicle (P02Y19)	54,049
Transport	Isuzu Truck (P16Y17)	87,658
	Isuzu Crew Cab (P21Y17)	74,404
	John Deere Mower (P27Y17)	9,000
	Mahindra Pick-Up Ranger (P38Y16)	25,720
	Isuzu Side-Tipper (P42)	204,655
	Plant Attachment - Broom	10,000
		<u>465,486</u>
TOTAL PROPERTY, PLANT AND EQUIPMENT		<u>796,987</u>
INFRASTRUCTURE		
Roads		
Transport	Capital Works Program	1,791,701
		<u>1,791,701</u>
Footpaths		
Transport	Footpath Program	88,825
		<u>88,825</u>
Other		
	Lighting of Bart	7,050
	Sportsground Precinct Redevelopment	150,000
	War Memorial Upgrades	6,850
	Wetlands Park Redevelopment	54,695
	Wetlands Park BBQ Shelters	15,000
	Main Street, paving Cleaning & Sealing	2,475
	Townscape	30,000
	Mural - Toilet Buiding	15,000
		<u>281,070</u>
TOTAL INFRASTRUCTURE		<u>2,161,596</u>
TOTAL CAPITAL EXPENDITURE		<u>2,958,583</u>

**ROAD PROGRAM
FOR THE YEAR ENDED 30 JUNE 2023**

Road	No	Budget Cost	Wages	POC	PWOH	Materials / Contracts	Total	Funding Source				
								RRG	R2R	LRCIP	RAD	Shire
Capital Renewal												
2021/2022 - LRCIP (2) Bullock Hills Road (Reconstruct/Seal Intersection)		\$ 2,310	\$ 1,000	\$ 310	\$ 1,000		\$ 2,310			\$ 2,310		
2022/2023 - LRCIP (3) Bullock Hills Road (Reconstruct/Seal/Widen)		\$ 103,174	\$ 9,628	\$ 15,387	\$ 9,628	\$ 68,531	\$ 103,174			\$ 103,174		
2022/2023 - LRCIP (3) Bullock Hills Road (Clear/Widen Shoulders)		\$ 70,000	\$ 6,879	\$ 10,965	\$ 6,879	\$ 45,277	\$ 70,000			\$ 70,000		
2022/2023 - R2R Beaufort Road (Reconstruct/Seal/Widen)		\$ 75,000	\$ 10,830	\$ 17,707	\$ 10,830	\$ 35,633	\$ 75,000		\$ 75,000			
2022/2023 - R2R Angwins Road (Gravel Sheet)		\$ 54,145	\$ 12,762	\$ 20,028	\$ 12,762	\$ 8,593	\$ 54,145		\$ 54,145			
2022/2023 - R2R Dwelyerdine Road (Gravel Sheet)		\$ 55,000	\$ 12,316	\$ 19,936	\$ 12,316	\$ 10,432	\$ 55,000		\$ 55,000			
2022/2023 - R2R Andrews Road (Gravel Sheet)		\$ 35,000	\$ 7,522	\$ 12,262	\$ 7,522	\$ 7,694	\$ 35,000		\$ 35,000			
2022/2023 - R2R Collanilling Road (Gravel Sheet)		\$ 38,000	\$ 8,900	\$ 14,033	\$ 8,900	\$ 6,167	\$ 38,000		\$ 38,000			
2022/2023 - Shire Nallian Road (Gravel Sheet)		\$ 40,000	\$ 7,038	\$ 11,214	\$ 7,038	\$ 14,710	\$ 40,000					\$ 40,000
		\$ 472,629	\$ 76,875	\$ 121,842	\$ 76,875	\$ 197,037	\$ 472,629	\$ -	\$ 257,145	\$ 175,484	\$ -	\$ 40,000
Reseals												
2022/2023 - LRCIP - Vernon St/Airfield Road (Reseal Intersection)		\$ 60,000	\$ 3,983	\$ 5,970	\$ 3,983	\$ 46,064	\$ 60,000			60,000		
2022/2023 - Shire Unicorn Street		\$ 12,000	\$ 1,356	\$ 1,320	\$ 1,356	\$ 7,968	\$ 12,000					12,000
2022/2023 - Shire Wendell Street		\$ 4,000	\$ 438	\$ 560	\$ 438	\$ 2,564	\$ 4,000					4,000
2022/2023 - Shire Vernal Street		\$ 14,000	\$ 1,458	\$ 1,534	\$ 1,458	\$ 9,550	\$ 14,000					14,000
2022/2023 - Shire Victor Street		\$ 10,000	\$ 1,138	\$ 1,366	\$ 1,138	\$ 6,358	\$ 10,000					10,000
		\$ 100,000	\$ 8,373	\$ 10,750	\$ 8,373	\$ 72,504	\$ 100,000	\$ -	\$ -	\$ 60,000	\$ -	\$ 40,000
Capital Upgrade												
2022/2023 - RADs Airfield Upgrade (Construct and Seal/Gravel Sheet)		\$ 298,755	\$ 21,615	\$ 33,333	\$ 21,615	\$ 222,192	\$ 298,755				\$ 298,755	
2022/2023 - LRCIP (3) Culverts/Floodways/Main Drains		\$ 100,000	\$ 9,644	\$ 12,132	\$ 9,644	\$ 68,580	\$ 100,000			\$ 100,000		
2022/2023 - R2R Wagin-Wickepin Road (Gravel Sheet)		\$ 55,000	\$ 12,888	\$ 20,166	\$ 12,888	\$ 9,058	\$ 55,000		\$ 55,000			
2022/2023 - LRCIP (3) Cemetery Carpark (Gravel Sheet)		\$ 22,036	\$ 6,734	\$ 7,047	\$ 6,734	\$ 1,521	\$ 22,036			\$ 22,036		
2022/2023 - LRCIP (3) Cemetery West Entry (Construct and Seal)		\$ 37,500	\$ 7,500	\$ 7,215	\$ 7,500	\$ 15,285	\$ 37,500			\$ 37,500		
2022/2023 - RRG/Shire Dongolocking Road (Reconstruct, Seal and Widen)		\$ 366,756	\$ 34,358	\$ 52,196	\$ 34,358	\$ 245,844	\$ 366,756	\$ 244,504				\$ 122,252
2022/2023 - RRG/Shire Jaloran Road (Construct and Seal)		\$ 226,025	\$ 16,032	\$ 25,291	\$ 16,032	\$ 168,670	\$ 226,025	\$ 150,682				\$ 75,343
2022/2023 - Shire Beaufort Hill Road/Bullock Hills Road (Widen Culverts)		\$ 30,000	\$ 6,612	\$ 4,908	\$ 6,612	\$ 11,868	\$ 30,000					\$ 30,000
		\$ 1,136,072	\$ 115,383	\$ 162,288	\$ 115,383	\$ 743,018	\$ 1,136,072	\$ 395,186	\$ 55,000	\$ 159,536	\$ 298,755	\$ 227,595
Footpaths												
2021/2022 - Shire Trench Street (Footpath Taverse to Tudor)		\$ 8,825	\$ 969	\$ 1,221	\$ 969	\$ 5,666	\$ 8,825					\$ 8,825
2022/2023 - Shire Tarbet Street (Footpath Trimdon to Tudhoe)		\$ 40,000	\$ 3,031	\$ 4,073	\$ 3,031	\$ 29,865	\$ 40,000					\$ 40,000
2022/2023 - Shire Upland Street (Footpath Tudor to Strickland)		\$ 40,000	\$ 3,031	\$ 4,073	\$ 3,031	\$ 29,865	\$ 40,000					\$ 40,000
		\$ 88,825	\$ 7,031	\$ 9,367	\$ 7,031	\$ 65,396	\$ 88,825	\$ -	\$ -	\$ -	\$ -	\$ 88,825
Kerbing												
2022/2023 - Shire Tarbet Street (Right Side)		\$ 15,000	\$ 2,747	\$ 3,685	\$ 2,747	\$ 5,821	\$ 15,000					\$ 15,000
2022/2023 - LRCIP (3)/Shire Ware Street (Both Sides)		\$ 20,000	\$ 2,547	\$ 3,911	\$ 2,547	\$ 10,995	\$ 20,000			\$ 10,000		\$ 10,000
2022/2023 - Shire Ventnor Street (Both Sides)		\$ 28,000	\$ 3,263	\$ 4,867	\$ 3,263	\$ 16,607	\$ 28,000					\$ 28,000
2022/2023 - LRCIP (3)/ Shire Trench Street (Both Sides)		\$ 20,000	\$ 3,175	\$ 4,361	\$ 3,175	\$ 9,289	\$ 20,000			\$ 13,000		\$ 7,000
		\$ 83,000	\$ 11,732	\$ 16,824	\$ 11,732	\$ 42,712	\$ 83,000	\$ -	\$ -	\$ 23,000	\$ -	\$ 60,000
Total		\$ 1,880,526	\$ 219,394	\$ 321,071	\$ 219,394	\$ 1,120,667	\$ 1,880,526	\$ 395,186	\$ 312,145	\$ 418,020	\$ 298,755	\$ 456,420
Total for 2021/2022		\$ 1,299,195	\$ 178,320	\$ 213,207	\$ 178,320	\$ 729,348	\$ 1,299,195	\$ 307,605	\$ 312,145	\$ 309,643	\$ -	\$ 369,802

E167103	\$ 1,708,701	\$ 200,631	\$ 294,880	\$ 200,631	\$ 1,012,559	\$ 1,708,701
E167124	\$ 88,825	\$ 7,031	\$ 9,367	\$ 7,031	\$ 65,396	\$ 88,825
E167103	\$ 83,000	\$ 11,732	\$ 16,824	\$ 11,732	\$ 42,712	\$ 83,000
	\$ 1,880,526	\$ 219,394	\$ 321,071	\$ 219,394	\$ 1,120,667	\$ 1,880,526



Schedule of Fees and Charges 2022/23

Description	GL Code	2020/21	2021/22	GST	2022/23
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	\$0.0526 x 19/20 rate increase	\$0.0526 x 20/21 rate increase	N	\$0.0526 x 21/22 rate increase
Rates Instalment Administration Charge (Charge to offset additional postage & handling)	I031050.156	\$ 5.50	\$ 5.50	N	\$ 6.00
Rate Inquiry Standard (settlement agents)	I031055.156	\$ 55.00	\$ 55.00	N	\$ 57.50
Rate Inquiry Complex (settlement agents)	I031055.156	\$ 110.00	\$ 110.00	N	\$ 115.00
Electoral Roll	I031055.156	\$ 20.00	\$ 20.00	Y	\$ 20.00
Other General Purpose Funding					
Photocopies					
A4 Copies - Black & White - per side	I032025.156	\$ 0.50	\$ 0.50	Y	\$ 0.50
A4 Copies - Colour - per side	I032025.156	\$ 0.70	\$ 0.70	Y	\$ 0.70
A3 Copies - Black & White - per side	I032025.156	\$ 0.90	\$ 0.90	Y	\$ 0.90
A3 Copies - Colour - per side	I032025.156	\$ 1.50	\$ 1.50	Y	\$ 1.50
Laminating					
A4	I032025.156	\$ 1.60	\$ 1.60	Y	\$ 1.60
A3	I032025.156	\$ 2.60	\$ 2.60	Y	\$ 2.60
Equipment					
PA System - Community Groups & Sporting Clubs	I032025.156	\$ 60.00	\$ 60.00	Y	\$ 60.00
PA System	I032025.156	\$ 160.00	\$ 160.00	Y	\$ 160.00
Projector and Screen	I032025.156	\$ 60.00	\$ 60.00	Y	\$ 60.00
Bond on PA System / Projector and Screen	I100070	\$ 150.00	\$ 150.00	N	\$ 150.00
Promotional Items					
Emu's Watering Place Book	I032025.156	\$ -	\$ -	Y	\$ 15.00
Tie Pin	I032025.156	\$ -	\$ 5.00	Y	\$ 5.00
Lapel Pins	I032025.156	\$ -	\$ 7.00	Y	\$ 7.00
Fridge Magnets	I032025.156	\$ -	\$ 0.50	Y	\$ 0.50
Cloth Bags	I032025.156	\$ -	\$ 3.00	Y	\$ 3.00
Ceramic Mugs	I032025.156	\$ -	\$ 15.00	Y	\$ 15.00
Ballpoint Pens	I032025.156	\$ -	\$ 2.00	Y	\$ 2.00
Postcards	I032025.156	\$ -	\$ 0.50	Y	\$ 0.50
LAW, ORDER AND PUBLIC SAFETY					
Fire Prevention					
Fire Maps					
A1	I051015.156	\$ 25.00	\$ 25.00	Y	\$ 25.00
Town Blocks - Burning Off Fees (Fees to cover insurance charge per block)	I051025.121	Cost Recovery + \$50 Insurance Cost	Cost Recovery + \$50 Insurance Cost	N	Cost Recovery + \$50 Insurance Cost
Animal Control					
Dog Impound Fees					
Daily Pound Fee	I052005.152	\$ 20.00	\$ 20.00	Y	\$ 25.00
Impound and Release Fee	I052005.152	\$ 90.00	\$ 90.00	Y	\$ 100.00
Destruction of Dog	I052005.152	\$ 55.00	\$ 55.00	Y	\$ 75.00
Dog Fines in accordance with Dog Act / Shire Local Law					
Cat Impound Fees					
Daily Pound Fee	I052006.152	\$ 20.00	\$ 20.00	Y	\$ 25.00
Impound and Release Fee	I052006.152	\$ 90.00	\$ 90.00	Y	\$ 100.00
Destruction of Cat	I052006.152	\$ 55.00	\$ 55.00	Y	\$ 75.00
Cat Fines in accordance with Cat Act / Shire Local Law					



Schedule of Fees and Charges 2022/23

Description	GL Code	2020/21	2021/22	GST	2022/23
Hire of Animal Traps					
Hire per week	I052010.156	\$ 20.00	\$ 20.00	Y	\$ 20.00
Deposit	I052010.156	\$ 50.00	\$ 50.00	N	\$ 50.00
Deposit - pensioner	I052010.156	\$ 25.00	\$ 25.00	N	\$ -
Dog Registration					
Sterilised Dog - 1 year	I052015.156	\$ 20.00	\$ 20.00	Y	\$ 20.00
Sterilised Dog - 3 years	I052015.156	\$ 42.50	\$ 42.50	Y	\$ 42.50
Sterilised Dog - Lifetime	I052015.156	\$ 100.00	\$ 100.00	Y	\$ 100.00
Unsterilised Dog - 1 year	I052015.156	\$ 50.00	\$ 50.00	Y	\$ 50.00
Unsterilised Dog - 3 years	I052015.156	\$ 120.00	\$ 120.00	Y	\$ 120.00
Unsterilised Dog - Lifetime	I052015.156	\$ 250.00	\$ 250.00	Y	\$ 250.00
Pensioner	I052015.156	50% off	50% off	Y	50% off
Working Dog	I052015.156	25% off	25% off	Y	25% off
Transfer of Dog Registration	I052015.156	\$ 15.00	\$ 15.00	Y	\$ 15.00
Application to keep more than 2 dogs	I052015.156	\$ 80.00	\$ 80.00	Y	\$ 80.00
50% off fees for registration of dogs after 31 May - 1 year only					
**refund may apply to unsterilised dog becoming sterilised					
Cat Registration					
1 Year	I052016.156	\$ 20.00	\$ 20.00	Y	\$ 20.00
Registered after 31 May to 31 October	I052016.156	\$ 10.00	\$ 10.00	Y	\$ 10.00
3 Years	I052016.156	\$ 42.50	\$ 42.50	Y	\$ 42.50
Life Registration	I052016.156	\$ 100.00	\$ 100.00	Y	\$ 100.00
Breeder Registration - per breeding cat	I052016.156	\$ 100.00	\$ 100.00	Y	\$ 100.00
Pensioner	I052016.156	50% off	50% off	Y	50% off
Transfer of Cat Registration	I052016.156	\$ 15.00	\$ 15.00	Y	\$ 15.00
Dangerous/Restricted Breed Requirements					
Dangerous Dog/Restricted Breed Collar	I052020.121	\$ 50.00	\$ 50.00	Y	\$ 50.00
Dangerous Dog/Restricted Breed Sign WA on sheetmetal	I052020.121	\$ 40.00	\$ 40.00	Y	\$ 40.00
As per legislation					

HEALTH

Preventative Services - Administration & Inspection

Food Premises Fees

Application for registration / notification of food premises	I074005.156	\$ 110.00	\$ 110.00	N	\$ 116.00
Review of registration / notification of food premises	I074005.156	\$ 100.00	\$ 100.00	N	\$ 105.00
Transfer of Registration Fee	I074005.156	\$ 62.00	\$ 62.00	N	\$ 65.00
Plans Assessment Fee - Small - Residential	I074005.156	\$ 78.00	\$ 78.00	N	\$ 82.00
Plans Assessment Fee	I074005.156	\$ 155.00	\$ 155.00	N	\$ 163.00
Plans Assessment Fee - Supermarkets or Premises > 2	I074005.156	\$ 240.00	\$ 240.00	N	\$ 252.00
Inspection of Premises on request	I074005.156	\$ 173.00	\$ 173.00	N	\$ 182.00
Request for copy of Condemnation Certificate	I074005.156	\$ 80.00	\$ 80.00	N	\$ 84.00
Copy of Food Sampling Results Certificate	I074005.156	\$ 27.00	\$ 27.00	N	\$ 28.00
Temporary Food Business Assessment Fee (per occasion)	I074005.156	\$ 40.00	\$ 40.00	N	\$ 42.00
Temporary Food Business Assessment Fee (annual)	I074005.156	\$ 180.00	\$ 180.00	N	\$ 189.00

Lodging House Registration Fees

Application for Registration of Lodging House < 15 lodgers	I074005.156	\$ 354.00	\$ 354.00	N	\$ 354.00
Renewal of Registration of Lodging House < 15 lodgers	I074005.156	\$ 236.00	\$ 236.00	N	\$ 236.00
Application for Registration of Lodging House 15 or more lodgers	I074005.156	\$ 506.00	\$ 506.00	N	\$ 506.00
Renewal of Registration of Lodging House 15 or more lodgers	I074005.156	\$ 338.00	\$ 338.00	N	\$ 338.00

Temporary Accommodation Approval Fees

Application for Approval to camp (Regulation 11 Caravan Parks & Camping Grounds Regulations 1997)	I074005.156	\$ 235.00	\$ 235.00	N	\$ 247.00
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Schedule of Fees and Charges 2022/23

Description	GL Code	2020/21	2021/22	GST	2022/23
General Fees					
Request for a Section 39 Liquor Certificate	I074005.156	\$ 190.00	\$ 190.00	N	\$ 200.00
Premises Plan Assessment Fee - miscellaneous	I074005.156	\$ 155.00	\$ 155.00	N	\$ 163.00
Request for Inspection of Premises - miscellaneous	I074005.156	\$ 173.00	\$ 173.00	N	\$ 182.00
Request for Premises Inspection Report	I074005.156	\$ 153.00	\$ 153.00	N	\$ 163.00
Reports to Settlement Agents	I074005.156	\$ 103.00	\$ 103.00	N	\$ 108.00
Copy of Certificate of Analysis	I074005.156	\$ 27.00	\$ 27.00	N	\$ 28.00
Itinerant Food Vans / Traders					
Application or Renewal of Itinerant Food Van / Traders Permit Fee					
Per Occasion	I074005.156	\$ 30.00	\$ 30.00	N	\$ 32.00
One Month	I074005.156	\$ 100.00	\$ 100.00	N	\$ 63.00
Twelve Months	I074005.156	\$ 600.00	\$ 600.00	N	\$ 315.00
For the first 12 months the fee is set at 50% of the stated amount as an encouragement to establish new businesses in the Shire					
Water Sampling Fee					
Chemical Swimming Pool Sample	I074005.156	\$ 14.00	\$ 14.00	N	\$ 15.00
Micro / Amoeba Swimming Pool Sample	I074005.156	\$ 34.00	\$ 34.00	N	\$ 36.00
Private Water Supply Sampling Fee	I074005.156	\$ 72.00	\$ 72.00	N	\$ 76.00
Effluent Disposal Fee					
Local Government application fee - paid to local government	I074005.156	\$ 118.00	\$ 118.00	N	\$ 124.00
When EDPH approval is required / Health Department of WA application fee:					
a) with a local government report	I074005.156	\$ 51.00	\$ 51.00	N	\$ 54.00
b) without a local government report	I074005.156	\$ 110.00	\$ 110.00	N	\$ 116.00
Local government report fee	I074005.156	\$ 118.00	\$ 118.00	N	\$ 124.00
Fee for the grant of a permit to use an apparatus	I074005.156	\$ 118.00	\$ 118.00	N	\$ 124.00
Request for re-inspection	I074005.156	\$ 123.00	\$ 123.00	N	\$ 129.00
Other Health					
To be removed and included in GP lease					
Lease of Buildings/Offices/Land					
AR Norris Dental Surgery - per month increasing annually by CPI	I076010.153	\$ 354.00	\$ 361.00	Y	\$ 365.00
Wagin Medical Centre - Meeting/Consultant Room					
Professional Organisations / Bodies	I076020.153	\$ 90.00	\$ 90.00	Y	\$ 90.00
Non Profit Organisations / Bodies	I076020.153	\$ 35.00	\$ 35.00	Y	\$ 35.00
EDUCATION AND WELFARE					
Pre Schools					
Lease of Buildings/Offices/Land					
Wagin Daycare Centre - per month increasing annually by CPI	I083035.153	\$ 693.00	\$ 706.00	Y	\$ 714.00
Wagin Homecare - Commonwealth Home Support Programme					
Support Service		Number of Days offered per week			Fee for each client
Domestic Assistance		5 days a week		\$ 10.00	per hour
Gardening / Home Maintenance		3 days a week		\$ 10.00	per hour
Social Support Individual		5 days a week		\$ 10.00	per hour
Social Support Group		Fortnightly, outings & day trips		\$ 10.00	per event
Transport - Local up to 30km		5 days a week		\$ 2.50	per way
Transport - 31km to 60km		5 days a week		\$ 10.00	per way
Transport - 61km to 99km		5 days a week		\$ 20.00	per way
Transport - Group		5 days a week		\$ 5.00	per trip
Personal Care		7 days a week		\$ 10.00	per hour
Medication Prompt and Delivery		7 days a week		\$ 10.00	per hour
Meal Preparation		5 days a week		\$ 10.00	per hour
Shopping with Client or by list		5 days a week		\$ 10.00	per hour
Meals on Wheels - 1 Course meal		5 days a week (inc public holidays)		\$ 9.00	per meal
Meals on Wheels - 2 Course meal		5 days a week (inc public holidays)		\$ 13.00	per meal



Schedule of Fees and Charges 2022/23

Description	GL Code	2020/21	2021/22	GST	2022/23
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Wagin Homecare - Home Care Packages

Support Service	Mon - Fri (7am-6pm)	Mon - Fri (6pm-9pm)	Saturday (7am-9pm)	Sunday (7am-6pm)	Public Holiday (7am-6pm)
Domestic Assistance	\$60/hr	N/A	N/A	N/A	N/A
Gardening / Home Maintenance	\$60/hr	N/A	N/A	N/A	N/A
Social Support Individual	\$60/hr	\$91.50/hr	\$91.50/hr	\$122/hr	\$152.50/hr
Social Support Group	\$120/event	N/A	N/A	N/A	N/A
Transport	\$1/km	\$1/km	\$1/km	\$1/km	\$1/km
Transport - Group	\$35/event	N/A	N/A	N/A	N/A
Personal Care	\$60/hr	\$91.50/hr	\$91.50/hr	\$122/hr	\$152.50/hr
Medication Prompt and Delivery	\$60/hr	\$91.50/hr	\$91.50/hr	\$122/hr	\$152.50/hr
Meal Preparation	\$60/hr	N/A	N/A	N/A	N/A
Shopping with Client or by list	\$60/hr	\$91.50/hr	\$91.50/hr	\$122/hr	\$152.50/hr
Meals on Wheels - 1 Course meal	\$9/meal	N/A	N/A	N/A	\$9/meal
Meals on Wheels - 2 Course meal	\$13/meal	N/A	N/A	N/A	\$13/meal
Clinical Care	\$114/hr	\$121/hr	\$143/hr	\$171/hr	\$216/hr

Further details as per myagedcare.gov.au

Other Welfare

Wagin Frail Aged Lodge - Lot 310 Arnott Street

Leased by Wagin Frail Aged Management Committee From Council Land

Leased To Council by Health Department

\$ 1.00 \$ 1.00 Y \$ 1.00

COMMUNITY AMENITIES

Sanitation - Household Refuse

Refuse Disposal Fees

Domestic Rubbish Service Fee (residential) 1 bin per annum	I101005.156	\$ 325.00	\$ 325.00	N	\$ 338.00
Additional Service	I101005.156	\$ 325.00	\$ 325.00	N	\$ 338.00
Domestic Rubbish Service Fee (residential) 240L additional charge	I101005.156	\$ 20.00	\$ 20.00	N	\$ 20.00

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

Refuse Site Fees

1 x 120L or 240L Mobile Garbage Bin (and units 240L thereafter)	I102020.156	\$ 6.00	\$ 6.00	Y	\$ 6.00
Car Boot Load	I102020.156	\$ 6.00	\$ 6.00	Y	\$ 6.00
Station Wagon Boot Load	I102020.156	\$ 12.00	\$ 12.00	Y	\$ 12.00
Van / Utility / Trailer (not exceeding 1.8m x 2.2m)	I102020.156	\$ 16.00	\$ 16.00	Y	\$ 16.00
Truck (per tonne)	I102020.156	\$ 20.00	\$ 20.00	Y	\$ 20.00
Bulk Bin (per m3)	I102020.156	\$ 15.00	\$ 15.00	Y	\$ 15.00
Computers / Televisions / Paint tins / Plastic Car parts / Gas Bottles	I102020.156	\$ 2.00	\$ 2.00	Y	\$ 2.00
Asbestos (\$200/m3 or part thereof)	I102020.156	\$ 200.00	\$ 200.00	Y	\$ 200.00
Septage - Resident per litre	I102020.156	\$ 0.04	\$ 0.04	Y	\$ 0.05
Septage - Non Resident per litre	I102020.156	\$ 0.07	\$ 0.07	Y	\$ 0.10
10L Waste Oil (to be disposed in the Oil Recycling Facility) (and units of 10L thereafter)	I102020.156	\$ 6.00	\$ 6.00	Y	\$ 6.00
Separated Recyclables	I102020.156	\$ -	\$ -		\$ -
Drumuster washed containers	I102020.156	\$ -	\$ -		\$ -
Non-Drumuster chemical containers	I102020.156	\$ 2.00	\$ 2.00	Y	\$ 2.00
Cardboard - separated per 1100L or part thereof	I102020.156	\$ 37.00	\$ 37.00	Y	\$ 37.00
Annual Refuse Site Pass	I102020.156	\$ 37.00	\$ 37.00	Y	\$ 37.00
Dumping of cardboard in refuse site - penalty	I102020.156	\$ 110.00	\$ 110.00	N	\$ 110.00

Sanitation - Other

Refuse Disposal Fees

Commercial / Industrial Refuse (per annum service)	I102002.156	\$ 325.00	\$ 325.00	N	\$ 340.00
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Schedule of Fees and Charges 2022/23

Description	GL Code	2020/21	2021/22	GST	2022/23
Town Planning & Regional Development					
1. Determining a development application (other than for an extractive industry) where the development had not commenced or been carried out and the estimated cost of the development is -					
a) not more than \$50,000	1106005.156				\$ 147.00
b) more than \$50,000 but not more than \$500,000					0.32% of the estimated cost of development
c) more than \$500,000 but not more than \$2.5 million					\$1,700 + 0.257% for every \$1 in excess of \$7,161 + 0.206% for every \$1 in excess of \$2.5
d) more than \$2.5 million but not more than \$5 million					\$12,633 + 0.123% for every \$1 in excess of \$5
e) more than \$5 million but not more than \$21.5 million					\$ 34,196
f) more than \$21.5 million					The fee in Item 1 plus, by way of penalty, twice that fee
2. Determining a development application (other than for an extractive industry) where the development has commenced or been carried out					\$ 739.00
3. Determining a development application for an extractive industry where the development has <u>not</u> commenced or been carried out					The fee in Item 3 plus, by way of penalty, twice that fee
4. Determining a development application for an extractive industry where the development has commenced or been carried out					\$ 295.00
5A. Determining an application to ammend or cancel development approval					\$ 73.00
5. Providing a subdivision clearance for -					\$73 per lot for the first 5 lots then \$35 per lot
a) not more than 5 lots (per lot)					\$ 7,393.00
b) more than 5 lots but not more than 195 lots					\$ 222.00
c) more than 195 lots					The fee in Item 6 plus, by way of penalty, twice that fee
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					\$ 73.00
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 8 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					\$ 295.00
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 10 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					Cost plus 10% administration fee plus 10% GST
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					\$ 73.00
12. Public advertising of development applications, scheme amendments, Structure Plans, Activity Centre Plans or Development Plans					\$ 73.00
13. Providing a zoning certificate					\$ 73.00
14. Replying to a property settlement questionnaire					\$ 73.00
15. Providing written planning advice					\$ 73.00
16. Scheme Amendments					
a) upon lodgement of the Scheme Amendment request with the local government					\$1,350 plus 10% GST
b) following initiation of Scheme Amendment by the local government and prior to referral to the EPA for environmental clearance					\$1,350 plus 10% GST

Schedule of Fees and Charges 2022/23

Description	GL Code	2020/21	2021/22	GST	2022/23
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
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

In accordance with state planning fees

Other Community Amenities

Cemetery Fees

Interment

Burial Fee - Interment in grave 2.1m deep	I107005.156	\$ 950.00	\$ 950.00	Y	\$ 1,000.00
Placement of Ashes in an existing grave	I107005.156	\$ 140.00	\$ 140.00	Y	\$ 147.00
Additional depth of 0.3m	I107005.156	\$ 310.00	\$ 310.00	Y	\$ 326.00
Interment without due notice - additional charge	I107005.156	\$ 260.00	\$ 260.00	Y	\$ 273.00
Interment on weekends or public holidays - additional charge	I107005.156	\$ 420.00	\$ 420.00	Y	\$ 441.00
Interment not in usual hours - additional charge	I107005.156	\$ 210.00	\$ 210.00	Y	\$ 221.00

Land for Burial (additional burial fees)

A Grant of Right of Burial issued for each lot
2.4m x 1.2m x 2.1m

Pre-need (reserved in advance maximum period 10 years)	I107005.156	\$ 180.00	\$ 180.00	N	\$ 200.00
Renewable (subject to any increased charges)	I107005.156	\$ 190.00	\$ 190.00	N	\$ 200.00

Re-opening

Interment	I107005.156	\$ 950.00	\$ 950.00	Y	\$ 1,000.00
Exhumation	I107005.156	\$ 1,600.00	\$ 1,600.00	Y	\$ 1,680.00
Re-burial after exhumation	I107005.156	\$ 600.00	\$ 600.00	Y	\$ 630.00

Disposal of Ashes

Brick Niche Single (plus cost of plaque and fixing)	I107005.156	\$ 125.00	\$ 125.00	Y	\$ 130.00
Brick Niche Double (plus cost of plaque and fixing)	I107005.156	\$ 155.00	\$ 155.00	Y	\$ 160.00
Single Niche Wall Reservation	I107005.156	\$ 88.00	\$ 88.00	Y	\$ 90.00
Double Niche Wall Reservation	I107005.156	\$ 115.00	\$ 115.00	Y	\$ 120.00

Miscellaneous Charges

Permission to erect headstone	I107005.156	\$ 65.00	\$ 65.00	Y	\$ 70.00
Permission to erect monument	I107005.156	\$ 65.00	\$ 65.00	Y	\$ 70.00
Erect a name plate	I107005.156	\$ 65.00	\$ 65.00	Y	\$ 70.00
Copy of right of burial	I107005.156	\$ 40.00	\$ 40.00	Y	\$ 42.00
Grave Number plate	I107005.156	\$ 40.00	\$ 40.00	Y	\$ 42.00

Licenses

Funeral Directors Annual License	I107005.156	\$ 220.00	\$ 220.00	Y	\$ 220.00
Single Funeral Permit	I107005.156	\$ 100.00	\$ 100.00	Y	\$ 105.00
Monumental Masons Annual License	I107005.156	\$ 200.00	\$ 200.00	Y	\$ 220.00
Single Monumental Masons Permit	I107005.156	\$ 80.00	\$ 80.00	Y	\$ 85.00

Community Bus Hire

Deposit	I100015	\$ 150.00	\$ 150.00	N	\$ 150.00
Rate per kilometre	I107010.156	\$ 0.70	\$ 0.70	Y	\$ 0.75
Hirer to refill fuel tank upon return					



Schedule of Fees and Charges 2022/23

Description	GL Code	2020/21	2021/22	GST	2022/23
RECREATION AND CULTURE					
Public Halls & Civic Centres					
Town Hall					
Commercial Functions < 3 hours	I111005.153	\$ 155.00	\$ 155.00	Y	\$ 155.00
Non Commercial Functions < 3 hours	I111005.153	\$ 105.00	\$ 105.00	Y	\$ 105.00
Commercial Functions > 3 hours	I111005.153	\$ 260.00	\$ 260.00	Y	\$ 260.00
Non Commercial Functions > 3 hours	I111005.153	\$ 210.00	\$ 210.00	Y	\$ 210.00
Non Profit & Charitable Organisations	I111005.153	50% Commercial	50% Commercial	Y	50% Commercial
Education Department	I111005.153	\$ -	\$ -	Y	\$ -
Rehearsal	I111005.153	\$ 30.00	\$ 30.00	Y	\$ 30.00
Bond	I100010	\$ 300.00	\$ 300.00	N	\$ 300.00
Lesser Hall					
Commercial Functions < 3 hours	I111005.153	\$ 95.00	\$ 95.00	Y	\$ 95.00
Non Commercial Functions < 3 hours	I111005.153	\$ 65.00	\$ 65.00	Y	\$ 65.00
Commercial Functions > 3 hours	I111005.153	\$ 160.00	\$ 160.00	Y	\$ 160.00
Non Commercial Functions > 3 hours	I111005.153	\$ 105.00	\$ 105.00	Y	\$ 105.00
Non Profit & Charitable Organisations	I111005.153	50% Commercial	50% Commercial	Y	50% Commercial
Bond	I100010	\$ 300.00	\$ 300.00	N	\$ 300.00
Town Hall Kitchen					
Kitchen Use Only	I111005.153	\$ 60.00	\$ 60.00	Y	\$ 60.00
Non Profit & Charitable Organisations	I111005.153	50% Commercial	50% Commercial	Y	50% Commercial
Rotary Club Rooms (Charge per Meeting)	I111005.153	\$ 40.00	\$ 40.00	Y	\$ 40.00
Hire of Trestles (per Trestle)	I111005.153	\$ 10.00	\$ 10.00	Y	\$ 10.00
Hire of Chairs (per Chair)	I111005.153	\$ 0.60	\$ 0.60	Y	\$ 0.60
Bond on Trestles/Chairs (per Hire)	I100010	\$ 100.00	\$ 100.00	N	\$ 100.00
Hire of Pendant Lights	I111005.153	\$ -	\$ -	Y	\$ 100.00
Bond on Pendant Lights (if hiring separate to Town Hall)	I100010	\$ -	\$ -	N	\$ 150.00
Lease of Buildings/Offices/Land					
Part NAB Building Legal Office - per month increasing annually by CPI	I1147085.153			Y	\$ 770.00
Swimming Pools					
Single Entrance Fees					
Adult	I112010.157	\$ 4.00	\$ 4.00	Y	\$ 4.00
Children (5-7 years) / Pensioner / Concession	I112010.157	\$ 4.00	\$ 4.00	Y	\$ 4.00
Spectators - Adult	I112010.157	\$ 1.00	\$ 1.00	Y	\$ 1.00
Children Participating in activities run by Education Department	I112010.157	\$ 2.50	\$ 2.50	Y	\$ 2.50
Family	I112010.157	\$ 14.00	\$ 14.00	Y	\$ 14.00
Seasonal Fees					
Family	I112010.157	\$ 350.00	\$ 350.00	Y	\$ 350.00
Individual - Adults and Children	I112010.157	\$ 150.00	\$ 150.00	Y	\$ 150.00
Pensioners	I112010.157	\$ 95.00	\$ 95.00	Y	\$ 95.00
Half Season Fees - Start of Season to 31/12/2018					
Family	I112010.157	\$ 230.00	\$ 230.00	Y	\$ 230.00
Individual - Adults and Children	I112010.157	\$ 100.00	\$ 100.00	Y	\$ 100.00
Pensioners	I112010.157	\$ 67.00	\$ 67.00	Y	\$ 67.00
Half Season Fees - 01/01/2023 to End of Season					
Family	I112010.157	\$ 230.00	\$ 230.00	Y	\$ 230.00
Individual - Adults and Children	I112010.157	\$ 100.00	\$ 100.00	Y	\$ 100.00
Pensioners	I112010.157	\$ 67.00	\$ 67.00	Y	\$ 67.00



Schedule of Fees and Charges 2022/23

Description	GL Code	2020/21	2021/22	GST	2022/23
Other Recreation & Sport					
Ground & Recreation Centre Usage Fees for Club					
Wagin Cricket Club	I113005.153	\$ 1,152.00	\$ 1,152.00	Y	\$ 1,175.00
Wagin Football Club	I113005.153	\$ 2,581.00	\$ 2,581.00	Y	\$ 2,645.00
Wagin Hockey Club	I113005.153	\$ 1,152.00	\$ 1,152.00	Y	\$ 1,175.00
Wagin Swimming Club	I113005.153	\$ 1,549.00	\$ 1,549.00	Y	\$ 1,585.00
Wagin Trotting Club	I113005.153	\$ 2,168.00	\$ 2,168.00	Y	\$ 2,215.00
Other					
Luncheon Booth (Casual Hire Fees)	I113005.153	\$ 60.00	\$ 60.00	Y	\$ 60.00
Lease with Wesfarmers Pty Ltd	I113005.153	\$ 22.00	\$ 22.00	Y	\$ 22.00
Circus (per day including utilities and ablutions)	I113005.153	\$ 330.00	\$ 330.00	Y	\$ 340.00
Wagin Recreation Centre (Casual Hire)					
Public Lounge / Members Lounge Area					
Commercial Functions < 3 hours	I113020.153	\$ 155.00	\$ 155.00	Y	\$ 155.00
Non Commercial Functions < 3 hours	I113020.153	\$ 105.00	\$ 105.00	Y	\$ 105.00
Commercial Functions > 3 hours	I113020.153	\$ 260.00	\$ 260.00	Y	\$ 260.00
Non Commercial Functions > 3 hours	I113020.153	\$ 210.00	\$ 210.00	Y	\$ 210.00
Non Profit & Charitable Organisations	I113020.153	50% Commercial	50% Commercial	Y	50% Commercial
Bond	I100020	\$ 300.00	\$ 300.00	N	\$ 300.00
Kitchen Hire (Only)	I113020.153	\$ 70.00	\$ 70.00	Y	\$ 70.00
Non Profit & Charitable Organisations	I113020.153	50% Commercial	50% Commercial	Y	50% Commercial
Recreation Centre Fees					
Entrance Fees					
Adult Entry	I113020.153	\$ 3.00	\$ 3.00	Y	\$ 3.00
Junior Entry	I113020.153	\$ 2.00	\$ 2.00	Y	\$ 2.00
Concessions Entry	I113020.153	\$ 2.00	\$ 2.00	Y	\$ 2.00
Training Fees					
Adult	I113020.153	\$ 2.00	\$ 2.00	Y	\$ 2.00
Junior	I113020.153	\$ 1.00	\$ 1.00	Y	\$ 1.00
Concession	I113020.153	\$ 1.00	\$ 1.00	Y	\$ 1.00
Spectator	I113020.153	\$ -	\$ -		\$ -
Lease of Reserves to Sporting Clubs					
Great Southern Go Kart Club (Location 15269)	I113035.156	\$ 11.00	\$ 11.00	Y	\$ 11.00
Wagin Golf Club (Reserve # 30444)	I113035.156	\$ 11.00	\$ 11.00	Y	\$ 11.00
Wagin Gun Club (Reserve # 30734)	I113035.156	\$ 11.00	\$ 11.00	Y	\$ 11.00
Wagin Riding Club	I113035.156	\$ 11.00	\$ 11.00	Y	\$ 11.00
Wagin Tennis Club (Reserve # 11339 & Lot 921)	I113035.156	\$ 11.00	\$ 11.00	Y	\$ 11.00
Eric Farrow Pavilion					
Whole Complex					
Commercial	I113055.153	\$ 340.00	\$ 340.00	Y	\$ 350.00
Non Commercial	I113055.153	\$ 270.00	\$ 270.00	Y	\$ 275.00
Non Profit & Charitable Organisations	I113055.153	50% Commercial	50% Commercial	Y	50% Commercial
Bond	I100020	\$ 300.00	\$ 300.00	N	\$ 300.00
Large Function Area (including Bar)					
Commercial Functions < 3 hours	I113055.153	\$ 175.00	\$ 175.00	Y	\$ 180.00
Non Commercial Functions < 3 hours	I113055.153	\$ 135.00	\$ 135.00	Y	\$ 140.00
Commercial Functions > 3 hours	I113055.153	\$ 290.00	\$ 290.00	Y	\$ 300.00
Non Commercial Functions > 3 hours	I113055.153	\$ 250.00	\$ 250.00	Y	\$ 250.00
Non Profit & Charitable Organisations	I113055.153	50% Commercial	50% Commercial	Y	50% Commercial
Bond	I100020	\$ 300.00	\$ 300.00	N	\$ 300.00



Schedule of Fees and Charges 2022/23

Description	GL Code	2020/21	2021/22	GST	2022/23
Small Function Area (including Bar)					
Commercial Functions < 3 hours	I113055.153	\$ 145.00	\$ 145.00	Y	\$ 150.00
Non Commercial Functions < 3 hours	I113055.153	\$ 95.00	\$ 95.00	Y	\$ 100.00
Commercial Functions > 3 hours	I113055.153	\$ 220.00	\$ 220.00	Y	\$ 225.00
Non Commercial Functions > 3 hours	I113055.153	\$ 175.00	\$ 175.00	Y	\$ 175.00
Non Profit & Charitable Organisations	I113055.153	50% Commercial	50% Commercial	Y	50% Commercial
Bond	I100020	\$ 300.00	\$ 300.00	N	\$ 300.00
Other					
Setup and cleaning costs (per hour)	As per hire code	\$ 40.00	\$ 40.00	Y	\$ 40.00
Community Gym					
One Month Membership (only valid as a once off)	I113065.153	\$ 25.00	\$ 25.00	Y	\$ 25.00
Six Month Membership	I113065.153	\$ 100.00	\$ 100.00	Y	\$ 100.00
Annual Membership	I113065.153	\$ 160.00	\$ 160.00	Y	\$ 175.00
Pensioner/Student Six Month Membership	I113065.153	\$ 65.00	\$ 65.00	Y	\$ 65.00
Pensioner/Student Annual Month Membership	I113065.153	\$ 110.00	\$ 110.00	Y	\$ 110.00
Key Bond (Refundable)	I100035	\$ 30.00	\$ 30.00	N	\$ 30.00
Replacement Key	I113065.121	\$ 50.00	\$ 50.00	Y	\$ 50.00
Electronic Advertising Sign					
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
Regional significant events held in the Shire of Wagin (Commercial) (up to 14 days)	I116065.156	\$ -	\$ -	Y	\$ 250.00
Local business - 15 minutes per business per day (per annum)	I116065.156	\$ -	\$ -	Y	\$ 250.00
Church services (up to 7 days)	I116065.156	\$ -	\$ -	Y	\$ -
Emergency warnings and advice (as required)	I116065.156	\$ -	\$ -	Y	\$ -
Local roadworks and road closures (as required)	I116065.156	\$ -	\$ -	Y	\$ -
TRANSPORT					
Aerodromes					
Lease of Buildings/Offices/Land					
Airstrip Hangar - per annum increasing annually by CPI	I126020.153	\$ 413.00	\$ 421.00	Y	\$ 495.00
Wagin Aero Club - per annum increasing annually by CPI	I126020.153	\$ 413.00	\$ 421.00	Y	\$ 495.00
Wagin Aero Services - per annum	I126020.153	\$ 7,900.00	\$ 7,900.00	Y	\$ 8,690.00
ECONOMIC SERVICES					
Tourism & Area Promotion					
Caravans (2 Persons)					
Permanent after 3 months continuous stay (per week)	I132005.153	\$ 100.00	\$ 100.00	Y	\$ 110.00
per Week	I132005.153	\$ 110.00	\$ 110.00	Y	\$ 115.00
per Night	I132005.153	\$ 22.00	\$ 22.00	Y	\$ 23.00
Additional Person per Night	I132005.153	\$ 3.00	\$ 3.00	Y	\$ 3.00
Tent Sites (2 Persons)					
per Week	I132005.153	\$ 84.00	\$ 84.00	Y	\$ 85.00
per Night	I132005.153	\$ 16.00	\$ 16.00	Y	\$ 16.00
Additional Person per Night	I132005.153	\$ 3.00	\$ 3.00	Y	\$ 3.00



Schedule of Fees and Charges 2022/23

Description	GL Code	2020/21	2021/22	GST	2022/23
Caravan Park RV Area					
per Week - no power or water	I132005.153	\$ 80.00	\$ 80.00	Y	\$ 80.00
per Night - no power or water	I132005.153	\$ 15.00	\$ 15.00	Y	\$ 15.00
Ablutions use only	I132005.153	\$ 3.00	\$ 3.00	Y	\$ 3.00
RV Area					
Per Van per Night - power and water	I132015.153	\$ 10.00	\$ 10.00	Y	\$ 10.00
Building Control					
Building Fees					
<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	\$ 105.00	\$ 105.00	Y	\$ 110.00
Uncertified Application - 0.32% Cost of Construction Fee - Minimum Fee	I133005.151	\$ 105.00	\$ 105.00	Y	\$ 110.00
<i>Class 2 - 9 (Commercial)</i>					
Certified Application - 0.09% Cost of Construction Fee - Minimum Fee	I133005.151	\$ 105.00	\$ 105.00	Y	\$ 110.00
Uncertified Application - 0.32% Cost of Construction Fee - Minimum Fee	I133005.151	\$ 105.00	\$ 105.00	Y	\$ 110.00
Occupancy Permit for Completed Building (Commercial) - Minimum Fee	I133005.151	\$ 105.00	\$ 105.00	Y	\$ 110.00
Demolition Permit - Minimum Fee	I133005.151	\$ 105.00	\$ 105.00	Y	\$ 110.00
Application to Extend a Building Permit/Demolition Permit - Minimum Fee	I133005.151	\$ 105.00	\$ 105.00	Y	\$ 110.00
Building Approval Applications for Unauthorised Work - 0.38% of Work Value - Minimum Fee	I133005.151	\$ 105.00	\$ 105.00	Y	\$ 110.00
Septic Tank Application	I133005.151	\$ 236.00	\$ 236.00	N	\$ 236.00
Local Government Report on a Septic System	I133005.151	\$ 56.00	\$ 56.00	N	\$ 58.00
<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	\$ 61.65	\$ 61.65	N	\$ 61.65
Demolition Permit - 0.137% of Work Value - Minimum Fee	I133005.151	\$ 61.65	\$ 61.65	N	\$ 61.65
Occupancy Permit or Building Approval Certificate - Minimum Fee	I133005.151	\$ 61.65	\$ 61.65	N	\$ 61.65
Occupancy Permit or Building Approval Certificate for Unauthorised Work - Minimum Fee	I133005.151	\$ 61.65	\$ 61.65	N	\$ 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					
Swimming Pool Inspection Fees					
Private Swimming Pool Inspection Fee	I133010.156	\$ 60.00	\$ 60.00	N	\$58.45
Other Economic Services					
Standpipe Fees					
Charge per kilolitre: Commercial Use - Ballagin Street (Sportsground)	I134005.156	\$ 9.00	\$ 9.00	N	\$ 9.10
Charge per kilolitre: Commercial Use - All Other Shire Standpipes	I134005.156	\$ 2.60	\$ 2.60	N	\$ 2.90
Vernon Street Desalination Tanks - Charge per kilolitre	I134005.156	\$ 0.50	\$ 0.50	N	\$ 0.50
Administration fee per invoice	I134005.156	\$ 5.50	\$ 5.50	Y	\$ 6.00



Schedule of Fees and Charges 2022/23

Description	GL Code	2020/21	2021/22	GST	2022/23
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OTHER PROPERTY AND SERVICES

Private Works

Plant Hire Fees

Grader	I141005.156	\$ 190.00	\$ 190.00	Y	\$ 200.00
Loader / Backhoe	I141005.156	\$ 160.00	\$ 160.00	Y	\$ 168.00
Front End Loader	I141005.156	\$ 190.00	\$ 190.00	Y	\$ 200.00
Vibrating Roller	I141005.156	\$ 132.00	\$ 132.00	Y	\$ 139.00
Multi Wheel Roller	I141005.156	\$ 135.00	\$ 135.00	Y	\$ 142.00
Truck (Large)	I141005.156	\$ 150.00	\$ 150.00	Y	\$ 158.00
Truck (Small)	I141005.156	\$ 120.00	\$ 120.00	Y	\$ 126.00
Tractor	I141005.156	\$ 135.00	\$ 135.00	Y	\$ 142.00
Tractor Mower	I141005.156	\$ 120.00	\$ 120.00	Y	\$ 126.00
Bobcat	I141005.156	\$ 130.00	\$ 130.00	Y	\$ 137.00
Ride on Mower	I141005.156	\$ 120.00	\$ 120.00	Y	\$ 176.00
Sundry Minor Plant	I141005.156	\$ 120.00	\$ 120.00	Y	\$ 126.00
Labour Only	I141005.156	\$ 55.00	\$ 55.00	Y	\$ 85.00
Works Manager Labour	I141005.156	\$ 85.00	\$ 85.00	Y	\$ 120.00

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	\$ 35.00	\$ 35.00	Y	\$ 35.00
Blue Metal Dust per m3	I141005.156	Cost + 15%	Cost + 15%	Y	Cost + 15%
Blue Metal per m3	I141005.156	Cost + 15%	Cost + 15%	Y	Cost + 15%