

SHIRE OF WAGIN

2017 - 2018



Annual Budget

Adopted by Council 22 August 2017





Shire of Wagin

2 Arthur Road (PO Box 200) Wagin WA 6315

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

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

Shire Statistics

Population	1,988
Number of Electors	1,295
Number of Dwellings	947
Distance from Perth (km)	228
Area (sq km)	1,956
Suburbs and Localities	Piesseville, Wagin
Length of Sealed Roads (km)	192
Length of Unsealed Roads (km)	606
Rates Levied	\$2,233,884
Total Revenue	\$8,905,090
Council Employees	35

Tourist Attractions

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

Local Industries

Sheep, Wool, Grain, Hay, Seed working/Oat Milling, Engineering and Manufacturing.

Significant Local Events

Wagin Woolorama – incorporates the State Sheep Show and Wagin Rodeo and is held in March each year, Australia Day Breakfast – in Wetlands Park, WA Day Celebration – at Wagin Historical Village which includes Vintage Car Club Rally, Two Wheels to Wagin and the Wagin Burnouts held in October.

TABLE OF CONTENTS

	Page
Introduction	
General Information	4-6
Statement by the Shire President	7-8
Chief Executive Officer's Report	9-12
Budget Overview	13-21
Certification by Shire President and Chief Executive Officer	22
 Financial Reports - Budget	
Statement of Comprehensive Income by Nature and Type	23
Statement of Comprehensive Income by Program	24
Statement of Cash Flows	25
Rate Setting Statement	26
 Notes to and Forming Part of the Budget	
Note 1 Significant Accounting Policies	27-38
Note 2 Revenues and Expenses	39-41
Note 3 Notes to the Statement of Cash Flows	42-43
Note 4 Net Current Assets	43
Note 5 Acquisitions of Assets	44
Note 6 Disposal of Assets	45
Note 7 Information on Borrowings	46
Note 8 Rating Information	47-48
Note 9 Cash Backed Reserves	49-50
Note 10 Specified Area Rate	51
Note 11 Services Charges	51
Note 12 Interest Charges and Instalments	51
Note 13 Payment Discounts, Waivers and Concessions	52
Note 14 Fees and Charges Revenue	53
Note 15 Grant Revenue	53
Note 16 Elected Members Remuneration	54
Note 17 Trust Funds	54
Note 18 Major Land Transactions	55
Note 19 Trading Undertakings and Major Trading Undertakings	55
Note 20 Interests in Joint Arrangements	55
 Supporting Information & Reports of the Budget	
Operating Income & Expenditure Detail	56-66
Capital Expenditure	67
Plant Replacement Program	68
Road Program	69
Schedule of Fees & Charges	70-87

GENERAL INFORMATION

Your Elected Members

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

The Shire of Wagin elected members for 2017/2018 are -

Cr P J (Phillip) Blight – Shire President

Elected to office in 1992, Retiring 2019

- Finance & General Purposes Committee
- WALGA Central Zone Committee
- Roadwise/LEMC & Safer WA Committee
- Land Conservation District Committee
- Economic Development Advisory Committee
- Civic Awards Committee
- Audit Committee
- CEO Review Committee
- Woolorama Committee (Proxy)
- Airport Development Committee
- Tourism & Promotion Committee
- Bushfire Advisory Committee

Cr J L C (Lachlan) Ballantyne – Deputy Shire President

Elected to office in 2005, Retiring 2017

- Finance & General Purposes Committee
- Asset Management Committee
- Airport Development Committee
- Audit Committee
- Reconciliation Action Plan Committee
- Waste Management & Recycling Committee

Cr C J (Cliff) Brockwell

Elected to office in 2012, Retiring 2017

- Asset Management Committee
- Waste Management & Recycling Committee
- CEO Review Committee
- Townscape Enhancement Committee
- Airport Development Committee

Cr I C (Ian) Cumming

Elected to office in 1990, Retiring 2017

- Works and Services Committee
- Cottage Homes Committee
- Airport Development Committee
- CEO Review Committee

Cr G T (Gerard) Hegarty

Elected to office in 2009, Retiring 2017

- Works and Services Committee
- Waste Management & Recycling Committee
- Townscape Enhancement Committee
- Asset Management Committee

Cr A J (Amanda) Howell

Elected to office in 2013, Retiring 2017

- Sportsground Advisory Community Centre Management Committee
- Parents and Citizens Association
- Roadwise / LEMC & Safer WA Committee
- Development Assessment Panel (Proxy)

Cr J P (Jason) Reed

Elected to office in 2013, Retiring 2017

- Works and Services Committee
- Finance & General Purposes Committee
- Audit Committee
- Community Centre Committee
- Wagin/Woodanilling Landcare Zone
- Economic Development Advisory Committee
- Historical Village Committee
- Frail Aged Homes Committee/Waratah
- Waste Management & Recycling Committee
- Lakes Sub – Regional Road Group

Cr R C (Ron) Walker

Elected to office in 2011, Retiring 2019

- Works and Services Committee
- Finance & General Purposes Committee
- Audit Committee
- Development Assessment Panel (Proxy)
- Townscape Enhancement Committee
- Sportsground Advisory Community Centre Management Committee
- Waste Management & Recycling Committee
- School Bus Committee
- Woolorama Committee
- Bushfire Advisory Committee
- Asset Management Committee
- Lakes Sub – Regional Road Group
- Economic Development Advisory Committee
- WALGA Central Zone Committee (Proxy)
- 4WDL
- Great Southern Regional Waste Group

Cr G K B (Geoff) West

Elected to office in 2009, Retiring 2019

- Works and Services Committee
- Community Bus Committee
- Tourism and Promotion Committee
- Historical Village Committee
- Asset Management Committee
- Development Assessment Panel
- Townscape Enhancement Committee
- Airport Development Committee
- Cottage Homes Committee
- Community Resource Centre Management Committee

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

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

Management

Chief Executive Officer	Peter Webster
Deputy Chief Executive Officer	Brian Roderick
Manager of Finance	Tegan Hall
Manager of Works	Allen Hicks
Principal Environmental Health Officer & Building Surveyor	Gordon Tester
Auditor	Butler Settineri Unit 16, First Floor Spectrum Offices 100 Railway Road SUBIACO WA 6008
Bank	National Australia Bank Tudor St Wagin WA 6315

STATEMENT BY THE SHIRE PRESIDENT

The Shire of Wagin Council is pleased to present the 2017/2018 Annual Budget which was adopted by Council at the Ordinary Council Meeting held 22 August 2017. The budget has been formulated in line with Council's Strategic Community Plan and Corporate Business Plan and other informing documents such as the Long Term Financial Plan, Asset Management Plan and the Shire Workforce Plan.

The 2017/2018 Budget incorporates an increase in rate revenue of 4% for both town site (GRV) properties and rural (UV) properties. 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.

This is a particularly tough budget as the Shire is facing \$130,220 in additional costs for road damage repairs from last February's storm and flooding event. Also, the State Government has announced a \$47,775 cut to Council's normal Direct Road Grant, these two amounts of \$177,995 equates to an 8% rise in rates. This is on top of the \$111,394 spent on storm damage last financial year.

The Budget has been prepared in a challenging economic climate and uncertainty with external funding opportunities which have severely diminished given the state governments poor financial position and austerity measures. This has been a careful and considered process that has resulted in a fiscally responsible blueprint for the coming financial year and beyond.

Council's aim is to maintain and improve its facilities both in the town site and rural areas.

MAJOR PROJECTS AND EXPENDITURE

Heating of Learn to Swim & Toddler Pool	\$36,000
Norring Lake Infrastructure Upgrades	\$40,000
Solar Panels - Wagin Swimming Pool	\$15,000
Establish a Community Gym	\$25,000
Cemetery Upgrades	\$73,000
Waste Transfer Station & Skip Bins	\$32,000
Aerodrome Development	\$25,000
Information Technology & Server Upgrades	\$45,000
Plant / Vehicle Replacement Program	\$581,000
Wetlands Park Pond Upgrade	\$40,000
Townscape Enhancement	\$27,000
Footpath and Kerbing Upgrade Program	\$104,438
Capital Works Program	\$1,645,204

Council will also be carrying out maintenance work to many of our key assets to ensure they can service the community today and into the future. This work will be carried out as part of our on-going asset maintenance program.

Council continues to remain in a sound financial position, with low debt levels and good levels of reserve funds. This position has been achieved through careful financial planning by both Councillors and Staff.

The 2017/2018 financial year is a very important year of future planning for the Shire as we will undertake a major review of Council's Community Strategic Plan and Corporate Business Plan. This

review is critical as these plans provides the overarching guidance and mandate for the Shire of Wagin's activities, services and functions that are carried out to meet the needs and aspirations of ratepayers and the wider community.

As part of the process Council is committed to open consultation, community engagement and regional cooperation to ensure the Wagin district remains a fine example of a strong rural community with progressive ideas and strategies for sustainability and growth.

This Strategic Community and Corporate Plan addresses the aspirations of the community and the strategies and activities the Council will undertake to deliver them wherever and whenever possible. Our focus in this plan is on the next 10 years, with an eye on the longer term, and the Corporate Plan outlines our fully funded strategies for the next four years.

I wish to acknowledge the efforts of my fellow elected members, the Chief Executive Officer and his management team in preparing this financial plan for the 2017/2018 year.

I take this opportunity to commend the 2017/2018 budget and invite you to discuss any issues arising from the budget with your Councillors or Management Staff.

Cr Phillip Blight
Shire President

CHIEF EXECUTIVE OFFICERS REPORT

The 2017/2018 budget has been formulated after consideration and planning by Council Staff and Council's elected members. A balanced budget has been achieved with a modest increase in Council rates. This increase has been kept as low as possible to fall in line with current economic conditions.

RATE INCOME

The budget has been formulated with an overall increase of 4% in GRV (within town site) and in UV (outside the town site) rate revenue. The WA yearly CPI increase for the quarter ended 31 March 2017 is 1.0%. However, a recent Western Australian Local Government Association Economic Briefing states that whilst CPI is a useful measure of the inflationary pressures faced by households, it does not provide an accurate assessment of changes in the costs of services typically used by Local Government.

CPI is based on the cost of a typical household "basket of goods" that includes among other things food, tobacco, clothing, household appliances, medical services, holiday travel and education – many of which have no relevance to Local Government. The inflationary pressures faced by Local Government are vastly different to households, and relate to costs associated with, amongst other things, maintaining and constructing roads and bridges, running community infrastructure such as swimming pools and recreation centres and delivering important services such as waste management and ranger services.

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.

The minimum GRV and UV rates have also increased from \$540 to \$560.

INSURANCE

Overall Council's insurance premiums have decreased from the 2016/2017 year. This can be attributed to the low amount of claims Council have submitted through the scheme and the change in some insurance cover.

POLICY	2017/2018	2016/2017
LGIS Cyber Liability	\$1,500	\$0
LGIS Councillors & Officers Liability	\$5,711	\$5,711
LGIS Marine Cargo (Transit)	\$200	\$200
LGIS Motor Vehicle & Plant	\$32,988	\$33,748
LGIS Personal Accident	\$425	\$425
LGIS Travel	\$750	\$750
LGISWA Bushfire Scheme	\$13,832	\$10,136
LGISWA Crime Scheme (Crime Fidelity)	\$810	\$707
LGISWA Liability Scheme (Public Liability)	\$20,105	\$19,148
LGISWA Property Scheme	\$53,956	\$57,469
LGISWA Workcare Scheme (Workers Comp)	\$44,000	\$56,520
TOTAL	\$174,277	\$184,814

GRANTS

The annual Federal Assistance Grant has been paid in advance as previously experience in 2014/2015 though there has been no indication by the Federal Government to the final figure so the 2016/2017 figure has been used. The amount we have budgeted to receive in both Grants Commission General and Roads is \$638,500 which is a decrease on 2016/2017 due to the early payment of \$728,152 made in June 2017.

Regional Road Group funds have increased for new road projects by \$28,400 to \$364,005. Roads to Recovery funding for the 2016/2017 year has decreased to \$447,950. The untied Direct Road Grants amount has decreased by \$45,756 to \$64,879.

The Department of Sport and Recreation will again be allocating Country Shires \$32,000 as part of their Country Pool Revitalisation Scheme.

This budget has not included any unsecured grants or related expenditure but all efforts to gain further grant funding throughout the year will be made.

Council will carry forward the following unexpended grant funds to be expended in the new financial year:

Integrated Planning - Strategic Community Plan	\$3,560
DFES ESL Grant – BFB Funding	\$8,250
DFES ESL Grant – BFB Funding	\$7,715
Community Aged Care Packages	\$43,162
Aged Friendly Communities	\$2,500
Total Restricted	\$65,187

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

Grant	2016/2017	2017/2018
General Purpose Grant	\$1,372,922	\$432,562
General Purpose Road Grant	\$721,932	\$205,988
Roads to Recovery	\$517,394	\$447,950
Road Project Grant	\$335,605	\$364,005
Road Direct Grant	\$110,635	\$64,879
Swimming Pool Revitalisation Grant	\$32,000	\$32,000

DEBT SERVICING

The outstanding loan principal at 1 July 2017 is \$825,180 inclusive of Self Supporting Loans. The principal repayments for 2017/2018 amount to \$66,478 and interest payable \$40,853.

The self-supporting component of the above loan balance as at 1 July 2017 is \$199,844 with principal repayments of \$26,136 and interest of \$5,746. This will pay out the existing self-supporting loan for the Wagin Bowling Club, however the new loan for the Wagin Agricultural Society will bring the self-supporting loan balance to \$173,708.

RESERVE ACCOUNTS

Council commence the new financial year with \$1,217,261 in its reserve accounts. This budget proposal includes transfers to and from reserves and interest with a predicted decrease overall in reserve funds of \$14,031.

Transfers to Reserves:

• Leave Reserve	\$40,000
• Recreation Centre Equipment Reserve	\$1,800
• Aerodrome Maintenance and Development Reserve	\$12,700
• Municipal Buildings Reserve	\$20,000
• Community Bus Profit	\$4,000
• Recreation Development Reserve	\$65,000
• Refuse Site Rehabilitation Reserve	\$20,000
• Electronic Sign Reserve	\$10,000
• Storm Damage Reserve	\$400,000

Transfers from Reserves:

• Plant Replacement Reserve	\$170,000
• Municipal Buildings Reserve	\$75,000
• Admin Furniture, Equipment & IT Reserve	\$20,000
• HACC Reserve	\$117,000
• Recreation Development Reserve	\$115,000
• Refuse Waste Management Reserve	\$20,000
• Water Management Reserve	\$100,000
• Town Drainage Reserve	\$963

The above transfers and interest earned is budgeted to give Council a closing balance of \$1,203,231 at the end of the 2017/2018 financial year.

CONCLUSION

In recent years there has been significant investment in new infrastructure and improvement to Council's assets and infrastructure. However, both Councillors and Staff need to be mindful of the State Government's poor financial position and the reduction of grant funds and funding programs.

In light of the current economic climate, Council has sought to deliver a Budget that meets community expectations, service delivery to the community, asset and infrastructure management and prudent rating levels. The February 2017 Storm Damage event has had a major impact on this budget and has curtailed Council's ability to undertake infrastructure projects identified in our Strategic Community and Corporate Business Plan. I believe that the Budget which has been presented is sound and Council can proceed in its current direction.

I would again like to acknowledge and thank the efforts of my staff, particularly the Manager of Finance, Tegan Hall, in preparing the 2017/2018 Budget.

I would also like to thank the members of the various committees that have deliberated and provided valuable input to the process, in particular the community representatives on those committees for giving their time and effort so freely.

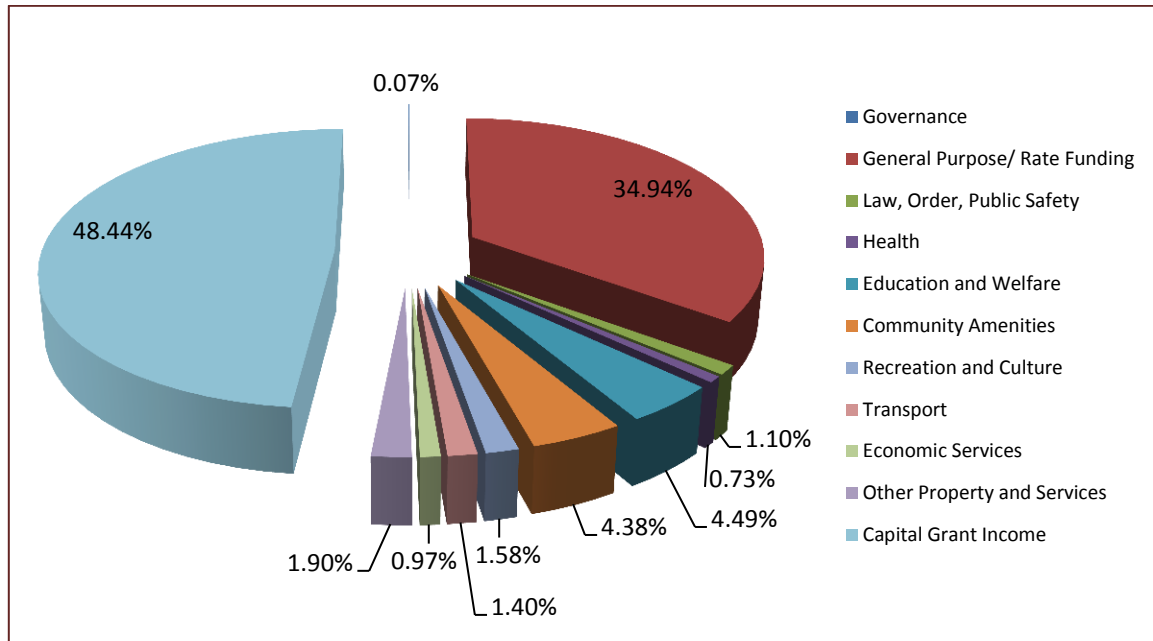
I have pleasure in presenting the 2017/2018 Budget.

Peter Webster
Chief Executive Officer

BUDGET OVERVIEW

For 2017/2018 the Shire of Wagin has prepared a balanced budget with an anticipated surplus of \$0 at year end. Budget Operating Revenue is summarised as follows;

OPERATING REVENUE



Governance income of \$6,000 is made up of various reimbursements for administration and member activities.

General Purpose Funding of \$3,110,362 includes rates of \$2,233,884, WA Local Government Grant Commission General Purpose Grants of \$638,550 and Royalties for Regions funding of \$30,915 for the Well-Aged Housing - Cottage Homes Stage 3 Project.

Law, Order and Public Safety income of \$98,260 is mainly derived from the Fire and Emergency Services Grants of \$63,860 and various fees and fines associated with animal control and law and order.

Health income for this financial year is \$64,704. The main component is from the Shire's of Williams, and Wandering reimbursing Council for their costs of the Regional Health Scheme.

Education and Welfare income of \$399,432 includes grant funding for the Home and Community Care (HACC) program and Meals on Wheels (MOW) as funded by the Department of Health. The HACC & MOW programs will receive \$329,192 in Federal Grant funding this financial year.

Community Amenities income of \$390,184 include the annual fees charged for the domestic and commercial refuse collection service that Council provides. The total value of these combined fees is \$313,170 and is used to offset the contracted collection and recycling service and the control and maintenance of the refuse disposal site. The collection of planning, septic tank and cemetery fees also come under the Community Amenities banner.

Recreation and Culture income of \$140,384 is derived from fees collected for the use of Council's recreation facilities such as the Wagin Swimming Pool, Recreation Centre, Sportsground and Halls.

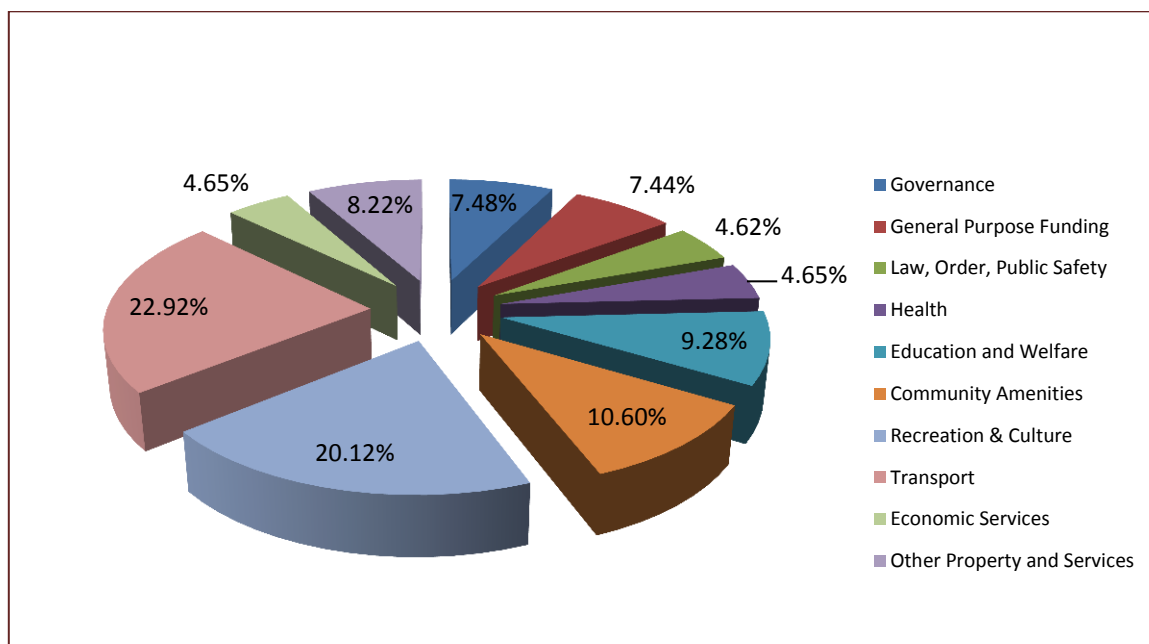
Transport income of \$124,970 contains the Direct Road Grant operating funding of \$64,879, Diesel Fuel Rebate Scheme funds of \$50,000 and some minor income derived from the Aerodrome.

Economic Services income of \$86,700 includes control of the Shire's flora and fauna, land management, tourism and area promotion, the income from the Shire Caravan Park and building licence fees.

Other Property and Services income of \$168,720 incorporates anticipated revenue of \$80,000 from Private Works, \$52,000 in Vehicle Licensing commission and Staff housing rent.

Capital grant income and contributions amount to \$4,312,374 and include \$364,005 in Road Project Grants funding, \$447,950 in Federal Roads to Recovery funding, \$347,000 in Capital Bridge Replacement, \$55,760 in Black Spot Program funding, \$3,074,659 in WANDRRA Storm Damage funding and \$23,000 in contributions towards the Norring Lake Development and Cemetery Upgrade.

OPERATING EXPENDITURE



Governance expenditure of \$389,200 includes the operating expenditure relating to the provision of services to Members of Council, the Administration of the Shire office less administration overheads allocated to all other sections of Council.

General Purpose Funding includes operating expenditure of \$387,029, which consists of the payment of the Emergency Service Levy to FESA as collected from ratepayers, the payment of \$40,853 in interest on loan funds and expenses relating to Council rates and the payment for audit services.

Law, Order and Public Safety includes operating expenditure of \$240,370 relating to Bush Fire control and SES, administration of Shire Local Laws, Animal control, provision of Ranger Services, CCTV and other law and order services.

Health includes operating expenditure of \$241,888 which primarily relates to the health administration and inspection services that are shared with the other scheme shire members, the contract costs to IPN Medical Centres Group to operate the Wagin Medical Centre and other health services.

Education and Welfare includes operating expenditure of \$482,777 relating to the Home and Community Care, Meals on Wheels and Community Aged Care Packages programs.

Community Amenities includes operating expenditure of \$551,409 relating to refuse control, recycling, sewerage, environmental protection, planning, public conveniences and cemeteries.

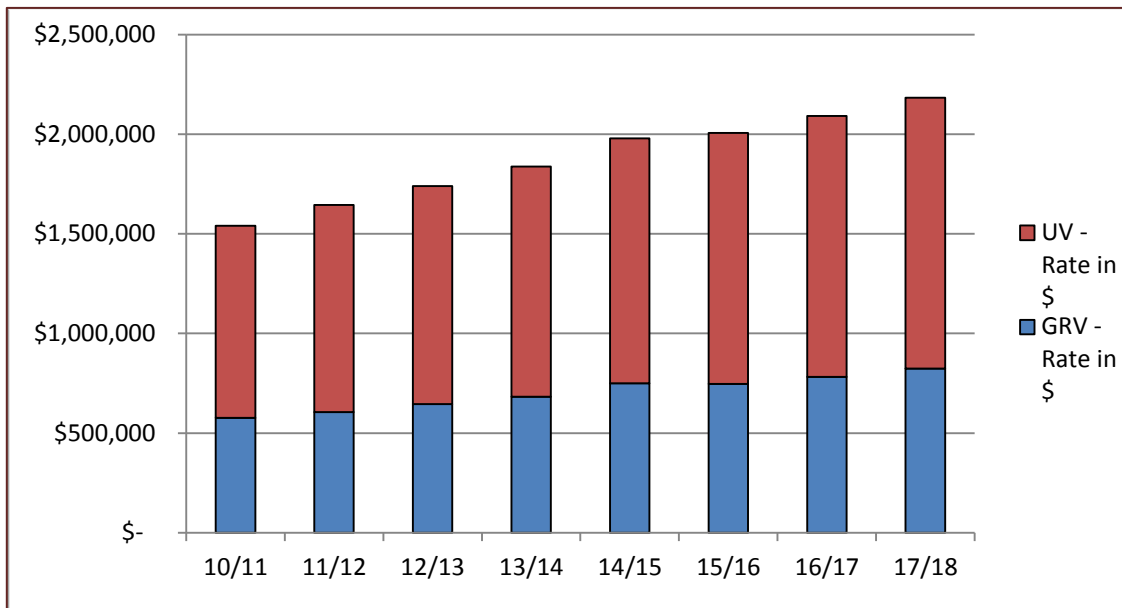
Recreation and Culture includes operating expenditure of \$1,046,371 relating to Council parks and gardens, Wagin Recreation Centre, Sportsground oval and buildings, Swimming Pool, Public Halls, operation of the Wagin Public Library, Woolorama and other cultural and recreational events.

Transport includes operating expenditure of \$1,191,892 and relates directly to the maintenance of the Shire road network, footpaths, bridges, drainage infrastructure, parking facilities, traffic control, depot operations, minor plant purchases, and general maintenance and clean-up of the town site. Also, the operating costs of the Wagin Aerodrome.

Economic Services includes operating expenditure of \$241,778 relating to tourism, Caravan Park operations, Landcare management and saline water control measures. This also includes an increase in the maintenance of the caravan park to carry out much needed improvements.

Other Property and Services includes operating expenditure of \$427,220, this includes \$30,915 in expenditure for the Well-Aged Housing - Cottage Homes Stage 3 Project, expenditure which is directly related to the maintenance of Council's staff houses, private works jobs, building maintenance overheads, consultants, community requests and event and other miscellaneous expenses.

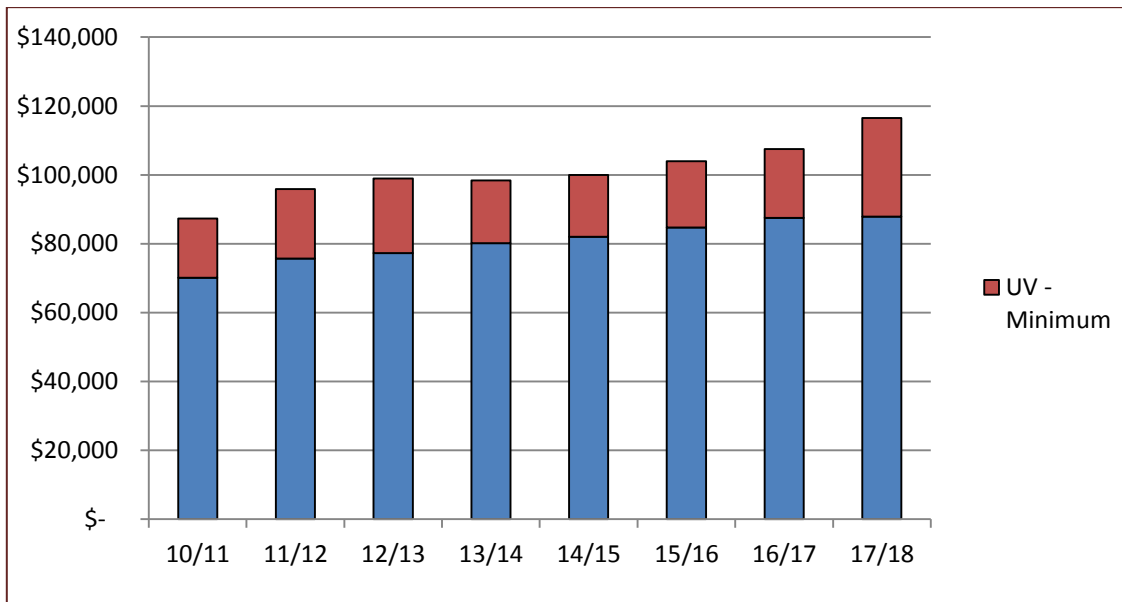
RATES LEVIED



The above graph figures represent the total rates levied excluding minimum rates, the early payment discount and penalty interest for late payment.

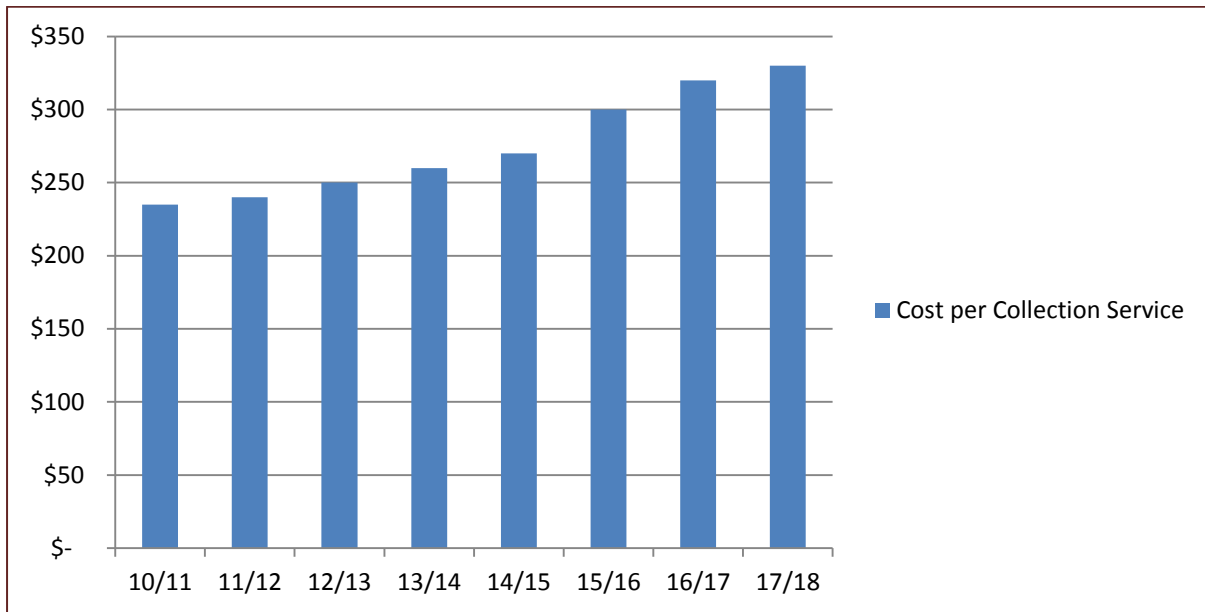
The Shire of Wagin offers its ratepayers the opportunity to pay their annual rates by way of three options. One full payment attracting a 5% discount, two equal instalments payable four months apart, or four equal instalments payable two monthly. Further information can be found in note 12 of the budget.

MINIMUM RATES LEVIED



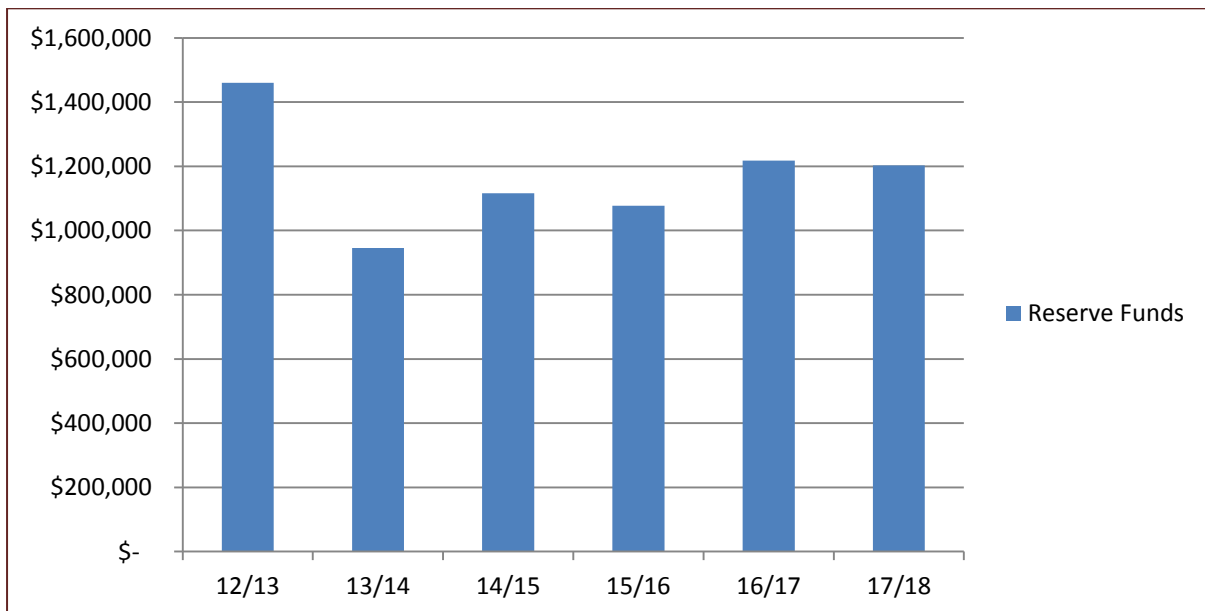
The Minimum rate charged for 2017/2018 has increased to \$560. The objective of minimum rates is to ensure that every landowner makes an annual contribution to the services and facilities provided by the Shire of Wagin.

RUBBISH CHARGES



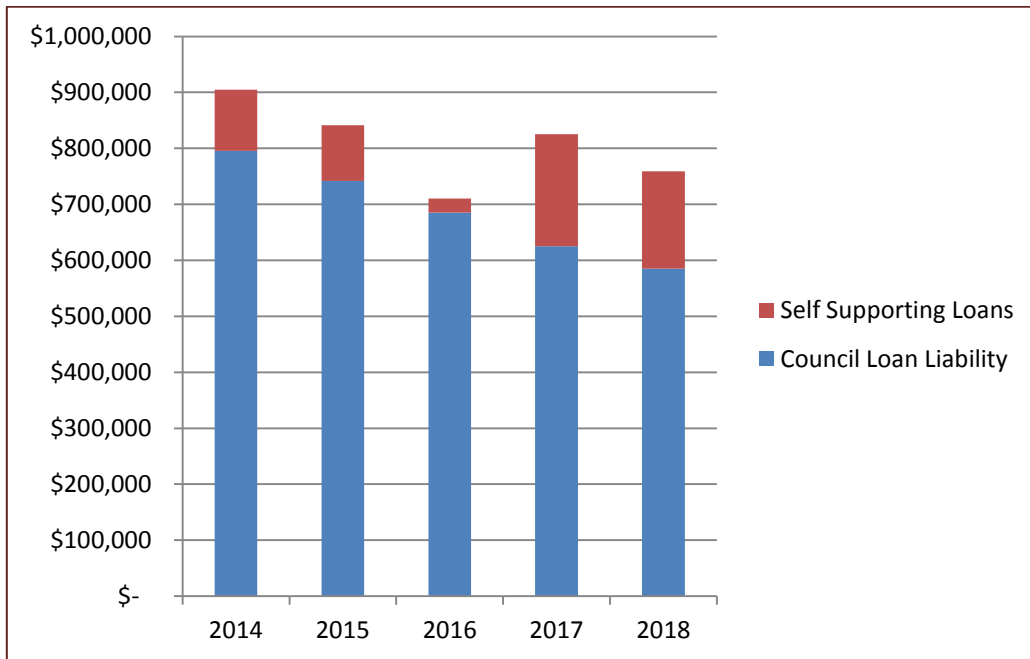
The rubbish charges are levied on all properties within the gazetted Wagin townsite in accordance with the Waste Avoidance Resource Recovery Act (WARR). The domestic and commercial charges are offset against the contract collection service of general waste and recycling, the ongoing maintenance and control of the Wagin refuse disposal site and future planning for waste services to the community. In 2017/2018 the collection service charge has increased to \$330.

COUNCIL RESERVE FUNDS



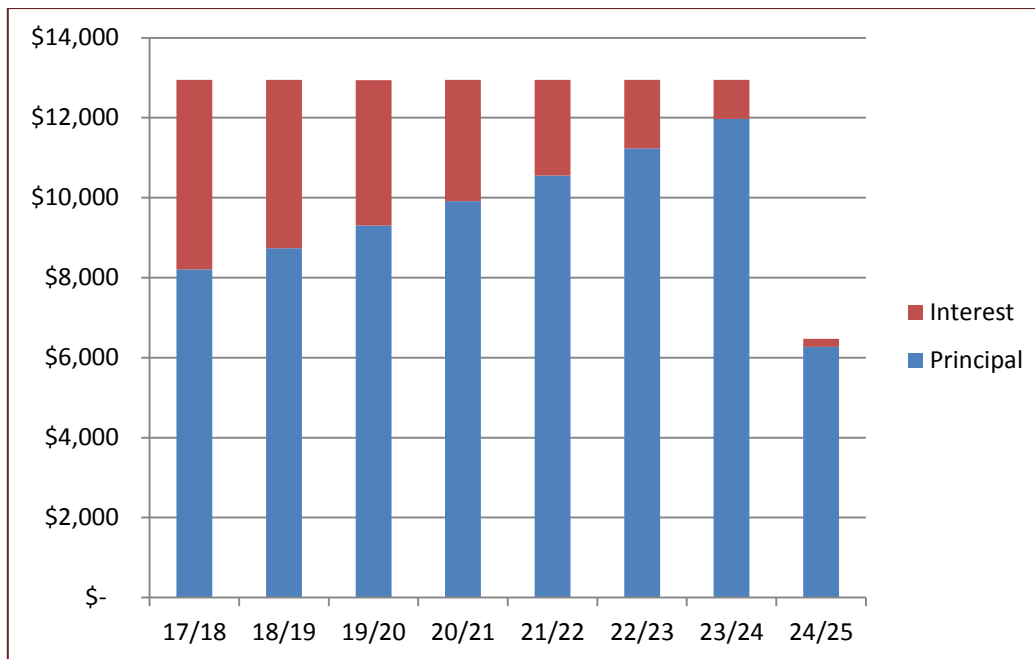
The objective of Council’s Reserve Accounts is to reduce the reliance on Council’s annual budget for major expenditure items. The level of funds held in these accounts is reviewed each year by Council taking into account items identified in the budget, the adopted works, plant and building strategies and other matters considered relevant by Council.

LOAN PRINCIPAL LIABILITY



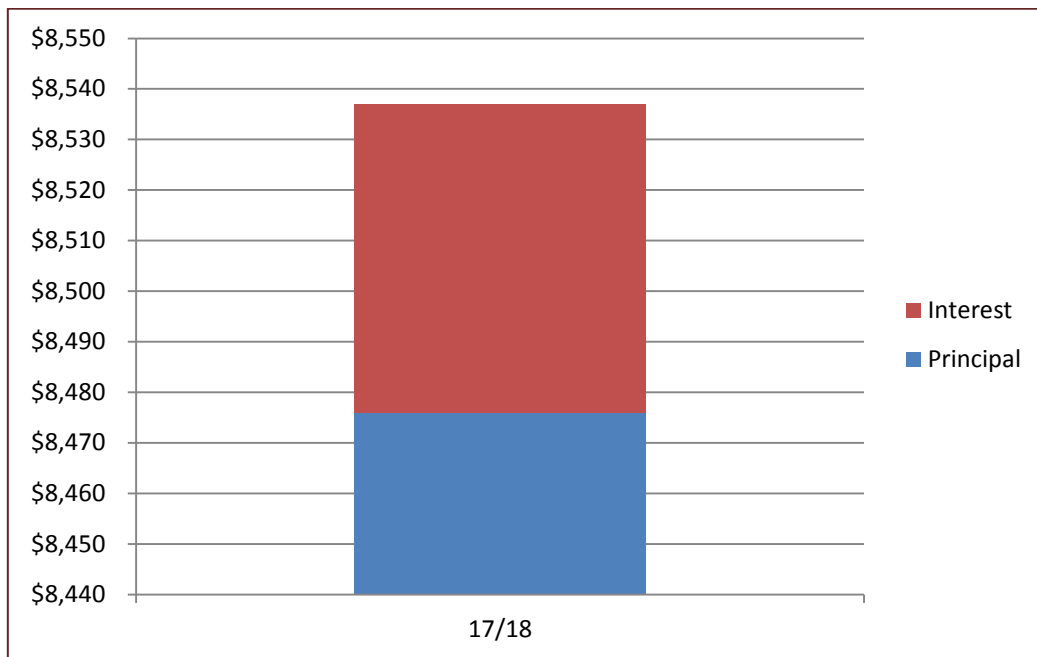
It is anticipated that Council’s Loan Liability at year end 30 June 2018 will be \$758,702.

LOAN 131



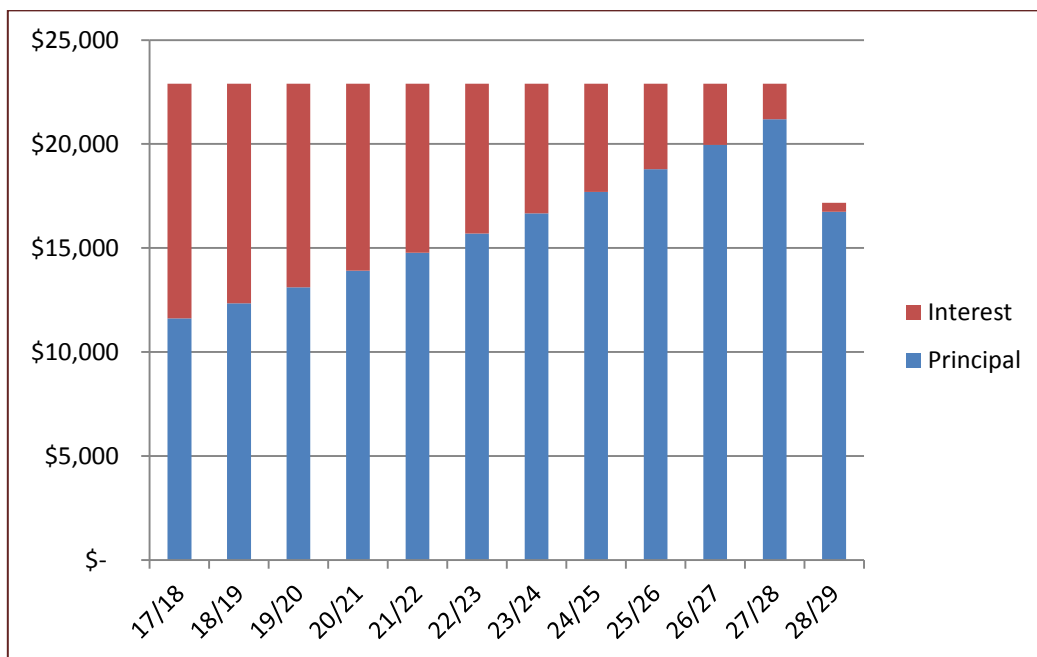
Loan 131 was taken out on 30 June 2005 for \$145,000 for the purpose of funding the construction of the Recreation Centre redevelopment project in partnership with the Wagin Agricultural Society. The project cost was approximately \$1.4m with \$200,000 provided by the Wagin Agricultural Society, \$359,000 from CSRFF grant funding, \$225,000 from Lotterywest and the balance funded by the Shire. This loan will be repaid on 30 December 2024.

LOAN 133



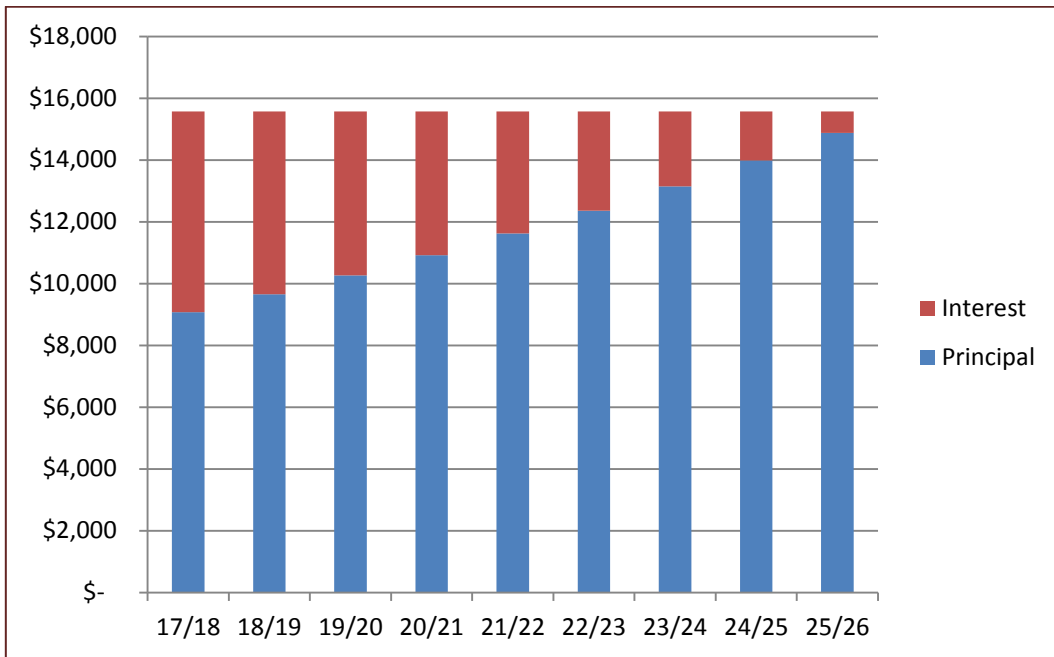
Loan 133 was taken out on 26 November 2007 for \$160,000 upon the request of the Wagin Bowling Club on a self-supporting basis to fund the construction of a second synthetic bowling green. The loan was renegotiated last year as the Club made a lump sum payment off the balance of the loan. Whilst the Shire pays each loan repayment, the full costs are recouped from the Wagin Bowling Club. This loan will be repaid on 11 December 2017.

LOAN 137



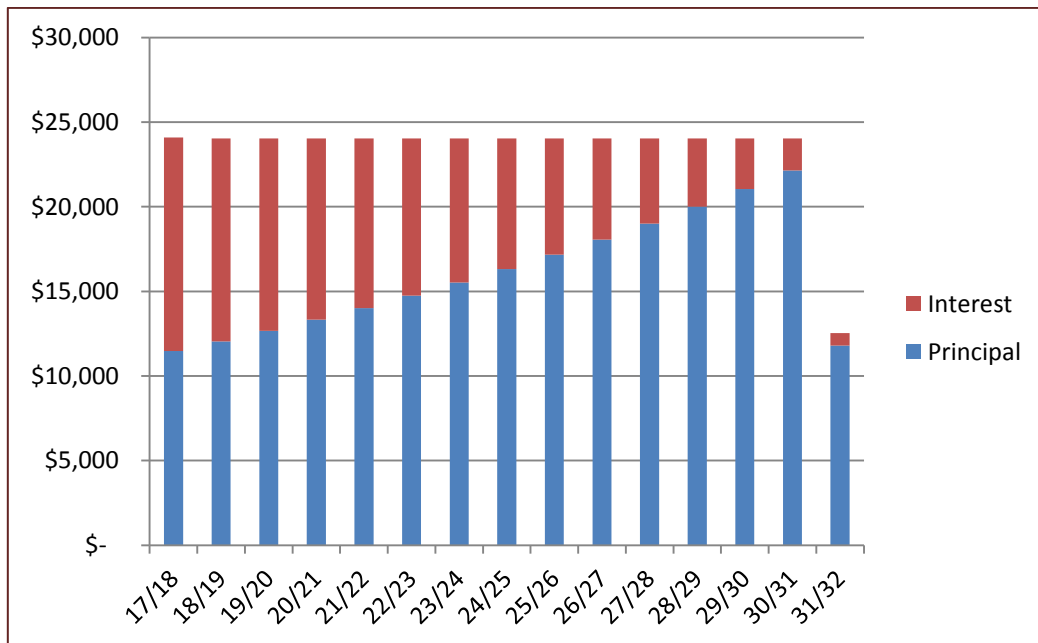
Loan 137 was taken out on 17 April 2009 for \$265,000 to enable Council to purchase 5 Arnott Street Wagin for the purpose of assisting the Wagin Frail Aged Committee’s future expansion of Waratah Lodge. This loan will be repaid on 26 March 2029.

LOAN 138



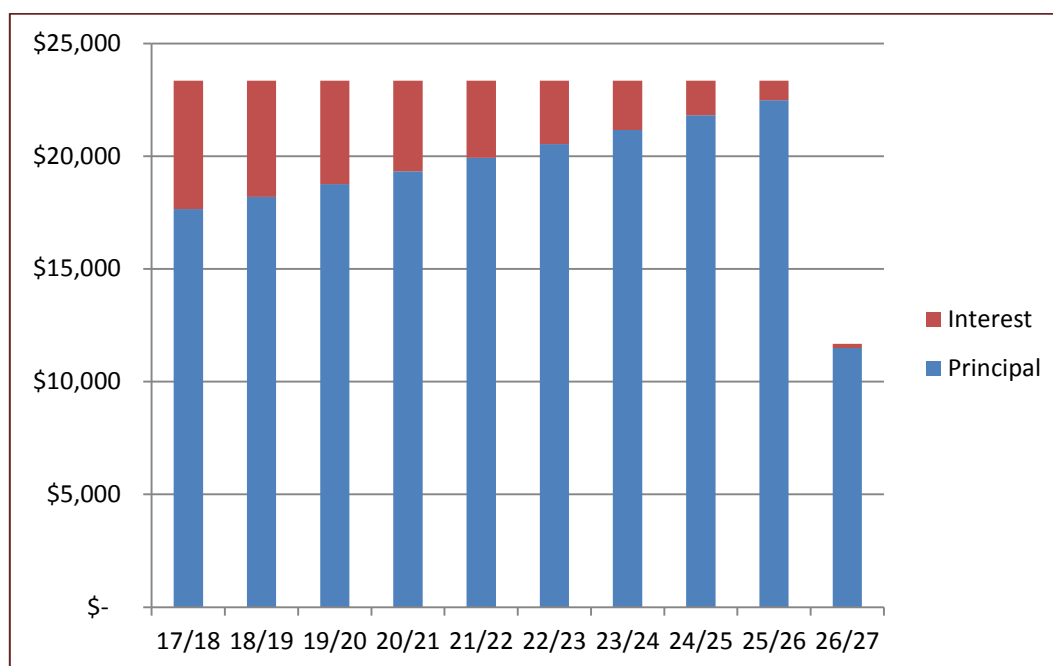
Loan 138 was taken out on 18 April 2011 for \$150,000 to enable Council to construct a new residence for the Doctor in Wagin. This loan will be repaid on 20 April 2026.

LOAN 139



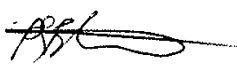
Loan 139 was taken out on 11 May 2012 for \$300,000 to partially fund the construction of Stage 1 of the Wagin Memorial Swimming Pool Redevelopment. This loan will be repaid on 11 May 2032.

LOAN 141



Loan 141 was taken out on 30 November 2016 for \$200,000 upon the request of the Wagin Agricultural Society on a self-supporting basis to enable the purchase of land for parking at their Woolorama event. Whilst the Shire pays each loan repayment, the full costs are recouped from the Wagin Agricultural Society. This loan will be repaid on 30 November 2026.

We certify that this budget, for the Shire of Wagin for the year ending 30 June 2018, as adopted by Council at a Council meeting held on 22 August 2017, is in accordance with Section 6.2 of the Local Government Act 1995 and Part 3 of the Local Government (Financial Management) Regulations 1996.



P J Blight
SHIRE PRESIDENT



P Webster
CHIEF EXECUTIVE OFFICER

SHIRE OF WAGIN
STATEMENT OF COMPREHENSIVE INCOME
BY NATURE OR TYPE
FOR THE YEAR ENDED 30 JUNE 2018

	NOTE	2017/18 Budget \$	2016/17 Actual \$	2016/17 Budget \$
Revenue				
Rates	8	2,233,884	2,138,200	2,131,730
Operating grants, subsidies and contributions	15	1,325,739	3,899,623	3,062,911
Fees and charges	14	760,826	649,216	756,189
Interest earnings	2(a)	48,432	57,452	49,052
Other revenue	2(a)	220,835	218,299	194,500
		<u>4,589,716</u>	<u>6,962,790</u>	<u>6,194,382</u>
Expenses				
Employee costs		(2,385,932)	(2,300,546)	(2,367,962)
Materials and contracts		(1,087,002)	(2,019,347)	(2,253,228)
Utility charges		(358,745)	(345,621)	(340,193)
Depreciation on non-current assets	2(a)	(982,610)	(1,067,821)	(1,209,889)
Interest expenses	2(a)	(40,853)	(41,455)	(38,415)
Insurance expenses		(178,039)	(179,743)	(185,193)
Other expenditure		(166,753)	(214,681)	(172,459)
		<u>(5,199,934)</u>	<u>(6,169,214)</u>	<u>(6,567,339)</u>
		(610,218)	793,576	(372,957)
Non-operating grants, subsidies and contributions	15	4,312,374	1,081,022	1,394,706
Profit on asset disposals	6	3,000	16,046	9,452
Loss on asset disposals	6	(73,063)	(55,733)	(34,100)
Net result		<u>3,632,093</u>	<u>1,834,911</u>	<u>997,101</u>
Total other comprehensive income		0	0	0
Total comprehensive income		<u><u>3,632,093</u></u>	<u><u>1,834,911</u></u>	<u><u>997,101</u></u>

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

SHIRE OF WAGIN
STATEMENT OF COMPREHENSIVE INCOME
BY PROGRAM
FOR THE YEAR ENDED 30 JUNE 2018

	NOTE	2017/18 Budget \$	2016/17 Actual \$	2016/17 Budget \$
Revenue (refer notes 1,2,8,10 to 15)				
Governance		6,000	19,004	11,000
General purpose funding		3,110,362	5,454,081	4,731,529
Law, order, public safety		98,260	76,263	82,290
Health		64,704	92,550	83,136
Education and welfare		399,432	394,379	390,277
Community amenities		390,184	368,735	376,848
Recreation and culture		140,384	162,127	114,480
Transport		124,970	200,901	154,962
Economic services		86,700	82,395	92,200
Other property and services		168,720	112,355	157,660
		<u>4,589,716</u>	<u>6,962,790</u>	<u>6,194,382</u>
Expenses excluding finance costs (refer notes 1, 2 & 16)				
Governance		(389,200)	(333,531)	(383,666)
General purpose funding		(387,029)	(405,174)	(422,665)
Law, order, public safety		(240,370)	(263,174)	(309,948)
Health		(241,888)	(229,503)	(289,155)
Education and welfare		(482,777)	(400,786)	(488,101)
Community amenities		(551,409)	(577,353)	(557,244)
Recreation and culture		(1,023,288)	(1,101,984)	(1,152,365)
Transport		(1,191,892)	(1,241,953)	(1,279,396)
Economic services		(241,778)	(284,746)	(257,718)
Other property and services		(409,450)	(1,289,555)	(1,388,666)
		<u>(5,159,081)</u>	<u>(6,127,759)</u>	<u>(6,528,924)</u>
Finance costs (refer notes 2 & 7)				
Recreation and culture		(23,083)	(21,878)	(18,838)
Economic services		0	(586)	(586)
Other property and services		(17,770)	(18,991)	(18,991)
		<u>(40,853)</u>	<u>(41,455)</u>	<u>(38,415)</u>
		(610,218)	793,576	(372,957)
Non-operating grants, subsidies and contributions	15	4,312,374	1,081,022	1,394,706
Profit on disposal of assets	6	3,000	16,046	9,452
(Loss) on disposal of assets	6	(73,063)	(55,733)	(34,100)
		<u>4,242,311</u>	<u>1,041,335</u>	<u>1,370,058</u>
Net result		<u>3,632,093</u>	<u>1,834,911</u>	<u>997,101</u>
Total other comprehensive income		0	0	0
Total comprehensive income		<u><u>3,632,093</u></u>	<u><u>1,834,911</u></u>	<u><u>997,101</u></u>

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 2018**

	NOTE	2017/18 Budget \$	2016/17 Actual \$	2016/17 Budget \$
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Rates		2,233,884	2,138,200	2,131,730
Operating grants, subsidies and contributions		1,376,612	4,058,107	3,209,724
Fees and charges		760,826	649,216	756,189
Interest earnings		48,432	57,452	49,052
Goods and services tax		0	218,299	30,000
Other revenue		220,835	0	194,500
		<u>4,640,589</u>	<u>7,121,274</u>	<u>6,371,195</u>
Payments				
Employee costs		(2,385,932)	(2,300,546)	(2,367,962)
Materials and contracts		(1,186,387)	(2,091,750)	(2,276,941)
Utility charges		(358,745)	(345,621)	(340,193)
Interest expenses		(40,853)	(41,455)	(38,415)
Insurance expenses		(178,039)	(179,743)	(185,193)
Goods and services tax		0	0	(30,000)
Other expenditure		(166,753)	(214,681)	(172,459)
		<u>(4,316,709)</u>	<u>(5,173,796)</u>	<u>(5,411,163)</u>
Net cash provided by (used in) operating activities	3(b)	<u>323,880</u>	<u>1,947,478</u>	<u>960,032</u>
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for purchase of property, plant & equipment	5	(705,000)	(666,217)	(636,000)
Payments for construction of infrastructure	5	(5,212,521)	(1,384,023)	(1,892,575)
Non-operating grants, subsidies and contributions used for the development of assets		4,312,374	1,081,022	1,394,706
Proceeds from sale of plant & equipment	6	146,000	158,653	137,000
Net cash provided by (used in) investing activities		<u>(1,459,147)</u>	<u>(810,565)</u>	<u>(996,869)</u>
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings	7	(66,478)	(85,069)	(76,437)
Advances to community groups		0	(200,000)	(200,000)
Proceeds from self supporting loans		26,136	25,272	16,641
Proceeds from new borrowings	7	0	200,000	200,000
Net cash provided by (used in) financing activities		<u>(40,342)</u>	<u>(59,797)</u>	<u>(59,796)</u>
Net increase (decrease) in cash held		(1,175,609)	1,077,116	(96,633)
Cash at beginning of year		<u>2,428,840</u>	<u>1,351,725</u>	<u>1,351,725</u>
Cash and cash equivalents at the end of the year	3(a)	<u><u>1,253,230</u></u>	<u><u>2,428,840</u></u>	<u><u>1,255,092</u></u>

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

**SHIRE OF WAGIN
RATE SETTING STATEMENT
FOR THE YEAR ENDED 30 JUNE 2018**

	NOTE	2017/18 Budget \$	2016/17 Actual \$	2016/17 Budget \$
Net current assets at start of financial year - surplus/(deficit)	4	1,113,067	341,938	347,220
		1,113,067	341,938	347,220
Revenue from operating activities (excluding rates)				
Governance		6,000	25,756	14,452
General purpose funding		876,478	3,315,881	2,599,799
Law, order, public safety		98,260	76,263	82,290
Health		64,704	92,550	83,136
Education and welfare		399,432	394,379	390,277
Community amenities		390,184	371,778	382,848
Recreation and culture		140,384	162,127	114,480
Transport		127,970	207,152	154,962
Economic services		86,700	82,395	92,200
Other property and services		168,720	112,355	157,660
		2,358,832	4,840,636	4,072,104
Expenditure from operating activities				
Governance		(389,200)	(336,831)	(383,666)
General purpose funding		(387,029)	(405,174)	(422,665)
Law, order, public safety		(240,370)	(263,174)	(309,948)
Health		(241,888)	(229,503)	(289,155)
Education and welfare		(482,777)	(400,786)	(488,101)
Community amenities		(551,409)	(577,353)	(557,244)
Recreation and culture		(1,046,371)	(1,123,862)	(1,171,203)
Transport		(1,264,955)	(1,294,386)	(1,313,496)
Economic services		(241,778)	(285,332)	(258,304)
Other property and services		(427,220)	(1,308,546)	(1,407,657)
		(5,272,997)	(6,224,947)	(6,601,439)
Operating activities excluded from budget				
(Profit) on asset disposals	6	(3,000)	(16,046)	(9,452)
Loss on disposal of assets	6	73,063	55,733	34,100
Depreciation on assets	2(a)	982,610	1,067,821	1,209,889
Movement in employee benefit provisions (non-current)			(80,250)	
Amount attributable to operating activities		(748,425)	(15,115)	(947,578)
INVESTING ACTIVITIES				
Non-operating grants, subsidies and contributions	15	4,312,374	1,081,022	1,394,706
Purchase property, plant and equipment	5	(705,000)	(666,217)	(636,000)
Purchase and construction of infrastructure	5	(5,212,521)	(1,384,023)	(1,892,575)
Proceeds from disposal of assets	6	146,000	158,653	137,000
Amount attributable to investing activities		(1,459,147)	(810,565)	(996,869)
FINANCING ACTIVITIES				
Repayment of borrowings	7	(66,478)	(85,069)	(76,437)
Proceeds from new borrowings	7	0	200,000	200,000
Proceeds from self supporting loans		26,136	25,272	16,641
Payment of Self Supporting Loans to Community Groups		0	(200,000)	(200,000)
Transfers to cash backed reserves (restricted assets)	9	(603,932)	(321,662)	(236,487)
Transfers from cash backed reserves (restricted assets)	9	617,963	182,006	109,000
Amount attributable to financing activities		(26,311)	(199,453)	(187,283)
Budgeted deficiency before general rates		(2,233,884)	(1,025,133)	(2,131,730)
Estimated amount to be raised from general rates	8	2,233,884	2,138,200	2,131,730
Net current assets at end of financial year - surplus/(deficit)	4	0	1,113,067	0

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

SHIRE OF WAGIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018

1. SIGNIFICANT ACCOUNTING POLICIES

(a) Basis of preparation

The budget has been prepared in accordance with applicable Australian Accounting Standards (as they apply to local government and not-for-profit entities), Australian Accounting Interpretations, other authoritative pronouncements of the Australian Accounting Standards Board, the *Local Government Act 1995* and accompanying regulations. Material accounting policies which have been adopted in the preparation of this budget are presented below and have been consistently applied unless stated otherwise.

Except for cash flow and rate setting information, the budget has also 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.

Critical accounting estimates

The preparation of a 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 local government reporting eEntity

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 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 17 to the budget.

(b) 2016/17 actual balances

Balances shown in this budget as 2016/17 Actual are as forecast at the time of budget preparation and are subject to final adjustments.

(c) Rounding off figures

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

(d) Comparative figures

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

(e) 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.

**SHIRE OF WAGIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(f) Forecast fair value adjustments

All fair value adjustments relating to remeasurement of financial assets at fair value through profit or loss (if any) and changes on revaluation of non-current assets are impacted upon by external forces and not able to be reliably estimated at the time of budget adoption.

Fair value adjustments relating to the re-measurement of financial assets at fair value through profit or loss will be assessed at the time they occur with compensating budget amendments made as necessary.

It is anticipated, in all instances, any changes upon revaluation of non-current assets will relate to non-cash transactions and as such, have no impact on this budget document.

(g) Rates, grants, donations and other contributions

Rates, grants, donations and other contributions are recognised as revenues when the Shire of Wagin obtains control over the assets comprising the contributions.

Control over assets acquired from rates is obtained at the commencement of the rating period or, where earlier, upon receipt of the rates.

(h) 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.

(i) 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.

(j) 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 4 - Net Current Assets.

(k) 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.

Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets.

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

**SHIRE OF WAGIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(l) 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.

Land held for resale

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

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

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

(m) Fixed assets

Each class of fixed assets within either property, plant and equipment or infrastructure, is carried at cost or fair value as indicated less, where applicable, any accumulated depreciation and impairment losses.

Mandatory requirement to revalue non-current assets

Effective from 1 July 2012, the *Local Government (Financial Management) Regulations* were amended and the measurement of non-current assets at Fair Value became mandatory.

During the year ended 30 June 2013, the Shire of Wagin commenced the process of adopting fair value in accordance with the Regulations.

Whilst the amendments initially allowed for a phasing in of fair value in relation to fixed assets over three years, as at 30 June 2015 all non-current assets were carried at fair value in accordance with the requirements.

Thereafter, each asset class must be revalued in accordance with the regulatory framework established and the Shire of Wagin revalues its asset classes in accordance with this mandatory timetable.

Relevant disclosures, in accordance with the requirements of Australian Accounting Standards, have been made in the financial report as necessary.

Initial recognition and measurement between mandatory revaluation dates

All assets are initially recognised at cost and subsequently revalued in accordance with the mandatory measurement framework detailed above.

In relation to this initial measurement, cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the Shire of Wagin includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overheads.

Individual assets acquired between initial recognition and the next revaluation of the asset class in accordance with the mandatory measurement framework detailed above, are carried at cost less accumulated depreciation as management believes this approximates fair value. They will be subject to subsequent revaluation of the next anniversary date in accordance with the mandatory measurement framework detailed above.

**SHIRE OF WAGIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(m) Fixed assets (continued)

Revaluation

Increases in the carrying amount arising on revaluation of assets are credited to a revaluation surplus in equity. Decreases that offset previous increases of the same asset are recognised against revaluation surplus directly in equity. All other decreases are recognised in profit or loss.

Land under roads

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

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

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

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

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

**SHIRE OF WAGIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(m) Fixed assets (continued)

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.

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

Buildings	30 to 50 years
Furniture and Equipment	4 to 10 years
Plant and Equipment	5 to 15 years
Sealed roads and streets	
formation	not depreciated
pavement	50 years
seal	
- bituminous seals	20 years
- asphalt surfaces	25 years
Gravel roads	
formation	not depreciated
pavement	50 years
gravel sheet	12 years
Formed roads	
formation	not depreciated
pavement	50 years
Footpaths - slab	20 years
Sewerage piping	100 years
Water supply piping & drainage systems	75 years

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.

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

**SHIRE OF WAGIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(n) Fair value of assets and liabilities

When performing a revaluation, the Shire of Wagin uses a mix of both independent and management valuations using the following as a guide:

Fair value is the price that the Shire of Wagin would receive to sell the asset or would have to pay to transfer a liability, in an orderly (i.e. unforced) transaction between independent, knowledgeable and willing market participants at the measurement date.

As fair value is a market-based measure, the closest equivalent observable market pricing information is used to determine fair value. Adjustments to market values may be made having regard to the characteristics of the specific asset. The fair values of assets that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data.

To the extent possible, market information is extracted from either the principal market for the asset (i.e. the market with the greatest volume and level of activity for the asset or, in the absence of such a market, the most advantageous market available to the entity at the end of the reporting period (ie the market that maximises the receipts from the sale of the asset after taking into account transaction costs and transport costs).

For non-financial assets, the fair value measurement also takes into account a market participant's ability to use the asset in its highest and best use or to sell it to another market participant that would use the asset in its highest and best use.

Fair value hierarchy

AASB 13 requires the disclosure of fair value information by level of the fair value hierarchy, which categorises fair value measurement into one of three possible levels based on the lowest level that an input that is significant to the measurement can be categorised into as follows:

Level 1

Measurements based on quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date.

Level 2

Measurements based on inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly or indirectly.

Level 3

Measurements based on unobservable inputs for the asset or liability.

The fair values of assets and liabilities that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data. If all significant inputs required to measure fair value are observable, the asset or liability is included in Level 2. If one or more significant inputs are not based on observable market data, the asset or liability is included in Level 3.

Valuation techniques

The Shire of Wagin selects a valuation technique that is appropriate in the circumstances and for which sufficient data is available to measure fair value. The availability of sufficient and relevant data primarily depends on the specific characteristics of the asset or liability being measured. The valuation techniques selected by the Shire of Wagin are consistent with one or more of the following valuation approaches:

**SHIRE OF WAGIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(n) Fair value of assets and liabilities (continued)

Market approach

Valuation techniques that use prices and other relevant information generated by market transactions for identical or similar assets or liabilities.

Income approach

Valuation techniques that convert estimated future cash flows or income and expenses into a single discounted present value.

Cost approach

Valuation techniques that reflect the current replacement cost of an asset at its current service capacity.

Each valuation technique requires inputs that reflect the assumptions that buyers and sellers would use when pricing the asset or liability, including assumptions about risks. When selecting a valuation technique, the Shire of Wagin gives priority to those techniques that maximise the use of observable inputs and minimise the use of unobservable inputs. Inputs that are developed using market data (such as publicly available information on actual transactions) and reflect the assumptions that buyers and sellers would generally use when pricing the asset or liability and considered observable, whereas inputs for which market data is not available and therefore are developed using the best information available about such assumptions are considered unobservable.

The mandatory measurement framework imposed by the *Local Government (Financial Management) Regulations* requires, as a minimum, all assets to be revalued at least every 3 years. Relevant disclosures, in accordance with the requirements of Australian Accounting Standards have been made in the budget as necessary.

(o) Financial instruments

Initial recognition and measurement

Financial assets and financial liabilities are recognised when the Shire of Wagin becomes a party to the contractual provisions to the instrument. For financial assets, this is equivalent to the date that the Shire of Wagin commits itself to either the purchase or sale of the asset (ie trade date accounting is adopted).

Financial instruments are initially measured at fair value plus transaction costs, except where the instrument is classified 'at fair value through profit or loss', in which case transaction costs are expensed to profit or loss immediately.

Classification and subsequent measurement

Financial instruments are subsequently measured at fair value, amortised cost using the effective interest rate method, or cost.

Amortised cost is calculated as:

- (a) the amount in which the financial asset or financial liability is measured at initial recognition;
- (b) less principal repayments and any reduction for impairment; and
- (c) plus or minus the cumulative amortisation of the difference, if any, between the amount initially recognised and the maturity amount calculated using the effective interest rate method.

**SHIRE OF WAGIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(o) Financial instruments (continued)

The effective interest method is used to allocate interest income or interest expense over the relevant period and is equivalent to the rate that discounts estimated future cash payments or receipts (including fees, transaction costs and other premiums or discounts) through the expected life (or when this cannot be reliably predicted, the contractual term) of the financial instrument to the net carrying amount of the financial asset or financial liability. Revisions to expected future net cash flows will necessitate an adjustment to the carrying value with a consequential recognition of an income or expense in profit or loss.

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

Financial assets are classified at "fair value through profit or loss" when they are held for trading for the purpose of short term profit taking. Assets in this category are classified as current assets. Such assets are subsequently measured at fair value with changes in carrying amount being included in profit or loss.

(ii) Loans and receivables

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market and are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss.

Loans and receivables are included in current assets where they are expected to mature within 12 months after the end of the reporting period.

(iii) Held-to-maturity investments

Held-to-maturity investments are non-derivative financial assets with fixed maturities and fixed or determinable payments that the Shire of Wagin management has the positive intention and ability to hold to maturity. They are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss.

Held-to-maturity investments are included in current assets where they are expected to mature within 12 months after the end of the reporting period. All other investments are classified as non-current.

(iv) Available-for-sale financial assets

Available-for-sale financial assets are non-derivative financial assets that are either not suitable to be classified into other categories of financial assets due to their nature, or they are designated as such by management. They comprise investments in the equity of other entities where there is neither a fixed maturity nor fixed or determinable payments.

They are subsequently measured at fair value with changes in such fair value (i.e. gains or losses) recognised in other comprehensive income (except for impairment losses). When the financial asset is derecognised, the cumulative gain or loss pertaining to that asset previously recognised in other comprehensive income is reclassified into profit or loss.

Available-for-sale financial assets are included in current assets, where they are expected to be sold within 12 months after the end of the reporting period. All other available for sale financial assets are classified as non-current.

(v) Financial liabilities

Non-derivative financial liabilities (excl. financial guarantees) are subsequently measured at amortised cost. Gains or losses are recognised in the profit or loss.

**SHIRE OF WAGIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(o) Financial instruments (continued)

Impairment

A financial asset is deemed to be impaired if, and only if, there is objective evidence of impairment as a result of one or more events (a "loss event") having occurred, which has an impact on the estimated future cash flows of the financial asset(s).

In the case of available-for-sale financial assets, a significant or prolonged decline in the market value of the instrument is considered a loss event. Impairment losses are recognised in profit or loss immediately. Also, any cumulative decline in fair value previously recognised in other comprehensive income is reclassified to profit or loss at this point.

In the case of financial assets carried at amortised cost, loss events may include: indications that the debtors or a group of debtors are experiencing significant financial difficulty, default or delinquency in interest or principal payments; indications that they will enter bankruptcy or other financial reorganisation; and changes in arrears or economic conditions that correlate with defaults.

For financial assets carried at amortised cost (including loans and receivables), a separate allowance account is used to reduce the carrying amount of financial assets impaired by credit losses. After having taken all possible measures of recovery, if management establishes that the carrying amount cannot be recovered by any means, at that point the written-off amounts are charged to the allowance account or the carrying amount of impaired financial assets is reduced directly if no impairment amount was previously recognised in the allowance account.

Derecognition

Financial assets are derecognised where the contractual rights for receipt of cash flows expire or the asset is transferred to another party, whereby the Shire of Wagin no longer has any significant continual involvement in the risks and benefits associated with the asset.

Financial liabilities are derecognised where the related obligations are discharged, cancelled or expired. The difference between the carrying amount of the financial liability extinguished or transferred to another party and the fair value of the consideration paid, including the transfer of non-cash assets or liabilities assumed, is recognised in profit or loss.

(p) Impairment of assets

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

Where such an indication exists, an impairment test is carried out on the asset by comparing the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, to the asset's carrying amount.

Any excess of the asset's carrying amount over its recoverable amount is recognised immediately in profit or loss, unless the asset is carried at a revalued amount in accordance with another standard (e.g. AASB 116) whereby any impairment loss of a revaluation decrease in accordance with that other standard.

**SHIRE OF WAGIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(p) Impairment of assets (continued)

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

At the time of adopting this budget, it is not possible to estimate the amount of impairment losses (if any) as at 30 June 2018.

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

(q) 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.

(r) Employee benefits

Short-term employee benefits

Provision is made for the Shire of Wagin'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 of Wagin'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 of Wagin's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the statement of financial position.

Other long-term employee benefits

Provision is made for employees' long service leave and annual leave entitlements not expected to be settled wholly within 12 months after the end of the annual reporting period in which the employees render the related service. Other long-term employee benefits are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations or service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur.

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

**SHIRE OF WAGIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(s) 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.

(t) Provisions

Provisions are recognised when the Shire of Wagin has a 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.

(u) Leases

Leases of fixed assets where substantially all the risks and benefits incidental to the ownership of the asset, but not legal ownership, are transferred to the Shire of Wagin, are classified as finance leases.

Finance leases are capitalised recording an asset and a liability at the lower amounts equal to the fair value of the leased property or the present value of the minimum lease payments, including any guaranteed residual values. Lease payments are allocated between the reduction of the lease liability and the lease interest expense for the period.

Leased assets are depreciated on a straight line basis over the shorter of their estimated useful lives or the lease term.

Lease payments for operating leases, where substantially all the risks and benefits remain with the lessor, are charged as expenses in the periods in which they are incurred.

Lease incentives under operating leases are recognised as a liability and amortised on a straight line basis over the life of the lease term.

(v) Investment in associates

An associate is an entity over which the Shire of Wagin has significant influence. Significant influence is the power to participate in the financial operating policy decisions of that entity but is not control or joint control of those policies. Investments in associates are accounted for in the financial statements by applying the equity method of accounting, whereby the investment is initially recognised at cost and adjusted thereafter for the post-acquisition change in the Shire of Wagin's share of net assets of the associate. In addition, the Shire of Wagin's share of the profit or loss of the associate is included in the

The carrying amount of the investment includes, where applicable, goodwill relating to the associate. Any discount on acquisition, whereby the Shire of Wagin's share of the net fair value of the associate exceeds the cost of investment, is recognised in profit or loss in the period in which the investment is acquired.

**SHIRE OF WAGIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(w) Investment in associates (continued)

Profits and losses resulting from transactions between the Shire of Wagin and the associate are eliminated to the extent of the Shire of Wagin's interest in the associate.

When the Shire of Wagin's share of losses in an associate equals or exceeds its interest in the associate, the Shire of Wagin discontinues recognising its share of further losses unless it has incurred legal or constructive obligations or made payments on behalf of the associate. When the associate subsequently makes profits, the Shire of Wagin will resume recognising its share of these profits once its share of the profits equals the share of the losses not recognised.

(x) Interests in joint arrangements

Joint arrangements represent the contractual sharing of control between parties in a business venture where unanimous decisions about relevant activities are required.

Separate joint venture entities providing joint venturers with an interest to net assets are classified as a joint venture and accounted for using the equity method. Refer to note 1(o) for a description of the equity method of accounting.

Joint venture operations represent arrangements whereby joint operators maintain direct interests in each asset and exposure to each liability of the arrangement. The Shire of Wagin's interests, in the assets, liabilities, revenue and expenses of joint operations are included in the respective line items of the financial statements. Information about the joint ventures is set out in Note 20.

(y) Current and non-current classification

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

**SHIRE OF WAGIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018**

	2017/18 Budget \$	2016/17 Actual \$	2016/17 Budget \$
2. REVENUES AND EXPENSES			
(a) Net result			
The net result includes:			
(i) Charging as an expense:			
Auditors remuneration			
Audit services	15,000	10,574	15,000
Depreciation by program			
Governance	78,000	83,611	110,112
Law, order, public safety	25,600	27,514	83,098
Health	19,000	20,663	22,229
Education and welfare	12,600	13,669	15,182
Community amenities	28,300	32,045	20,878
Recreation and culture	247,410	268,425	273,215
Transport	514,000	559,634	622,560
Economic services	9,700	10,406	10,408
Other property and services	48,000	51,854	52,207
	<u>982,610</u>	<u>1,067,821</u>	<u>1,209,889</u>
Depreciation by asset class			
Land and buildings	359,930	384,938	385,609
Furniture and equipment	52,550	60,575	80,180
Plant and equipment	154,240	172,442	324,896
Roads	373,200	396,760	376,000
Parks and ovals	740	1,749	1,580
Other	41,950	51,357	41,624
	<u>982,610</u>	<u>1,067,821</u>	<u>1,209,889</u>
Interest expenses (finance costs)			
- Borrowings (refer note 7(a))	40,853	41,455	38,415
	<u>40,853</u>	<u>41,455</u>	<u>38,415</u>
(ii) Crediting as revenues:			
Interest earnings			
Investments			
- Reserve funds	30,432	30,662	21,552
- Other funds	10,000	18,446	20,000
Other interest revenue (refer note 12)	8,000	8,344	7,500
	<u>48,432</u>	<u>57,452</u>	<u>49,052</u>
(iii) Other revenue			
Reimbursements and recoveries	220,835	218,299	194,500
	<u>220,835</u>	<u>218,299</u>	<u>194,500</u>

**SHIRE OF WAGIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018**

2. REVENUES AND EXPENSES (Continued)

(b) Statement of objective

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

COMMUNITY VISION

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

GOVERNANCE

Objective:

To provide a decision making process for the efficient allocation of resources.

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

Objective:

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

Activities:

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

Objective:

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

Activities:

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

Objective:

To provide an operational framework for environmental and community health.

Activities:

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

Objective:

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

Activities:

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.

**SHIRE OF WAGIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018**

2. REVENUES AND EXPENSES (Continued)

(b) Statement of objective (Continued)

COMMUNITY AMENITIES

Objective:

To provide required essential services for the community.

Activities:

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

Objective:

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

Activities:

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

Objective:

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

Activities:

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

Objective:

To help promote the Shire and its economic wellbeing

Activities:

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 & SERVICES

Objective:

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

Activities:

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 2018**

3. NOTES TO THE STATEMENT OF CASH FLOWS

(a) Reconciliation of cash

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

	2017/18 Budget \$	2016/17 Actual \$	2016/17 Budget \$
Cash - unrestricted	50,000	1,211,579	50,000
Cash - restricted	1,203,230	1,217,261	1,205,092
	<u>1,253,230</u>	<u>2,428,840</u>	<u>1,255,092</u>

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

Leave Reserve	152,532	109,787	69,213
Plant Reserve	38,033	202,959	196,734
Recreation Centre Equipment Reserve	13,393	11,310	10,210
Aerodrome Maintenance Reserve	20,388	7,500	7,500
Municipal Buildings Reserve	56,242	108,529	173,170
Administration Centre Equipment & IT Reserve	500	20,000	20,000
Land Development Reserve	129,552	126,392	125,353
Community Bus Reserve	16,510	12,205	10,886
Home and Community Care Reserve	124,312	235,426	218,676
Recreation Development Reserve	72,054	119,077	118,633
Refuse Site / Waste Management Reserve	92,066	109,333	93,147
Refuse Site Rehabilitation Reserve	74,901	53,562	53,286
Water Management Reserve	2,748	100,242	107,352
Town Drainage Reserve	0	940	932
Electronic Sign Reserve	10,000	0	0
Storm Damage Reserve	400,000	0	0
	<u>1,203,230</u>	<u>1,217,261</u>	<u>1,205,092</u>

(b) Reconciliation of net cash provided by operating activities to net result

Net result	3,632,093	1,834,911	997,101
Depreciation	982,610	1,067,821	1,209,889
(Profit)/loss on sale of asset	70,063	39,687	24,648
(Increase)/decrease in receivables	50,873	158,484	146,813
(Increase)/decrease in inventories	2,135	2,585	(4,280)
Increase/(decrease) in payables	(101,520)	(74,988)	(19,433)
Grants/contributions for the development of assets	(4,312,374)	(1,081,022)	(1,394,706)
Net cash from operating activities	<u>323,880</u>	<u>1,947,478</u>	<u>960,032</u>

**SHIRE OF WAGIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018**

3. NOTES TO THE STATEMENT OF CASH FLOWS (Continued)

	2017/18 Budget \$	2016/17 Actual \$	2016/17 Budget \$
(c) Undrawn borrowing facilities			
Credit standby arrangements			
Bank overdraft limit	300,000	300,000	0
Credit card limit	19,000	19,000	19,000
Credit card balance at balance date	0	(947)	0
Total amount of credit unused	<u>319,000</u>	<u>318,053</u>	<u>19,000</u>
Loan facilities			
Loan facilities in use at balance date	<u>758,702</u>	<u>825,180</u>	<u>833,811</u>

	Note	2017/18 Budget \$	2016/17 Actual \$
4. NET CURRENT ASSETS			
Composition of estimated net current assets			
Current assets			
Cash - unrestricted	3(a)	50,000	1,211,579
Cash - restricted reserves	3(a)	1,203,230	1,217,261
Receivables		250,000	300,873
Inventories		25,000	27,135
		<u>1,528,230</u>	<u>2,756,848</u>
Less: current liabilities			
Trade and other payables		(245,000)	(346,520)
Provisions		(360,000)	(360,479)
		<u>(605,000)</u>	<u>(706,999)</u>
Unadjusted net current assets		923,230	2,049,849
Differences between the net current assets at the end of each financial year in the rate setting statement and net current assets detailed above arise from amounts which have been excluded when calculating the budget deficiency in accordance with <i>Local Government (Financial Management) Regulation 32</i> as movements for these items have been funded within the budget estimates. These differences are disclosed as adjustments below.			
Adjustments			
Less: Cash - restricted reserves	3(a)	(1,203,230)	(1,217,261)
Add: Current liabilities not expected to be cleared at end of year		280,000	280,479
Adjusted net current assets - surplus/(deficit)		<u><u>0</u></u>	<u><u>1,113,067</u></u>

**SHIRE OF WAGIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018**

5. ACQUISITION OF ASSETS

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

Asset class	Reporting program										2017/18 Budget total \$	2016/17 Actual total \$
	Governance \$	General purpose funding \$	Law, order, public safety \$	Health \$	Education and welfare \$	Community amenities \$	Recreation and culture \$	Transport \$	Economic services \$	Other property and services \$		
<i>Property, Plant and Equipment</i>												
Land and buildings					15,000		18,000	15,000			48,000	172,490
Furniture and equipment	45,000						31,000				76,000	15,170
Plant and equipment					122,000			459,000			581,000	478,557
	45,000	0	0	0	137,000	0	49,000	474,000	0	0	705,000	666,217
<i>Infrastructure</i>												
Roads								4,892,265			4,892,265	1,275,592
Footpaths								62,256			62,256	52,477
Other						145,000	76,000	37,000			258,000	55,954
	0	0	0	0	0	145,000	76,000	4,991,521	0	0	5,212,521	1,384,023
Total acquisitions	45,000	0	0	0	137,000	145,000	125,000	5,465,521	0	0	5,917,521	2,050,240

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

- plant replacement programme
- capital expenditure
- road replacement programme

**SHIRE OF WAGIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018**

6. DISPOSALS OF ASSETS

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

<u>By Program</u>	Net book value	Sale proceeds	2017/18 Budget		2016/17 Actual		2016/17 Budget	
	\$	\$	Profit	Loss	Profit	Loss	Profit	Loss
Governance		0	0	0	6,752	(3,300)	3,452	0
Education and welfare	5,000	5,000	0	0	0	0	0	0
Community amenities		0	0	0	3,043	0	6,000	0
Transport	211,063	141,000	3,000	(73,063)	6,251	(52,433)	0	(34,100)
	216,063	146,000	3,000	(73,063)	16,046	(55,733)	9,452	(34,100)
<u>By Class</u>	Net book value	Sale proceeds	2017/18 Budget		2016/17 Actual		2016/17 Budget	
	\$	\$	Profit	Loss	Profit	Loss	Profit	Loss
Plant and equipment	216,063	146,000	3,000	(73,063)	16,046	(55,733)	9,452	(34,100)
	216,063	146,000	3,000	(73,063)	16,046	(55,733)	9,452	(34,100)

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

- Staff housing programme
- plant replacement programme

**SHIRE OF WAGIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018**

7. INFORMATION ON BORROWINGS**(a) Borrowing repayments**

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

Purpose	Principal 1-Jul-17	New loans	Principal repayments		Principal outstanding		Interest repayments	
			2017/18 Budget \$	2016/17 Actual \$	2017/18 Budget \$	2016/17 Actual \$	2017/18 Budget \$	2016/17 Actual \$
Recreation and culture								
Loan 131 - Recreation Centre	76,188		8,205	7,705	67,983	76,188	4,739	5,240
Loan 139 - Swimming Pool Development	250,758		11,439	10,873	239,319	250,758	12,597	13,163
Economic services								
Loan 140 - Puntapin Dam Pipeline	0			21,742	0	0		586
Other property and services								
Loan 137 - 5 Arnott Street	192,503		11,623	10,945	180,880	192,503	11,271	11,949
Loan 138 - Doctors Residence	105,887		9,075	8,532	96,812	105,887	6,499	7,042
	625,336	0	40,342	59,797	584,994	625,336	35,106	37,980
<u>Self Supporting Loans</u>								
Loan 133 - Wagin Bowling Club (SSL)	8,476		8,476	16,640	0	8,476	62	435
Loan 141 - Wagin Ag Society (SSL)	191,368		17,660	8,632	173,708	191,368	5,685	3,040
	199,844	0	26,136	25,272	173,708	199,844	5,747	3,475
	825,180	0	66,478	85,069	758,702	825,180	40,853	41,455

All borrowing repayments will be financed by general purpose revenue.

(b) New borrowings - 2017/18

The Shire had no new borrowings nor is it expected to have new borrowings.

(c) Unspent borrowings

The Shire had no unspent borrowing funds as at 30 June 2017 nor is it expected to have unspent borrowing funds as at 30 June 2018.

(d) Overdraft

The Shire has not utilised an overdraft facility during the financial year although an overdraft facility of \$300,000 with the National Australia Bank does exist.

**SHIRE OF WAGIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018**

8. RATING INFORMATION

RATE TYPE	Rate in \$	Number of properties	Rateable value \$	2017/18 Budgeted rate revenue \$	2017/18 Budgeted interim rates \$	2017/18 Budgeted back rates \$	2017/18 Budgeted total revenue \$	2016/17 Actual \$
Differential general rate or general rate								
GRV	0.104002	739	7,874,373	818,951	4,000	1,500	824,451	786,471
UV	0.007733	333	175,380,000	1,356,214	3,000	0	1,359,214	1,311,484
Sub-Totals		1,072	183,254,373	2,175,164	7,000	1,500	2,183,664	2,097,955
Minimum payment								
	Minimum \$							
GRV	560	157	291,617	87,920			87,920	87,480
UV	560	51	1,859,000	28,560			28,560	19,980
Sub-Totals		208	2,150,617	116,480	0	0	116,480	107,460
		1,280	185,404,990	2,291,644	7,000	1,500	2,300,144	2,205,415
Discounts/concessions (<i>Refer note 13</i>)							(78,000)	(77,804)
Total amount raised from general rates							2,222,144	2,127,611
Specified area rates (<i>Refer note 10</i>)							0	0
Ex Gratia Rates (CBH)							11,740	10,589
Total rates							2,233,884	2,138,200

**SHIRE OF WAGIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018**

8(a). RATING INFORMATION

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

The general rates detailed above for the 2017/18 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 extenet of any increase in rating over the level adopted in the previous year.

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

**SHIRE OF WAGIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018**

9. CASH BACKED RESERVES

	2017/18 Budget Opening balance	2017/18 Budget Transfer to	2017/18 Budget Transfer (from)	2017/18 Budget Closing balance	2016/17 Actual Opening balance	2016/17 Actual Transfer to	2016/17 Actual Transfer (from)	2016/17 Actual Closing balance	2016/17 Budget Opening balance	2016/17 Budget Transfer to	2016/17 Budget Transfer (from)	2016/17 Budget Closing balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Leave Reserve	109,787	42,745		152,532	67,856	41,931	0	109,787	67,856	1,357	0	69,213
Plant Reserve	202,959	5,074	(170,000)	38,033	152,059	50,900	0	202,959	152,059	44,675	0	196,734
Recreation Centre Equipment Reserve	11,310	2,083		13,393	13,147	2,174	(4,011)	11,310	13,147	2,063	(5,000)	10,210
Aerodrome Maintenance Reserve	7,500	12,888		20,388	0	7,500	0	7,500	0	7,500	0	7,500
Municipal Buildings Reserve	108,529	22,713	(75,000)	56,242	120,755	53,436	(65,662)	108,529	120,755	52,415	0	173,170
Administration Centre Equipment & IT Reserve	20,000	500	(20,000)	500	0	20,000	0	20,000	0	20,000	0	20,000
Land Development Reserve	126,392	3,160		129,552	122,895	3,497	0	126,392	122,895	2,458	0	125,353
Community Bus Reserve	12,205	4,305		16,510	84,202	11,396	(83,393)	12,205	84,202	10,684	(84,000)	10,886
Home and Community Care Reserve	235,426	5,886	(117,000)	124,312	214,388	36,100	(15,062)	235,426	214,388	4,288	0	218,676
Recreation Development Reserve	119,077	67,977	(115,000)	72,054	52,581	66,496	0	119,077	52,581	66,052	0	118,633
Refuse Site / Waste Management Reserve	109,333	2,733	(20,000)	92,066	110,928	4,283	(5,878)	109,333	110,928	2,219	(20,000)	93,147
Refuse Site Rehabilitation Reserve	53,562	21,339		74,901	32,633	20,929	0	53,562	32,633	20,653	0	53,286
Water Management Reserve	100,242	2,506	(100,000)	2,748	105,247	2,995	(8,000)	100,242	105,247	2,105	0	107,352
Town Drainage Reserve	940	23	(963)	(0)	914	26	0	940	914	18	0	932
Electronic Sign Reserve	0	10,000		10,000				0				0
Storm Damage Reserve	0	400,000		400,000				0				0
	<u>1,217,261</u>	<u>603,932</u>	<u>(617,963)</u>	<u>1,203,230</u>	<u>1,077,605</u>	<u>321,662</u>	<u>(182,006)</u>	<u>1,217,261</u>	<u>1,077,605</u>	<u>236,487</u>	<u>(109,000)</u>	<u>1,205,092</u>

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**Purpose of the reserve**

Leave Reserve

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

Plant Reserve

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

Recreation Centre Equipment Reserve

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

**SHIRE OF WAGIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018**

9. CASH BACKED RESERVES (Continued)

Reserve name	Purpose of the reserve
Aerodrome Maintenance Reserve	The purpose of this Reserve is to provide for major maintenance type works (eg resealing of runway area, replacing lights etc) and development type work (such as reconstruction runways, sealing roadways, buildings, fences etc) at the Wagin Airstrip.
Municipal Buildings Reserve	The purpose of the Municipal Buildings Reserve is to provide funds for the upgrading, renovating or restoration of existing Council owned buildings and the construction of new Council owned buildings, including fences and Council houses.
Administration Centre Equipment & IT Reserve	The purpose of this Reserve is to provide for the purchase of furniture, fittings, equipment and Information Technology requirements in relation to the Council Administration Building.
Land Development Reserve	The purpose of this Reserve is to provide funds for the development of land within the Wagin Shire for the benefit of residents and the good Government of the local authority, as determined by Council. This includes the purchase, subdivision and development of land for industrial,
Community Bus Reserve	The purpose of this Reserve is to provide funds to allow for the maintenance, upgrade and changeover of the Wagin Community Bus as required from time to time.
Home and Community Care Reserve	The purpose of this Reserve is to provide provisions to meet the HACC long service leave and accrued annual leave liabilities so as to minimise the effect on the HACC budget from year to year and to provide for the replacement of vehicles, should grant monies not be provided or are insufficient to
Recreation Development Reserve	The purpose of the Recreation Development Reserve is to provide funds for the expansion, upgrading and development of Council's Recreation facilities. This includes the upgrading of water supplies and the like for recreation areas within the Shire of Wagin.
Refuse Site / Waste Management Reserve	The purpose of the Refuse Site / Waste Management Reserve is to provide funds for a new regional refuse site, build a new Waste Transfer Station, future costs for waste management, recycling and working towards zero waste.
Refuse Site Rehabilitation Reserve	The purpose of the Refuse Site Rehabilitation Reserve is to provide funds to rehabilitate the existing refuse site at Brockman Road once the site has been decommissioned and replaced with a Waste transfer Station.
Water Management Reserve	The purpose of the Wagin Water Management Plan is to ensure Council spends the surplus Rural Towns grant and Council funds on measures and projects in line with the water management plan.
Town Drainage Reserve	The purpose of the Town Drainage Reserve is to provide funds to maintain and upgrade the existing drainage network within the Wagin Town site.
Electronic Sign Reserve	The purpose of the Electronic Sign Reserve is to provide funds for the installation of an electronic sign in the Wagin townsite in the near future.
Storm Damage Reserve	The purpose of the Storm Damage Reserve is to provide funds during unexpected times of extreme storm damage recovery.

**SHIRE OF WAGIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018**

10. SPECIFIED AREA RATE

The Shire does not have any Specified Area Rates for 2017/18.

11. SERVICE CHARGES

The Shire does not have any Service Charges for 2017/18.

12. 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				
Option 1(Full Payment)	6/10/2017	Nil	Nil	11.00%
Option two				
Option 2 (2 Installments)	6/10/2017	5	5.50%	11.00%
	6/02/2018	5	5.50%	11.00%
Option three				
Option 3 (4 Installments)	6/10/2017	5	5.50%	11.00%
	6/12/2017	5	5.50%	11.00%
	6/02/2018	5	5.50%	11.00%
	6/04/2018	5	5.50%	11.00%

	2017/18 Budget revenue \$	2016/17 Actual \$
Instalment plan admin charge revenue	7,800	7,782
Instalment plan interest earned	0	0
Unpaid rates interest earned	8,000	8,344
	<u>15,800</u>	<u>16,126</u>

**SHIRE OF WAGIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018**

13. PAYMENT DISCOUNTS, WAIVERS AND CONCESSIONS**Waivers or concessions**

Rate or fee and charge to which the waiver or concession is granted	Type	Disc % or Amount (\$)	2017/18 Budget \$	2016/17 Actual \$	Circumstances in which the waiver or concession is granted	Objects of the waiver or concession	Reasons for the waiver or concession
Betty Terry Theatre	Rates	50.00%	398	382		Rates Payable	Community Service
Betty Terry Theatre	Rubbish	50.00%	165	160	1st Bin Waived, Remaining Payable	Rubbish Charges for 1 Bin	Community Service
St John Ambulance	Rubbish	100.00%	330	320	1st Bin Waived, Remaining Payable	Rubbish Charges for 1 Bin	Community Service
Wagin Care & Share	Rubbish	100.00%	330	320	1st Bin Waived, Remaining Payable	Rubbish Charges for 1 Bin	Community Service
Wagin CWA	Rates	100.00%	965	880		Rates Payable	Community Service
Wagin CWA	Rubbish	100.00%	330	640	1st Bin Waived, Remaining Payable	Rubbish Charges for 1 Bin	Community Service
Waratah Lodge	Rubbish	100.00%	330	320	1st Bin Waived, Remaining Payable	Rubbish Charges for 1 Bin	Community Service
			2,848	3,022			

**SHIRE OF WAGIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018**

	2017/18 Budget \$	2016/17 Actual \$
14. FEES & CHARGES REVENUE		
General purpose funding	59,300	54,650
Law, order, public safety	14,900	12,566
Health	7,204	6,440
Education and welfare	59,052	56,635
Community amenities	357,670	346,639
Recreation and culture	65,209	57,793
Transport	6,491	1,291
Economic services	85,000	80,770
Other property and services	<u>106,000</u>	<u>32,432</u>
	<u><u>760,826</u></u>	<u><u>649,216</u></u>
15. GRANT REVENUE		
Grants, subsidies and contributions are included as operating revenues in the Statement of Comprehensive Income:		
By Program:		
Operating grants, subsidies and contributions		
Governance	6,000	19,003
General purpose funding	676,011	3,112,784
Law, order, public safety	73,360	60,721
Health	57,500	86,111
Education and welfare	340,380	337,744
Community amenities	18,014	15,994
Recreation and culture	75,075	104,333
Transport	68,479	153,721
Economic services	1,700	1,625
Other property and services	<u>9,220</u>	<u>7,587</u>
	<u><u>1,325,739</u></u>	<u><u>3,899,623</u></u>
Non-operating grants, subsidies and contributions		
Community amenities	8,000	8,000
Recreation and culture	15,000	18,000
Transport	<u>4,289,374</u>	<u>1,055,022</u>
	<u><u>4,312,374</u></u>	<u><u>1,081,022</u></u>

**SHIRE OF WAGIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018**

16. ELECTED MEMBERS REMUNERATION	2017/18 Budget \$	2016/17 Actual \$
The following fees, expenses and allowances were paid to council members and President.		
Meeting fees	18,750	14,250
Mayor/President's allowance	12,000	12,000
Deputy Mayor/President's allowance	3,000	3,000
Travelling expenses	2,000	757
Telecommunications allowance	5,000	5,104
	<u>40,750</u>	<u>35,111</u>

17. TRUST FUNDS

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

Detail	Balance 1-Jul-17 \$	Estimated amounts received \$	Estimated amounts paid (\$)	Estimated balance 30-Jun-18 \$
Deposits - Town Hall	800	2,000	(3,000)	(200)
Deposits - Community Bus	1,200	2,500	(2,600)	1,100
Deposits - Rec Ctr & EFP	4,862	8,000	(11,000)	1,862
BCITF	0	4,500	(4,500)	0
Building Services Levy	0	5,500	(5,500)	0
Nomination Deposits	160	0	(160)	0
Other Deposits	3,819	500	(4,000)	319
Unclaimed Monies	1,484	0	0	1,484
Transport Licensing	10,531	1,090,000	(1,090,000)	10,531
Deposit - Refuse Site Key	20	0	0	20
In Lieu of Public Open Space	8,200	0	0	8,200
Staff Christmas Fund	4,885	15,000	(18,000)	1,885
Trust Accounts Recievable	(191)	0	0	(191)
Cemetery Shelter Contributions	8,000	0	(8,000)	0
	<u>43,770</u>	<u>1,128,000</u>	<u>(1,146,760)</u>	<u>25,010</u>

**SHIRE OF WAGIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018**

18. MAJOR LAND TRANSACTIONS

It is not anticipated any major land transactions will occur in 2017/18.

19. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

It is not anticipated any trading undertakings or major trading undertakings will occur in 2017/18.

20. INTERESTS IN JOINT VENTURE ARRANGEMENTS

It is not anticipated the Shire will be party to any joint venture arrangements during 2017/18.

Shire of Wagin
OPERATING INCOME & EXPENDITURE DETAIL
FOR THE YEAR ENDED 30 JUNE 2018

COA	Description	Budget 2016/2017	Actual 2016/2017	Budget 2017/2018
	General Purpose Funding			
	Rate Revenue			
I031005	GRV	779,287	779,287	818,950
I031010	GRV Minimums	87,480	87,480	87,920
I031015	UV	1,308,968	1,308,968	1,356,214
I031020	UV Minimums	19,980	19,980	28,560
I031025	GRV Interim Rates	2,000	5,225	4,000
I031030	UV Interim Rates	1,000	2,516	3,000
I031035	Back Rates	500	1,959	1,500
I031040	Ex-Gratia Rates (CBH)	10,588	10,589	11,740
I031045	Discount Allowed	(78,073)	(77,804)	(78,000)
I031050	Instalment Admin Charge	7,000	7,782	7,800
I031055	Account Enquiry Fee	3,500	5,922	4,000
I031060	(Rate Write Offs)	(10,000)	(5,589)	(10,000)
I031065	Penalty Interest	7,500	8,344	8,000
I031070	Emergency Services Levy	95,000	96,267	102,335
I031075	ESL Penalty Interest	400	318	400
I031090	Rate Legal Charges	30,000	5,499	10,000
		2,265,130	2,256,743	2,356,419
E031005	Valuation Expenses	(11,000)	(11,646)	(12,000)
E031010	Legal Costs/Expenses	(525)	0	(500)
E031015	Title Searches	(1,000)	(671)	(1,000)
E031020	Rate Recovery Expenses	(30,000)	(7,675)	(10,000)
E031025	Printing Stationery Postage	(2,000)	(2,638)	(2,500)
E031030	Emergency Services Levy	(95,000)	(100,794)	(102,335)
E031040	Rate Refunds	(1,790)	0	(1,500)
E031041	Rates & Rubbish Waivers/Concessions	(2,729)	(3,022)	(2,848)
E031100	Administration Allocated	(89,862)	(89,862)	(86,257)
		(233,906)	(216,308)	(218,940)
	Other General Purpose Funding			
I032005	Grants Commission General	905,039	1,372,922	432,562
I032010	Grants Commission Roads	463,449	721,932	205,988
I032020	Administration Rental	30,000	34,000	36,000
I032025	Photocopies, Publications, PA & Projector Hire	500	1,447	1,500
I032030	Reimbursements	100	0	100
I032035	SS Loans Interest Reimb.	435	3,475	5,746
I032040	Bank Interest	20,000	18,446	10,000
I032045	Reserves Interest	21,552	30,662	30,432
I032055	Commissions & Recoups	700	5,250	700
I032105	Well Aged Housing Grant Funding	1,024,624	1,009,205	30,915
		2,466,399	3,197,339	753,943
E032005	Bank Fees and Charges	(10,000)	(15,054)	(10,000)
E032015	Interest on Loans	(38,415)	(41,455)	(40,853)
E032030	Audit Fees & Other Services	(15,000)	(10,574)	(15,000)
E032035	Administration Allocated	(104,084)	(104,084)	(98,676)
E032075	Integrated Planning	(21,260)	(17,699)	(3,560)
		(188,759)	(188,866)	(168,089)
	Total General Purpose Income	4,731,529	5,454,082	3,110,362
	Total General Purpose Expenditure	(422,665)	(405,174)	(387,029)

COA	Description	Budget 2016/2017	Actual 2016/2017	Budget 2017/2018
	Governance			
	Members of Council			
I041020	Other Income Relating to Members	1,000	0	1,000
		1,000	0	1,000
E041005	Sitting Fees	(15,000)	(14,250)	(18,750)
E041010	Training	(2,000)	(728)	(2,000)
E041015	Members Travelling	(2,000)	(757)	(2,000)
E041025	Election Expenses	(2,500)	(731)	(4,000)
E041030	Other Expenses	(6,000)	(5,104)	(5,000)
E041035	Conference Expenses	(12,000)	(9,409)	(12,000)
E041040	Presidents Allowance	(12,000)	(12,000)	(12,000)
E041045	Deputy Presidents Allowance	(3,000)	(3,000)	(3,000)
E041055	Refreshments and Receptions	(12,000)	(9,184)	(12,000)
E041060	Presentations	(1,500)	(2,741)	(1,500)
E041065	Insurance	(7,593)	(7,593)	(9,326)
E041070	Public Relations	(500)	(212)	(500)
E041075	Subscriptions	(23,000)	(24,018)	(25,000)
E041100	Administration Allocated	(98,440)	(98,440)	(95,208)
		(197,533)	(188,167)	(202,284)
	Other Governance			
I042030	Profit on Sale of Asset	3,452	6,753	0
I042045	Admin Reimbursements	10,000	19,003	5,000
		13,452	25,756	5,000
E042005	Administration Salaries	(594,980)	(592,262)	(629,310)
E042008	Admin Leave/Wages Liability	0	(20,704)	0
E042010	Administration Superannuation	(61,738)	(66,863)	(66,189)
E042011	Loyalty Allowance	(4,558)	(4,578)	(5,638)
E042012	Housing Allowance Admin	(17,840)	(18,340)	(16,840)
E042013	Admin Mileage	0	(33)	0
E042015	Insurance	(25,090)	(22,868)	(21,871)
E042020	Staff Training	(17,000)	(13,085)	(16,000)
E042025	Removal Expenses	0	0	(6,000)
E042030	Printing & Stationery	(30,000)	(25,882)	(26,000)
E042035	Phone, Fax & Modem	(14,000)	(13,652)	(14,000)
E042040	Office Maintenance	(50,550)	(47,184)	(49,476)
E042045	Advertising	(14,000)	(4,219)	(6,000)
E042050	Office Equipment Maintenance	(4,000)	(2,364)	(3,000)
E042055	Postage & Freight	(5,000)	(4,414)	(5,000)
E042060	Vehicle Running Expenses	(8,000)	(5,251)	(6,000)
E042065	Legal Expenses	(5,000)	(2,750)	(3,000)
E042070	Garden Expenses	(7,000)	(10,162)	(8,000)
E042075	Conference & Training	(12,000)	(11,121)	(12,000)
E042080	Computer Support	(60,000)	(59,750)	(62,000)
E042085	Other Expenses	(5,000)	(994)	(1,000)
E042090	Administration Allocated	(186,134)	(186,134)	(186,911)
E042095	Fringe Benefits Tax	(20,000)	(11,698)	(12,000)
E042100	Staff Uniforms	(4,000)	(4,086)	(4,000)
E042120	Depreciation - Other Governance	(110,112)	(83,611)	(78,000)
E042125	Less Administration Allocated	1,069,869	1,069,869	1,053,819
E042130	Loss on Sale of Asset	0	(3,300)	0
E042155	Lease of Photocopier	0	(2,228)	(2,500)
E042170	LG Conference - Other Shire Expenditure (Recouped)	0	(1,005)	0
		(186,133)	(148,669)	(186,916)
	Total Governance Income	14,452	25,756	6,000
	Total Governance Expenditure	(383,666)	(336,836)	(389,200)

COA	Description	Budget 2016/2017	Actual 2016/2017	Budget 2017/2018
	Law, Order & Public Safety			
	Fire Prevention			
I051010	BFB Operating Grant	31,440	31,830	33,000
I051015	Sale of Fire Maps	300	227	300
I051025	Reimbursements	0	551	9,000
I051030	Bush Fire Infringements	450	1,136	1,500
I051035	ESL Admin Fee	4,000	4,000	4,000
I051075	SES Operating Grant	26,500	28,340	30,860
		62,690	66,084	78,660
E051005	BFB Operation Expenditure	(31,440)	(41,260)	(33,000)
E051010	Communication Mtce	(3,500)	(3,626)	(4,000)
E051015	Advertising & Other Expenses	(3,000)	(2,310)	(2,500)
E051020	Fire Fighting/Emergency Services Expenses	0	(4,998)	(6,000)
E051025	Town Block Burn Off	(5,500)	(9,006)	(6,000)
E051050	Shared Emergency Services Mgr	(12,000)	(4,712)	0
E051060	SES Operation Expenditure	(26,500)	(26,747)	(30,860)
E051100	Administration Allocated	(56,945)	(56,945)	(55,004)
E051190	Depreciation - Fire Prevention	(80,115)	(25,791)	(24,000)
		(219,000)	(175,395)	(161,364)
	Animal Control			
I052005	Dog Fines and Fees	3,000	2,159	3,000
I052010	Hire of Animal Traps	50	0	50
I052015	Dog Registration	5,000	4,318	5,000
I052016	Cat Registration	1,000	725	1,000
I052020	Reimbursements	500	0	500
		9,550	7,202	9,550
E052005	Ranger Salary	(26,000)	(13,781)	(26,000)
E052007	Ranger Telephone	(1,000)	(1,066)	(1,100)
E052010	Pound Maintenance	(3,122)	(4,903)	(1,041)
E052015	Dog Control Insurance	(743)	(665)	(629)
E052020	Legal Fees	(500)	0	(500)
E052025	Training & Conference	(4,000)	(3,755)	(2,000)
E052030	Ranger Services Other	(1,000)	(2,623)	(1,000)
E052035	Administration Allocated	(24,300)	(24,300)	(24,336)
E052190	Depreciation - Animal Control	(2,983)	(1,723)	(1,600)
		(63,648)	(52,816)	(58,206)
	Other Law, Order & Public Safety			
I053005	Abandoned Vehicles/Fines	50	0	50
I053040	Safer Wagin	10,000	2,975	10,000
I053055	Reimbursements	0	0	0
		10,050	2,975	10,050
E053005	Abandoned Vehicles	(800)	(267)	(800)
E053010	Emergency Services	(500)	(423)	0
E053045	CCTV & Security	(15,000)	(13,661)	(4,000)
E053055	Mosquito Control	(11,000)	(20,610)	(16,000)
		(27,300)	(34,961)	(20,800)
	Total Law, Order & Public Safety Income	82,290	76,261	98,260
	Total Law, Order & Public Safety Expenditure	(309,948)	(263,172)	(240,370)
	Health			
	Maternal & Infant Health			

COA	Description	Budget 2016/2017	Actual 2016/2017	Budget 2017/2018
E071005	Medical Centre Mtce - Infant Health Centre	(6,720)	(6,864)	(8,138)
		(6,720)	(6,864)	(8,138)
	Preventative Services - Admin & Inspections			
I074005	Food Licences & Fees	273	545	600
I074015	Contrib. Regional Health Scheme	57,620	58,724	56,000
I074020	Reimbursements	19,150	26,161	0
		77,043	85,430	56,600
E074005	EHO Salary	(99,500)	(89,211)	(91,264)
E074008	EHO Leave/Wages Liability	(35,000)	(14,013)	0
E074010	EHO Superannuation	(9,500)	(8,884)	(9,005)
E074015	Other Control Expenses	(7,200)	(13,178)	(10,000)
E074020	EHO/Building Surveyor Vehicle Expenses	(15,000)	(5,520)	(8,000)
E074030	Conferences & Training	(1,500)	(145)	(1,500)
E074100	Administration Allocated	(26,354)	(26,354)	(25,817)
		(194,054)	(157,305)	(145,586)
	Other Health			
I076010	Rent - Medical Centre-Dentist	3,643	3,886	4,104
I076015	Reimbursements - IPN Medical	1,000	820	1,000
I076020	Meeting Room Fees	1,000	2,008	2,500
I076040	Reimbursements - Dr Norris	450	405	500
		6,093	7,119	8,104
E076020	Medical Centre Mtce - Dr & Dentist Surgery	(8,652)	(6,813)	(7,882)
E076025	Depreciation - Other Health	(22,229)	(20,663)	(19,000)
E076030	Doctors Vehicle Mtce	(2,000)	(2,409)	(2,500)
E076040	IPN Medical Services	(55,000)	(34,999)	(58,332)
		(87,881)	(64,884)	(87,714)
	Health - Preventative Services			
E077010	Analytical Expenses	(500)	(450)	(450)
		(500)	(450)	(450)
	Total Health Income	83,136	92,549	64,704
	Total Health Expenditure	(289,155)	(229,503)	(241,888)
	Education & Welfare			
	Pre Schools			
I083035	Day Care Lease	7,156	7,367	8,052
I083036	Day Care Reimbursements	2,000	3,536	4,000
		9,156	10,903	12,052
E080010	Kindegarten Maintenance (Daycare)	(13,716)	(15,989)	(9,115)
E080190	Depreciation - Pre-Schools	(4,301)	(4,410)	(4,100)
		(18,017)	(20,399)	(13,215)
	Other Education			
E081030	Contribution - Wagin Youth Care	(2,000)	(2,000)	(2,000)
		(2,000)	(2,000)	(2,000)
	HACC Program			
I082010	HACC Recurrent Grant	319,534	324,327	329,192
I082015	Meals on Wheels	20,000	14,955	16,000
I082020	HACC Fee for Service	34,000	34,418	35,000
I082030	Reimbursements	200	0	0
		373,734	373,700	380,192

COA	Description	Budget 2016/2017	Actual 2016/2017	Budget 2017/2018
E082010	Co-ordinator Salary	(63,000)	(66,443)	(68,000)
E082013	HACC Leave/Wages Liability	0	1,720	0
E082015	Home Mtce Salary	(22,000)	(23,673)	(30,000)
E082020	Respite Salaries	(1,200)	0	(1,200)
E082025	Home Help Salaries	(130,000)	(118,272)	(139,125)
E082030	Superannuation	(20,000)	(16,955)	(20,000)
E082035	Other Expenses	(5,500)	(4,922)	(5,500)
E082040	Travelling - Mileage	(16,000)	(16,264)	(17,000)
E082045	Staff Training	(2,000)	(1,049)	(2,000)
E082050	Staff Training Salaries	(6,200)	(933)	(7,000)
E082055	Subscriptions	(3,000)	(1,722)	(3,000)
E082060	Telephone & Postage	(3,800)	(4,199)	(4,500)
E082065	Advertising & Stationery	(1,834)	(800)	(2,000)
E082070	Insurance	(7,600)	(5,641)	(5,867)
E082075	Office Accommodation	(34,000)	(34,000)	(36,000)
E082080	Plant & Equipment Mtce	(13,000)	(11,489)	(13,000)
E082085	Consumable Supplies	(2,600)	(3,000)	(3,000)
E082090	Expenditure from Donations	(2,000)	(2,585)	(3,000)
E082100	Administration Allocated	(28,710)	(28,710)	(28,520)
E082110	Meals on Wheels Expenditure	(40,000)	(18,062)	(20,000)
E082190	Depreciation - HACC	(10,881)	(9,259)	(8,500)
		(413,325)	(366,258)	(417,212)
	Other Welfare			
I083010	Wagin Frail Aged Reimb	7,387	7,387	7,188
I083040	Other Welfare Income	0	2,390	0
		7,387	9,777	7,188
E083010	Wagin Frail Aged Exp	(7,387)	(7,387)	(7,188)
E083020	Comm. Aged Care Expenses	(47,372)	(3,278)	(43,162)
E083050	Other Welfare Exp	0	(1,465)	0
		(54,759)	(12,130)	(50,350)
	Total Education & Welfare Income	390,277	394,380	399,432
	Total Education & Welfare Expenditure	(488,101)	(400,787)	(482,777)
	Community Amenities			
	Sanitation - Household Refuse			
I101005	Domestic Collection	236,160	238,598	245,850
I102020	Refuse Site Fees	10,000	24,249	20,000
		246,160	262,847	265,850
E101005	Domestic Refuse Collection	(51,054)	(50,154)	(50,024)
E101010	Recycling Pick-Up	(84,570)	(84,060)	(77,243)
E101015	Refuse Site Mtce	(102,891)	(118,740)	(94,584)
E101025	Refuse Site Attendant	(55,930)	(56,059)	(57,826)
E101031	Refuse Attendant Leave/Wages Liability	0	1,628	0
		(294,445)	(307,385)	(279,677)
	Sanitation - Other			
I102002	Commercial Collection Charges	70,600	67,084	67,320
I102005	Reimbursement Drummuster	4,000	2,426	4,000
I102010	Charges Bulk Rubbish	13,588	13,568	14,014
I102015	Sale of Refuse Scrap	4,000	6,102	4,000
		92,188	89,180	89,334
E102005	Commercial Collection	(14,993)	(14,000)	(13,993)
E102010	Bulk Rubbish Collection	(13,410)	(13,568)	(14,014)
E101020	Chemical Drum Disposal Costs	(5,500)	(1,747)	(5,500)

COA	Description	Budget 2016/2017	Actual 2016/2017	Budget 2017/2018
E102035	Refuse Site Rehabilitation	(10,000)	0	(10,000)
E102190	Depreciation - Sanitation	(6,290)	(7,779)	(7,300)
		(50,193)	(37,094)	(50,807)
	Sewerage			
I104005	Septic Tank Fees	500	429	500
		500	429	500
E104005	Sewerage Treatment Plant	(333)	(457)	(500)
		(333)	(457)	(500)
	Regional Refuse Group			
I102006	Regional Refuse Group	0	0	10,500
		0	0	10,500
	Town Planning			
I106005	Planning Fees	10,000	1,340	3,000
		10,000	1,340	3,000
E106005	Town Planning Expenses	(40,000)	(37,994)	(30,000)
E106010	Town Planning Scheme #2 Review	0	(1,867)	(10,000)
E106100	Administration Allocated	(30,116)	(30,116)	(28,870)
		(70,116)	(69,977)	(68,870)
	Other Community Amenities			
I107005	Cemetery Fees	13,000	10,542	15,000
I107010	Community Bus Income	8,000	4,397	6,000
I107020	Profit on Sale of Asset	6,000	3,043	0
I107025	Other Community Amenities Contributions	7,000	8,000	8,000
		34,000	25,982	29,000
E107005	Cemetery Mtce	(17,057)	(24,617)	(24,017)
E107010	Public Convenience Mtce	(49,870)	(50,339)	(46,696)
E107015	Community Bus Operating	(2,000)	(4,577)	(2,000)
E107100	Administration Allocated	(58,642)	(58,642)	(57,842)
E107190	Depreciation - Other Comm Amenities	(14,588)	(24,266)	(21,000)
		(142,157)	(162,441)	(151,555)
	Total Community Amenities Income	382,848	379,778	398,184
	Total Community Amenities Expenditure	(557,244)	(577,354)	(551,409)
	Recreation and Culture			
	Public Halls & Civic Centres			
I111005	Town Hall Hire	3,000	2,787	3,000
I111010	Reimbursements	100	0	100
I111015	Town Hall Lease -L Piesse	4,025	3,674	4,536
		7,125	6,461	7,636
E111005	Town Hall Mtce	(45,912)	(38,859)	(27,592)
E111010	Other Halls Mtce	(4,556)	(629)	(5,237)
E111190	Depreciation - Public Halls	(28,083)	(25,639)	(24,000)
		(78,551)	(65,127)	(56,829)
	Swimming Pool			
I112005	Community Pool Revitalisation Grant Income	32,000	32,000	32,000
I112010	Swimming Pool Admission	35,000	35,585	38,000
I112015	Swimming Pool Miscellaneous Income	100	0	100
I112020	Reimbursements	500	559	600
I112040	Swimming Pool Community Room Hire	300	0	0

COA	Description	Budget 2016/2017	Actual 2016/2017	Budget 2017/2018
		67,900	68,144	70,700
E112005	Pool Staff Salary	(73,532)	(69,421)	(72,000)
E112008	Pool Leave/Wages Liability	0	(1,195)	0
E112010	Superannuation	(7,353)	(5,320)	(6,200)
E112015	Swimming Pool Maintenance	(115,208)	(113,098)	(120,553)
E112020	Swimming Pool Other Expenses	(5,000)	(4,220)	(4,500)
E112025	Community Pool Revitalisation Grant Expenditure	(32,000)	(32,000)	0
E112190	Depreciation - Swimming Pools	(42,367)	(39,777)	(37,000)
		(275,460)	(265,031)	(240,253)
	Other Recreation & Sport			
I113005	Sportsground Rental	6,855	6,855	7,573
I113015	Power Reimbursements	6,000	5,885	7,000
I113020	Recreation Centre Hire	7,000	5,890	7,000
I113025	Reimbursements Other	100	8,882	100
I113030	Rec Centre Equipment Contributions	1,800	1,800	1,800
I113035	Sporting Club Leases	50	50	50
I113040	Other Recreation & Sport Contributions	18,000	18,000	40,000
I113055	Eric Farrow Pavillion Hire	7,000	2,953	5,000
I113100	Cricket Nets Redevelopment Reimbursements	0	39,932	0
I113101	Kidsport Grant - Sport 4 All	0	3,000	5,375
		46,805	93,247	73,898
E113005	Sportsground Mtce	(93,847)	(86,114)	(88,918)
E113010	Sportsground Building Mtce	(24,663)	(19,700)	(20,471)
E113015	Wetlands Park Mtce	(49,634)	(60,724)	(58,015)
E113020	Parks & Gardens Mtce	(44,080)	(51,399)	(51,553)
E113025	Puntapin Rock Mtce	(2,237)	(8,431)	(2,170)
E113030	Recreation Centre Mtce	(62,831)	(46,922)	(47,359)
E113035	Rec Staff Salaries	(25,000)	(17,271)	(20,000)
E113038	Rec Staff Leave/Wages Liability	0	(2,127)	0
E113040	Superannuation	(2,729)	(2,086)	(2,200)
E113045	Other Expenses	(3,000)	(3,721)	(2,000)
E113050	Norring Lake Mtce	0	0	(2,500)
E113065	Eric Farrow Pavillion Mtce	(22,726)	(15,089)	(18,077)
E113070	Rec Centre Sports Equipment	(2,500)	(1,059)	(2,500)
E113100	Administration Allocated	(101,555)	(101,555)	(96,929)
E113101	Kidsport Grant Expenditure	(3,485)	(8,860)	(3,000)
E113190	Depreciation - Other Rec & Sport	(200,630)	(200,490)	(184,000)
		(638,917)	(625,548)	(599,692)
	Library			
I115005	Lost Books	50	0	50
I115010	Reimbursements	100	91	100
		150	91	150
E115005	Library Staff Salaries	(46,600)	(45,426)	(47,200)
E115008	Library Leave/Wages Liability	0	(567)	0
E115015	Library Building Mtce	(6,270)	(5,657)	(6,400)
E115020	Library Other Expenses	(6,500)	(6,814)	(7,760)
E115190	Depreciation - Libraries	(2,025)	(2,407)	(2,300)
		(61,395)	(60,871)	(63,660)
	Other Culture			
I119015	Contribution to Woolorama	1,000	1,000	1,000
I119020	Reimbursements	3,500	1,685	2,000
I119031	Other Culture Grant Funds	6,000	9,500	0
		10,500	12,185	3,000

COA	Description	Budget 2016/2017	Actual 2016/2017	Budget 2017/2018
E116005	Subsidy Woolorama Committee	(500)	(500)	(500)
E116010	Woolorama Costs & Maintenance	(67,932)	(59,090)	(59,808)
E116015	Community Centre Mtce	(8,551)	(5,962)	(6,887)
E116020	Historical Village	(4,087)	(2,126)	(3,232)
E116040	Great Southern Concert Band	(400)	(400)	(400)
E116045	Community Development Events	(19,500)	(23,295)	(12,000)
E116046	Community Development Equipment Maintenance	(1,000)	0	(500)
E116055	Other Culture Grant Funds Exp	(14,800)	(15,800)	(2,500)
E116190	Depreciation - Other Culture	(110)	(111)	(110)
		(116,880)	(107,284)	(85,937)
	Total Recreation & Culture Income	132,480	180,128	155,384
	Total Recreation & Culture Expenditure	(1,171,203)	(1,123,861)	(1,046,371)
	Transport			
	Streets Roads Bridges & Depot Construction			
I121005	Direct Road Grants	110,635	110,635	64,879
I121010	Road Project Grants	335,605	335,605	364,005
I121015	Roads to Recovery Grant	517,394	517,394	447,950
I121020	Reimbursements	0	1,800	0
I121025	Contribution - St Lighting	3,500	2,865	3,500
I121070	Main Roads Bridge Grant	447,000	100,000	347,000
I121076	Main Roads Black Spot Program	76,707	30,683	55,760
		1,490,841	1,098,982	1,283,094
	Streets Roads Bridges & Depot Maintenance			
I122055	Diesel Fuel Rebate Income	40,000	45,889	50,000
I147125	Storm Damage Reimbursements	0	109,670	3,074,659
		40,000	155,559	3,124,659
E122005	Road Maintenance	(120,000)	(106,745)	(120,000)
E122006	Maintenance Grading	(150,000)	(139,609)	(150,000)
E122007	Rural Tree Pruning	(70,000)	(32,999)	(70,000)
E122008	Rural Spraying	(15,000)	(11,976)	(15,000)
E122009	Town Site Spraying	(30,000)	(24,285)	(25,000)
E122010	Depot Mtce	(17,828)	(16,566)	(17,898)
E122011	Town Reserve & Verg Mtce	(2,000)	(1,132)	(2,000)
E122012	Bridge & Drainage Mtce	(22,500)	(24,747)	(22,500)
E122025	Street Cleaning	(50,000)	(43,504)	(43,000)
E122030	Street Trees	(37,000)	(43,441)	(50,000)
E122035	Traffic & Street Signs Mtce	(6,000)	(7,463)	(7,000)
E122045	Townscape	(10,000)	(7,460)	(25,000)
E122050	Crossovers	(500)	(207)	(500)
E122055	RoMan Data Collection	(15,000)	(11,579)	(12,000)
E122060	Street Lighting	(62,000)	(69,520)	(70,000)
E122090	Graffiti Removal	(1,000)	0	(1,000)
E122100	Administration Allocated	(42,183)	(42,183)	(40,779)
E122190	Depreciation - Roads	(600,000)	(536,105)	(492,000)
E147120	Storm Damage - Not Claimable	0	(87,614)	0
		(1,251,011)	(1,207,135)	(1,163,677)
	Road Plant Purchases			
I122100	Profit on Sale of Asset	0	6,251	3,000
		0	6,251	3,000
E123010	Loss on Sale of Asset	(34,100)	(52,432)	(73,063)
		(34,100)	(52,432)	(73,063)

COA	Description	Budget 2016/2017	Actual 2016/2017	Budget 2017/2018
	Aerodrome			
I126015	Aerodrome Reimbursements	100	91	100
I126020	Aerodrome Hangar Lease	727	1,291	6,491
		827	1,382	6,591
E126005	Aerodrome Maintenance	(5,825)	(11,290)	(6,215)
E126190	Depreciation - Aerodromes	(22,560)	(23,529)	(22,000)
		(28,385)	(34,819)	(28,215)
	Total Transport Income	1,531,668	1,262,174	4,417,344
	Total Transport Expenditure	(1,313,496)	(1,294,386)	(1,264,955)
	Economic Services			
	Rural Services			
I131020	Landcare Reimbursements	700	678	700
I131155	Other Rural Services Income	0	30	0
		700	708	700
E131006	Weeds Control - Bridal Creeper	(3,000)	0	0
E131020	Landcare	(50,000)	(50,679)	(25,700)
E131030	Rural Towns Program	(23,000)	(24,613)	(25,000)
E131100	Administration Allocated	(12,530)	(12,530)	(11,822)
E131140	Water Management Plan / Harvesting	(5,000)	(17,175)	(5,000)
E131190	Depreciation - Rural Services	(1,340)	(1,339)	(1,300)
		(94,870)	(106,336)	(68,822)
	Tourism & Area Promotion			
I132005	Caravan Park Fees	58,000	61,618	65,000
I132010	Reimbursements	500	947	1,000
I132015	RV Area Fees	9,000	3,027	5,000
		67,500	65,592	71,000
E132010	Wagin Tourism Committee	(200)	0	0
E132015	Caravan Park Manager Salary	(24,520)	(28,669)	(22,094)
E132020	Caravan Park Mtce	(40,419)	(51,205)	(56,581)
E132023	Caravan Leave/Wages Liability	0	1,285	0
E132025	Subsidy Historic Village	(8,350)	(8,350)	(8,350)
E132030	Donation - Great Sth Dist Displ	(600)	(600)	0
E132040	Tourism Promotion & Subscripts	(10,000)	(13,542)	(12,500)
E132050	Administration Allocated	(55,277)	(55,277)	(53,031)
E132190	Depreciation - Tourism	(7,550)	(7,548)	(7,000)
		(146,916)	(163,906)	(159,556)
	Building Control			
I133005	Building Licenses	10,000	6,439	8,000
I133010	Swimming Pool Inspection Fees	5,000	3,764	0
		15,000	10,203	8,000
	Other Economic Services			
I134005	Water Sales	9,000	5,890	7,000
		9,000	5,890	7,000
E134005	Water Supply - Standpipes	(15,000)	(13,572)	(12,000)
E134190	Depreciation - Other Economic Services	(1,518)	(1,518)	(1,400)
		(16,518)	(15,090)	(13,400)
	Total Economic Services Income	92,200	82,393	86,700
	Total Economic Services Expenditure	(258,304)	(285,332)	(241,778)

COA	Description	Budget 2016/2017	Actual 2016/2017	Budget 2017/2018
	Other Property & Services			
	Private Works			
I141005	Private Works Income	70,000	28,886	80,000
		70,000	28,886	80,000
E141005	Private Works	(45,000)	(19,072)	(40,000)
E141100	Administration Allocated	(7,711)	(7,711)	(7,344)
		(52,711)	(26,783)	(47,344)
	Public Works Overheads			
I143020	Reimbursements	100	64	100
		100	64	100
E143005	Engineering Salaries	(86,660)	(89,101)	(88,635)
E143007	Engineering Administration Salaries	(50,107)	(50,584)	(53,007)
E143008	Works Leave/Wages Liability	0	(10,085)	0
E143009	Housing Allowance Works	(17,000)	(19,244)	(19,000)
E143015	CEO's Salary Allocation	(43,842)	(47,249)	(44,276)
E143020	Engineering Superannuation	(80,000)	(80,100)	(81,182)
E143025	Engineering - Other Expenses	(3,000)	(2,988)	(3,000)
E143030	Sick Holiday & Allowances Pay	(155,000)	(151,684)	(155,000)
E143045	Insurance on Works	(32,120)	(29,722)	(27,768)
E143050	Protective Clothing	(9,000)	(6,754)	(9,000)
E143055	Fringe Benefits	(1,000)	(209)	(1,000)
E143060	CEO's Vehicle Allocation	(1,000)	(687)	(1,000)
E143065	MOW - Vehicle Expenses	(5,000)	(4,745)	(5,000)
E143075	Telephone Expenses	(2,000)	(2,032)	(2,500)
E143080	Staff Licenses	(585)	(542)	(585)
E143085	Safety Equipment & Meetings	0	(3,020)	(5,000)
E143090	Conferences & Courses	(2,000)	0	(2,000)
E143095	Staff Training	(16,000)	(11,898)	(16,000)
E143105	Administration Allocated	(5,695)	(5,695)	(5,436)
E143200	LESS PWOH ALLOCATED	510,009	516,339	519,389
		0	0	0
	Plant Operation Costs			
I144005	Sale of Scrap	3,000	991	1,500
I144010	Reimbursements	5,000	4,042	5,000
		8,000	5,033	6,500
E144010	Fuel & Oils	(130,000)	(126,573)	(130,000)
E144020	Tyres & Tubes	(13,000)	(14,195)	(15,000)
E144030	Parts & Repairs	(65,000)	(40,716)	(50,000)
E144040	Plant Repair - Wages	(61,693)	(55,467)	(62,930)
E144050	Insurance and Licences	(34,000)	(35,108)	(35,000)
E144060	Expendable Tools-Consumables only	(8,000)	(7,784)	(10,000)
E144075	Minor Plant & Equipment <\$3000	0	(4,679)	(8,000)
E144200	LESS POC ALLOCATED-PROJECTS	311,693	284,523	310,930
		0	0	0
	Salaries & Wages			
E146010	Gross Salaries, Allowances & Super	(2,122,130)	(2,240,256)	(2,243,528)
E146200	Less Sal , Allow, Super Allocated	2,122,130	2,240,256	2,243,528
		0	0	0
	Unclassified			
I147005	Commission - Vehicle Licensing	52,000	50,201	52,000
I147050	Council Staff Housing Rental	25,000	24,570	26,000
I147070	Council Housing Reimbursements	1,000	902	1,000

COA	Description	Budget 2016/2017	Actual 2016/2017	Budget 2017/2018
I147120	Charge on Private use of Shire Vehicle	1,560	2,700	3,120
		79,560	78,373	82,120
E147015	Community Requests & Events - CEO Allocation	(6,500)	(4,074)	(6,500)
E147050	Council Housing Maintenance	(59,102)	(36,111)	(62,319)
E147055	Consultants	(25,000)	(8,065)	(30,752)
E147070	4WD Resource Sharing Group	(1,500)	(1,903)	(2,000)
E147090	Building Maintenance	(10,000)	(11,586)	(12,000)
E147100	Administration Allocated	(141,331)	(141,331)	(151,039)
E147115	Occupational Health & Safety (OHS)	0	0	(5,000)
E147130	Depreciation - Unclassified	(52,207)	(51,854)	(48,000)
E147150	Community Requests Budget	(31,580)	(14,633)	(29,351)
E147151	Community Donations/Sponsorship	(3,100)	(3,000)	(2,000)
E167460	Well Aged Housing Project	(1,024,626)	(1,009,205)	(30,915)
		(1,354,946)	(1,281,762)	(379,876)
	Total Other Property & Services Income	157,660	112,356	168,720
	Total Other Property & Services Expenditure	(1,407,657)	(1,308,544)	(427,220)

Total Income	7,598,540	8,059,857	8,905,090
Total Expenditure	(6,601,439)	(6,224,949)	(5,272,997)
Net Deficit (Surplus)	997,101	1,834,908	3,632,093

**SHIRE OF WAGIN
CAPITAL EXPENDITURE
FOR THE YEAR ENDED 30 JUNE 2018**

		2017/18 Budget \$
PROPERTY, PLANT AND EQUIPMENT		
Land and Buildings		
Education & Welfare	Daycare - New Floor Coverings	15,000
Recreation & Culture	Swimming Pool - Community Room A/C	3,000
	Swimming Pool - Solar Panels	15,000
Transport	Aerodrome - New Hangar	15,000
		<u>48,000</u>
Furniture and Equipment		
Governance	IT Upgrade Project & New Server	45,000
Recreation & Culture	Establish a Community Gym	25,000
	Eric Farrow Pavilion - Chairs	6,000
		<u>76,000</u>
Plant and Equipment		
Education & Welfare	HACC Bus	122,000
Transport	Komatsu Loader (P11)	240,000
	Isuzu Truck 13t (P40)	195,000
	Toyota Hilux Ttop (P85)	24,000
		<u>581,000</u>
TOTAL PROPERTY, PLANT AND EQUIPMENT		<u>705,000</u>
INFRASTRUCTURE		
Roads		
Transport	Capital Works Program	1,687,386
	WANDRRA Capital Works	3,204,879
		<u>4,892,265</u>
Footpaths		
Transport	Footpath Program	62,256
		<u>62,256</u>
Other		
Community Amenities	Cemetery Upgrade	73,000
	Norring Lake Infrastructure Upgrade	40,000
	Refuse Site - Cardboard & Skip Bins	12,000
	Waste Transfer Station	20,000
Recreation & Culture	Swimming Pool - Heating of Toddler Pool	36,000
	Wetlands Pond - Cementing	40,000
Transport	Airport Development	10,000
	Townscape	27,000
		<u>258,000</u>
TOTAL INFRASTRUCTURE		<u>5,212,521</u>
TOTAL CAPITAL EXPENDITURE		<u>5,917,521</u>

SHIRE OF WAGIN 10 YEAR PLANT REPLACEMENT PROGRAM 2017/2018 - 2026/2027

	Year Purchased	Replacement Period (Years)	Last Fin Year 2016/17	Actual 2016/17	Budget Year 2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27
2014 Komatsu Grader (P10)	2014/2015	7							230,000					
2011 Komatsu Grader (P12)	2011/2012	7				220,000							250,000	
2012 Komatsu Loader (P11)	2012/2013	5/6			180,000						200,000			
2012 Cat Backhoe (P47)	2015/2016	10										85,000		
2013 Isuzu Truck 13 t (P42)	2013/2014	5/6					100,000					110,000		
2012 Isuzu Truck 13 t (P40)	2012/2013	5/6			100,000					105,000				
2006 Isuzu Truck 13 t (P14)	2006/2007						70,000							80,000
2016 Isuzu FRR MY16 6T Truck (P16)	2016/2017	5/6	60,000	38,000						55,000				
2016 Isuzu NPR 300 Crew Cab (P21)	2016/2017	5/6	50,000	35,000						50,000				
2009 Toro Ride on Mower (P18)	2009/2010													
2005 John Deere Tractor (P20)	2005/2006						65,000							
2007 Roller Multi-Tyre - Bomag (P15)	2007/2008		90,000											
2016 Roller Multi Tyre - Multipac (P49)	2016/2017	10		100,000										70,000
2009 Dynapac Steel Roller (P19)	2009/2010	10						135,000						
2006 Refuse Site Loader (P09)	2011/2012												55,000	
2008 Tennant Road Sweeper (P48)	2015/2016	5						40,000						50,000
Mitsubishi Triton Ute (P27)	2014/2015	4/5					16,000						18,000	
4 x 2 Toyota Hilux Ttop (P24)	2010/2011	4/5				15,000						18,000		
4 x 2 Toyota Hilux TTop (P26)	2010/2011				18,000							18,000		
4 x 2 Toyota Hilux Ttop (P25)	2010/2011	4/5				15,000						18,000		
4 x 2 Mistubishi Triton TTop (P85)	2013/2014	4/5					16,000						18,000	
John Deere Mower (P22)	2010/2011	6	6,000	3,500						8,000				
ATV Motor Bike 4 Wheel (P92)	2009/2010	8				6,000								8,000
Rake/Scales for Komatsu Loader	2016/2017		9,000	7,000										
Rake/Slasher/Broom for Bobcat														
Small Plant Items			8,000	8,000	8,000	9,000	9,000	9,000	10,000	10,000	10,000	12,000	12,000	12,000
Skid Steer / Bob Cat (P39)	2013/2014	10							40,000					
2013 Toro Ride on Mower (P43)	2013/2014	5					28,000							18,000
CEO's Vehicle (P01)	2016/2017	4		14,000				16,000			18,000			18,000
Deputy CEO (P02)	2015/2016	4				15,000				16,000				18,000
EHO/BS Vehicle (P08)	2016/2017	4		14,000					18,000				20,000	
Manager of Works Vehicle (P04)	2016/2017	4		16,000				16,000			18,000			18,000
2016 Ranger Utility (P38)	2015/2016	5						14,000						16,000
Doctor's Vehicle (P05)	2012/2013	4	22,000			22,000				22,000				24,000
TOTAL			245,000	235,500	306,000	302,000	304,000	230,000	298,000	266,000	246,000	261,000	373,000	332,000

RESERVE FUND	2016/17	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27
Opening Balance	152,059	152,059	204,249	189,355	178,142	171,705	235,139	239,842	269,639	315,032	351,332	273,359
Interest	3,041	4,327	5,106	3,787	3,563	3,434	4,703	4,797	5,393	6,301	7,027	5,467
Transfer In	41,634	47,863	0	0	0	60,000	0	25,000	40,000	30,000	0	0
Transfer Out	0	0	20,000	15,000	10,000	0	0	0	0	0	85,000	35,000
Closing Balance	196,734	204,249	189,355	178,142	171,705	235,139	239,842	269,639	315,032	351,332	273,359	243,826

Municipal Contribution	286,634	283,363	286,000	287,000	294,000	290,000	298,000	291,000	286,000	291,000	288,000	297,000
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**SHIRE OF WAGIN
ROAD PROGRAM
FOR THE YEAR ENDED 30 JUNE 2018**

Road	No	Description	Budget Cost	Wages	POC	PWOH	Materials	Contracts	Total	Funding Source				Length	Days
										RRG	R2R	Bridge	Shire		
Capital Renewal															
Flagstaff Road		Gravel Sheet	\$ 54,000	\$ 9,763	\$ 17,052	\$ 9,763	\$ 4,342	\$ 13,080	\$ 54,000		\$ 54,000			2.5	10
Heights Road		Gravel Sheet	\$ 43,000	\$ 9,417	\$ 14,491	\$ 9,417	\$ 3,675	\$ 6,000	\$ 43,000		\$ 43,000			3	15
Cails Road		Gravel Sheet	\$ 44,000	\$ 9,417	\$ 15,491	\$ 9,417	\$ 3,675	\$ 6,000	\$ 44,000		\$ 44,000			2.68	10
Becker Road		Gravel Sheet	\$ 47,000	\$ 10,485	\$ 16,338	\$ 10,485	\$ 3,692	\$ 6,000	\$ 47,000		\$ 47,000			4	
Rifle St North		Seal Widen Shoulders	\$ 30,000	\$ 5,804	\$ 10,298	\$ 5,804	\$ 6,244	\$ 1,850	\$ 30,000		\$ 30,000			0.34	15
Sirdar Street		Construct and Seal	\$ 10,000	\$ 2,500	\$ 500	\$ 2,500	\$ 2,000	\$ 2,500	\$ 10,000			\$ 10,000		0.264	4
Usil Lane		Seal Widen Shoulders	\$ 16,000	\$ 2,214	\$ 3,802	\$ 2,214	\$ 6,770	\$ 1,000	\$ 16,000			\$ 16,000		0.12	3
Ballaying South Road		Bridge Replacement	\$ 347,000	\$ 9,990	\$ 14,727	\$ 9,990	\$ 148,902	\$ 163,391	\$ 347,000		\$ 347,000				
Various Roads		Rural Road Widening	\$ 80,000	\$ 19,541	\$ 34,880	\$ 19,541	\$ 2,500	\$ 3,538	\$ 80,000			\$ 80,000			
Various Roads		Culvert Replacements	\$ 25,000	\$ 2,485	\$ 4,132	\$ 2,485	\$ 15,000	\$ 898	\$ 25,000			\$ 25,000			
Reseals															
Dongolocking Road		Reseal	\$ 59,950	\$ 514	\$ 828	\$ 514	\$ -	\$ 58,094	\$ 59,950		\$ 59,950			3	4
Bullock Hills Road		Reseal	\$ 55,000	\$ 514	\$ 828	\$ 514	\$ -	\$ 53,144	\$ 55,000		\$ 55,000			3	4
Beaufort Road		Reseal	\$ 55,000	\$ 514	\$ 828	\$ 514	\$ -	\$ 53,144	\$ 55,000		\$ 55,000			3	4
Bockaring Road		Reseal	\$ 60,000	\$ 514	\$ 828	\$ 514	\$ -	\$ 58,144	\$ 60,000		\$ 60,000			3.65	4
Capital Upgrade															
Tavistock Street		Reconstruct, Seal & Widen	\$ 128,247	\$ 8,742	\$ 14,794	\$ 8,742	\$ -	\$ 95,969	\$ 128,247	\$ 55,760		\$ 72,487			
Dongolocking Road		Clear & Reshape Drains	\$ 159,317	\$ 9,809	\$ 16,573	\$ 9,809	\$ 74,631	\$ 48,495	\$ 159,317	\$ 106,211		\$ 53,106	1.6	14	
Jaloran Road		Town Drainage	\$ 159,238	\$ 9,809	\$ 16,573	\$ 9,809	\$ 74,552	\$ 48,495	\$ 159,238	\$ 106,159		\$ 53,079	2	5	
Piesseville / Tarwonga Road		Clear, Widen & Gravel Sheet	\$ 142,852	\$ 14,844	\$ 26,248	\$ 14,844	\$ 8,000	\$ 78,916	\$ 142,852	\$ 95,235		\$ 47,617	4	20	
Jeffris Road		Reconstruct, Seal & Widen	\$ 84,600	\$ 15,296	\$ 26,430	\$ 15,296	\$ 19,578	\$ 8,000	\$ 84,600	\$ 56,400		\$ 28,200			
Tudor Street		Extend Culverts	\$ 45,000	\$ 3,859	\$ 5,718	\$ 3,859	\$ 5,000	\$ 26,564	\$ 45,000		\$ 45,000				
Footpaths															
Trimdon Street		Trent to Tarbet	\$ 10,256	\$ 283	\$ 460	\$ 283	\$ -	\$ 9,230	\$ 10,256			\$ 10,256	0.71	2	
Usil Lane		West Side	\$ 16,000	\$ 410	\$ 644	\$ 410	\$ -	\$ 14,536	\$ 16,000			\$ 16,000	0.124	2	
Traverse Street		West Side Part 1	\$ 8,000	\$ 306	\$ 460	\$ 306	\$ -	\$ 6,928	\$ 8,000			\$ 8,000	0.53	3	
Traverse Street		West Side Part 2	\$ 10,000	\$ 306	\$ 460	\$ 306	\$ -	\$ 8,928	\$ 10,000			\$ 10,000	0.64	3	
Traverse Street		Trimdon to Tennyson	\$ 18,000	\$ 930	\$ 1,564	\$ 930	\$ -	\$ 14,576	\$ 18,000			\$ 18,000	0.8	2	
Kerbing															
Trimdon Street		South Side	\$ 4,500	\$ 696	\$ 1,195	\$ 696	\$ -	\$ 1,913	\$ 4,500			\$ 4,500	0.71	3	
Upland Street		North Side	\$ 6,000	\$ 592	\$ 1,011	\$ 592	\$ -	\$ 3,805	\$ 6,000			\$ 6,000	0.166	4	
Upland Street		South Side	\$ 6,182	\$ 592	\$ 1,011	\$ 592	\$ -	\$ 3,987	\$ 6,182			\$ 6,182	0.17	4	
Traverse Street		West Side	\$ 4,000	\$ 592	\$ 1,011	\$ 592	\$ -	\$ 1,805	\$ 4,000			\$ 4,000	0.051	2	
Usil Lane		West Side	\$ 6,000	\$ 644	\$ 1,103	\$ 644	\$ -	\$ 3,609	\$ 6,000			\$ 6,000	0.124	2	
Swimming Pool			\$ 3,500	\$ 540	\$ 883	\$ 540	\$ -	\$ 1,537	\$ 3,500			\$ 3,500	0.31	1	
Ballagin Street		East Side	\$ 12,000	\$ 644	\$ 1,103	\$ 644	\$ -	\$ 9,609	\$ 12,000			\$ 12,000	0.389	2	
			\$ 1,749,642	\$ 152,566	\$ 252,264	\$ 152,566	\$ 378,561	\$ 813,685	\$ 1,749,642	\$ 419,765	\$ 447,950	\$ 347,000	\$ 534,927	38	142
Total for 2016/2017			\$ 1,811,575	\$ 127,721	\$ 170,690	\$ 127,721	\$ 835,071	\$ 550,372	\$ 1,811,575	\$ 412,312	\$ 517,394	\$ 447,000	\$ 434,869		

E167103	Capital Works Jobs - Roads	\$ 1,645,204	\$ 146,031	\$ 241,359	\$ 146,031	\$ 378,561	\$ 733,222	\$ 1,645,204
E167124	Capital Works Jobs - Footpath	\$ 62,256	\$ 2,235	\$ 3,588	\$ 2,235	\$ -	\$ 54,198	\$ 62,256
E167103	Capital Works Jobs - Kerbing	\$ 42,182	\$ 4,300	\$ 7,317	\$ 4,300	\$ -	\$ 26,265	\$ 42,182
	Total Expenditure	\$ 1,749,642	\$ 152,566	\$ 252,264	\$ 152,566	\$ 378,561	\$ 813,685	\$ 1,749,642



SHIRE OF WAGIN

Schedule of Fees & Charges

2017/2018

Council Declaration

The President and Councillors of the Shire of Wagin hereby delegate authority to the Chief Executive Officer to waiver, discount or review any fees and charges within this document. Delegation is also given to the Chief Executive Officer to recharge or recoup any fees and charges that are not listed within the fees and charges schedule as deemed necessary.

Adopted by absolute majority 22 August 2017.

ADMINISTRATION FEES

	2016/17	2017/18	GST
Photocopies			
A4 Copies - Black & White (per side)	\$ 0.50	\$ 0.50	✓
A4 Copies - Colour (per side)	\$ 0.70	\$ 0.70	✓
A3 Copies - Black & White (per side)	\$ 0.90	\$ 0.90	✓
A3 Copies - Colour (per side)	\$ 1.50	\$ 1.50	✓
Facsimile Transmission			
Sending - 1st page	\$ 3.50	\$ 3.50	✓
Sending - 2nd page and thereafter	\$ 1.50	\$ 1.50	✓
Receiving - per page	\$ 1.00	\$ 1.00	✓
Laminating			
A4	\$ 1.60	\$ 1.60	✓
A3	\$ 2.60	\$ 2.60	✓
Fire Maps			
A1	\$ 25.00	\$ 25.00	✓
Rate Inquiry Standard (settlement agents)	\$ 52.00	\$ 55.00	x
Rate Inquiry Complex (settlement agents)	\$ 105.00	\$ 110.00	x
Electoral Roll	\$ 20.00	\$ 20.00	✓
Co-operative Bulk Handling Grain Storage Facilities -			
Charge per tonne in lieu of rates (Agreement indexed to percentage increase in rates each year)	\$0.0526 x 2016/17 rate increase	\$0.0526 x 2017/18 rate increase	x
Rates Instalment Administration Charge (Charge to offset additional postage & handling)	\$ 5.50	\$ 5.50	x
Town Blocks - Burning Off Fees (Fees to cover insurance charge per block)	Cost Recovery + \$50 Insurance Cost	Cost Recovery + \$50 Insurance Cost	x

BUILDING FEES

	2016/17	2017/18	GST
<u>Shire</u>			
<i>Class 1 (House), Class 10 (Shed, Patio, Pool)</i>			
Certified Application - 0.19% Cost of Construction Fee - Minimum Fee	\$ 96.00	\$ 97.70	✓
Uncertified Application - 0.32% Cost of Construction Fee - Minimum Fee	\$ 96.00	\$ 97.70	✓
<i>Class 2 - 9 (Commercial)</i>			✓
Certified Application - 0.09% Cost of Construction Fee - Minimum Fee	\$ 96.00	\$ 97.70	✓
Uncertified Application - 0.32% Cost of Construction Fee - Minimum Fee	\$ 96.00	\$ 97.70	✓
Occupancy Permit for Completed Building (Commercial) - Minimum Fee	\$ 96.00	\$ 97.70	✓
Demolition Permit - Minimum Fee	\$ 96.00	\$ 97.70	✓
Application to Extend a Building Permit/Demolition Permit - Minimum Fee	\$ 96.00	\$ 97.70	✓
Building Approval Applications for Unauthorised Work - 0.38% of Work Value - Minimum Fee	\$ 96.00	\$ 97.70	✓
Septic Tank Application	\$ 236.00	\$ 236.00	x
Local Government Report on a Septic System		\$ 56.00	x
<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	\$ 61.65	\$ 61.65	x
Demolition Permit - 0.137% of Work Value - Minimum Fee	\$ 61.65	\$ 61.65	x
Occupancy Permit or Building Approval Certificate - Minimum Fee	\$ 61.65	\$ 61.65	x
Occupancy Permit or Building Approval Certificate for Unauthorised Work - Minimum Fee	\$ 61.65	\$ 61.65	x
<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 Other Building Fees in accordance with Building Regulations 2012			

BUILDING HIRE FEES

	2016/17	2017/18	GST
Town Hall			
Commercial Functions < 3 hours	\$ 150.00	\$ 150.00	✓
Non Commercial Functions < 3 hours	\$ 100.00	\$ 100.00	✓
Commercial Functions > 3 hours	\$ 250.00	\$ 250.00	✓
Non Commercial Functions > 3 hours	\$ 200.00	\$ 200.00	✓
Non Profit & Charitable Organisations	50% Commercial	50% Commercial	✓
Education Department	Nil	Nil	
Rehearsal	\$ 30.00	\$ 30.00	✓
Bond	\$ 300.00	\$ 300.00	x
Lesser Hall			
Commercial Functions < 3 hours	\$ 90.00	\$ 90.00	✓
Non Commercial Functions < 3 hours	\$ 60.00	\$ 60.00	✓
Commercial Functions > 3 hours	\$ 150.00	\$ 150.00	✓
Non Commercial Functions > 3 hours	\$ 100.00	\$ 100.00	✓
Non Profit & Charitable Organisations	50% Commercial	50% Commercial	✓
Bond	\$ 300.00	\$ 300.00	x
Town Hall Kitchen			
Kitchen Use Only	\$ 60.00	\$ 60.00	✓
Non Profit & Charitable Organisations	50% Commercial	50% Commercial	✓
Rotary Club Rooms (Charge per Meeting)	\$ 40.00	\$ 40.00	✓
Hire of Trestles (per Trestle)	\$ 10.00	\$ 10.00	✓
Hire of Chairs (per Chair)	\$ 0.60	\$ 0.60	✓
Bond on Trestles/Chairs (per Hire)	\$ 100.00	\$ 100.00	x
Wedgescarrup & Cancanning Halls			
Full Day or Night	\$ 75.00	\$ 75.00	✓
Half Day	\$ 40.00	\$ 40.00	✓
Bond	\$ 50.00	\$ 50.00	x
Wagin Recreation Centre (Casual Hire)			
Public Lounge / Members Lounge Area			
Commercial Functions < 3 hours	\$ 150.00	\$ 150.00	✓
Non Commercial Functions < 3 hours	\$ 100.00	\$ 100.00	✓
Commercial Functions > 3 hours	\$ 250.00	\$ 250.00	✓
Non Commercial Functions > 3 hours	\$ 200.00	\$ 200.00	✓
Non Profit & Charitable Organisations	50% Commercial	50% Commercial	✓
Bond	\$ 300.00	\$ 300.00	x
Kitchen Hire (Only)	\$ 70.00	\$ 70.00	✓
Non Profit & Charitable Organisations	50% Commercial	50% Commercial	✓
Exhibition Hall			
Luncheon Booth (Casual Hire Fees)	\$ 60.00	\$ 60.00	✓
Wesfarmers Pavilion			
Lease with Wesfarmers Pty Ltd	\$ 22.00	\$ 22.00	✓
Eric Farrow Pavilion			
Whole Complex			
Commercial	\$ 330.00	\$ 330.00	✓
Non Commercial	\$ 260.00	\$ 260.00	✓
Non Profit & Charitable Organisations	50% Commercial	50% Commercial	✓
Bond	\$ 300.00	\$ 300.00	x

BUILDING HIRE FEES

	2016/17	2017/18	GST
Large Function Area (including Bar)			
Commercial Functions < 3 hours	\$ 170.00	\$ 170.00	✓
Non Commercial Functions < 3 hours	\$ 130.00	\$ 130.00	✓
Commercial Functions > 3 hours	\$ 280.00	\$ 280.00	✓
Non Commercial Functions > 3 hours	\$ 240.00	\$ 240.00	✓
Non Profit & Charitable Organisations	50% Commercial	50% Commercial	✓
Bond	\$ 300.00	\$ 300.00	x
Small Function Area (including Bar)			
Commercial Functions < 3 hours	\$ 140.00	\$ 140.00	✓
Non Commercial Functions < 3 hours	\$ 90.00	\$ 90.00	✓
Commercial Functions > 3 hours	\$ 210.00	\$ 210.00	✓
Non Commercial Functions > 3 hours	\$ 170.00	\$ 170.00	✓
Non Profit & Charitable Organisations	50% Commercial	50% Commercial	✓
Bond	\$ 300.00	\$ 300.00	x
Other			
Setup and cleaning costs (per hour)	\$ 40.00	\$ 40.00	✓
Circus (per day including utilities and ablutions)	\$ 330.00	\$ 330.00	✓
Equipment			
PA System - Community Groups & Sporting Clubs	\$ 60.00	\$ 60.00	✓
PA System	\$ 160.00	\$ 160.00	✓
Projector and Screen	\$ 60.00	\$ 60.00	✓
Bond on PA System / Projector and Screen	\$ 150.00	\$ 150.00	x
Wagin Medical Centre - Meeting/Consultant Room			
Professional Organisations / Bodies	\$ 80.00	\$ 80.00	✓
Non Profit Organisations / Bodies	\$ 30.00	\$ 30.00	✓
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	✓
Lease of Buildings/Offices/Land			
Wagin Daycare Centre - per month increasing annually by CPI	\$ 656.00	\$ 671.00	✓
Town Hall Legal Office - per month increasing annually by CPI	\$ 369.00	\$ 378.00	✓
AR Norris Dental Surgery - per month increasing annually by CPI	\$ 334.00	\$ 342.00	✓
Wagin Aero Club	\$ 400.00	\$ 400.00	✓
Airstrip Hangar	\$ 400.00	\$ 400.00	✓
Lease of Reserves to Sporting Clubs			
Great Southern Go Kart Club (Location 15269)	\$ 11.00	\$ 11.00	✓
Wagin Golf Club (Reserve # 30444)	\$ 11.00	\$ 11.00	✓
Wagin Gun Club (Reserve # 30734)	\$ 11.00	\$ 11.00	✓
Wagin Riding Club	\$ 11.00	\$ 11.00	✓
Wagin Tennis Club (Reserve # 11339 & Lot 921)	\$ 11.00	\$ 11.00	✓

CARAVAN PARK & RV AREA FEES

	2016/17	2017/18	GST
Caravans (2 Persons)			
Permanent after 3 months continuous stay (per week)	\$ 95.00	\$ 95.00	✓
per Week	\$ 105.00	\$ 105.00	✓
per Night	\$ 20.00	\$ 20.00	✓
Additional Person per Night	\$ 3.00	\$ 3.00	✓
Tent Sites (2 Persons)			
per Week	\$ 84.00	\$ 84.00	✓
per Night	\$ 16.00	\$ 16.00	✓
Additional Person per Night	\$ 3.00	\$ 3.00	✓
Caravan Park RV Area			
per Week - no power or water	\$ 70.00	\$ 70.00	✓
per Night - no power or water	\$ 12.00	\$ 12.00	✓
Ablutions use only		\$ 3.00	✓
RV Area			
Per Van per Night - no power or water	\$ 6.00	\$ 6.00	✓
Per Van per Night - power no water	\$ 12.00	\$ 12.00	✓
Per Van per Night - group booking minimum 10 vans - including power, water and ablutions	\$ 15.00	\$ 15.00	✓

CEMETERY FEES

	2016/17	2017/18	GST
Interment			
Burial Fee - Interment in grave 2.1m deep	\$ 715.00	\$ 850.00	✓
Placement of Ashes in an existing grave	\$ 75.00	\$ 120.00	✓
Additional depth of 0.3m	\$ 260.00	\$ 300.00	✓
Interment without due notice - additional charge	\$ 205.00	\$ 250.00	✓
Interment on weekends or public holidays - additional charge	\$ 340.00	\$ 400.00	✓
Interment not in usual hours - additional charge	\$ 155.00	\$ 200.00	✓
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)	\$ 175.00	\$ 175.00	✓
Renewable (subject to any increased charges)	\$ 185.00	\$ 185.00	✓
Re-opening			
Interment	\$ 800.00	\$ 850.00	✓
Exhumation	\$ 1,500.00	\$ 1,500.00	✓
Re-burial after exhumation	\$ 460.00	\$ 500.00	✓
Disposal of Ashes			
Brick Niche Single (plus cost of plaque and fixing)	\$ 75.00	\$ 120.00	✓
Brick Niche Double (plus cost of plaque and fixing)	\$ 105.00	\$ 150.00	✓
Single Niche Wall Reservation	\$ 65.00	\$ 85.00	✓
Double Niche Wall Reservation	\$ 95.00	\$ 110.00	✓
Miscellaneous Charges			
Permission to erect headstone	\$ 65.00	\$ 65.00	✓
Permission to erect monument	\$ 65.00	\$ 65.00	✓
Erect a name plate	\$ 65.00	\$ 65.00	✓
Copy of right of burial	\$ 40.00	\$ 40.00	✓
Grave Number plate	\$ 40.00	\$ 40.00	✓
Licenses			
Funeral Directors Annual License	\$ 185.00	\$ 220.00	✓
Single Funeral Permit		\$ 100.00	✓
Monumental Masons Annual License	\$ 175.00	\$ 200.00	✓
Single Monumental Masons Permit	\$ 65.00	\$ 80.00	✓

DOMESTIC ANIMAL FEES

	2016/17	2017/18	GST
Dog Registration			
Sterilised Dog - 1 year	\$ 20.00	\$ 20.00	✓
Sterilised Dog - 3 years	\$ 42.50	\$ 42.50	✓
Sterilised Dog - Lifetime	\$ 100.00	\$ 100.00	✓
Unsterilised Dog - 1 year	\$ 50.00	\$ 50.00	✓
Unsterilised Dog - 3 years	\$ 120.00	\$ 120.00	✓
Unsterilised Dog - Lifetime	\$ 250.00	\$ 250.00	✓
Pensioner	50% of above fees	50% of above fees	✓
Working Dog	25% of above fees	25% of above fees	✓
Transfer of Dog Registration	\$ 15.00	\$ 15.00	✓
50% off fees for registration of dogs after 31 May - 1 year only			
**refund may apply to unsterilised dog becoming sterilised			
Dog Impound Fees			
Daily Pound Fee	\$ 20.00	\$ 20.00	✓
Impound and Release Fee	\$ 90.00	\$ 90.00	✓
Destruction of Dog	\$ 55.00	\$ 55.00	✓
Dog Fines in accordance with Dog Act / Shire Local Law			
Dangerous/Restricted Breed Requirements			
Dangerous Dog/Restricted Breed Collar	\$ 40.00	\$ 40.00	✓
Dangerous Dog/Restricted Breed Sign WA on sheetmetal	\$ 40.00	\$ 40.00	✓
Cat Registration			
1 Year	\$ 20.00	\$ 20.00	✓
Registered after 31 May to 31 October	\$ 10.00	\$ 10.00	✓
3 Years	\$ 42.50	\$ 42.50	✓
Life Registration	\$ 100.00	\$ 100.00	✓
Breeder Registration - per breeding cat	\$ 100.00	\$ 100.00	✓
Pensioner	50% of above fees	50% of above fees	✓
Transfer of Cat Registration	\$ 15.00	\$ 15.00	✓
Cat Impound Fees			
Daily Pound Fee	\$ 20.00	\$ 20.00	✓
Impound and Release Fee	\$ 90.00	\$ 90.00	✓
Destruction of Cat	\$ 55.00	\$ 55.00	✓
Cat Fines in accordance with Cat Act / Shire Local Law			
Hire of Animal Traps			
Hire per week	\$ 20.00	\$ 20.00	✓
Deposit	\$ 50.00	\$ 50.00	x
Deposit - pensioner	\$ 25.00	\$ 25.00	x

HEALTH AND INSPECTION FEES

	2016/17	2017/18	GST
Inspection Fees			
Private Swimming Pool Inspection Fee	\$ 60.00	\$ 60.00	✓
Food Premises Fees			
Application for registration / notification of food premises	\$ 110.00	\$ 110.00	x
Review of registration / notification of food premises	\$ 100.00	\$ 100.00	x
Transfer of Registration Fee	\$ 62.00	\$ 62.00	x
Plans Assessment Fee - Small - Residential	\$ 78.00	\$ 78.00	x
Plans Assessment Fee	\$ 155.00	\$ 155.00	x
Plans Assessment Fee - Supermarkets or Premises > 2	\$ 240.00	\$ 240.00	x
Inspection of Premises on request	\$ 173.00	\$ 173.00	x
Request for copy of Condemnation Certificate	\$ 80.00	\$ 80.00	x
Copy of Food Sampling Results Certificate	\$ 27.00	\$ 27.00	x
Temporary Food Business Assessment Fee (per occasion)	\$ 40.00	\$ 40.00	x
Temporary Food Business Assessment Fee (annual)	\$ 180.00	\$ 180.00	x
Lodging House Registration Fees			
Application for Registration of Lodging House < 15 lodgers	\$ 354.00	\$ 354.00	x
Renewal of Registration of Lodging House < 15 lodgers	\$ 236.00	\$ 236.00	x
Application for Registration of Lodging House 15 or more lodgers	\$ 506.00	\$ 506.00	x
Renewal of Registration of Lodging House 15 or more lodgers	\$ 338.00	\$ 338.00	x
Temporary Accommodation Approval Fees			
Application for Approval to camp (Regulation 11 Caravan Parks & Camping Grounds Regulations 1997)	\$ 235.00	\$ 235.00	x
General Fees			
Request for a Section 39 Liquor Certificate	\$ 190.00	\$ 190.00	x
Premises Plan Assessment Fee - miscellaneous	\$ 155.00	\$ 155.00	x
Request for Inspection of Premises - miscellaneous	\$ 173.00	\$ 173.00	x
Request for Premises Inspection Report	\$ 153.00	\$ 153.00	x
Reports to Settlement Agents	\$ 103.00	\$ 103.00	x
Copy of Certificate of Analysis	\$ 27.00	\$ 27.00	x
Itinerant Food Vans / Traders			
Application or Renewal of Itinerant Food Van / Traders Permit Fee Per Occasion	\$ 30.00	\$ 30.00	x
One Month	\$ 100.00	\$ 100.00	x
Twelve Months	\$ 600.00	\$ 600.00	x
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	\$ 14.00	\$ 14.00	x
Micro / Amoeba Swimming Pool Sample	\$ 34.00	\$ 34.00	x
Private Water Supply Sampling Fee	\$ 72.00	\$ 72.00	x
Effluent Disposal Fee			
Local Government application fee - paid to local government When EDPH approval is required / Health Department of WA application fee:	\$ 118.00	\$ 118.00	x
a) with a local government report	\$ 51.00	\$ 51.00	x
b) without a local government report	\$ 110.00	\$ 110.00	x
Local government report fee	\$ 118.00	\$ 118.00	x
Fee for the grant of a permit to use an apparatus	\$ 118.00	\$ 118.00	x
Request for re-inspection	\$ 123.00	\$ 123.00	x

PLANT HIRE FEES

	2016/17	2017/18	GST
Community Bus			
Deposit	\$ 150.00	\$ 150.00	x
Rate per kilometre	\$ 0.70	\$ 0.70	✓
Hirer to refill fuel tank upon return			
Private Works - Per Hour			
Grader	\$ 190.00	\$ 190.00	✓
Loader / Backhoe	\$ 160.00	\$ 160.00	✓
Front End Loader	\$ 190.00	\$ 190.00	✓
Vibrating Roller	\$ 132.00	\$ 132.00	✓
Multi Wheel Roller	\$ 135.00	\$ 135.00	✓
Truck (Large)	\$ 150.00	\$ 150.00	✓
Truck (Small)	\$ 120.00	\$ 120.00	✓
Tractor	\$ 135.00	\$ 135.00	✓
Tractor Mower	\$ 120.00	\$ 120.00	✓
Bobcat	\$ 130.00	\$ 130.00	✓
Ride on Mower	\$ 120.00	\$ 120.00	✓
Sundry Minor Plant	\$ 120.00	\$ 120.00	✓
Labour Only	\$ 55.00	\$ 55.00	✓
Works Manager Labour	\$ 85.00	\$ 85.00	✓
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	\$ 35.00	\$ 35.00	✓
Blue Metal Dust per m3	Cost + 15%	Cost + 15%	✓
Blue Metal per m3	Cost + 15%	Cost + 15%	✓

RECREATION GROUNDS / SWIMMING POOL HIRE FEES FOR CLUBS

	2016/17	2017/18	GST
Ground & Recreation Centre Usage Fees for Club			
Wagin Cricket Club	\$ 1,090.00	\$ 1,115.00	✓
Wagin Football Club	\$ 2,220.00	\$ 2,500.00	✓
Wagin Hockey Club	\$ 1,090.00	\$ 1,115.00	✓
Wagin Swimming Club	\$ 1,250.00	\$ 1,500.00	✓
Wagin Trotting Club	\$ 1,890.00	\$ 2,100.00	✓

RECREATION CENTRE FEES

	2016/17	2017/18	GST
Entrance Fees			
Adult Entry	\$ 3.00	\$ 3.00	✓
Junior Entry	\$ 2.00	\$ 2.00	✓
Concessions Entry	\$ 2.00	\$ 2.00	✓
Training Fees			
Adult	\$ 2.00	\$ 2.00	✓
Junior	\$ 1.00	\$ 1.00	✓
Concession	\$ 1.00	\$ 1.00	✓
Spectator	Nil	Nil	✓

REFUSE / RUBBISH DISPOSAL FEES

	2016/17	2017/18	GST
Refuse Disposal Fees			
Domestic Rubbish Service Fee (residential) 1 bin per annum	\$ 320.00	\$ 330.00	x
Commercial / Industrial Refuse (per annum service)	\$ 320.00	\$ 330.00	x
Additional Service	\$ 320.00	\$ 330.00	x
Note - charges based on recovery of costs associated with the collection, recycling and disposal of refuse			
Bin Replacement Fees			
Replacement Whole Recycling / Green Bin	\$ 135.00	\$ 135.00	✓
Replacement Recycling / Green Bin Lid	\$ 25.00	\$ 25.00	✓
Replacement Bin Wheels	\$ 25.00	\$ 25.00	✓
Refuse Site Fees			
1 x 120L or 240L Mobile Garbage Bin (and units 240L thereafter)	\$ 6.00	\$ 6.00	✓
Car Boot Load	\$ 6.00	\$ 6.00	✓
Station Wagon Boot Load	\$ 12.00	\$ 12.00	✓
Van / Utility / Trailer (not exceeding 1.8m x 2.2m)	\$ 16.00	\$ 16.00	✓
Truck (per tonne)	\$ 20.00	\$ 20.00	✓
Bulk Bin (per m3)	\$ 15.00	\$ 15.00	✓
Car Body (if placed in recyclable area)	Free	Free	✓
Truck Body / Large Equipment (if placed in recyclable area)	Free	Free	✓
White Goods (if placed in recyclable area)	Free	Free	✓
Computers / Televisions / Paint tins / Plastic Car parts / Gas Bottles		\$ 2.00	✓
Asbestos (\$150/m3 or part thereof)	\$ 150.00	\$ 150.00	✓
Batteries (car, truck etc)	Free	Free	✓
Uncontaminated sorted scrap metal	Free	Free	✓
Uncontaminated timber	Free	Free	✓
Uncontaminated green waste	Free	Free	✓
Clean fill	Free	Free	✓
Septage - Resident per litre	\$ 0.03	\$ 0.04	✓
Septage - Non Resident per litre	\$ 0.06	\$ 0.07	✓
10L Waste Oil (to be disposed in the Oil Recycling Facility) (and units of 10L thereafter)	\$ 6.00	\$ 6.00	✓
Tyres Small (car etc)	\$ 7.00	\$ 7.00	✓
Tyres Truck or Large	\$ 12.00	\$ 12.00	✓
Separated Recyclables	Free	Free	✓
Drummuster washed containers	Free	Free	✓
Non-Drummuster chemical containers	\$ 2.00	\$ 2.00	✓
Cardboard - separated per 1100L or part thereof	\$ 37.00	\$ 37.00	✓
Annual Refuse Site Pass	\$ 37.00	\$ 37.00	✓
Dumping of cardboard in refuse site - penalty	\$ 110.00	\$ 110.00	x

STANDPIPE FEES

	2016/17	2017/18	GST
Standpipe Fees			
Charge per kilolitre	\$ 2.10	\$ 2.50	x
Vernon Street Desalination Tanks - Charge per kilolitre	\$ 0.50	\$ 0.50	x
Administration fee per invoice	\$ 5.50	\$ 5.50	✓
Commercial use	At Cost	At Cost	x

SWIMMING POOL FEES

	2016/17	2017/18	GST
Single Entrance Fees			
Adult	\$ 3.50	\$ 3.50	✓
Children (5-7 years) / Pensioner / Concession	\$ 3.50	\$ 3.50	✓
Spectators - Adult	\$ 1.00	\$ 1.00	✓
Children Participating in activities run by Education Department	\$ 2.50	\$ 2.50	✓
Family	\$ 14.00	\$ 14.00	✓
Seasonal Fees			
Family	\$ 350.00	\$ 350.00	✓
Individual - Adults and Children	\$ 200.00	\$ 200.00	✓
Pensioners	\$ 95.00	\$ 95.00	✓
Half Season Fees - Start of Season to 31/12/2017			
Family	\$ 230.00	\$ 230.00	✓
Individual - Adults and Children	\$ 145.00	\$ 145.00	✓
Pensioners	\$ 67.00	\$ 67.00	✓
Half Season Fees - 01/01/2018 to End of Season			
Family	\$ 230.00	\$ 230.00	✓
Individual - Adults and Children	\$ 145.00	\$ 145.00	✓
Pensioners	\$ 67.00	\$ 67.00	✓
Swimming Pool Community Room Hire	\$ 60.00	\$ 60.00	✓

TOWN PLANNING FEES

	2017/18
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	\$ 147.00
b) more than \$50,000 but not more than \$500,000	0.32% of the estimated cost of development
c) more than \$500,000 but not more than \$2.5 million	\$1,700 + 0.257% for every \$1 in excess of \$500,000
d) more than \$2.5 million but not more than \$5 million	\$7,161 + 0.206% for every \$1 in excess of \$2.5 million
e) more than \$5 million but not more than \$21.5 million	\$12,633 + 0.123% for every \$1 in excess of \$5 million
f) more than \$21.5 million	\$ 34,196.00
2. Determining a development application (other than for an extractive industry) where the development has commenced or been carried out	The fee in Item 1 plus, by way of penalty, twice that fee
3. Determining a development application for an extractive industry where the development has <u>not</u> commenced or been carried out	\$ 739.00
4. Determining a development application for an extractive industry where the development has commenced or been carried out	The fee in Item 3 plus, by way of penalty, twice that fee
5A. Determining an application to ammend or cancel development approval	\$ 295.00
5. Providing a subdivision clearance for -	
a) not more than 5 lots (per lot)	\$ 73.00
b) more than 5 lots but not more than 195 lots	\$73 per lot for the first 5 lots then \$35 per lot
c) more than 195 lots	\$ 7,393.00
6. Determining an initial application for approval of a home occupation or home business where the home occupation or home business has <u>not</u> commenced	\$ 222.00
7. Determining an initial application for approval of a home occupation or home business where the home occupation or home business has commenced	The fee in Item 6 plus, by way of penalty, twice that fee
8. Determining an application for the renewal of an approval of a home occupation or home business where the application is made before the approval expires	\$ 73.00
9. Determining an application for the renewal of an approval of a home occupation or home business where the application is made after the approval has expired	The fee in Item 8 plus, by way of penalty, twice that fee
10. Determining the application for a change of use or for an alteration or extension or change of a non-conforming use to which item 1 does not apply, where the change or the alteration, extension or change has <u>not</u> commenced or been carried out	\$ 295.00
11. Determining the application for a change of use or for an alteration or extension or change of a non-conforming use to which item 2 does not apply, where the change or the alteration, extension or change has commenced or been carried out	The fee in Item 10 plus, by way of penalty, twice that fee
12. Public advertising of development applications, scheme amendments, Structure Plans, Activity Centre Plans or Development Plans	Cost plus 10% administration fee plus 10% GST
13. Providing a zoning certificate	\$ 73.00
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
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	

HOME AND COMMUNITY CARE FEES

Support Service	Unit of Service	Level 1	Level 2
		Fee for each client	Fee for each client
Support Services Included in Fee Cap			
Domestic Assistance / Personal Care / Respite Care / Social Support / Other Food Services (meal prep at home)	Per hour	\$ 8.00	Unit Cost per hour
Social Support Group	Per occasion	\$ 8.00	Unit Cost per hour
Centre Based Day Care (excludes transport and meal)	Per occasion	\$ 8.00	Unit Cost per hour
Nursing and Allied Health	Per occasion	\$ 8.00	Unit Cost per hour
Home Maintenance	Per hour	\$ 8.00	Unit Cost per hour
Support Services Excluded from Fees Cap			
Meals delivered at home or meals received at a centre*	Per meal	\$9.00 - One Course \$13.00 Two Courses	Full cost of meal
Home Modification**	Per job	\$ Variable	Unit Cost
Podiatry	Per occasion	\$ 30.00	Unit Cost
Transport***			
Centre Based Day Care or Group Bus / Vehicle Transport	Per one way trip	\$ 2.50	Unit Cost
Up to 10 kms	Per one way trip	\$ 5.00	Unit Cost
11 kms to 30 kms	Per one way trip	\$ 8.00	Unit Cost
31 kms to 60 kms	Per one way trip	\$ 10.00	Unit Cost
61 kms to 99 kms	Per one way trip	\$ 15.00	Unit Cost
Social Support			
Volunteer Home Visits		Free	Free
Telecross Telephone Support Services		Free	Free
Counselling, Support Information and Advocacy			
Advisory, advocacy		Free	Free
Counselling Support		Free	Free
Carer Support		Free	Free
Other Support			
Client Care Co-ordination		Free	Free
Provision of Information		Free	Free
Assessment and Review		Free	Free
Note			
* These costs should be paid for by the client and there is no fee reduction			
** A negotiated fee linked to the cost of the job will apply			
*** Transport fees, kilometre ranges and aligning transport fees to income levels were reviewed and supported by a representative group of transport service providers			
Status		Level 1	Level 2
Single		\$0 - \$50,000	More than \$50,001
Couple Combined		\$0 - \$80,000	More than \$80,001
Level 1 - Fees Cap \$64 per week			
Level 2 - Fees Cap \$154 per week			
Note			
Income Level 1 calculated using maximum income for full Aged Pension, Part Aged Pension and equivalent income			
Income Level 2 calculated using income limit for Commonwealth Seniors' Health Card			
(based on March 2013 Australian Government Age Pension maximum income rate increases)			