

SHIRE OF WAGIN

2019 - 2020

Annual Budget

Adopted by Council 13 August 2019





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	956
Distance from Perth (km)	228
Area (sq km)	1,956
Suburbs and Localities	Piesseville, Wagin
Length of Sealed Roads (km)	169
Length of Unsealed Roads (km)	628
Rates Levied	\$2,356,259
Total Revenue	\$5,835,905
Council Employees	35

Tourist Attractions

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

Local Industries

Sheep, Wool, Grain, Hay, Seed Works, 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, Gymkhanarama and the Wagin Burnouts held in October.

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GENERAL INFORMATION

Your Elected Members

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

The Shire of Wagin elected members for 2018/2019 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
- Airport Development Committee
- 4WDL
- Bushfire Advisory Committee

Cr G (Gregory) Ball – Deputy Shire President

Elected to office in 2017, Retiring 2021

- Finance & General Purposes Committee
- Works and Services Committee
- Audit Committee
- CEO Review Committee
- WALGA Central Zone Committee
- Lakes Sub-Regional Road Group
- Development Assessment Panels (Proxy)

Cr S M (Sherryl) Chilcott

Elected to office in 2017, Retiring 2019

- Airport Development Committee
- Sportsground Advisory Community Centre Management Committee
- Tourism and Promotion Committee
- Townscape Enhancement Committee
- Waratah / Frail Aged Homes
- Historical Village Committee
- Woolorama Committee (Proxy)

Cr B (Bryan) Kilpatrick

Elected to office in 2017, Retiring 2021

- Works and Service Committee
- Wagin/Woodanilling Landcare Zone
- Community Centre Committee

Cr L (Lynette) Lucas

Elected to office in 2017, Retiring 2021

- Airport Development Committee
- Bushfire Advisory Committee
- Roadwise, LEMC & Safer WA Committee
- Waste Management & Recycling Committee

Cr D (David) Reed

Elected to office in 2017, Retiring 2021

- Asset Management Committee
- Sportsground Advisory Community Centre Management Committee
- Townscape Enhancement Committee
- Community Resource Centre

Cr J P (Jason) Reed

Elected to office in 2017, Retiring 2021

- Works and Services Committee
- Finance & General Purposes Committee
- Audit Committee
- Wagin/Woodanilling Landcare Zone
- Economic Development Advisory
- Historical Village Committee
- Cottage Homes Committee
- Waratah / Frail Aged Homes
- Waste Management & Recycling
- Lakes Sub – Regional Road 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
- Asset Management Committee
- Development Assessment Panel
- Townscape Enhancement Committee
- Airport Development Committee
- Cottage Homes Committee
- Sportsground Advisory Community Centre Management Committee

As at the 1st July Council has 3 vacant Councillor positions with all three positions retiring in 2019.

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

Peter Webster
Brian Roderick
Tegan Hall
Allen Hicks

Trevor Brandy

Auditor

Office of The Auditor General
Perth
469 Wellington Street
PERTH WA 6000

Bank

National Australia Bank
Tudor St
Wagin WA 6315

STATEMENT BY THE SHIRE PRESIDENT

The Shire of Wagin Council is pleased to present the 2019/2020 Annual Budget which was adopted by Council at a Special Council Meeting held on the 13th August 2019.

The balanced 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 and Asset Management Plan.

The 2019/2020 Budget incorporates an increase in rate revenue of 2% 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 funded over the time frame of the Long-Term Financial Plan.

The Budget has been prepared in a challenging and subdued economic climate, however Council has ensured the rate increase has been kept to a minimum. Notwithstanding this, many significant infrastructure projects have been included which reflect the needs of our community.

I wish to acknowledge and thank the Federal Government who provides Council with two very critical grant funding sources in our Federal Assistance Grant and Roads to Recovery. Also, a thank you is extended to our local Federal Member, Mr Rick Wilson, who provides valuable support to our Shire and the region.

Major features of the Budget include a significant investment in road, bridge, footpath and kerbing works and construction, Council's aim is to maintain and improve its facilities both in the town site and rural areas.

MAJOR PROJECTS AND EXPENDITURE

Caravan Park Camp Kitchen	\$15,000
Solar Panels – Various Buildings	\$10,000
Electronic Advertising Sign	\$56,500
Water Standpipe Controller	\$18,000
Rec Centre Furniture	\$8,000
Wetlands Park Playground Upgrades	\$38,200
Depot Pallet Racking	\$6,000
Plant/Vehicle Replacement Program	\$344,000
Capital Works Program – Roads, Bridges and Kerbing	\$1,746,917
Airport Development	\$40,000
Cemetery Upgrade	\$50,000
Footpath Program	\$131,000
Learn to Swim Pool Heating	\$40,000
Town Centre Development – Purchase of Lot	\$40,000
Townscape Projects	\$60,000
Town Centre Development – Library Parking Area	\$130,000
Wetlands Park Pond Works	\$10,000

Council continues to improve its financial position, with low debt levels and increasing levels of Reserve Funds. This position has been achieved through careful Financial Planning by both Councillors and Staff. This has been a careful and considered process that has resulted in a fiscally responsible blueprint for the coming financial year and beyond.

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 2019/2020 year.

I take this opportunity to commend the 2019/2020 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 OFFICER'S REPORT

The 2019/2020 budget has been formulated after consideration and planning by Council Staff and Council's Elected Members. A balanced Budget has been achieved with a minimum increase in Council rates. Council is mindful of the financial pressures facing individuals and as a result rate increases 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 only 2% 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 2019 is 1.3%. 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 has increased from \$560 to \$580.

INSURANCE

Overall Council's insurance premiums have slightly increased from the 2018/2019 year. This can be attributed to the low amount of claims Council have submitted through the scheme and the increase in Bushfire insurance cover.

Policy	2019/2020	2018/2019
LGIS Corporate Travel	750	750
LGIS Cyber Liability	1,500	1,500
LGIS Management Liability (Councillors & Officers Liability)	5,882	5,711
LGIS Marine Cargo (Transit)	200	200
LGIS Motor Vehicle & Plant	37,988	37,094
LGIS Personal Accident	425	425
LGISWA Bushfire Scheme	16,810	13,568
LGISWA Casual Hirers Liability Scheme	0	0
LGISWA Crime Scheme (Crime Fidelity)	926	888
LGISWA Liability Scheme (Public Liability)	22,800	21,111
LGISWA Property Scheme	58,620	57,292
LGISWA Workcare Scheme (Workers Compensation)	44,850	46,000
TOTAL	190,751	184,538

GRANTS

The annual Financial Assistance Grant has been paid in advance as previously experienced in 18/19 though the figure used for 2019/2020 is only indicative. The amount we have budgeted to receive in both Grants Commission General and Roads is \$674,932, which is on par with what we received in 18/19.

Regional Road Group funds have slightly increased for new road projects to \$307,605. Roads to Recovery funding for the 2019/2020 year has increased by \$90,089 to \$312,145. The untied Direct Road Grants amount has increased by nearly \$8,000 to \$118,788.

This budget has included one unsecured grant of \$20,000 to install heating to the learn to swim/kids pool, this will be sought during the year, all other efforts to gain further grant funding throughout the year will be made.

As previously mentioned, Council has carried forward \$198,055 of unexpended grant funds received in the 2018/2019 year. The balance of the grants carried forward is outlined in the table below:

DFES ESL Grant – BFB Funding	15,538
DFES ESL Grant – BFB Funding	6,515
Community Aged Care Packages	39,394
Piesseville Tarwonga Bridge Grant	136,608
Total Restricted	198,055

DEBT SERVICING

The outstanding loan principal at 1 July 2019 is \$697,732 inclusive of Self-Supporting Loans. The principal repayments for 2019/20 amount to \$64,099 and interest payable \$34,694.

The self-supporting component of the above loan balance as at 1 July 2019 is \$155,507 with principal repayments of \$18,758 and interest of \$4,586. This will bring the self-supporting loan balance to \$136,749.

RESERVE ACCOUNTS

Council commence the new financial year with \$1,308,038 in its reserve accounts. This budget proposal includes transfers to and from reserves and interest with a predicted increase overall in reserve funds of \$54,547.

Transfers to Reserves:

- Plant Replacement Reserve \$40,000
- Recreation Centre Equipment Reserve \$1,800

• Aerodrome Maintenance and Development Reserve	\$5,200
• Admin Centre Furniture/Equipment and IT Reserve	\$5,000
• Community Bus Profit	\$2,000
• Recreation Development for Pool Filtration and Heating, Sports Flooring and Sportsground Lighting	\$60,000
• Refuse Waste Management as per Waste Management Budget	\$39,800
• Emergency/Bushfire Control Reserve – MAF Funding	\$21,000
• Community Gym Profit	\$5,500
• Sportsground Precinct Redevelopment	\$30,000

Transfers from Reserves:

• Leave Reserve – CEO	\$30,000
• Recreation Centre Equipment Furniture and Exhaust Hoods	\$4,500
• Municipal Buildings Reserve for Town Square Development	\$70,000
• Land Development Reserve for Tudhoe St Lot	\$40,000
• HACC Reserve for New Vehicle	\$10,000
• Recreation Development Reserve for Pool heating and Town Square Development	\$50,000
• Water Management Reserve	\$5,000
• Electronic Sign	\$20,500

The above transfers and interest earned will give Council a closing balance of \$1,394,585 at the end of the 2019/2020 financial year.

CONCLUSION

Council will continue to invest in new infrastructure and improvement to Council's assets and infrastructure. This has been recognised in the recent review of Council's Long Term Financial Plan and Asset Management Plan.

In line with the extensive review of Council's Strategic Community Plan and Corporate Business Plan, carried out in 2019/2020, new Council reserve accounts have been created to assist in facilitating identified projects in the upcoming financial years. Council has also been fiscally prudent in setting aside reserve funds to deal with future disaster events that may impact on the Shire's finances.

I would again like to acknowledge and thank the efforts of my staff in preparing the 2019/2020 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.

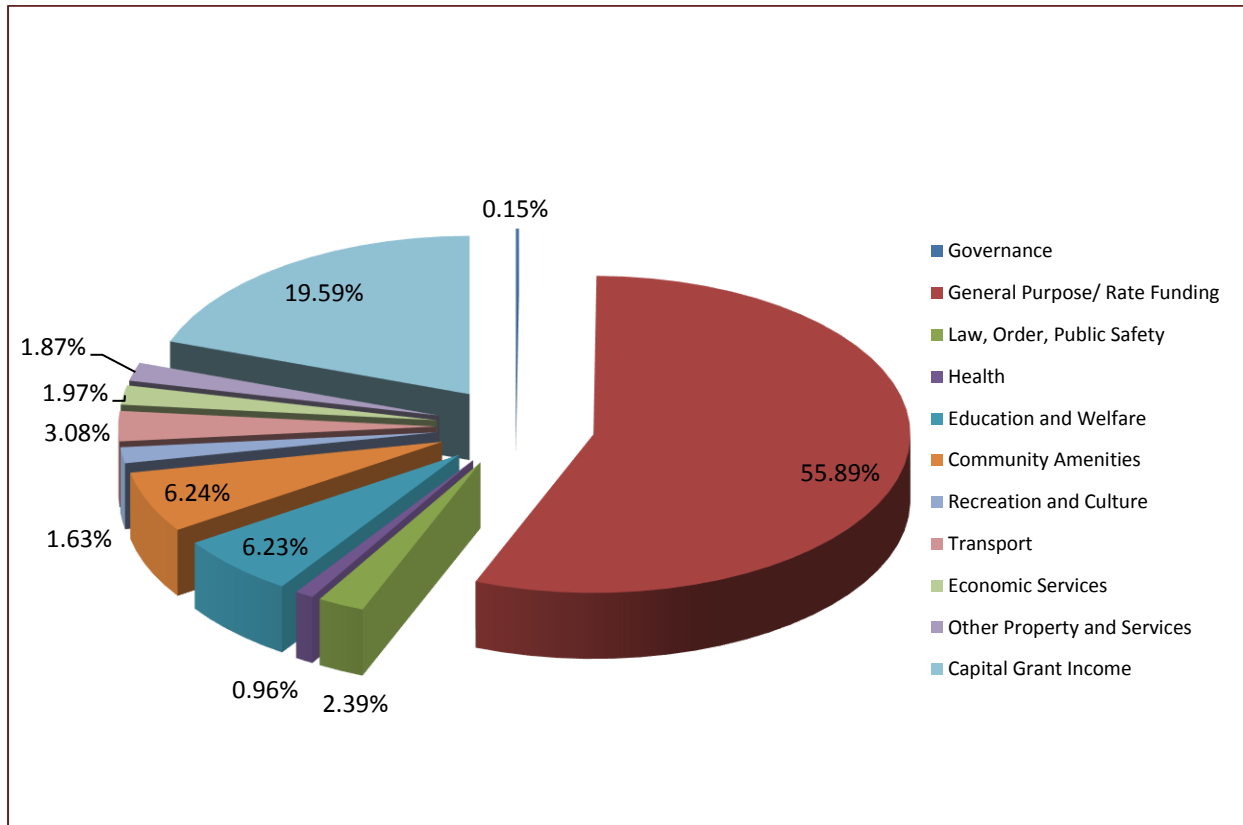
I have pleasure in presenting the 2019/2020 Budget.

Peter Webster
Chief Executive Officer

BUDGET OVERVIEW

For 2019/2020 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 \$9,000 is made up of various reimbursements for administration and member activities.

General Purpose Funding of \$3,261,891 includes rates of \$2,356,259 and WA Local Government Grant Commission General Purpose Grants of \$674,932.

Law, Order and Public Safety income of \$139,604 is mainly derived from the Fire and Emergency Services Grants of \$84,410 and various fees and fines associated with animal control and law and order.

Health income for this financial year is \$56,054. The main component is from the Shire's of Williams, and Dumbleyung reimbursing Council for their costs of the Regional Health Scheme.

Education and Welfare income of \$363,444 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 \$289,545 in Federal Grant funding this financial year.

Community Amenities income of \$364,300 includes the annual fees charged for the domestic and commercial refuse collection service that Council provides. The total value of these combined fees is

\$306,8000 which is used to offset the contracted domestic collection, 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 \$95,045 is derived from fees collected for the use of Council’s recreation facilities such as the Wagin Swimming Pool, Recreation Centre, Sportsground and Halls. This year Council will receive \$48,255 in external funding to carry out community events and the purchase of a new digital information screen.

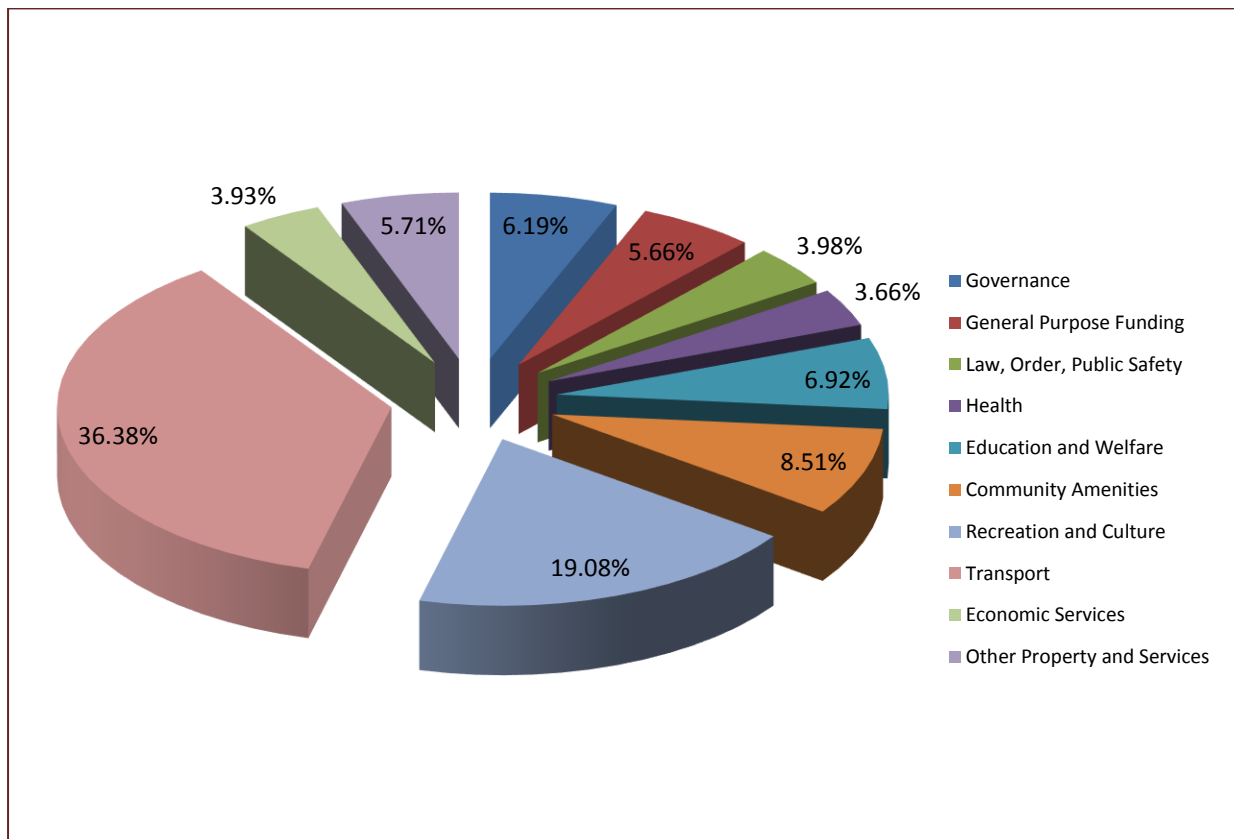
Transport income of \$179,533 contains the Direct Road Grant operating funding of \$118,788, Diesel Fuel Rebate Scheme funds of \$45,000 and some minor income derived from the Aerodrome.

Economic Services income of \$114,700 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 \$109,077 incorporates anticipated revenue of \$50,000 from Private Works, \$48,000 in Vehicle Licensing commission and Staff housing rent.

Capital Grant income and contributions amount to \$1,143,257 and include \$307,605 in Road Project grants funding, \$312,145 in Federal Roads to Recovery funding, \$422,322 in Bridge Construction funding, \$9,985 in Airport Development grant funding, \$20,000 in Pool Heating grant funding= and \$71,200 in contributions towards the Wetlands Park Playground Equipment, Electronic Sign and Cemetery Upgrade.

OPERATING EXPENDITURE



Governance expenditure of \$424,096 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 \$387,650, which consists of the payment of the Emergency Service Levy to DFES as collected from ratepayers, the payment of \$34,694 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 \$272,457 relating 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 \$250,661 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 \$474,205 relating to the Home and Community Care, Meals on Wheels and Community Aged Care Packages programs.

Community Amenities includes operating expenditure of \$583,384 relating to refuse control, recycling, sewerage, environmental protection, planning, public conveniences and cemeteries.

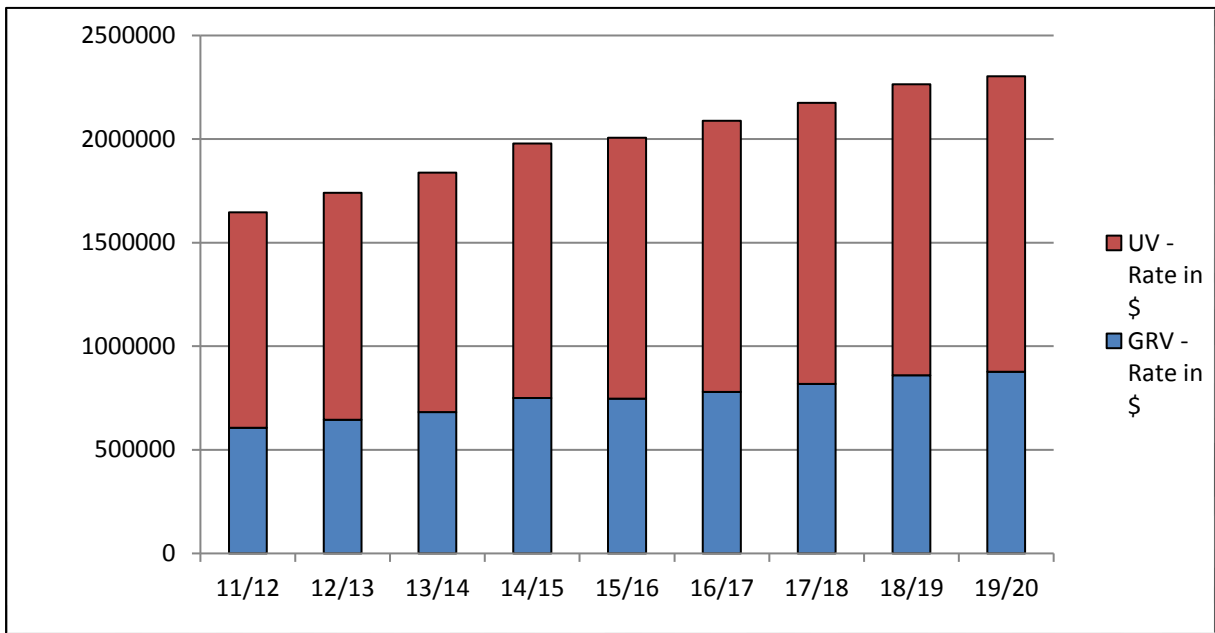
Recreation and Culture includes operating expenditure of \$1,307,420 relating to Council parks and gardens, Wagin Recreation Centre, Sportsground oval and buildings, Swimming Pool, Public Halls, operation of the Wagin Public Library, Woolorama and other cultural and recreational events.

Transport includes operating expenditure of \$2,493,023 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. \$1,739,320 of this amount relates to depreciation on Council's infrastructure network.

Economic Services includes operating expenditure of \$269,054 relating to Tourism, Caravan Park operations, Landcare management and saline water control measures.

Other Property and Services includes operating expenditure of \$391,074, this includes 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.

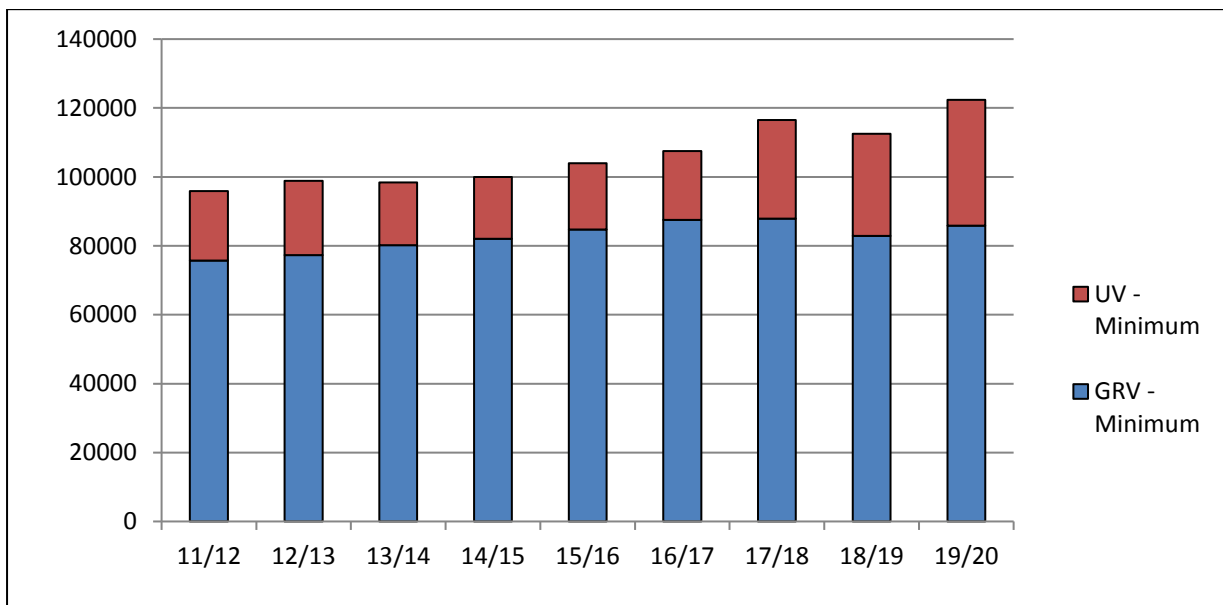
RATES LEVIED



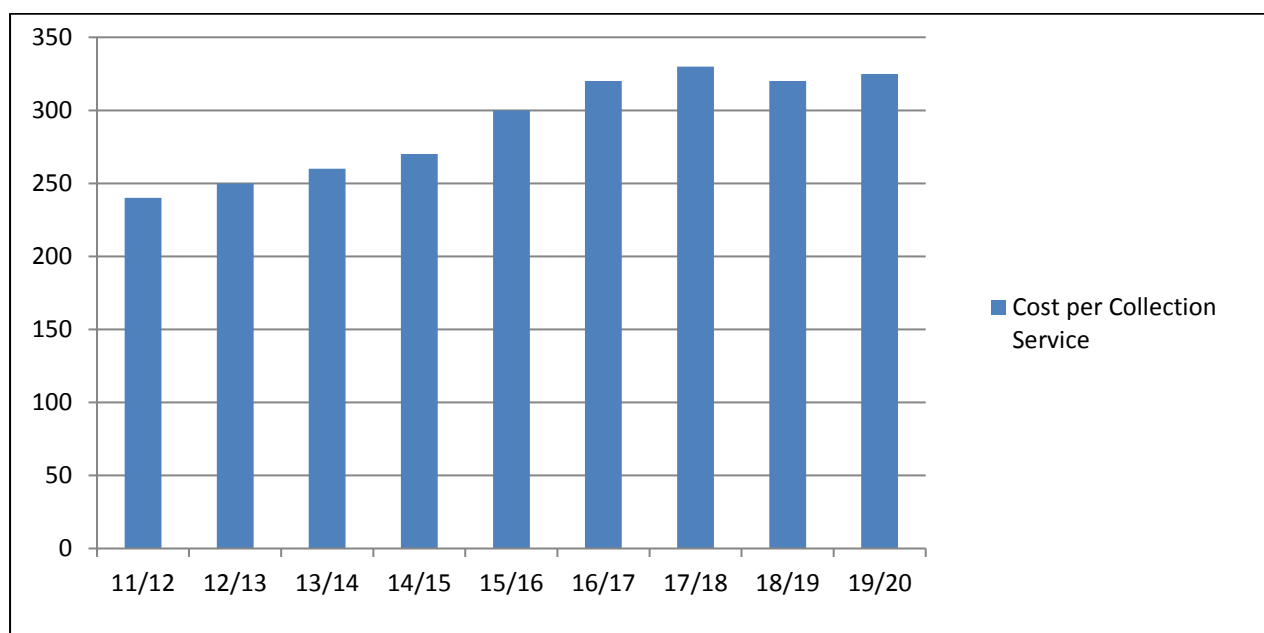
The above graph figures represent the total rates levied excluding minimum rates, the early payment discount and penalty interest for late payment.

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 1 of the budget.

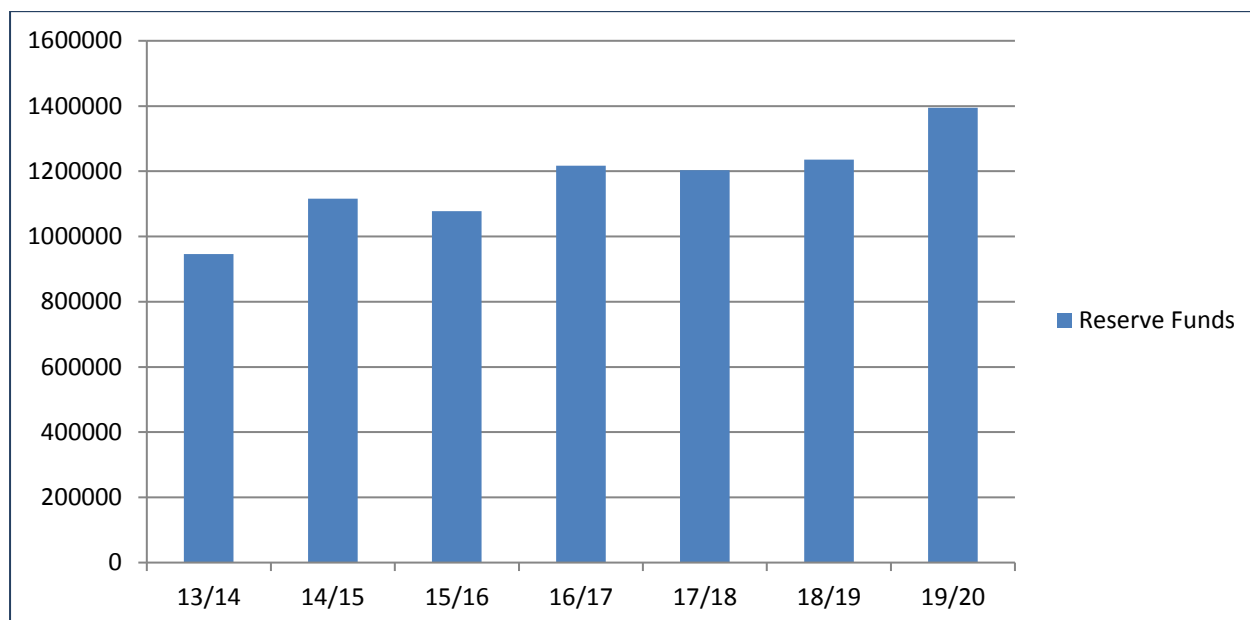
MINIMUM RATES LEVIED



The Minimum rate charged for 2019/2020 has increased \$560 to \$580. 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.

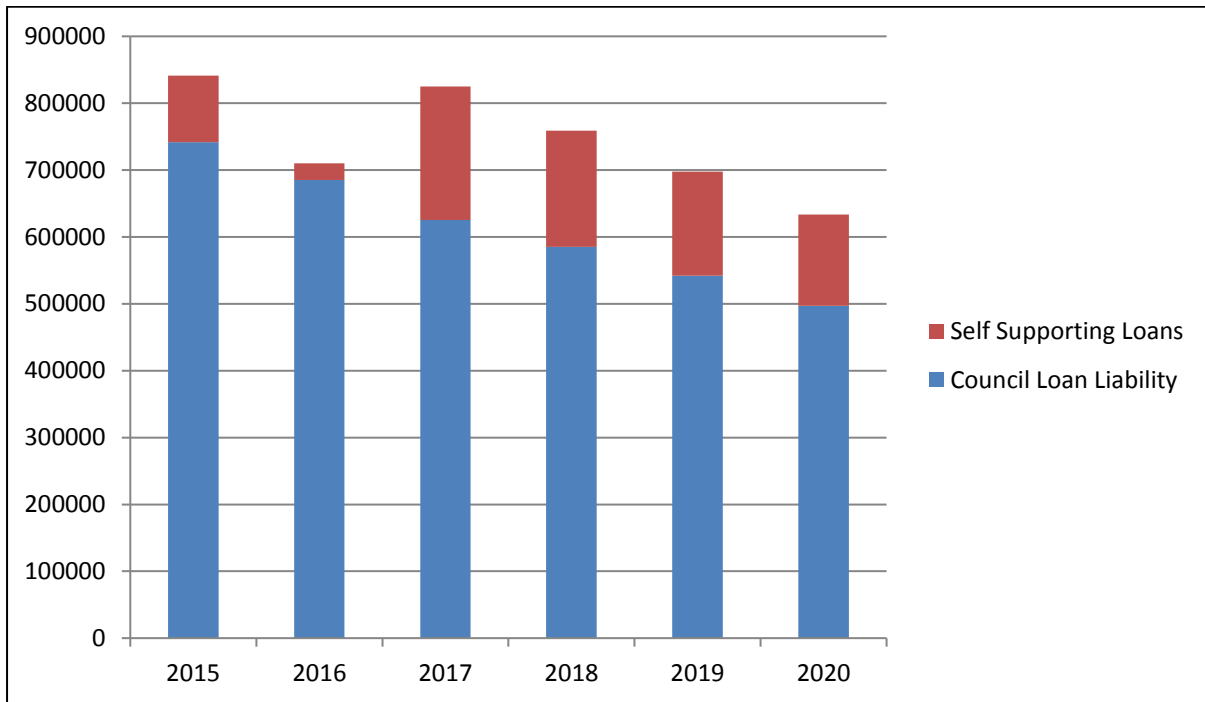
RUBBISH CHARGES

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 2019/2020 the collection service charge has increased from \$320 to \$325 in line with CPI.

COUNCIL RESERVE FUNDS

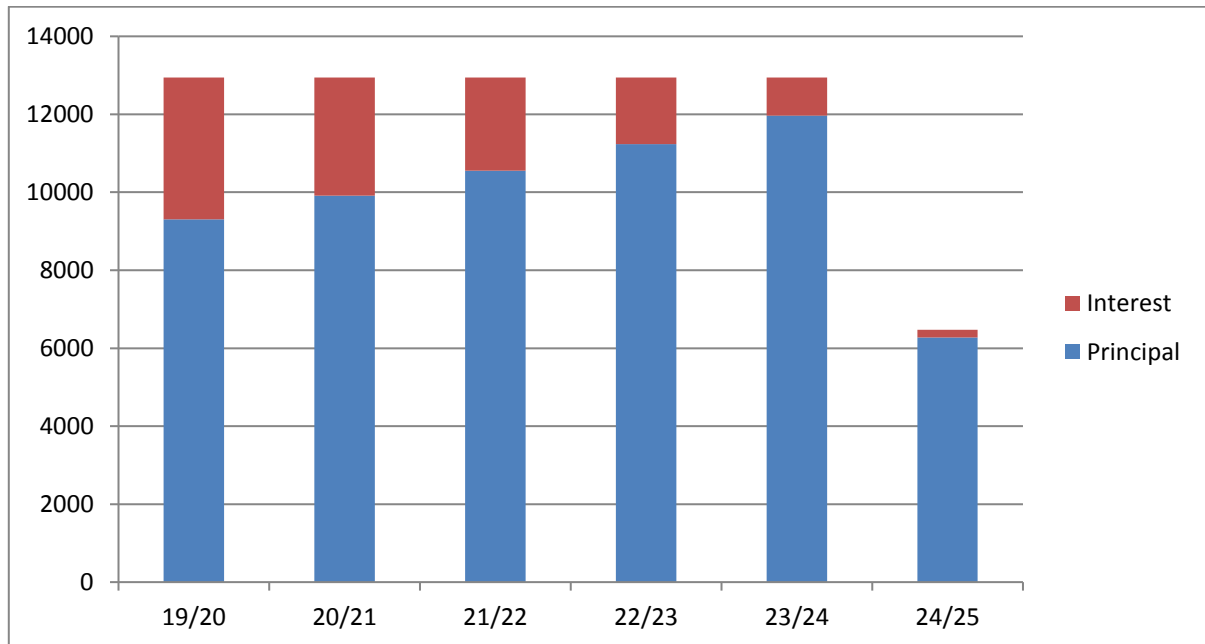
The objective of Council's Reserve Accounts is to reduce the reliance on Council's annual budget for major expenditure items. The level of funds held in these accounts is reviewed each year by Council taking into account items identified in the Budget, the adopted works, plant and building strategies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

LOAN PRINCIPAL LIABILITY



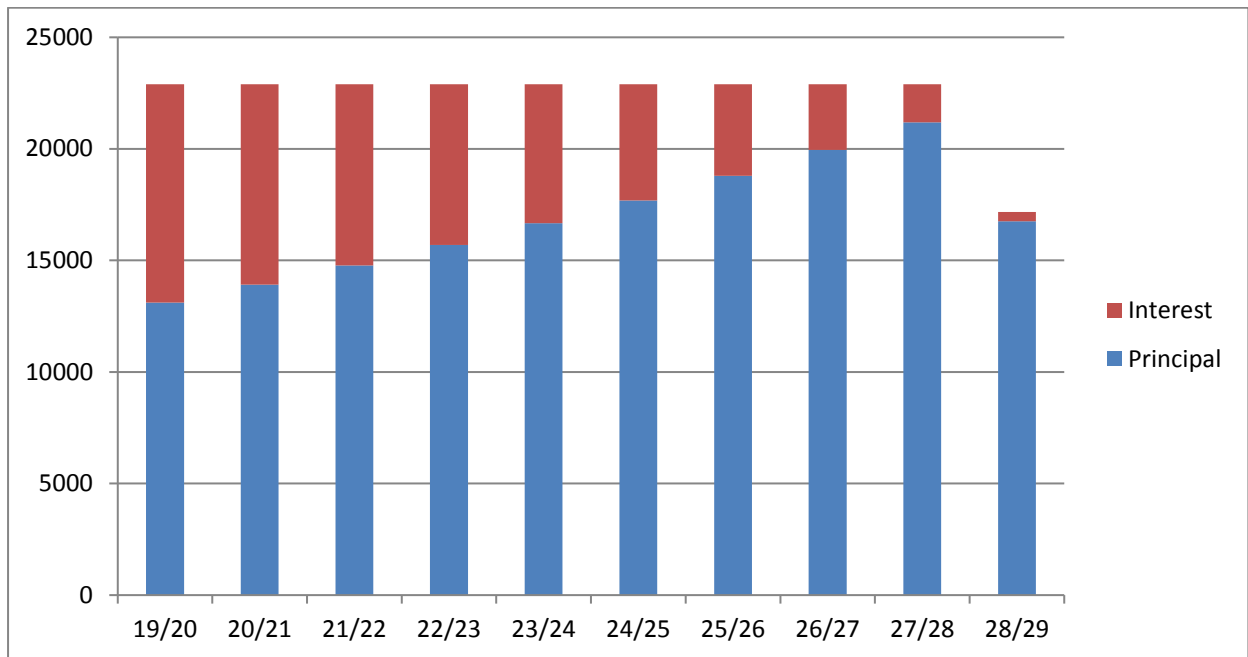
- It is anticipated that Council’s Loan Liability at year end 30 June 2020 will be \$633,632.

LOAN 131



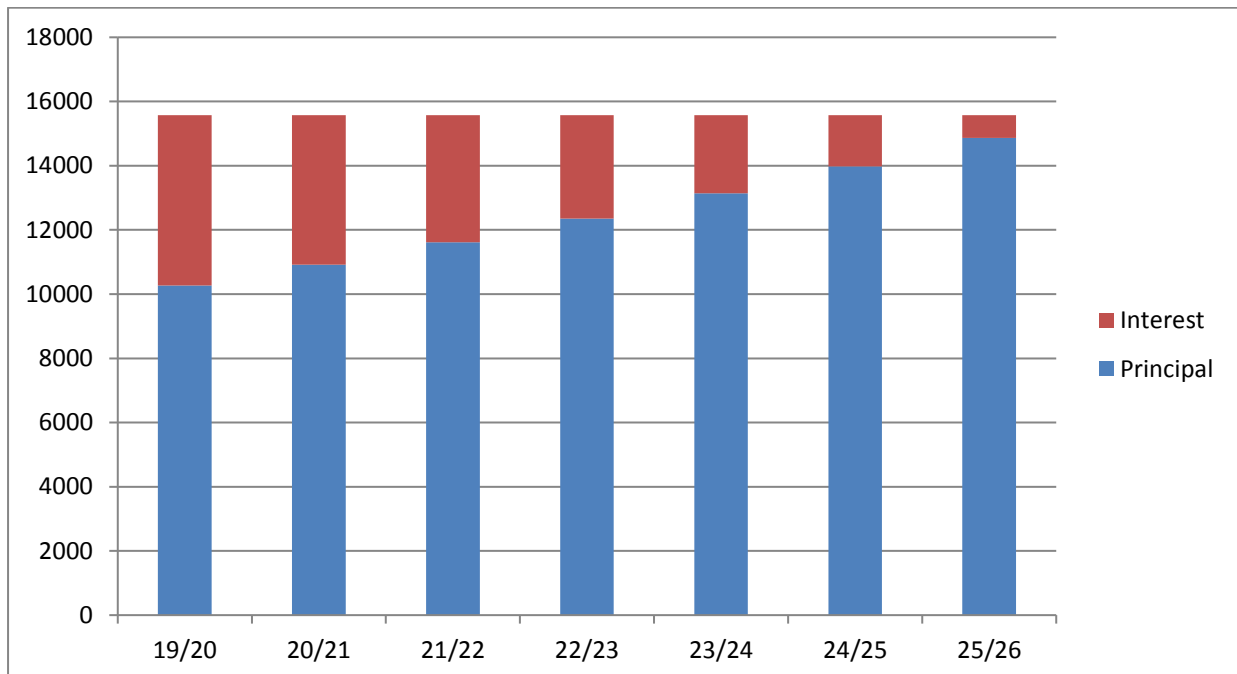
Loan 131 was taken out on 30 June 2005 for \$145,000 for the purpose of funding the construction of the Recreation Centre redevelopment project in partnership with the Wagin Agricultural Society. The project cost was approximately \$1.4m with \$200,000 provided by the Wagin Agricultural Society, \$359,000 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 137



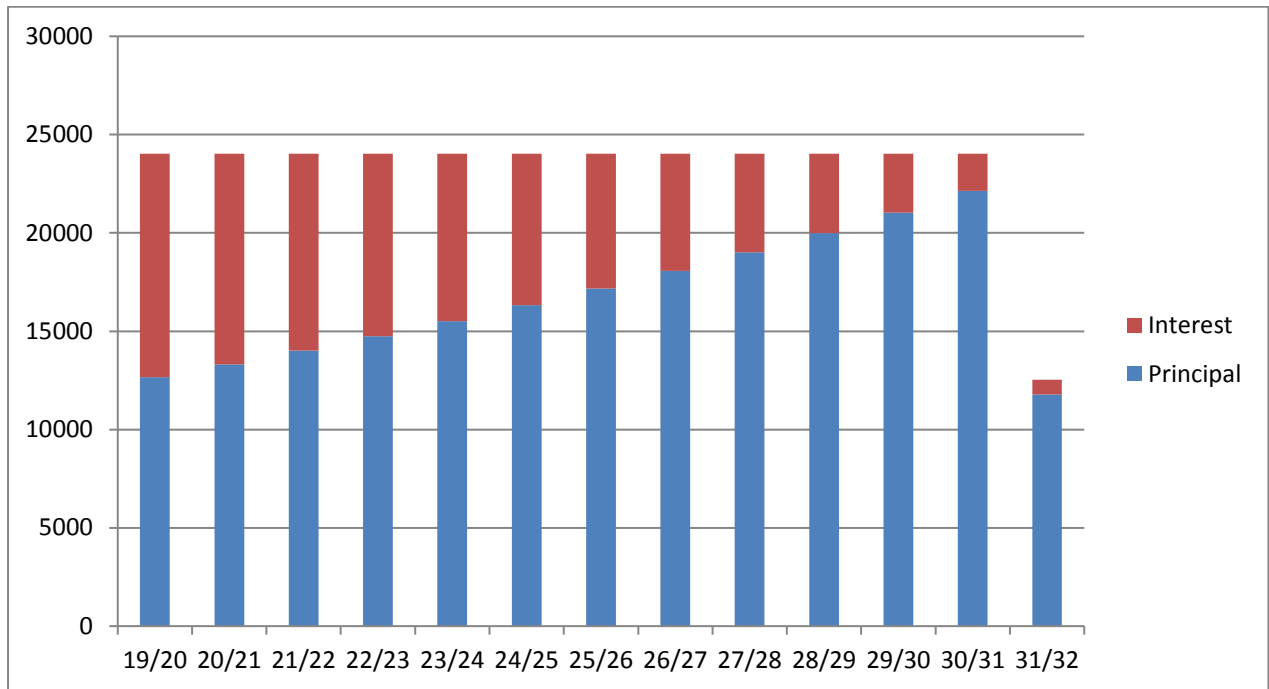
Loan 137 was taken out on 17 April 2009 for \$265,000 to enable Council to purchase 5 Arnott Street Wagin for the purpose of assisting the Wagin Frail Aged Committee’s future expansion of Waratah Lodge. This loan will be repaid on 26 March 2029.

LOAN 138



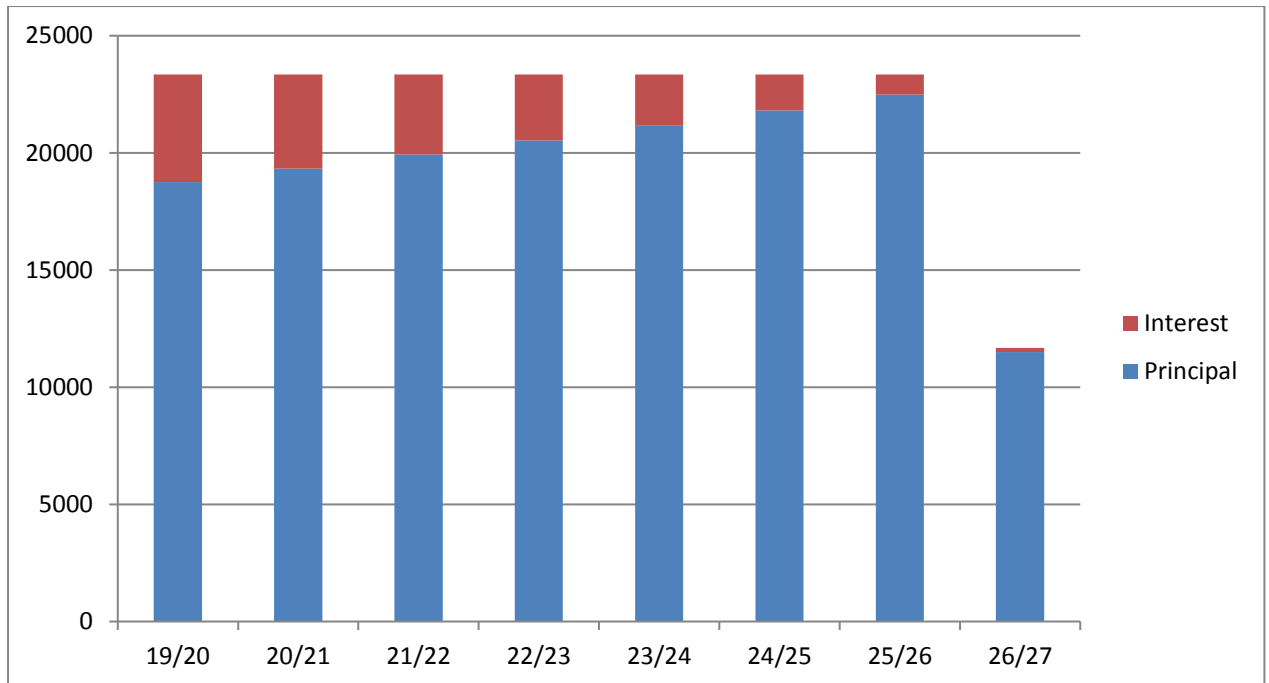
Loan 138 was taken out on 18 April 2011 for \$150,000 to enable Council to construct a new residence for the Doctor in Wagin. This loan will be repaid on 20 April 2026.

LOAN 139



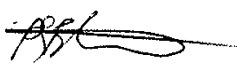
Loan 139 was taken out on 11 May 2012 for \$300,000 to partially fund the construction of Stage 1 of the Wagin Memorial Swimming Pool Redevelopment. This loan will be repaid on 11 May 2032.

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 2020, as adopted by Council at a Special Council meeting held on 13 August 2019, 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

**STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30TH JUNE 2020**

BY NATURE OR TYPE

	NOTE	2019/20 Budget	2018/19 Actual	2018/19 Budget
		\$	\$	\$
Revenue				
Rates	1(a)	2,356,259	2,304,820	2,312,341
Operating grants, subsidies and contributions	9	1,333,086	2,308,381	1,301,012
Fees and charges	8	726,990	680,126	747,263
Interest earnings	10(a)	58,247	51,884	50,952
Other revenue	10(b)	212,066	235,121	246,207
		4,686,648	5,580,332	4,657,775
Expenses				
Employee costs		(2,419,203)	(2,360,441)	(2,388,280)
Materials and contracts		(1,240,790)	(1,238,859)	(1,181,184)
Utility charges		(326,824)	(342,469)	(347,622)
Depreciation on non-current assets	5	(2,464,660)	(2,513,294)	(1,080,310)
Interest expenses	10(d)	(34,694)	(37,572)	(37,824)
Insurance expenses		(194,263)	(187,634)	(184,537)
Other expenditure		(166,790)	(176,325)	(141,983)
		(6,847,224)	(6,856,594)	(5,361,740)
Subtotal		(2,160,576)	(1,276,262)	(703,965)
Non-operating grants, subsidies and contributions	9	1,143,257	2,340,432	1,572,821
Profit on asset disposals	4(b)	6,000	74,205	37,133
Loss on asset disposals	4(b)	(5,800)	(7,470)	(668)
		1,143,457	2,407,167	1,609,286
Net result		(1,017,119)	1,130,905	905,321
Other comprehensive income				
Changes on revaluation of non-current assets		0	0	0
Total other comprehensive income		0	0	0
Total comprehensive income		(1,017,119)	1,130,905	905,321

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

FOR THE YEAR ENDED 30TH JUNE 2020

BASIS OF PREPARATION

The budget has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and interpretations of the Australian Accounting Standards Board, and the *Local Government Act 1995* and accompanying regulations. The *Local Government (Financial Management) Regulations 1996* take precedence over Australian Accounting Standards. Regulation 16 prohibits a local government from recognising as assets Crown land that is a public thoroughfare, such as land under roads, and land not owned by but under the control or management of the local government, unless it is a golf course, showground, racecourse or recreational facility of State or regional significance. Consequently, some assets, including land under roads acquired on or after 1 July 2008, have not been recognised in this budget. This is not in accordance with the requirements of AASB 1051 *Land Under Roads* paragraph 15 and AASB 116 *Property, Plant and Equipment* paragraph 7.

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

THE LOCAL GOVERNMENT REPORTING ENTITY

All funds through which the Shire of Wagin controls resources to carry on its functions have been included in the financial statements forming part of this 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 14 to the budget.

2018/19 ACTUAL BALANCES

Balances shown in this budget as 2018/19 Actual are estimates as forecast at the time of budget preparation and are subject to final adjustments.

CHANGE IN ACCOUNTING POLICIES

On the 1 July 2019 the following new accounting policies are to be adopted and have impacted on the preparation of the budget:

- AASB 15 - Revenue from Contracts with Customers;
- AASB 16 - Leases; and
- AASB 1058 - Income of Not-for-Profit Entities.

Explanation of the changes arising from these standards is provided at Note 2.

KEY TERMS AND DEFINITIONS - NATURE OR TYPE

REVENUES

RATES

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

SERVICE CHARGES

Service charges imposed under Division 6 of Part 6 of the *Local Government Act 1995*. Regulation 54 of the *Local Government (Financial Management) Regulations 1996* identifies these as television and radio broadcasting, underground electricity and neighbourhood surveillance services.

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

PROFIT ON ASSET DISPOSAL

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

REVENUES (CONTINUED)

OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

FEES AND CHARGES

Revenue (other than service charges) from the use of facilities and charges made for local government services, sewerage rates, rentals, hire charges, fee for service, photocopying charges, licences, sale of goods or information, fines, penalties and administration fees. Local governments may wish to disclose more detail such as rubbish collection fees, rental of property, fines and penalties, other fees and charges.

INTEREST EARNINGS

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

OTHER REVENUE / INCOME

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

EXPENSES

EMPLOYEE COSTS

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

MATERIALS AND CONTRACTS

All expenditures on materials, supplies and contracts not classified under other headings. These include supply of goods and materials, legal expenses, consultancy, maintenance agreements, communication expenses, advertising expenses, membership, periodicals, publications, hire expenses, rental, leases, postage and freight etc. Local governments may wish to disclose more detail such as contract services, consultancy, information technology, rental or lease expenditures.

UTILITIES (GAS, ELECTRICITY, WATER, ETC.)

Expenditures made to the respective agencies for the provision of power, gas or water. Exclude expenditures incurred for the reinstatement of roadwork on behalf of these agencies.

INSURANCE

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

LOSS ON ASSET DISPOSAL

Loss on the disposal of fixed assets includes loss on disposal of long term investments.

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation expense raised on all classes of assets.

INTEREST EXPENSES

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

OTHER EXPENDITURE

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

**STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30TH JUNE 2020**

BY REPORTING PROGRAM

	NOTE	2019/20 Budget	2018/19 Actual	2018/19 Budget
Revenue	1, 8, 9, 10(a),(b)	\$	\$	\$
Governance		6,000	7,387	26,000
General purpose funding		3,261,891	3,921,044	3,170,464
Law, order, public safety		139,604	264,138	136,134
Health		56,054	63,346	71,488
Education and welfare		363,444	375,709	413,766
Community amenities		364,300	349,977	364,700
Recreation and culture		95,045	114,654	109,351
Transport		176,533	175,846	138,952
Economic services		114,700	194,383	89,700
Other property and services		109,077	113,848	137,220
		4,686,648	5,580,332	4,657,775
Expenses excluding finance costs	5,10(c)(e)(f)(f)			
Governance		(424,096)	(373,563)	(379,167)
General purpose funding		(387,650)	(389,000)	(403,619)
Law, order, public safety		(272,457)	(414,703)	(287,467)
Health		(250,661)	(243,420)	(255,277)
Education and welfare		(469,405)	(438,127)	(500,497)
Community amenities		(583,384)	(570,264)	(522,286)
Recreation and culture		(1,287,821)	(1,304,253)	(1,131,663)
Transport		(2,492,023)	(2,430,570)	(1,243,774)
Economic services		(269,054)	(334,346)	(242,322)
Other property and services		(375,980)	(320,524)	(357,844)
		(6,812,531)	(6,818,770)	(5,323,916)
Finance costs	6, 10(d)			
Recreation and culture		(19,599)	(21,351)	(21,351)
Other property and services		(15,094)	(16,474)	(16,473)
		(34,693)	(37,825)	(37,824)
Subtotal		(2,160,576)	(1,276,263)	(703,965)
Non-operating grants, subsidies and contributions	9	1,143,257	2,340,432	1,572,821
Profit on disposal of assets	4(b)	6,000	74,205	37,133
(Loss) on disposal of assets	4(b)	(5,800)	(7,470)	(668)
		1,143,457	2,407,167	1,609,286
Net result		(1,017,119)	1,130,904	905,321
Other comprehensive income				
Changes on revaluation of non-current assets		0	0	0
Total other comprehensive income		0	0	0
Total comprehensive income		(1,017,119)	1,130,904	905,321

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

FOR THE YEAR ENDED 30TH JUNE 2020

KEY TERMS AND DEFINITIONS - REPORTING PROGRAMS

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

OBJECTIVE

GOVERNANCE

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

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

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

LAW, ORDER, PUBLIC SAFETY

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

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

HEALTH

To provide an operational framework for environmental and community health.

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

EDUCATION AND WELFARE

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

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

COMMUNITY AMENITIES

To provide required essential services for the community.

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

RECREATION AND CULTURE

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

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

TRANSPORT

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

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

ECONOMIC SERVICES

To help promote the Shire and its economic wellbeing

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

OTHER PROPERTY AND SERVICES

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

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

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30TH JUNE 2020**

BY NATURE OR TYPE

	NOTE	2019/20 Budget	2018/19 Actual	2018/19 Budget
		\$	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Rates		2,356,259	2,298,542	2,312,341
Operating grants, subsidies and contributions		2,133,086	2,425,241	2,191,599
Fees and charges		788,220	735,728	747,263
Interest earnings		58,247	51,884	50,952
Other revenue		212,066	235,121	246,207
		5,547,878	5,746,516	5,548,362
Payments				
Employee costs		(2,419,203)	(2,387,415)	(2,388,280)
Materials and contracts		(1,095,453)	(1,395,618)	(1,233,983)
Utility charges		(316,824)	(352,469)	(347,622)
Interest expenses		(34,694)	(37,572)	(37,824)
Insurance expenses		(194,263)	(187,634)	(184,537)
Other expenditure		(166,790)	(176,325)	(141,983)
		(4,227,227)	(4,537,033)	(4,334,229)
Net cash provided by (used in) operating activities	3	1,320,651	1,209,483	1,214,133
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for purchase of property, plant & equipment	4(a)	(535,700)	(677,271)	(800,450)
Payments for construction of infrastructure	4(a)	(2,207,917)	(3,005,149)	(2,461,043)
Non-operating grants, subsidies and contributions used for the development of assets	9	1,143,257	2,340,432	1,572,821
Proceeds from sale of plant & equipment	4(b)	77,000	265,406	230,000
Net cash provided by (used in) investing activities		(1,523,360)	(1,076,582)	(1,458,672)
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings	6(a)	(64,099)	(60,969)	(60,969)
Proceeds from self supporting loans	6(a)	18,758	18,201	18,201
Net cash provided by (used in) financing activities		(45,341)	(42,768)	(42,768)
Net increase (decrease) in cash held		(248,050)	90,133	(287,307)
Cash at beginning of year		1,762,635	1,672,502	1,672,502
Cash and cash equivalents at the end of the year	3	1,514,585	1,762,635	1,385,195

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

**RATES SETTING STATEMENT
FOR THE YEAR ENDED 30TH JUNE 2020**

BY REPORTING PROGRAM

	NOTE	2019/20 Budget	2018/19 Actual	2018/19 Budget
		\$	\$	\$
OPERATING ACTIVITIES				
Net current assets at start of financial year - surplus/(deficit)	2 (b)(i)	1,279,164	1,364,143	1,182,914
		1,279,164	1,364,143	1,182,914
Revenue from operating activities (excluding rates)				
Governance		9,000	18,010	40,547
General purpose funding		905,632	1,616,224	858,123
Law, order, public safety		139,604	264,138	136,134
Health		56,054	63,346	71,488
Education and welfare		363,444	375,709	413,766
Community amenities		364,300	349,977	364,700
Recreation and culture		95,045	114,654	109,351
Transport		179,533	239,428	161,538
Economic services		114,700	194,383	89,700
Other property and services		109,077	113,848	137,220
		2,336,389	3,349,717	2,382,567
Expenditure from operating activities				
Governance		(424,096)	(373,563)	(379,167)
General purpose funding		(387,650)	(389,000)	(403,619)
Law, order, public safety		(272,457)	(414,703)	(287,467)
Health		(250,661)	(250,890)	(255,945)
Education and welfare		(474,205)	(438,127)	(500,497)
Community amenities		(583,384)	(570,264)	(522,286)
Recreation and culture		(1,307,420)	(1,325,604)	(1,153,014)
Transport		(2,493,023)	(2,430,570)	(1,243,774)
Economic services		(269,054)	(334,346)	(242,322)
Other property and services		(391,074)	(336,997)	(374,317)
		(6,853,024)	(6,864,064)	(5,362,408)
Non-cash amounts excluded from operating activities	2 (b)(ii)	2,464,460	2,446,559	1,043,845
Amount attributable to operating activities		(773,011)	296,355	(753,082)
INVESTING ACTIVITIES				
Non-operating grants, subsidies and contributions	9	1,143,257	2,340,432	1,572,821
Purchase property, plant and equipment	4(a)	(535,700)	(677,271)	(800,450)
Purchase and construction of infrastructure	4(a)	(2,207,917)	(3,005,149)	(2,461,043)
Proceeds from disposal of assets	4(b)	77,000	265,406	230,000
Amount attributable to investing activities		(1,523,360)	(1,076,582)	(1,458,672)
FINANCING ACTIVITIES				
Repayment of borrowings	6(a)	(64,099)	(60,969)	(60,969)
Proceeds from self supporting loans	6(a)	18,758	18,201	18,201
Transfers to cash backed reserves (restricted assets)	7(a)	(244,547)	(416,662)	(282,069)
Transfers from cash backed reserves (restricted assets)	7(a)	230,000	214,000	224,250
Amount attributable to financing activities		(59,888)	(245,430)	(100,587)
Budgeted deficiency before general rates		(2,356,259)	(1,025,657)	(2,312,341)
Estimated amount to be raised from general rates	1	2,356,259	2,304,820	2,312,341
Net current assets at end of financial year - surplus/(deficit)	2 (b)(i)	0	1,279,163	0

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

(1)

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020

1. RATES AND SERVICE CHARGES

(e) Rating Information

RATE TYPE	Rate in \$	Number of properties	Rateable value \$	2019/20 Budgeted rate revenue \$	2019/20 Budgeted interim rates \$	2019/20 Budgeted back rates \$	2019/20 Budgeted total revenue \$	2018/19 Actual total revenue \$	2018/19 Budget total revenue \$
Differential general rate or general rate									
Gross rental valuations									
	0.11016	744	7,953,721	876,206	2,000	1,000	879,206	860,291	865,800
Unimproved valuations									
	0.00724	321	197,041,500	1,426,383	2,000		1,428,383	1,404,497	1,406,830
Sub-Totals		1,065	204,995,221	2,302,589	4,000	1,000	2,307,589	2,264,788	2,272,630
Minimum									
Minimum payment									
Gross rental valuations									
	580	148	280,029	85,840			85,840	82,880	82,880
Unimproved valuations									
	580	63	3,270,037	36,540			36,540	29,680	29,680
Sub-Totals		211	3,550,066	122,380	0	0	122,380	112,560	112,560
Discounts/concessions (Refer note 1(d))		1,276	208,545,287	2,424,969	4,000	1,000	2,429,969	2,377,348	2,385,190
Total amount raised from general rates							(86,105)	(84,678)	(85,000)
Specified area rates (Refer note 1(c))							2,343,864	2,292,670	2,300,190
Ex Gratia Rates (CBH)							0	0	0
Total rates							12,394	12,150	12,151
							2,356,259	2,304,820	2,312,341

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

The general rates detailed for the 2019/20 financial year have been determined by Council on the basis of raising the revenue required to meet the deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than rates and also considering the extent of any increase in rating over the level adopted in the previous year.

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

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020

1. RATES AND SERVICE CHARGES (CONTINUED)

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

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

Instalment options	Date due	Instalment plan admin charge \$	Instalment plan interest rate %	Unpaid rates interest rates %
Option one				
Full Payment	25/09/2019	0	0.0%	11.0%
Option two				
2 Instalments	25/09/2019	5	5.5%	11.0%
	24/01/2020	5	5.5%	11.0%
Option three				
4 Instalments	25/09/2019	5	5.5%	11.0%
	25/11/2019	5	5.5%	11.0%
	24/01/2020	5	5.5%	11.0%
	24/03/2020	5	5.5%	11.0%
		2019/20	2018/19	2018/19
		Budget	Actual	Budget
		revenue	revenue	revenue
		\$	\$	\$
Instalment plan admin charge revenue		8,000	7,599	10,000
Unpaid rates and service charge interest earned		12,000	11,503	10,000
		20,000	19,102	20,000

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020**

1. RATES AND SERVICE CHARGES (CONTINUED)

(c) Specified Area Rate

The Shire did not raise specified area rates for the year ended 30th June 2020.

(c) Service Charges

The Shire did not raise service charges for the year ended 30th June 2020.

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2020**

1. RATES AND SERVICE CHARGES (CONTINUED)

(d) Rates discounts

Rate or fee to which discount is granted	Discount %	Discount (\$)	2019/20 Budget	2018/19 Actual	2018/19 Budget	Circumstances in which discount is granted
Early Payment Discount	5.0%		\$ 86,105	\$ 84,678	\$ 85,000	Rates paid in full by 25 September 2019
			86,105	84,678	85,000	

(e) Waivers or concessions

Rate or fee and charge to which the waiver or concession is granted	Type	Discount %	Discount (\$)	2019/20 Budget	2018/19 Actual	2018/19 Budget	Circumstances in which the waiver or concession is granted	Objects and reasons of the waiver or concession
Betty Terry Theatre	Rates	50.0%	440	\$ 440	\$ 414	\$ 414		Rates Payable
Betty Terry Theatre	Rubbish	50.0%	163	163	160	160	1st Bin Waived, Remaining Payable	Rubbish Charges for 1 Bin
St John Ambulance	Rubbish	100.0%	325	325	320	320	1st Bin Waived, Remaining Payable	Rubbish Charges for 1 Bin
Wagin Care & Share	Rubbish	100.0%	325	320	320	320	1st Bin Waived, Remaining Payable	Rubbish Charges for 1 Bin
Wagin CWA	Rates	100.0%	1,020	1,020	1,004	1,004		Rates Payable
Wagin CWA	Rubbish	100.0%	325	320	320	320	1st Bin Waived, Remaining Payable	Rubbish Charges for 1 Bin
Waratah Lodge	Rubbish	100.0%	325	320	320	320	1st Bin Waived, Remaining Payable	Rubbish Charges for 1 Bin
			2,923	2,858	2,858	2,858		

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020

2 (a). NET CURRENT ASSETS

		2019/20	2018/19	2018/19
	Note	Budget	Estimated	Budget
		30 June 2020	30 June 2019	30 June 2019
		\$	\$	\$
Composition of estimated net current assets				
Current assets				
Cash - unrestricted	3	120,000	382,597	150,000
Cash - restricted reserves	3	1,394,585	1,380,038	1,235,195
Receivables		229,000	1,090,230	335,245
Inventories		39,600	46,978	25,000
		1,783,185	2,899,843	1,745,440
Less: current liabilities				
Trade and other payables		(388,600)	(240,641)	(346,354)
Long term borrowings		(67,406)	(64,099)	(64,100)
Provisions		(307,296)	(307,296)	(329,114)
		(763,302)	(612,036)	(739,568)
Net current assets		1,019,883	2,287,807	1,005,872

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020

2 (b). NET CURRENT ASSETS (CONTINUED)

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

Operating activities excluded from budgeted deficiency

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

	Note	2019/20 Budget 30 June 2020	2018/19 Estimated Actual 30 June 2019	2018/19 Budget 30 June 2019
		\$	\$	\$
(i) Current assets and liabilities excluded from budgeted deficiency				
Net current assets	2	1,019,883	2,287,807	1,005,872
The following current assets and liabilities have been excluded from the net current assets used in the Rate Setting Statement.				
Adjustments to net current assets				
Less: Cash - restricted reserves	3	(1,394,585)	(1,380,038)	(1,235,195)
Add: Current liabilities not expected to be cleared at end of year				
- Current portion of borrowings		67,406	64,099	64,100
- Employee benefit provisions		307,296	307,296	165,223
Adjusted net current assets - surplus/(deficit)		0	1,279,164	0
(ii) Operating activities excluded from budgeted deficiency				
The following non-cash revenue or expenditure has been excluded from operating activities within the Rate Setting Statement.				
Adjustments to operating activities				
Less: Profit on asset disposals	4(b)	(6,000)	(74,205)	(37,133)
Add: Loss on disposal of assets	4(b)	5,800	7,470	668
Add: Depreciation on assets	5	2,464,660	2,513,294	1,080,310
Non cash amounts excluded from operating activities		2,464,460	2,446,559	1,043,845

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020**

2 (c). NET CURRENT ASSETS (CONTINUED)

SIGNIFICANT ACCOUNTING POLICIES

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

TRADE AND OTHER PAYABLES

Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the financial year that are unpaid and arise when the Shire of Wagin becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition.

CONTRACT ASSETS

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

PROVISIONS

Provisions are recognised when the Shire 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.

INVENTORIES

General

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

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

Superannuation

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

All funds to which the Shire of Wagin contributes are defined contribution plans.

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.

CONTRACT LIABILITIES

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

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.

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.

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020**

3. 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:

	2019/20 Budget	2018/19 Actual	2018/19 Budget
	\$	\$	\$
Cash - unrestricted	120,000	382,597	150,000
Cash - restricted	1,394,585	1,380,038	1,235,195
	1,514,585	1,762,635	1,385,195
The following restrictions have been imposed by regulation or other externally imposed requirements:			
Leave Reserve	275,301	297,855	156,311
Plant Replacement Reserve	278,901	233,074	190,874
Recreation Centre Equipment Reserve	11,730	14,078	11,525
Aerodrome Maintenance & Development Reserve	8,672	3,387	3,388
Municipal Buildings Reserve	52,083	119,105	119,115
Admin centre Furniture, Equipment & IT Reserve	5,519	506	494
Land Development Reserve	11,553	50,296	10,753
Community Bus Reserve	17,982	15,592	14,488
HACC Reserve	80,232	88,031	84,508
Recreation Development Reserve	241,940	226,283	226,694
Refuse Waste Management Reserve	138,348	96,144	135,393
Refuse Site Rehabilitation Reserve	78,669	76,750	97,816
Water Managemenet Reserve	78,816	81,772	81,836
Electronic Sign Reserve	0	20,249	0
Emergency/Bushfire Control Reserve	21,000	0	50,000
Community Gym Reserve	12,587	6,914	2,000
Sportsground Precinct Redevelopment Reserve	81,250	50,000	50,000
	1,394,585	1,380,038	1,235,195
Reconciliation of net cash provided by operating activities to net result			
Net result	(1,017,119)	1,130,905	905,321
Depreciation	2,464,660	2,513,294	1,080,310
(Profit)/loss on sale of asset	(200)	(66,735)	(36,465)
(Increase)/decrease in receivables	861,230	161,027	890,587
(Increase)/decrease in contract assets	0	0	
(Increase)/decrease in inventories	7,378	(6,435)	15,543
Increase/(decrease) in payables	147,959	(160,324)	(68,342)
Increase/(decrease) in employee provisions		(21,818)	0
Grants/contributions for the development of assets	(1,143,257)	(2,340,432)	(1,572,821)
Net cash from operating activities	1,320,651	1,209,482	1,214,133

SIGNIFICANT ACCOUNTING POLICES

CASH AND CASH EQUIVALENTS

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

Bank overdrafts are shown as short term borrowings in current liabilities in Note 2 - Net Current Assets.

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020

4. FIXED ASSETS

(a) Acquisition of Assets

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

Asset class	Reporting program										2019/20 Budget total	2018/19 Actual total	2018/19 Budget total	
	General purpose funding	Governance	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 - freehold land						40,000						40,000	0	40,000
Buildings - non-specialised						102,700			15,000	10,000		25,000	52,790	75,000
Furniture and equipment					30,000	28,000	6,000	238,000	18,000			126,700	13,817	66,450
Plant and equipment	48,000											344,000	610,665	619,000
	48,000	0	0	0	30,000	170,700	244,000	33,000	10,000		535,700	677,271	800,450	
<i>Infrastructure</i>														
Infrastructure - Roads							1,746,917					1,746,917	2,764,361	2,131,043
Infrastructure - Other							100,000					330,000	240,788	60,000
Infrastructure - User defined 3							131,000					131,000		270,000
	0	0	0	0	0	180,000	1,977,917	0	0	0	2,207,917	3,005,149	2,461,043	
Total acquisitions	48,000	0	0	0	30,000	350,700	2,221,917	33,000	10,000		2,743,617	3,682,420	3,261,493	

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020

4. FIXED ASSETS (CONTINUED)

(b) Disposals of Assets

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

	2019/20	2019/20	2019/20	2019/20	2019/20	2018/19	2018/19	2018/19	2018/19	2018/19	2018/19	2018/19	2018/19	2018/19	2018/19	
	Budget	Budget	Budget	Budget	Budget	Actual	Actual	Actual	Actual	Budget	Budget	Budget	Budget	Budget	Budget	
	Net Book	Sale	Profit	Loss	Net Book	Net Book	Net Book	Net Book	Net Book	Net Book	Net Book	Net Book	Net Book	Net Book	Net Book	
	Value	Proceeds			Value	Value	Value	Value	Value	Value	Value	Value	Value	Value	Value	
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
By Program																
Governance	25,000	28,000	3,000	0	16,650	27,273	10,623	0	12,453	27,000	14,547	0	0	0	0	0
Health	0	0	0	0	27,683	20,213	0	(7,470)	23,668	23,000	0	(668)	0	0	0	(668)
Education and welfare	24,800	20,000	0	(4,800)	154,338	217,920	63,582	0	157,414	180,000	22,586	0	0	0	0	0
Transport	27,000	29,000	3,000	(1,000)	198,671	265,406	74,205	(7,470)	193,535	230,000	37,133	(668)	0	0	0	(668)
	76,800	77,000	6,000	(5,800)	198,671	265,406	74,205	(7,470)	193,535	230,000	37,133	(668)	0	0	0	(668)
By Class																
<u>Property, Plant and Equipment</u>																
Plant and equipment	76,800	77,000	6,000	(5,800)	198,671	265,406	74,205	(7,470)	193,535	230,000	37,133	(668)	0	0	0	(668)
	76,800	77,000	6,000	(5,800)	198,671	265,406	74,205	(7,470)	193,535	230,000	37,133	(668)	0	0	0	(668)

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020**

5. ASSET DEPRECIATION

By Program

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

By Class

Buildings - non-specialised
Furniture and equipment
Plant and equipment
Infrastructure - Roads
Infrastructure - Parks & Ovals
Infrastructure - Other

	2019/20 Budget	2018/19 Actual	2018/19 Budget
	\$	\$	\$
	66,830	60,860	60,000
	26,240	24,015	25,600
	26,650	24,220	25,000
	30,860	28,247	17,000
	51,830	47,444	50,000
	479,810	439,175	285,710
	1,739,320	1,590,245	581,000
	11,890	10,880	10,000
	31,230	28,583	26,000
	2,464,660	2,253,669	1,080,310
	371,190	342,792	361,090
	55,650	51,706	52,550
	165,520	150,557	206,100
	1,511,500	1,374,620	402,900
	0	0	1,800
	360,800	333,994	55,870
	2,464,660	2,253,669	1,080,310

SIGNIFICANT ACCOUNTING POLICIES

DEPRECIATION

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

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

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
Infrastructure - Roads	12 to 50 Years
Infrastructure - Footpaths	20 Years
Infrastructure - Drainage	75 Years

DEPRECIATION (CONTINUED)

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.

RECOGNITION OF ASSETS

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

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2019

6. INFORMATION ON BORROWINGS

(a) Borrowing repayments

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

Purpose	2019/20		2019/20		2019/20		2018/19		2018/19		2018/19		2018/19		2018/19		2018/19	
	Budget Principal 1 July 2019	Budget New loans	Budget Principal repayments	Budget Interest repayments	Budget Principal outstanding 30 June 2020	Actual Principal repayments	Actual Interest repayments	Actual Principal repayments	Actual Interest repayments	Actual Principal outstanding 30 June 2019	Budget Principal repayments	Budget Interest repayments	Budget Principal repayments	Budget Interest repayments	Budget Principal outstanding 30 June 2019			
Recreation and culture																		
Loan 131 - Recreation C	59,244		9,305	3,639	49,939	67,982	4,207	8,738	59,244	67,982	4,207	8,738	4,207	59,244				
Loan 139 - Swimming P.	227,284		12,662	11,374	214,622	239,319	12,001	12,035	227,284	239,319	12,001	12,035	12,001	227,284				
Loan 141 - Wagin Ag Sc	155,507		18,758	4,586	136,749	173,708	5,143	18,201	155,507	173,708	5,143	18,201	5,143	155,507				
Other property and services																		
Loan 137 - 5 Arnot Site	168,538		13,106	9,788	155,432	180,880	10,552	12,342	168,538	180,880	10,552	12,342	10,552	168,538				
Loan 138 - Doctors Res	87,159		10,268	5,306	76,891	96,812	5,921	9,653	87,159	96,812	5,921	9,653	5,921	87,159				
	542,225	0	45,341	30,107	496,884	584,993	32,681	42,768	542,225	584,993	32,681	42,768	32,681	542,225				
Self Supporting Loans																		
Recreation and culture																		
Loan 141 - Wagin Ag Sc	155,507	0	18,758	4,586	136,749	173,708	5,143	18,201	155,507	173,708	5,143	18,201	5,143	155,507				
	155,507	0	18,758	4,586	136,749	173,708	5,143	18,201	155,507	173,708	5,143	18,201	5,143	155,507				
	697,732	0	64,099	34,693	633,633	758,701	37,824	60,969	697,732	758,701	37,824	60,969	37,824	697,732				

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

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020**

6. INFORMATION ON BORROWINGS (CONTINUED)

(b) New borrowings - 2019/20

The Shire does not intend to undertake any new borrowings for the year ended 30th June 2020

(c) Unspent borrowings

The Shire had no unspent borrowing funds as at 30th June 2019 nor is it expected to have unspent borrowing funds as at 30th June 2020.

(d) Credit Facilities

	2019/20 Budget	2018/19 Actual	2018/19 Budget
	\$	\$	\$
Undrawn borrowing facilities credit standby arrangements			
Bank overdraft limit	0	0	0
Bank overdraft at balance date	0	0	0
Credit card limit	19,000	19,000	19,000
Credit card balance at balance date	0	0	0
Total amount of credit unused	19,000	19,000	19,000
Loan facilities			
Loan facilities in use at balance date	633,633	697,732	697,732

SIGNIFICANT ACCOUNTING POLICIES

BORROWING COSTS

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

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020

7. CASH BACKED RESERVES

(a) Cash Backed Reserves - Movement

	2019/20		2019/20		2018/19		2018/19		2018/19		2018/19		2018/19	
	Budget	2019/20	Budget	2019/20	Actual	Actual	Actual	Actual	Budget	Budget	Budget	Budget	Budget	Budget
	Opening	Transfer to	Transfer (from)	Closing	Opening	Actual	Actual	Actual	Opening	Transfer to	Transfer (from)	Transfer to	Transfer (from)	Closing
	Balance		Balance	Balance	Balance	Transfer to	Transfer (from)	Balance	Balance	Balance	Balance	Balance	Balance	Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Leave Reserve	297,855	7,446	(30,000)	275,301	152,498	145,357		297,855	152,499	3,812	0	156,311		156,311
Plant Replacement Reserve	233,074	45,827	(4,500)	278,901	273,536	49,538	(90,000)	233,074	273,536	7,338	(90,000)	190,874		190,874
Recreation Centre Equipment Reserve	14,078	2,152		11,730	13,390	4,688	(4,000)	14,078	13,390	2,135	(4,000)	11,525		11,525
Aerodrome Maintenance & Development Reserve	3,387	5,285		8,672	7,988	5,399	(10,000)	3,387	7,988	5,400	(10,000)	3,388		3,388
Municipal Buildings Reserve	119,105	2,978	(70,000)	52,083	116,210	2,895		119,105	116,210	2,905	0	119,115		119,115
Admin centre Furniture, Equipment & IT Reserve	506	5,013		5,519	494	12		506	494	0	0	494		494
Land Development Reserve	50,296	1,257	(40,000)	11,553	49,514	40,782	(40,000)	50,296	49,515	1,238	(40,000)	10,753		10,753
Community Bus Reserve	15,592	2,390		17,982	14,075	1,517		15,592	14,075	413	0	14,488		14,488
HACC Reserve	88,031	2,201	(10,000)	80,232	81,013	7,018		88,031	81,013	3,495	0	84,508		84,508
Recreation Development Reserve	226,283	65,657	(50,000)	241,940	187,019	74,264	(35,000)	226,283	187,019	74,675	(35,000)	226,694		226,694
Refuse Waste Management Reserve	96,144	42,204		138,348	112,034	14,110	(30,000)	96,144	112,034	53,359	(30,000)	135,393		135,393
Refuse Site Rehabilitation Reserve	76,750	1,919		78,669	74,885	1,865		76,750	74,885	22,931	0	97,816		97,816
Water Management Reserve	81,772	2,044	(5,000)	78,816	84,718	2,054	(5,000)	81,772	84,718	2,118	(5,000)	81,836		81,836
Electronic Sign Reserve	20,249	251	(20,500)	0	10,000	10,249		20,249	10,000	250	(10,250)	0		0
Emergency/Bushfire Control Reserve	0	21,000		21,000	0	0		0	0	50,000	0	50,000		50,000
Community Gym Reserve	6,914	5,673		12,587	0	6,914		6,914	0	2,000	0	2,000		2,000
Sportsground Precinct Redevelopment Reserve	50,000	31,250		81,250	1,177,376	50,000		50,000	1,177,376	282,069	(224,250)	50,000		50,000
	1,380,038	244,547	(230,000)	1,394,585	1,177,376	416,662	(214,000)	1,380,038	1,177,376	282,069	(224,250)	1,235,195		1,235,195

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020

7. CASH BACKED RESERVES (CONTINUED)

(b) Cash Backed Reserves - Purposes

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

Reserve name	Anticipated date of use	Purpose of the reserve
Leave Reserve	Ongoing	Provide Provisions to meet Councils' Long Service and Accrued Annual Leave liabilities to minimise effect on Councils' budget annually.
Plant Replacement Reserve	Ongoing	Provide funds for the ongoing replacement and upgrading of Plant necessary in the performance of Councils' core functions.
Recreation Centre Equipment Reserve	Ongoing	Provide funds for the purchase of equipment, fixtures and fittings at the Wagin Community Recreation Centre
Aerodrome Maintenance & Development Reserve	Ongoing	Provision for major maintenance (eg resealing runway area) and development works (eg runway reconstruction) at the Wagin Airstrip.
Municipal Buildings Reserve	Ongoing	Provide for the upgrading, renovating and restoration of existing Council owned buildings as well as construction of new Council owned buildings.
Admin centre Furniture, Equipment & IT Reserve	Ongoing	Provide for the purchase of furniture, fittings, equipment and IT requirements in relation to the Council Administration Building.
Land Development Reserve	Ongoing	Provide funds for the purchase and development of land within the Wagin Shire as the need arises and Council see fit.
Community Bus Reserve	Ongoing	Provide funds for the maintenance, upgrade and change-over of the Wagin Community Bus.
HACC Reserve	Ongoing	Provide funds to meet HACC staff leave provisions, replacement of plant and equipment and on-going operations of the HACC program.
Recreation Development Reserve	Ongoing	Provide funds for the expansion, upgrading and development of Council's Recreation and sporting facilities.
Refuse Waste Management Reserve	Ongoing	Provide funds for a new Waste site, on-going operation with the Shire's waste management and recycling program and working towards zero waste.
Refuse Site Rehabilitation Reserve	Ongoing	Provide funds to rehabilitate the existing refuse site once the site has been decommissioned.
Water Management Reserve	Ongoing	To ensure Council spends the surplus Rural Towns Funds on measures and projects in line with Council's Water Management Plan.
Electronic Sign Reserve	Ongoing	Provide funds for the purchase and installation of an electronic sign in the Wagin Town site in the future.
Emergency/Bushfire Control Reserve	Ongoing	Provide funds for unexpected times of extreme emergency recovery and provide adequate assistance for bushfire requirements.
Community Gym Reserve	Ongoing	Provide funds for the maintenance, upgrade and change-over of the Wagin Community gym equipment as required.
Sportsground Precinct Redevelopment Reserve	Ongoing	Provide funds for the future Sportsground Precinct Redevelopment.

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020**

8. FEES & CHARGES REVENUE

	2019/20 Budget	2018/19 Actual	2018/19 Budget
	\$	\$	\$
General purpose funding	57,000	51,710	61,500
Law, order, public safety	20,300	17,971	22,700
Health	8,156	7,486	7,988
Education and welfare	62,559	50,086	63,208
Community amenities	344,800	335,367	346,900
Recreation and culture	72,585	65,547	72,451
Transport	8,310	8,204	6,516
Economic services	113,000	107,548	88,000
Other property and services	40,280	36,208	78,000
	726,990	680,126	747,263

9. 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	7,387	639,064
General purpose funding	681,318	1,410,400	26,000
Law, order, public safety	108,910	235,874	98,434
Health	47,898	55,859	63,500
Education and welfare	300,885	325,623	350,558
Community amenities	19,500	14,610	17,800
Recreation and culture	22,355	20,025	11,800
Transport	123,223	125,341	82,436
Economic services	1,700	79,608	1,700
Other property and services	21,297	33,653	9,720
	1,333,086	2,308,381	1,301,012

Non-operating grants, subsidies and contributions

Community amenities	8,000	0	8,000
Recreation and culture	83,200	1,000	28,200
Transport	1,052,057	2,339,432	1,536,621
	1,143,257	2,340,432	1,572,821

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020**

10. OTHER INFORMATION

The net result includes as revenues

(a) Interest earnings

Investments

- Reserve funds

- Other funds

Other interest revenue (refer note 1b)

(b) Other revenue

Reimbursements and recoveries

The net result includes as expenses

(c) Auditors remuneration

Audit services

(d) Interest expenses (finance costs)

Borrowings (refer Note 6(a))

Interest expense on lease liabilities

(e) Elected members remuneration

Meeting fees

Mayor/President's allowance

Deputy Mayor/President's allowance

Travelling expenses

Telecommunications allowance

(f) Low Value lease expenses

Office equipment

	2019/20 Budget	2018/19 Actual	2018/19 Budget
	\$	\$	\$
	34,247	27,026	30,952
	12,000	14,069	10,000
	12,000	11,503	10,000
	58,247	52,598	50,952
	212,066	235,121	246,207
	212,066	235,121	246,207
	22,000	7,002	15,000
	22,000	7,002	15,000
	34,693	37,824	37,824
	34,693	37,824	37,824
	18,000	17,500	18,750
	12,000	12,000	12,000
	3,000	3,000	3,000
	1,000	479	2,000
	5,000	4,595	5,000
	39,000	37,574	40,750
	2,500	2,424	2,500
	2,500	2,424	2,500

SIGNIFICANT ACCOUNTING POLICIES

LEASES

At inception of a contract, an entity shall assess whether the contract is, or contains, a lease. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration.

At the commencement date, a lessee shall recognise a right-of-use asset and a lease liability.

At the commencement date, a lessee shall measure the right-of-use asset at cost.

LEASES (CONTINUED)

At the commencement date, a lessee shall measure the lease liability at the present value of the lease payments that are not paid at that date. The lease payments shall be discounted using the interest rate implicit in the lease, if that rate can be readily determined. If that rate cannot be readily determined, the lessee shall use the lessee's incremental borrowing rate.

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020**

11 MAJOR LAND TRANSACTIONS

It is not anticipated any land transactions or major land transactions will occur in 2019/20.

12 TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

It is not anticipated any trading undertakings or major trading undertakings will occur in 2019/20.

13 INTERESTS IN JOINT ARRANGEMENTS

It is not anticipated the Shire will be party to any joint venture arrangements during 2019/20.

SIGNIFICANT ACCOUNTING POLICIES

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.

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.

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020**

14 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 July 2019	Estimated amounts received	Estimated amounts paid	Estimated balance 30 June 2020
	\$	\$	\$	\$
Deposits - Town Hall	1,100	1,200	(1,200)	1,100
Deposits - Community Bus	1,200	1,800	(2,400)	600
Deposits - Rec Ctr & EFP	2,362	6,000	(7,000)	1,362
BCITF	200	3,500	(3,700)	0
Deposit - Community Gym Key	3,000	450	(900)	2,550
Building Services Levy	199	4,500	(4,699)	0
Nomination Deposits	160	420	(580)	0
Other Deposits	6,679	1,000	(7,500)	179
Unclaimed Monies	1,733	0	0	1,733
Transport Licencing	10,427	1,020,000	(1,020,000)	10,427
Deposit - Refuse Site Key	20	0	0	20
In Lieu of Public Open Space	8,200	0	(8,200)	0
Staff Christmas Fund	4,060	8,000	(8,000)	4,060
Cemetery Shelter Contributions	8,000	0	(8,000)	0
	47,340	1,046,870	(1,072,179)	22,031

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020**

**15 SIGNIFICANT ACCOUNTING POLICIES - OTHER
INFORMATION**

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.

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.

ROUNDING OFF FIGURES

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

COMPARATIVE FIGURES

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

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.

REVENUE RECOGNITION

Accounting Policies for the recognition of income and revenue from contracts with customers is described in Note 2.

**OPERATING INCOME & EXPENDITURE DETAIL
FOR THE YEAR ENDED 30TH JUNE 2020**

COA	Description	2019/20 Budget	2018/19 Actual	2018/19 Budget
		\$	\$	\$
	GENERAL PURPOSE FUNDING			
	Rate Revenue			
I031005	GRV	876,206	860,300	860,300
I031010	GRV Minimums	85,840	82,880	82,880
I031015	UV	1,426,384	1,403,830	1,403,830
I031020	UV Minimums	36,540	29,680	29,680
I031025	GRV Interim Rates	2,000	(165)	4,000
I031030	UV Interim Rates	2,000	667	3,000
I031035	Back Rates	1,000	156	1,500
I031040	Ex-Gratia Rates (CBH)	12,394	12,150	12,151
I031045	Discount Allowed	(86,105)	(84,678)	(85,000)
I031050	Instalment Admin Charge	8,000	7,599	10,000
I031055	Account Enquiry Fee	2,000	1,815	4,000
I031060	(Rate Write Offs)	(5,000)	(10,037)	(5,000)
I031065	Penalty Interest	12,000	11,503	10,000
I031070	Emergency Services Levy	113,467	110,943	111,107
I031075	ESL Penalty Interest	600	612	500
I031090	Rate Legal Charges	10,000	5,435	10,000
		2,497,325	2,432,690	2,452,948
E031005	Valuation Expenses	(10,000)	(8,269)	(12,000)
E031010	Legal Costs/Expenses	(1,000)	(3,121)	(500)
E031015	Title Searches	(600)	(316)	(1,000)
E031020	Rate Recovery Expenses	(10,000)	(9,999)	(10,000)
E031025	Printing Stationery Postage	(2,000)	(1,883)	(2,500)
E031030	Emergency Services Levy	(113,467)	(111,011)	(111,107)
E031040	Rate Refunds	(1,000)	0	(1,500)
E031041	Rates & Rubbish Waivers/Concessions	(2,923)	(2,762)	(2,858)
E031100	Administration Allocated	(90,583)	(91,316)	(91,316)
		(231,573)	(228,677)	(232,781)
	Other General Purpose Funding			
I032005	Grants Commission General	455,916	903,118	420,780
I032010	Grants Commission Roads	219,016	500,584	211,141
I032020	Administration Rental	36,000	36,000	36,000
I032025	Photocopies, Publications, PA & Projector Hire	1,000	860	1,500
I032030	Reimbursements	100	0	100
I032035	SS Loans Interest & GFee Reimb.	5,786	6,317	6,343
I032040	Bank Interest	12,000	14,069	10,000
I032045	Reserves Interest	34,247	27,026	30,952
I032055	Commissions & Recoups	500	381	700
		764,565	1,488,355	717,516
E032005	Bank Fees and Charges	(11,000)	(10,735)	(13,000)
E032015	Interest on Loans	(34,694)	(37,572)	(37,824)
E032030	Audit Fees & Other Services	(22,000)	(7,002)	(15,000)
E032035	Administration Allocated	(88,383)	(105,014)	(105,014)
E032075	Integrated Planning	0	0	0
		(156,077)	(160,323)	(170,838)
	TOTAL GENERAL PURPOSE INCOME	3,261,890	3,921,045	3,170,464
	TOTAL GENERAL PURPOSE EXPENDITURE	(387,650)	(389,000)	(403,619)

COA	Description	2019/20 Budget	2018/19 Actual	2018/19 Budget
		\$	\$	\$
GOVERNANCE				
Members of Council				
1041020	Other Income Relating to Members	1,000	1,036	1,000
		1,000	1,036	1,000
E041005	Sitting Fees	(18,000)	(17,500)	(18,750)
E041010	Training	(8,000)	(355)	(2,000)
E041015	Members Travelling	(1,000)	(479)	(2,000)
E041025	Election Expenses	(3,000)	(49)	(1,500)
E041030	Other Expenses	(5,000)	(4,595)	(5,000)
E041035	Conference Expenses	(12,000)	(12,974)	(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	(14,000)	(12,907)	(14,000)
E041060	Presentations	(2,500)	(3,187)	(2,000)
E041065	Insurance	(9,630)	(9,413)	(9,413)
E041070	Public Relations	(3,000)	(311)	(500)
E041075	Subscriptions	(25,200)	(24,832)	(25,000)
E041100	Administration Allocated	(108,766)	(100,605)	(100,605)
		(225,096)	(202,207)	(207,768)
Other Governance				
1042030	Profit on Sale of Asset	3,000	10,623	14,547
1042045	Admin Reimbursements	5,000	6,351	25,000
		8,000	16,974	39,547
E042005	Administration Salaries	(660,255)	(649,730)	(664,702)
E042008	Admin Leave/Wages Liability	0	(11,564)	0
E042010	Administration Superannuation	(68,951)	(73,533)	(76,294)
E042011	Loyalty Allowance	(8,580)	(6,155)	(6,647)
E042012	Housing Allowance Admin	(10,340)	(16,817)	(16,840)
E042015	Insurance	(23,073)	(23,036)	(23,036)
E042020	Staff Training	(14,000)	(11,785)	(16,000)
E042025	Removal Expenses	(8,000)	0	0
E042030	Printing & Stationery	(26,000)	(25,012)	(26,000)
E042035	Phone, Fax & Modem	(10,000)	(9,517)	(14,000)
E042040	Office Maintenance	(54,500)	(49,171)	(52,797)
E042045	Advertising	(8,000)	(7,319)	(8,000)
E042050	Office Equipment Maintenance	(3,000)	(3,086)	(3,000)
E042055	Postage & Freight	(4,000)	(3,635)	(4,000)
E042060	Vehicle Running Expenses	(7,500)	(8,171)	(7,000)
E042065	Legal Expenses	(3,000)	(2,076)	(3,000)
E042070	Garden Expenses	(10,000)	(13,410)	(8,000)
E042075	Conference & Training	(11,000)	(9,313)	(12,000)
E042080	Computer Support	(87,500)	(77,952)	(70,000)
E042085	Other Expenses	(1,500)	(1,694)	(1,000)
E042090	Administration Allocated	(198,000)	(198,399)	(198,399)
E042095	Fringe Benefits Tax	(10,000)	(14,485)	(12,000)
E042100	Staff Uniforms	(4,000)	(4,140)	(4,000)
E042115	Cash Round Off Control	0	0	0
E042120	Depreciation - Other Governance	(66,830)	(66,749)	(60,000)
E042125	Less Administration Allocated	1,109,529	1,117,816	1,117,816
E042130	Loss on Sale of Asset	0	0	0
E042150	NBN Changeover	(2,500)	0	0
E042155	Lease of Photocopier	(8,000)	(2,424)	(2,500)
		(199,000)	(171,357)	(171,399)
TOTAL GOVERNANCE INCOME		9,000	18,010	40,547
TOTAL GOVERNANCE EXPENDITURE		(424,096)	(373,564)	(379,167)

COA	Description	2019/20 Budget	2018/19 Actual	2018/19 Budget
		\$	\$	\$
	LAW, ORDER & PUBLIC SAFETY			
	Fire Prevention			
I051010	BFB Operating Grant	56,550	59,788	59,000
I051015	Sale of Fire Maps	300	136	300
I051025	Reimbursements	3,000	16,103	12,000
I051030	Bush Fire Infringements	1,500	1,128	1,500
I051035	ESL Admin Fee	4,000	4,000	4,000
I051070	Other Bushfire Grants Income	21,000	133,226	0
I051075	SES Operating Grant	27,860	26,758	26,934
		114,210	241,139	103,734
E051005	BFB Operation Expenditure	(56,550)	(59,240)	(59,000)
E051010	Communication Mtce	(3,000)	(3,227)	(4,000)
E051015	Advertising & Other Expenses	(2,000)	(1,935)	(4,000)
E051020	Fire Fighting/Emergency Services Expenses	(2,000)	(1,717)	(4,000)
E051025	Town Block Burn Off	(5,000)	(7,840)	(5,000)
E051040	Other Bushfire Grants Expenditure	0	(136,473)	(2,464)
E051060	SES Operation Expenditure	(27,860)	(28,501)	(26,990)
E051100	Administration Allocated	(56,011)	(58,433)	(58,433)
E051190	Depreciation - Fire Prevention	(24,590)	(24,522)	(24,000)
		(177,011)	(321,888)	(187,887)
	Animal Control			
I052005	Dog Fines and Fees	6,000	5,105	7,500
I052006	Cat Fines and Fees	300	0	300
I052010	Hire of Animal Traps	50	55	50
I052015	Dog Registration	7,500	7,061	8,000
I052016	Cat Registration	600	486	1,000
I052020	Reimbursements	500	0	500
		14,950	12,707	17,350
E052005	Ranger Salary	(12,000)	(11,588)	(9,000)
E052007	Ranger Telephone	(1,000)	(982)	(1,200)
E052010	Pound Maintenance	(2,450)	(542)	(1,042)
E052015	Dog Control Insurance	(240)	(657)	(657)
E052020	Legal Fees	(500)	0	(500)
E052025	Training & Conference	(2,000)	0	(2,000)
E052030	Ranger Services Other	(28,000)	(35,198)	(30,000)
E052035	Administration Allocated	(24,606)	(25,781)	(25,781)
E052190	Depreciation - Animal Control	(1,650)	(1,644)	(1,600)
		(72,446)	(76,392)	(71,780)
	Other Law, Order & Public Safety			
I053005	Abandoned Vehicles/Fines	50	0	50
I053040	Safer Wagin Income	10,394	10,293	15,000
I053055	Reimbursements	0	0	0
		10,444	10,293	15,050
E053005	Abandoned Vehicles	(500)	0	(800)
E053010	Emergency Services	0	(92)	0
E053040	Safer Wagin Expenditure	(500)	(364)	(500)
E053045	CCTV & Security	(12,000)	(6,013)	(14,500)
E053055	Mosquito Control	(10,000)	(9,956)	(12,000)
		(23,000)	(16,425)	(27,800)
	TOTAL LAW, ORDER & PUBLIC SAFETY INCOME	139,604	264,139	136,134
	TOTAL LAW, ORDER & PUBLIC SAFETY EXPENDITURE	(272,457)	(414,705)	(287,467)

COA	Description	2019/20 Budget \$	2018/19 Actual \$	2018/19 Budget \$
HEALTH				
Maternal & Infant Health				
E071005	Medical Centre Mtce - Infant Health Centre	(11,150)	(6,390)	(11,839)
		(11,150)	(6,390)	(11,839)
Preventative Services - Admin & Inspections				
1074005	Food Licences & Fees	800	568	1,300
1074015	Contrib. Regional Health Scheme	46,000	53,931	62,000
		46,800	54,499	63,300
E074005	EHO Salary	(97,000)	(97,532)	(99,290)
E074008	EHO Leave/Wages Liability	0	2,145	0
E074010	EHO Superannuation	(9,650)	(8,890)	(9,645)
E074015	Other Control Expenses	(8,000)	(11,828)	(10,000)
E074020	EHO/Building Surveyor Vehicle Expenses	(5,000)	(5,097)	(8,000)
E074030	Conferences & Training	(3,000)	(4,117)	(3,000)
E074035	Loss on Sale of Asset	0	(7,470)	(668)
E074100	Administration Allocated	(25,001)	(27,329)	(27,329)
E074190	Depreciation - Prevent Services	(5,930)	(5,903)	(5,000)
		(153,581)	(166,021)	(162,932)
Other Health				
1076010	Rent - Medical Centre-Dentist	3,856	3,807	4,188
1076015	Reimbursements - IPN Medical	1,198	1,291	1,000
1076020	Meeting Room Fees	3,500	3,111	2,500
1076040	Reimbursements - Dr Norris	700	638	500
		9,254	8,847	8,188
E076020	Medical Centre Mtce - Dr & Dentist Surgery	(14,585)	(8,031)	(11,549)
E076025	Depreciation - Other Health	(20,720)	(20,694)	(20,000)
E076030	Doctors Vehicle Mtce	(2,800)	(2,630)	(2,500)
E076035	Loss on Sale of Asset	0	0	0
E076040	IPN Medical Services	(47,365)	(46,665)	(46,665)
		(85,470)	(78,020)	(80,714)
Health - Preventative Services				
E077010	Analytical Expenses	(460)	(459)	(460)
		(460)	(459)	(460)
TOTAL HEALTH INCOME		56,054	63,346	71,488
TOTAL HEALTH EXPENDITURE		(250,661)	(250,890)	(255,945)
EDUCATION & WELFARE				
Pre Schools				
1083035	Day Care Lease	7,559	8,025	8,208
1083036	Day Care Reimbursements	3,500	2,260	5,000
		11,059	10,285	13,208
E080010	Kindegarten Maintenance (Daycare)	(14,900)	(14,842)	(10,970)
E080190	Depreciation - Pre-Schools	(5,420)	(5,409)	(5,000)
		(20,320)	(20,251)	(15,970)
Other Education				
E081030	Contribution - Wagin Youth Care	(2,400)	(2,200)	(2,200)
		(2,400)	(2,200)	(2,200)
HACC Program				
1082010	HACC Recurrent Grant	289,545	316,410	338,606
1082015	Meals on Wheels	20,000	12,113	20,000
1082020	HACC Fee for Service	35,000	29,949	35,000
1082030	Reimbursements	500	0	0
1082035	Profit On Sale of Asset	0	0	0

COA	Description	2019/20 Budget	2018/19 Actual	2018/19 Budget
		\$	\$	\$
		345,045	358,472	393,606
E082010	Co-ordinator Salary	(65,000)	(71,276)	(65,000)
E082013	HACC Leave/Wages Liability	0	31,406	0
E082015	Home Mtce Salary	(19,000)	(19,596)	(21,000)
E082020	Respite Salaries	(600)	(85)	(1,200)
E082025	Home Help Salaries	(130,000)	(145,661)	(145,000)
E082030	Superannuation	(18,000)	(20,694)	(20,000)
E082035	Other Expenses	(3,000)	(6,449)	(3,000)
E082040	Travelling - Mileage	(17,000)	(19,905)	(18,000)
E082045	Staff Training	(1,500)	(2,080)	(2,000)
E082050	Staff Training Salaries	(2,500)	(3,963)	(3,000)
E082055	Subscriptions	(4,500)	(500)	(5,000)
E082060	Telephone & Postage	(3,000)	(3,777)	(3,000)
E082065	Advertising & Stationery	(500)	(487)	(500)
E082070	Insurance	(6,874)	(6,133)	(6,133)
E082075	Office Accommodation	(36,000)	(36,000)	(36,000)
E082080	Plant & Equipment Mtce	(7,000)	(10,784)	(9,000)
E082085	Consumable Supplies	(4,298)	(4,195)	(5,000)
E082090	Expenditure from Donations	(4,273)	(2,342)	(4,273)
E082100	Administration Allocated	(29,466)	(30,290)	(30,290)
E082110	Meals on Wheels Expenditure	(22,000)	(17,204)	(24,000)
E082120	Loss on Sale of Asset	(4,800)	0	0
E082130	HACC Growth Funding Expenditure	0	(13,255)	(22,500)
E082190	Depreciation - HACC	(25,440)	(25,368)	(12,000)
		(404,751)	(408,638)	(435,896)
	Other Welfare			
I083010	Wagin Frail Aged Reimb	7,340	6,952	6,952
I083040	Other Welfare Income	0	0	0
		7,340	6,952	6,952
E083010	Wagin Frail Aged Exp	(7,340)	(6,952)	(6,952)
E083020	Comm. Aged Care Expenses	(39,394)	(85)	(39,479)
E083050	Other Welfare Exp	0	0	0
		(46,734)	(7,037)	(46,431)
	TOTAL EDUCATION & WELFARE INCOME	363,444	375,709	413,766
	TOATL EDUCATION & WELFARE EXPENDITURE	(474,205)	(438,126)	(500,497)
	COMMUNITY AMENITIES			
	Sanitation - Household Refuse			
I101005	Domestic Collection	241,800	238,073	240,400
I102020	Refuse Site Fees	18,000	17,923	20,000
		259,800	255,996	260,400
E101005	Domestic Refuse Collection	(70,000)	(54,759)	(76,733)
E101010	Recycling Pick-Up	(66,000)	(62,730)	(62,530)
E101015	Refuse Site Mtce	(134,000)	(146,863)	(111,520)
E101025	Refuse Site Attendant	0	(1,218)	0
		(270,000)	(265,570)	(250,783)
	Sanitation - Other			
I102002	Commercial Collection Charges	65,000	64,000	64,000
I102005	Reimbursement Drummuster	4,000	0	4,000
I102010	Charges Bulk Rubbish	15,500	14,610	13,800

COA	Description	2019/20 Budget	2018/19 Actual	2018/19 Budget
		\$	\$	\$
I102015	Sale of Refuse Scrap	0	0	0
		84,500	78,610	81,800
E102005	Commercial Collection	(14,000)	(12,927)	0
E102010	Bulk Rubbish Collection	0	(14,918)	(13,800)
E101020	Chemical Drum Disposal Costs	(15,500)	0	(5,500)
E102035	Refuse Site Rehabilitation	(5,000)	0	0
E102190	Depreciation - Sanitation	(12,310)	(12,623)	(7,000)
		(46,810)	(40,468)	(26,300)
	Sewerage			
I104005	Septic Tank Fees	500	215	500
		500	215	500
E104005	Sewerage Treatment Plant	(500)	(29)	(500)
		(500)	(29)	(500)
	Regional Refuse Group			
I102006	Regional Refuse Group	0	0	0
		0	0	0
	Town Planning			
I106005	Planning Fees	3,500	2,915	3,000
		3,500	2,915	3,000
E106005	Town Planning Expenses	(35,000)	(35,242)	(25,000)
E106010	Town Planning Scheme #2 Review	0	0	0
E106100	Administration Allocated	(31,934)	(30,485)	(30,485)
		(66,934)	(65,727)	(55,485)
	Other Community Amenities			
I107005	Cemetery Fees	12,000	8,800	15,000
I107010	Community Bus Income	4,000	3,441	4,000
I107025	Other Community Amenities Contributions	8,000	0	8,000
		24,000	12,241	27,000
E107005	Cemetery Mtce	(27,300)	(33,927)	(24,020)
E107010	Public Convenience Mtce	(65,700)	(61,625)	(56,965)
E107015	Community Bus Operating	(2,000)	(2,274)	(4,000)
E107100	Administration Allocated	(64,620)	(61,233)	(61,233)
E107190	Depreciation - Other Comm Amenities	(39,520)	(39,411)	(43,000)
		(199,140)	(198,470)	(189,218)
	TOTAL COMMUNITY AMENITIES INCOME	372,300	349,977	372,700
	TOTAL COMMUNITY AMENITIES EXPENDITURE	(583,384)	(570,264)	(522,286)
	RECREATION & CULTURE			
	Public Halls & Civic Centres			
I111005	Town Hall Hire	1,200	859	2,000
I111010	Reimbursements	100	0	100
I111015	Town Hall Lease -L Piesse	4,265	4,204	4,632
		5,565	5,063	6,732
E111005	Town Hall Mtce	(20,700)	(21,598)	(22,091)
E111010	Other Halls Mtce	(6,200)	(2,441)	(6,000)
E111190	Depreciation - Public Halls	(55,610)	(55,461)	(53,000)
		(82,510)	(79,500)	(81,091)
	Swimming Pool			
I112005	Community Pool Revitalisation Grant Income	0	0	0
I112010	Swimming Pool Admission	35,000	29,569	38,000
I112015	Swimming Pool Miscellaneous Income	105	136	100
I112020	Reimbursements	600	136	600

COA	Description	2019/20 Budget	2018/19 Actual	2018/19 Budget
		\$	\$	\$
1112025	Swimming Pool Heating Grant	20,000	0	0
		55,705	29,841	38,700
E112005	Pool Staff Salary	(65,000)	(59,338)	(72,000)
E112008	Pool Leave/Wages Liability	0	(5,038)	0
E112010	Superannuation	(6,000)	(5,039)	(6,200)
E112015	Swimming Pool Maintenance	(104,500)	(102,040)	(122,540)
E112020	Swimming Pool Other Expenses	(4,000)	(3,931)	(5,000)
E112190	Depreciation - Swimming Pools	(185,400)	(184,989)	(44,000)
		(364,900)	(360,375)	(249,740)
	Other Recreation & Sport			
I113005	Sportsground Rental	7,820	7,719	7,719
I113015	Power Reimbursements	6,000	4,976	7,000
I113020	Recreation Centre Hire	10,000	7,473	10,000
I113025	Reimbursements Other	500	827	100
I113030	Rec Centre Equipment Contributions	1,800	1,800	1,800
I113035	Sporting Club Leases	50	50	50
I113040	Other Recreation & Sport Contributions	28,200	0	8,200
I113055	Eric Farrow Pavillion Hire	2,000	1,005	3,000
I113065	Community Gym Membership	11,200	14,668	7,000
I113101	Kidsport Grant - Sport 4 All	0	0	0
		67,570	38,518	44,869
E113005	Sportsground Mtce	(103,250)	(103,448)	(101,050)
E113010	Sportsground Building Mtce	(23,100)	(23,414)	(21,927)
E113015	Wetlands Park Mtce	(59,700)	(52,392)	(58,282)
E113020	Parks & Gardens Mtce	(56,300)	(58,083)	(53,542)
E113025	Puntapin Rock Mtce	(2,600)	(1,577)	(3,030)
E113030	Recreation Centre Mtce	(49,700)	(45,967)	(46,733)
E113035	Rec Staff Salaries	(22,000)	(22,041)	(20,000)
E113038	Rec Staff Leave/Wages Liability	0	2,501	0
E113040	Superannuation	(2,200)	(2,254)	(2,000)
E113045	Other Expenses	(1,500)	(939)	(2,000)
E113050	Norring Lake Mtce	(3,100)	(3,036)	(3,037)
E113065	Eric Farrow Pavilion Mtce	(22,800)	(19,694)	(20,277)
E113070	Rec Centre Sports Equipment	(2,000)	(2,910)	(3,500)
E113095	Community Gym Expenditure	(5,700)	(7,254)	(5,000)
E113100	Administration Allocated	(99,515)	(102,322)	(102,322)
E113190	Depreciation - Other Rec & Sport	(233,950)	(233,583)	(187,000)
		(687,415)	(676,413)	(629,700)
	Library			
I115005	Lost Books	50	0	50
I115010	Reimbursements	100	2,509	100
		150	2,509	150
E115005	Library Staff Salaries	(48,000)	(47,693)	(50,000)
E115008	Library Leave/Wages Liability	0	(867)	0
E115015	Library Building Mtce	(7,730)	(14,181)	(10,960)
E115020	Library Other Expenses	(11,410)	(6,760)	(7,560)
E115190	Depreciation - Libraries	(1,550)	(1,548)	(1,600)
		(68,690)	(71,049)	(70,120)
	Other Culture			
I116035	Long Table Experience Income	0	27,582	25,000
I119015	Contribution to Woolorama	1,000	1,000	1,000
I119020	Reimbursements	35,100	60	100
I119030	Community Events Income	3,450	2,364	20,000
I119031	Other Culture Grant Funds	9,705	8,717	1,000
		49,255	39,723	47,100
E116005	Subsidy Woolorama Committee	(500)	(500)	(500)
E116010	Woolorama Costs & Maintenance	(60,450)	(57,249)	(60,851)

COA	Description	2019/20 Budget	2018/19 Actual	2018/19 Budget
		\$	\$	\$
E116015	Community Centre Mtce	(10,100)	(10,403)	(7,798)
E116020	Historical Village	(2,900)	(2,848)	(3,304)
E116035	Long Table Experience Expenditure	0	(27,421)	(25,000)
E116040	Great Southern Concert Band	0	0	0
E116045	Community Development Events	(26,155)	(33,255)	(21,800)
E116046	Community Development Equipment Maintenance	(500)	0	(500)
E116055	Other Culture Grant Funds Exp	0	(3,300)	(2,500)
E116190	Depreciation - Other Culture	(3,300)	(3,293)	(110)
		(103,905)	(138,269)	(122,363)
	TOTAL RECREATION & CULTURE INCOME	178,245	115,654	137,551
	TOTAL RECREATION & CULTURE EXPENDITURE	(1,307,420)	(1,325,606)	(1,153,014)
	TRANSPORT			
	Streets Roads Bridges & Depot Construction			
I121005	Direct Road Grants	118,788	110,921	68,247
I121010	Road Project Grants	307,605	307,605	300,605
I121015	Roads to Recovery Grant	312,145	222,056	222,056
I121020	Reimbursements	1,000	782	0
I121025	Contribution - St Lighting	3,435	3,066	3,500
I121070	Main Roads Bridge Grant	422,322	136,068	0
I121076	Main Roads Black Spot Program	0	0	0
I147125	Storm Damage Reimbursements	0	1,673,703	1,013,960
		1,165,295	2,454,201	1,608,368
	Streets Roads Bridges & Depot Maintenance			
I122055	Diesel Fuel Rebate Income	45,000	42,301	50,000
		45,000	42,301	50,000
E122005	Road Maintenance	(125,000)	(87,203)	(100,000)
E122006	Maintenance Grading	(175,000)	(154,949)	(150,000)
E122007	Rural Tree Pruning	(100,000)	(64,430)	(70,000)
E122008	Rural Spraying	(15,000)	(11,097)	(15,000)
E122009	Town Site Spraying	(30,000)	(27,536)	(30,000)
E122010	Depot Mtce	(23,000)	(28,968)	(22,277)
E122011	Town Reserve & Verg Mtce	(2,000)	(2,371)	(2,000)
E122012	Bridge & Drainage Mtce	(22,500)	(9,032)	(22,500)
E122015	Rural Numbering	(100)	(30)	(100)
E122020	Footpath Mtce	(5,000)	0	0
E122025	Street Cleaning	(42,000)	(40,092)	(43,000)
E122030	Street Trees	(55,000)	(61,108)	(50,000)
E122035	Traffic & Street Signs Mtce	(4,000)	(3,634)	(7,000)
E122045	Townscape	(20,000)	(20,021)	(19,600)
E122050	Crossovers	(500)	(167)	(500)
E122055	RoMan Data Collection	(6,000)	(5,968)	(12,000)
E122060	Street Lighting	(68,000)	(65,781)	(67,721)
E122090	Graffiti Removal	(1,000)	0	(1,000)
E122100	Administration Allocated	(49,203)	(42,933)	(42,933)
E122190	Depreciation - Roads	(1,703,750)	(1,753,594)	(556,000)
E147120	Storm Damage - Not Claimable	0	(5,660)	0
		(2,447,053)	(2,384,574)	(1,211,631)

COA	Description	2019/20 Budget	2018/19 Actual	2018/19 Budget
		\$	\$	\$
	Road Plant Purchases			
I122100	Profit on Sale of Asset	3,000	63,582	22,586
		3,000	63,582	22,586
E123010	Loss on Sale of Asset	(1,000)	0	0
		(1,000)	0	0
	Aerodrome			
I126015	Aerodrome Reimbursements	9,985	10,572	10,689
I126020	Aerodrome Hangar Lease	8,310	8,204	6,516
		18,295	18,776	17,205
E126005	Aerodrome Maintenance	(9,400)	(10,491)	(7,143)
E126190	Depreciation - Aerodromes	(35,570)	(35,507)	(25,000)
		(44,970)	(45,998)	(32,143)
	TOTAL TRANSPORT INCOME	1,231,590	2,578,860	1,698,159
	TOTAL TRANSPORT EXPENDITURE	(2,493,023)	(2,430,572)	(1,243,774)
	ECONOMIC SERVICES			
	Rural Services			
I131020	Landcare Reimbursements	700	79,538	700
I131155	Other Rural Services Income	0	0	0
		700	79,538	700
E131020	Landcare	(25,700)	(104,538)	(25,700)
E131030	Rural Towns Program	(20,000)	(20,500)	(25,000)
E131100	Administration Allocated	(15,827)	(12,435)	(12,435)
E131140	Water Management Plan / Harvesting	(5,000)	(6,905)	(5,000)
E131190	Depreciation - Rural Services	(1,030)	(1,025)	(1,400)
		(67,557)	(145,403)	(69,535)
	Tourism & Area Promotion			
I132005	Caravan Park Fees	80,000	81,927	65,000
I132010	Reimbursements	1,000	69	1,000
I132015	RV Area Fees	8,000	14,170	8,000
I132035	Tourism Income	0	7,228	0
		89,000	103,394	74,000
E132015	Caravan Park Manager Salary	(25,000)	(25,343)	(21,917)
E132020	Caravan Park Mtce	(52,000)	(52,960)	(50,926)
E132023	Caravan Leave/Wages Liability	0	(185)	0
E132035	RV Area Maintenance	(8,460)	(13,066)	0
E132025	Subsidy Historic Village	(5,000)	(8,350)	(8,350)
E132040	Tourism Promotion & Subscripts	(15,000)	(8,331)	(15,000)
E132050	Administration Allocated	(60,177)	(55,994)	(55,994)
E132190	Depreciation - Tourism	(10,860)	(10,830)	(7,000)
		(176,497)	(175,059)	(159,187)
	Building Control			
I133005	Building Licenses	5,000	3,181	8,000
		5,000	3,181	8,000
	Other Economic Services			
I134005	Water Sales	20,000	8,270	7,000
		20,000	8,270	7,000
E134005	Water Supply - Standpipes	(25,000)	(13,883)	(12,000)
E134190	Depreciation - Other Economic Services	0	0	(1,600)
		(25,000)	(13,883)	(13,600)

COA	Description	2019/20 Budget	2018/19 Actual	2018/19 Budget
		\$	\$	\$
	TOTAL ECONOMIC SERVICES INCOME	114,700	194,383	89,700
	TOTAL ECONOMIC SERVICES EXPENDITURE	(269,054)	(334,345)	(242,322)
	OTHER PROPERTY & SERVICES			
	Private Works			
I141005	Private Works Income	20,000	15,008	50,000
		20,000	15,008	50,000
E141005	Private Works	(10,000)	(5,239)	(30,000)
E141100	Administration Allocated	(5,636)	(7,763)	(7,763)
		(15,636)	(13,002)	(37,763)
	Public Works Overheads			
I143020	Reimbursements	617	1,217	100
		617	1,217	100
E143005	Engineering Salaries	(92,500)	(84,726)	(91,169)
E143007	Engineering Administration Salaries	(45,000)	(56,270)	(55,292)
E143008	Works Leave/Wages Liability	0	4,827	0
E143009	Housing Allowance Works	(16,390)	(16,390)	(18,000)
E143015	CEO's Salary Allocation	(55,309)	(54,246)	(52,675)
E143020	Engineering Superannuation	(93,551)	(87,181)	(93,196)
E143025	Engineering - Other Expenses	(5,000)	(6,056)	(3,000)
E143030	Sick Holiday & Allowances Pay	(180,000)	(179,658)	(170,000)
E143045	Insurance on Works	(32,298)	(29,076)	(30,281)
E143050	Protective Clothing	(8,000)	(4,534)	(9,000)
E143055	Fringe Benefits	(1,000)	(297)	(1,000)
E143060	CEO's Vehicle Allocation	(1,000)	(775)	(1,000)
E143065	MOW - Vehicle Expenses	(7,000)	(6,824)	(5,000)
E143075	Telephone Expenses	(1,500)	(1,601)	(2,500)
E143080	Staff Licenses	(500)	(461)	(585)
E143085	Safety Equipment & Meetings	(4,000)	(2,112)	(5,000)
E143090	Conferences & Courses	(1,500)	0	(2,000)
E143095	Staff Training	(16,000)	(5,457)	(16,000)
E143105	Administration Allocated	(943)	(5,750)	(5,750)
E143200	LESS PWOH ALLOCATED	561,491	536,587	561,448
		0	0	0
	Plant Operation Costs			
I144005	Sale of Scrap	1,500	491	1,500
I144010	Reimbursements	8,000	21,651	5,000
		9,500	22,142	6,500
E144010	Fuel & Oils	(140,000)	(134,941)	(130,000)
E144020	Tyres & Tubes	(20,000)	(17,301)	(20,000)
E144030	Parts & Repairs	(50,000)	(43,555)	(50,000)
E144040	Plant Repair - Wages	(40,000)	(31,334)	(55,000)
E144050	Insurance and Licences	(30,000)	(28,653)	(30,000)
E144060	Expendable Tools-Consumables only	(10,000)	(10,445)	(10,000)
E144065	MV Insurance Claim Expenses	(1,000)	(11,340)	0
E144075	Minor Plant & Equipment <\$3000	(8,000)	(7,611)	(8,000)
E144200	LESS POC ALLOCATED-PROJECTS	299,000	285,180	303,000
		0	0	0
	Salaries & Wages			
E146010	Gross Salaries, Allowances & Super	(2,250,000)	(2,361,234)	(2,234,563)
E146200	Less Sal , Allow, Super Allocated	2,250,000	2,361,234	2,234,563
		0	0	0

COA	Description	2019/20 Budget	2018/19 Actual	2018/19 Budget
		\$	\$	\$
	Unclassified			
I147005	Commission - Vehicle Licensing	46,000	42,981	48,000
I147050	Council Staff Housing Rental	20,280	21,200	28,000
I147065	Insurance Reimbursement	5,000	5,175	0
I147070	Council Housing Reimbursements	3,000	2,279	1,500
I147120	Charge on Private use of Shire Vehicle	4,680	3,330	3,120
I147121	Reimbursement - Community Requests	0	515	0
		78,960	75,480	80,620
E147015	Community Requests & Events - CEO Allocation	(6,000)	(5,278)	(6,500)
E147035	Banking Errors	0	34	0
E147050	Council Housing Maintenance	(72,350)	(61,472)	(65,320)
E147055	Consultants	(58,000)	(44,505)	(40,000)
E147070	4WD Resource Sharing Group	(2,500)	(2,270)	(4,500)
E147090	Building Maintenance	(8,000)	(6,751)	(10,000)
E147100	Administration Allocated	(160,858)	(161,734)	(161,734)
E147115	Occupational Health & Safety (OHS)	(4,000)	(3,239)	(5,000)
E147130	Depreciation - Unclassified	(31,230)	(31,142)	(26,000)
E147150	Community Requests Budget	(29,000)	(4,136)	(14,000)
E147151	Community Donations/Sponsorship	(3,500)	(3,500)	(3,500)
		(375,438)	(323,993)	(336,554)
	TOTAL OTHER PROPERTY & SERVICES INCOME	109,077	113,847	137,220
	TOTAL OTHER PROPERTY & SERVICES EXPENDITURE	(391,074)	(336,995)	(374,317)
	TOTAL INCOME	5,835,905	7,994,970	6,267,729
	TOTAL EXPENDITURE	(6,853,024)	(6,864,067)	(5,362,408)
	NET DEFICIT (SURPLUS)	(1,017,119)	1,130,903	905,321

**CAPITAL EXPENDITURE
FOR THE YEAR ENDED 30TH JUNE 2020**

		2019/20 Budget
		\$
PROPERTY, PLANT AND EQUIPMENT		
Land and Buildings		
Other property and Services	Solar Panels - Various Buildings	10,000
Recreation & Culture	Town Centre Development- Purchase of Lot	40,000
Economic Services	Caravan Park Camp Kitchen	15,000
		65,000
Furniture and Equipment		
Recreation & Culture	Electronic Advertising Sign	56,500
Recreation & Culture	Rec Centre - Furniture Upgrades	8,000
Recreation & Culture	Wetlands Park - Playground Upgrade	38,200
Economic Services	Water Standpipe Controller	18,000
Transport	Depot Pallet Racking	6,000
		126,700
Plant and Equipment		
Governance	CEO Vehicle (P02)1	48,000
Education and Welfare	HACC Co-Ordinator Vehicle	30,000
Recreation & Culture	2013 Toro Ride on Mower (P43)	28,000
Transport	2010 Toyota gardener Utility (P25)	24,000
Transport	2006 Isuzu Truck 13t (P14)	185,000
Transport	Stump Grinder for Bobcat	9,000
Transport	All Terrain Utility/ Gator	20,000
		344,000
TOTAL PROPERTY, PLANT AND EQUIPMENT		535,700
INFRASTRUCTURE		
Roads		
Transport	Capital Works Program	1,746,917
		1,746,917
Footpaths		
Transport	Footpath Program	131,000
		131,000
Other		
Community Amenities	Cemetery Upgrade	50,000
Transport	Airport Development	40,000
Recreation and Culture	Learn To Swim Pool Heating	40,000
Recreation and Culture	Town Centre Development- Library Parking Area	130,000
Recreation and Culture	Wetlands Park Pond Works	10,000
Transport	Townscape	60,000
		330,000
TOTAL INFRASTRUCTURE		2,207,917
TOTAL CAPITAL EXPENDITURE		2,743,617

SHIRE OF WAGIN 10 YEAR PLANT REPLACEMENT PROGRAM 2019/2020 - 2028/2029

	Year Purchased	Replacement Period (Years)	2018/19 Budget	2018/19 Actual	2019/20 Budget	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
2014 Komatsu Grader (P10)	2014/2015	7				220,000								250,000
2018 Komatsu Grader (P12)	2018/2019	7	230,000	202,500							240,000			
2018 Komatsu Loader (P11)	2017/2018	5/6							200,000					
2012 Cat Backhoe (P47)	2015/2016	10								90,000				
2013 Isuzu Truck 13t (P42)	2013/2014	5 to 7					140,000							135,000
2018 Isuzu Truck 13t (P40)	2018/2019	5 to 7	113,000	108,221						120,000				
2006 Isuzu Truck 13t (P14)	2006/2007	5 to 7			160,000						130,000			
2016 Isuzu FRR MY16 6T Truck (P16)	2016/2017	5 to 7					55,000						65,000	
2016 Isuzu NPR 300 Crew Cab (P21)	2016/2017	5 to 7					50,000						60,000	
2009 Toro Ride on Mower (P18)	2009/2010	Not Replacing												
2005 John Deere Tractor (P20)	2005/2006	Not Specified			65,000									
2007 Roller Multi-Tyre - Bomag (P15)	2007/2008	Not Specified												
2016 Roller Multi Tyre - Multipac (P49)	2016/2017	10									120,000			
2009 Dynapac Steel Roller (P19)	2009/2010	10			135,000									
2006 Refuse Site Loader (P09)	2011/2012	Not Replacing												
2008 Tennant Road Sweeper (P48)	2015/2016	6 to 10			40,000						50,000			
Mitsubishi Triton Ute (P27)	2014/2015	4 to 10				17,000							18,000	
4 x 2 Toyota Hilux Ttop (P24) - Gardener	2010/2011	4 to 10			20,000									22,000
4 x 2 Toyota Hilux Ttop (P26) - Gardener	2010/2011	4 to 10							18,000					
4 x 2 Toyota Hilux Ttop (P25) - Gardener	2010/2011	4 to 10			20,000						20,000			
4 x 2 Toyota Hilux Ttop (P50) - Spare/Depot Ute	2017/2018	4 to 10							18,000					18,000
4 x 2 Mitsubishi Triton TTop (P85)	2013/2014	4 to 10				18,000					18,000			
John Deere Mower (P22)	2010/2011	6 to 10					8,000							
ATV Motor Bike 4 Wheel (P92)	2009/2010	8											10,000	
All Terrain utility / Gator					20,000									
Rake/Scales for Komatsu Loader	2016/2017													
Slasher for Bobcat			10,000											
Stump Grinder					9,000									
Skid Steer / Bob Cat (P39)	2013/2014	8 to 10				40,000								
2013 Toro Ride on Mower (P43)	2013/2014	5			28,000					20,000				
CEO's Vehicle (P01)	2016/2017	4			20,000				22,000				24,000	
Deputy CEO (P02)	2018/2019	4	16,000	15,909				20,000				22,000		
EHO/BS Vehicle (P08)	2016/2017	4	20,000	11,357				16,000					18,000	
Manager of Works Vehicle (P04)	2016/2017	4				18,000			20,000				22,000	
2016 Ranger Utility (P38)	2015/2016	5				14,000					16,000			
Doctor's Vehicle (P05)	2017/2018	4					22,000				24,000			
TOTAL			389,000	337,987	257,000	310,000	299,000	289,000	260,000	248,000	318,000	322,000	217,000	425,000
RESERVE FUND			2018/2019 Actual	2019/20 Actual	2019/20 Budget	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2026/27	2026/27
Opening Balance			273,536	273,536	233,074	278,901	269,479	269,868	285,266	330,971	392,591	382,442	368,091	460,453
Interest			7,338	5,798	5,827	5,578	5,390	5,397	5,705	6,619	7,852	7,649	7,362	9,209
Transfer In			0	43,740	40,000	0	0	10,000	40,000	55,000	0	0	85,000	0
Transfer Out			90,000	90,000	0	15,000	5,000	0	0	0	18,000	22,000	0	125,000
Closing Balance			190,874	233,074	278,901	269,479	269,868	285,266	330,971	392,591	382,442	368,091	460,453	344,662
Municipal Contribution			299,000	291,727	297,000	295,000	294,000	299,000	300,000	303,000	300,000	300,000	302,000	300,000

**ROAD PROGRAM
FOR THE YEAR ENDED 30TH JUNE 2020**

Road	No	Budget Cost	Wages	POC	PWOH	Materials	Contracts	Total	Funding Source			
									RRG	R2R	Govt Bridge	Shire
Capital Renewal												
2019/2020 - Beaufort Road (Extend culverts)	4	\$ 55,000	\$ 3,578	\$ 6,227	\$ 3,578	\$ 38,617	\$ 3,000	\$ 55,000				\$ 55,000
2019/2020 - Badganning Road (Clear, widen and form)	64	\$ 42,089	\$ 6,640	\$ 12,006	\$ 6,640	\$ 3,914	\$ 12,889	\$ 42,089	\$ 42,089			\$ 52,000
2019/2020 - Jaloran Road (Reconstruct seal)	5	\$ 52,000	\$ 4,728	\$ 7,580	\$ 4,728	\$ 1,964	\$ 33,000	\$ 52,000	\$ 48,000		\$ 48,000	\$ 55,000
2019/2020 - Lime Lake East (Gravel Sheet)	32	\$ 48,000	\$ 10,068	\$ 17,884	\$ 10,068	\$ 3,600	\$ 6,380	\$ 55,000	\$ 28,000			\$ 48,975
2019/2020 - Robinson Road (Gravel Sheet)	87	\$ 55,000	\$ 11,774	\$ 21,007	\$ 11,774	\$ 3,600	\$ 6,845	\$ 55,000	\$ 18,000			\$ 18,000
2019/2020 - Murdoch Road (Gravel Sheet)	91	\$ 28,000	\$ 6,330	\$ 11,143	\$ 6,330	\$ 1,200	\$ 2,997	\$ 28,000	\$ 18,000			\$ 18,000
2019/2020 - Sprigg-Fraser (Clear, widen and form)	26	\$ 48,975	\$ 6,874	\$ 12,459	\$ 6,874	\$ 3,968	\$ 18,800	\$ 48,975	\$ 18,000			\$ 18,000
2019/2020 - Warup Nih / Thompson (RAV Intersect Upgrade)	16	\$ 18,000	\$ 4,250	\$ 7,395	\$ 4,250	\$ 2,105	\$ -	\$ 18,000	\$ 18,000			\$ 18,000
2019/2020 - Warup South Road (RAV Intersection Upgrade)	14	\$ 18,000	\$ 4,523	\$ 7,933	\$ 4,523	\$ 1,021	\$ -	\$ 18,000	\$ 90,089			\$ 274,975
		\$ 365,064	\$ 58,765	\$ 103,634	\$ 58,765	\$ 59,989	\$ 83,911	\$ 365,064	\$ -	\$ 90,089	\$ -	\$ 274,975
Reseals												
2019/2020 - Bullock Hills Road (Reseal/corrector seal)	4	\$ 50,056	\$ 1,186	\$ 2,028	\$ 1,186	\$ 2,056	\$ 43,600	\$ 50,056	\$ 50,056			\$ 50,056
2019/2020 - Beaufort Road (Reseal/corrector seal)	2	\$ 75,000	\$ 2,642	\$ 4,716	\$ 2,642	\$ 2,000	\$ 63,000	\$ 75,000	\$ 75,000			\$ 75,000
2019/2020 - Norrington (Reseal/corrector seal)	125	\$ 67,000	\$ 2,642	\$ 4,716	\$ 2,642	\$ 2,000	\$ 55,000	\$ 67,000	\$ 67,000			\$ 67,000
2019/2020 - Sirdar Street CP-252 (Reseal/corrector seal)	174	\$ 30,000	\$ 1,552	\$ 2,570	\$ 1,552	\$ -	\$ 24,326	\$ 30,000	\$ 30,000			\$ 30,000
		\$ 222,056	\$ 8,022	\$ 14,030	\$ 8,022	\$ 6,056	\$ 185,926	\$ 222,056	\$ -	\$ 222,056	\$ -	\$ -
Capital Upgrade												
2019/2020 - Airfield hot mix (Around base Wind sock)	166	\$ 8,000	\$ 358	\$ 552	\$ 358	\$ -	\$ 6,732	\$ 8,000	\$ 8,000			\$ 8,000
2019/2020 - Town (Tudor st/ various)		\$ 50,000	\$ 2,334	\$ 4,156	\$ 2,334	\$ 1,500	\$ 39,676	\$ 50,000	\$ 50,000			\$ 50,000
2019/2020 - Plesseville Tarwonga Bridge (Bridge upgrades)		\$ 136,068	\$ -	\$ -	\$ -	\$ -	\$ 136,068	\$ 136,068	\$ 136,068			\$ 136,068
2019/2020 - Ballying sth (Bridge replacement)		\$ 462,322	\$ 6,930	\$ 12,280	\$ 6,930	\$ 256,182	\$ 180,000	\$ 462,322	\$ 462,322			\$ 40,000
2019/2020 - Dongolocking Road (Reconstruct, seal and widen)	1	\$ 230,743	\$ 13,491	\$ 21,783	\$ 13,491	\$ 118,193	\$ 63,785	\$ 230,743	\$ 230,743	\$ 153,829		\$ 76,914
2019/2020 - Jaloran Road (Reconstruct, seal and widen)	5	\$ 230,664	\$ 13,491	\$ 21,783	\$ 13,491	\$ 118,193	\$ 63,706	\$ 230,664	\$ 230,664	\$ 153,776		\$ 76,888
		\$ 1,117,797	\$ 36,604	\$ 60,554	\$ 36,604	\$ 494,068	\$ 489,967	\$ 1,117,797	\$ 307,605	\$ -	\$ 558,390	\$ 251,802
Footpaths												
2018/2019 - Traverse Street Carry Over		\$ 30,000	\$ 872	\$ 1,380	\$ 872	\$ 876	\$ 26,000	\$ 30,000	\$ 30,000			\$ 30,000
2018/2019 - Tavistock Street Carry Over		\$ 30,000	\$ 872	\$ 1,380	\$ 872	\$ 876	\$ 26,000	\$ 30,000	\$ 30,000			\$ 30,000
2019/2020 - Wetlands (Pond area)		\$ 6,000	\$ 358	\$ 552	\$ 358	\$ -	\$ 4,732	\$ 6,000	\$ 6,000			\$ 6,000
2019/2020 - Cowcher Street (Upland to Unit)	113	\$ 30,000	\$ 872	\$ 1,380	\$ 872	\$ 876	\$ 26,000	\$ 30,000	\$ 30,000			\$ 30,000
2019/2020 - Ventnor Street (Tudhoe to Warwick)	136	\$ 35,000	\$ 1,950	\$ 2,392	\$ 1,950	\$ 1,000	\$ 27,708	\$ 35,000	\$ 35,000			\$ 35,000
		\$ 131,000	\$ 4,924	\$ 7,084	\$ 4,924	\$ 3,628	\$ 110,440	\$ 131,000	\$ -	\$ -	\$ -	\$ 131,000
Kerbing												
2019/2020 - Ventnor Street (Both sides)	152	\$ 20,000	\$ 872	\$ 1,380	\$ 872	\$ 2,000	\$ 14,876	\$ 20,000	\$ 20,000			\$ 20,000
2019/2020 - Cowcher Street (Both sides)	113	\$ 12,000	\$ 872	\$ 1,380	\$ 872	\$ 800	\$ 8,076	\$ 12,000	\$ 12,000			\$ 12,000
2019/2020 - Omdurman Street (Both sides)	164	\$ 10,000	\$ 872	\$ 1,380	\$ 872	\$ 500	\$ 6,376	\$ 10,000	\$ 10,000			\$ 10,000
		\$ 42,000	\$ 2,616	\$ 4,140	\$ 2,616	\$ 3,300	\$ 29,328	\$ 42,000	\$ -	\$ -	\$ -	\$ 42,000
Total		\$ 1,877,917	\$ 110,931	\$ 189,442	\$ 110,931	\$ 567,041	\$ 899,572	\$ 1,877,917	\$ 307,605	\$ 312,145	\$ 558,390	\$ 699,777
Total for 2018/2019		\$ 1,177,083	\$ 114,358	\$ 188,249	\$ 114,358	\$ 223,640	\$ 536,478	\$ 1,177,083	\$ 300,605	\$ 222,056	\$ -	\$ 654,422
E167103		\$ 1,704,917	\$ 103,391	\$ 178,218	\$ 103,391	\$ 560,113	\$ 759,804	\$ 1,704,917				
E167124		\$ 131,000	\$ 4,924	\$ 7,084	\$ 4,924	\$ 3,628	\$ 110,440	\$ 131,000				
E167103		\$ 42,000	\$ 2,616	\$ 4,140	\$ 2,616	\$ 3,300	\$ 29,328	\$ 42,000				
		\$ 1,877,917	\$ 110,931	\$ 189,442	\$ 110,931	\$ 567,041	\$ 899,572	\$ 1,877,917				



Schedule of Fees and Charges 2019/20

Description	GL Code	GST	2019/2020
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GENERAL PURPOSE FUNDING

Rate Revenue

Co-operative Bulk Handling Grain Storage Facilities -

Charge per tonne in lieu of rates (Agreement indexed to percentage increase in rates each year)	I031040.100	N	\$0.0526 x 19/20 rate increase
Rates Instalment Administration Charge (Charge to offset additional postage & handling)	I031050.156	N	\$ 5.50
Rate Inquiry Standard (settlement agents)	I031055.156	N	\$ 55.00
Rate Inquiry Complex (settlement agents)	I031055.156	N	\$ 110.00
Electoral Roll		Y	\$ 20.00

Other General Purpose Funding

Photocopies

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

Facsimile Transmission

Sending - 1st page	I032025.156	Y	\$ 3.50
Sending - 2nd page and thereafter	I032025.156	Y	\$ 1.50
Receiving	I032025.156	Y	\$ 1.00

Laminating

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

Equipment

PA System - Community Groups & Sporting Clubs	I032025.156	Y	\$ 60.00
PA System	I032025.156	Y	\$ 160.00
Projector and Screen	I032025.156	Y	\$ 60.00
Bond on PA System / Projector and Screen	I100070	N	\$ 150.00

LAW, ORDER AND PUBLIC SAFETY

Fire Prevention

Fire Maps

A1	I051015.156	Y	\$ 25.00
Town Blocks - Burning Off Fees (Fees to cover insurance charge per block)	I051025.121	N	Cost Recovery + \$50 Insurance Cost

Animal Control

Dog Impound Fees

Daily Pound Fee	I052005.152	Y	\$ 20.00
Impound and Release Fee	I052005.152	Y	\$ 90.00
Destruction of Dog	I052005.152	Y	\$ 55.00
Dog Fines in accordance with Dog Act / Shire Local Law			

Schedule of Fees and Charges 2019/20

Description	GL Code	GST	2019/2020
Cat Impound Fees			
Daily Pound Fee	I052006.152	Y	\$ 20.00
Impound and Release Fee	I052006.152	Y	\$ 90.00
Destruction of Cat	I052006.152	Y	\$ 55.00
Cat Fines in accordance with Cat Act / Shire Local Law			
Hire of Animal Traps			
Hire per week	I052010.156	Y	\$ 20.00
Deposit	I052010.156	N	\$ 50.00
Deposit - pensioner	I052010.156	N	\$ 25.00
Dog Registration			
Sterilised Dog - 1 year	I052015.156	Y	\$ 20.00
Sterilised Dog - 3 years	I052015.156	Y	\$ 42.50
Sterilised Dog - Lifetime	I052015.156	Y	\$ 100.00
Unsterilised Dog - 1 year	I052015.156	Y	\$ 50.00
Unsterilised Dog - 3 years	I052015.156	Y	\$ 120.00
Unsterilised Dog - Lifetime	I052015.156	Y	\$ 250.00
Pensioner	I052015.156	Y	50% off
Working Dog	I052015.156	Y	75% off
Transfer of Dog Registration	I052015.156	Y	\$ 15.00
Application to keep more than 2 dogs	I052015.156	Y	\$ 80.00
50% off fees for registration of dogs after 31 May - 1 year only			
**refund may apply to unsterilised dog becoming sterilised			
Cat Registration			
1 Year	I052016.156	Y	\$ 20.00
Registered after 31 May to 31 October	I052016.156	Y	\$ 10.00
3 Years	I052016.156	Y	\$ 42.50
Life Registration	I052016.156	Y	\$ 100.00
Breeder Registration - per breeding cat	I052016.156	Y	\$ 100.00
Pensioner	I052016.156	Y	50% off
Transfer of Cat Registration	I052016.156	Y	\$ 15.00
Dangerous/Restricted Breed Requirements			
Dangerous Dog/Restricted Breed Collar	I052020.121	Y	\$ 50.00
Dangerous Dog/Restricted Breed Sign WA on sheetmetal	I052020.121	Y	\$ 40.00

As per legislation

HEALTH

Preventative Services - Administration & Inspection

Food Premises Fees

Application for registration / notification of food premises	I074005.156	N	\$ 110.00
Review of registration / notification of food premises	I074005.156	N	\$ 100.00
Transfer of Registration Fee	I074005.156	N	\$ 62.00
Plans Assessment Fee - Small - Residential	I074005.156	N	\$ 78.00
Plans Assessment Fee	I074005.156	N	\$ 155.00
Plans Assessment Fee - Supermarkets or Premises > 2	I074005.156	N	\$ 240.00
Inspection of Premises on request	I074005.156	N	\$ 173.00
Request for copy of Condemnation Certificate	I074005.156	N	\$ 80.00

Schedule of Fees and Charges 2019/20

Description	GL Code	GST	2019/2020
Copy of Food Sampling Results Certificate	I074005.156	N	\$ 27.00
Temporary Food Business Assessment Fee (per occasion)	I074005.156	N	\$ 40.00
Temporary Food Business Assessment Fee (annual)	I074005.156	N	\$ 180.00
Lodging House Registration Fees			
Application for Registration of Lodging House < 15 lodgers	I074005.156	N	\$ 354.00
Renewal of Registration of Lodging House < 15 lodgers	I074005.156	N	\$ 236.00
Application for Registration of Lodging House 15 or more lodgers	I074005.156	N	\$ 506.00
Renewal of Registration of Lodging House 15 or more lodgers	I074005.156	N	\$ 338.00
Temporary Accommodation Approval Fees			
Application for Approval to camp (Regulation 11 Caravan Parks & Camping Grounds Regulations 1997)	I074005.156	N	\$ 235.00
General Fees			
Request for a Section 39 Liquor Certificate	I074005.156	N	\$ 190.00
Premises Plan Assessment Fee - miscellaneous	I074005.156	N	\$ 155.00
Request for Inspection of Premises - miscellaneous	I074005.156	N	\$ 173.00
Request for Premises Inspection Report	I074005.156	N	\$ 153.00
Reports to Settlement Agents	I074005.156	N	\$ 103.00
Copy of Certificate of Analysis	I074005.156	N	\$ 27.00
Itinerant Food Vans / Traders			
Application or Renewal of Itinerant Food Van / Traders Permit Fee	I074005.156		
Per Occasion	I074005.156	N	\$ 30.00
One Month	I074005.156	N	\$ 100.00
Twelve Months	I074005.156	N	\$ 600.00
For the first 12 months the fee is set at 50% of the stated amount as an encouragement to establish new businesses in the Shire			
Water Sampling Fee			
Chemical Swimming Pool Sample	I074005.156	N	\$ 14.00
Micro / Amoeba Swimming Pool Sample	I074005.156	N	\$ 34.00
Private Water Supply Sampling Fee	I074005.156	N	\$ 72.00
Effluent Disposal Fee			
Local Government application fee - paid to local government	I074005.156	N	\$ 118.00
When EDPH approval is required / Health Department of WA application fee:			
a) with a local government report	I074005.156	N	\$ 51.00
b) without a local government report	I074005.156	N	\$ 110.00
Local government report fee	I074005.156	N	\$ 118.00
Fee for the grant of a permit to use an apparatus	I074005.156	N	\$ 118.00
Request for re-inspection	I074005.156	N	\$ 123.00
Other Health			
Wagin Medical Centre - Meeting/Consultant Room			
Professional Organisations / Bodies	I076020.153	Y	\$ 90.00
Non Profit Organisations / Bodies	I076020.153	Y	\$ 35.00



Schedule of Fees and Charges 2019/20

Description	GL Code	GST	2019/2020
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EDUCATION AND WELFARE

HACC Program

Support Service	Unit of Service	Level 1 Fee for each client	Level 2
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	\$ 10.00	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



Schedule of Fees and Charges 2019/20

Description	GL Code	GST	2019/2020
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)

COMMUNITY AMENITIES

Sanitation - Household Refuse

Refuse Disposal Fees

Domestic Rubbish Service Fee (residential) 1 bin per annum	I101005.156	N	\$	325.00
Additional Service	I101005.156	N	\$	325.00
Domestic Rubbish Service Fee (residential) 240L additional charge	I101005.156	N	\$	-
Note - charges based on recovery of costs associated with the collection, recycling and disposal of refuse				

Bin Replacement Fees

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

Refuse Site Fees

1 x 120L or 240L Mobile Garbage Bin (and units 240L thereafter)	I102020.156	Y	\$	6.00
Car Boot Load	I102020.156	Y	\$	6.00
Station Wagon Boot Load	I102020.156	Y	\$	12.00
Van / Utility / Trailer (not exceeding 1.8m x 2.2m)	I102020.156	Y	\$	16.00
Truck (per tonne)	I102020.156	Y	\$	20.00
Bulk Bin (per m3)	I102020.156	Y	\$	15.00
Car Body (if placed in recyclable area)	I102020.156		\$	-
Truck Body / Large Equipment (if placed in recyclable area)	I102020.156		\$	-
White Goods (if placed in recyclable area)	I102020.156		\$	-
Computers / Televisions / Paint tins / Plastic Car parts / Gas Bottles	I102020.156	Y	\$	2.00
Asbestos (\$200/m3 or part thereof)	I102020.156	Y	\$	200.00
Batteries (car, truck etc)	I102020.156		\$	-

Schedule of Fees and Charges 2019/20

Description	GL Code	GST	2019/2020
Uncontaminated sorted scrap metal	I102020.156		\$ -
Uncontaminated timber	I102020.156		\$ -
Uncontaminated green waste	I102020.156		\$ -
Clean fill	I102020.156		\$ -
Septage - Resident per litre	I102020.156	Y	\$ 0.04
Septage - Non Resident per litre	I102020.156	Y	\$ 0.07
10L Waste Oil (to be disposed in the Oil Recycling Facility) (and units of 10L thereafter)	I102020.156	Y	\$ 3.00
Separated Recyclables	I102020.156		\$ -
Drummuster washed containers	I102020.156		\$ -
Non-Drummuster chemical containers	I102020.156	Y	\$ 2.00
Cardboard - separated per 1100L or part thereof	I102020.156	Y	\$ -
Annual Refuse Site Pass	I102020.156	Y	\$ 37.00
Dumping of cardboard in refuse site - penalty	I102020.156	N	\$ -

Sanitation - Other

Refuse Disposal Fees

Commercial / Industrial Refuse (per annum service)	I102002.156	N	\$ 325.00
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Town Planning & Regional Development

1. Determining a development application (other than for an extractive industry) where the development had not commenced or been carried out and the estimated cost of the development is -

a) not more than \$50,000	I106005.156	\$ 147.00
b) more than \$50,000 but not more than \$500,000		0.32% of the estimated cost of development
c) more than \$500,000 but not more than \$2.5 million		\$1,700 + 0.257% for every \$1 in excess of \$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

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 not 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 amend 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

Schedule of Fees and Charges 2019/20

Description	GL Code	GST	2019/2020
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			

Other Community Amenities

Cemetery Fees

Interment

Burial Fee - Interment in grave 1.8m deep	I107005.156	Y	\$ 950.00
Placement of Ashes in an existing grave	I107005.156	Y	\$ 140.00
Additional depth of 0.3m	I107005.156	Y	\$ 310.00
Interment without due notice - additional charge	I107005.156	Y	\$ 260.00
Interment on weekends or public holidays - additional charge	I107005.156	Y	\$ 420.00
Interment not in usual hours - additional charge	I107005.156	Y	\$ 210.00

Schedule of Fees and Charges 2019/20

Description	GL Code	GST	2019/2020
Land for Burial (additional burial fees)			
A Grant of Right of Burial issued for each lot 2.4m x 1.2m x 2.1m			
Pre-need (reserved in advance maximum period 10 years)	I107005.156	Y	\$ 180.00
Renewable (subject to any increased charges)	I107005.156	Y	\$ 190.00
Re-opening			
Interment	I107005.156	Y	\$ 950.00
Exhumation	I107005.156	Y	\$ 1,600.00
Re-burial after exhumation	I107005.156	Y	\$ 600.00
Disposal of Ashes			
Brick Niche Single (plus cost of plaque and fixing)	I107005.156	Y	\$ 125.00
Brick Niche Double (plus cost of plaque and fixing)	I107005.156	Y	\$ 155.00
Single Niche Wall Reservation	I107005.156	Y	\$ 88.00
Double Niche Wall Reservation	I107005.156	Y	\$ 115.00
Miscellaneous Charges			
Permission to erect headstone	I107005.156	Y	\$ 65.00
Permission to erect monument	I107005.156	Y	\$ 65.00
Erect a name plate	I107005.156	Y	\$ 65.00
Copy of right of burial	I107005.156	Y	\$ 40.00
Grave Number plate	I107005.156	Y	\$ 40.00
Licenses			
Funeral Directors Annual License	I107005.156	Y	\$ 220.00
Single Funeral Permit	I107005.156	Y	\$ 100.00
Monumental Masons Annual License	I107005.156	Y	\$ 200.00
Single Monumental Masons Permit	I107005.156	Y	\$ 80.00
Community Bus Hire			
Deposit	I100015	N	\$ 150.00
Rate per kilometre	I107010.156	Y	\$ 0.70
Hirer to refill fuel tank upon return			

RECREATION AND CULTURE

Public Halls & Civic Centres

Town Hall

Commercial Functions < 3 hours	I111005.153	Y	\$ 155.00
Non Commercial Functions < 3 hours	I111005.153	Y	\$ 105.00
Commercial Functions > 3 hours	I111005.153	Y	\$ 260.00
Non Commercial Functions > 3 hours	I111005.153	Y	\$ 210.00
Non Profit & Charitable Organisations	I111005.153	Y	50% Commercial
Education Department	I111005.153	Y	\$ -
Rehearsal	I111005.153	Y	\$ 30.00
Bond	I100010	N	\$ 300.00

Schedule of Fees and Charges 2019/20

Description	GL Code	GST	2019/2020
Lesser Hall			
Commercial Functions < 3 hours	I111005.153	Y	\$ 95.00
Non Commercial Functions < 3 hours	I111005.153	Y	\$ 65.00
Commercial Functions > 3 hours	I111005.153	Y	\$ 160.00
Non Commercial Functions > 3 hours	I111005.153	Y	\$ 105.00
Non Profit & Charitable Organisations	I111005.153	Y	50% Commercial
Bond	I100010	N	\$ 300.00
Town Hall Kitchen			
Kitchen Use Only	I111005.153	Y	\$ 60.00
Non Profit & Charitable Organisations	I111005.153	Y	50% Commercial
Rotary Club Rooms (Charge per Meeting)	I111005.153	Y	\$ 40.00
Hire of Trestles (per Trestle)	I111005.153	Y	\$ 10.00
Hire of Chairs (per Chair)	I111005.153	Y	\$ 0.60
Bond on Trestles/Chairs (per Hire)	I100010	N	\$ 100.00
Swimming Pools			
Single Entrance Fees			
Adult	I112010.157	Y	\$ 4.00
Children (5-7 years) / Pensioner / Concession	I112010.157	Y	\$ 4.00
Spectators - Adult	I112010.157	Y	\$ 1.00
Children Participating in activities run by Education Department	I112010.157	Y	\$ 2.50
Family	I112010.157	Y	\$ 14.00
Seasonal Fees			
Family	I112010.157	Y	\$ 350.00
Individual - Adults and Children	I112010.157	Y	\$ 150.00
Pensioners	I112010.157	Y	\$ 95.00
Half Season Fees - Start of Season to 31/12/2018			
Family	I112010.157	Y	\$ 230.00
Individual - Adults and Children	I112010.157	Y	\$ 100.00
Pensioners	I112010.157	Y	\$ 67.00
Half Season Fees - 01/01/2019 to End of Season			
Family	I112010.157	Y	\$ 230.00
Individual - Adults and Children	I112010.157	Y	\$ 100.00
Pensioners	I112010.157	Y	\$ 67.00
Other Recreation & Sport			
Ground & Recreation Centre Usage Fees for Club			
Wagin Cricket Club	I113005.153	Y	\$ 1,152.00
Wagin Football Club	I113005.153	Y	\$ 2,581.00
Wagin Hockey Club	I113005.153	Y	\$ 1,152.00
Wagin Swimming Club	I113005.153	Y	\$ 1,549.00
Wagin Trotting Club	I113005.153	Y	\$ 2,168.00
Other			
Luncheon Booth (Casual Hire Fees)	I113005.153	Y	\$ 60.00
Lease with Wesfarmers Pty Ltd	I113005.153	Y	\$ 22.00
Circus (per day including utilities and ablutions)	I113005.153	Y	\$ 330.00



Schedule of Fees and Charges 2019/20

Description	GL Code	GST	2019/2020
Wagin Recreation Centre (Casual Hire)			
Public Lounge / Members Lounge Area			
Commercial Functions < 3 hours	I113020.153	Y	\$ 155.00
Non Commercial Functions < 3 hours	I113020.153	Y	\$ 105.00
Commercial Functions > 3 hours	I113020.153	Y	\$ 260.00
Non Commercial Functions > 3 hours	I113020.153	Y	\$ 210.00
Non Profit & Charitable Organisations	I113020.153	Y	50% Commercial
Bond	I100020	N	\$ 300.00
Kitchen Hire (Only)	I113020.153	Y	\$ 70.00
Non Profit & Charitable Organisations	I113020.153	Y	50% Commercial
Recreation Centre Fees			
Entrance Fees			
Adult Entry	I113020.153	Y	\$ 3.00
Junior Entry	I113020.153	Y	\$ 2.00
Concessions Entry	I113020.153	Y	\$ 2.00
Training Fees			
Adult	I113020.153	Y	\$ 2.00
Junior	I113020.153	Y	\$ 1.00
Concession	I113020.153	Y	\$ 1.00
Lease of Reserves to Sporting Clubs			
Great Southern Go Kart Club (Location 15269)	I113035.156	Y	\$ 11.00
Wagin Golf Club (Reserve # 30444)	I113035.156	Y	\$ 11.00
Wagin Gun Club (Reserve # 30734)	I113035.156	Y	\$ 11.00
Wagin Riding Club	I113035.156	Y	\$ 11.00
Wagin Tennis Club (Reserve # 11339 & Lot 921)	I113035.156	Y	\$ 11.00
Eric Farrow Pavilion			
Whole Complex			
Commercial	I113055.153	Y	\$ 340.00
Non Commercial	I113055.153	Y	\$ 270.00
Non Profit & Charitable Organisations	I113055.153	Y	50% Commercial
Bond	I100020	N	\$ 300.00
Large Function Area (including Bar)			
Commercial Functions < 3 hours	I113055.153	Y	\$ 175.00
Non Commercial Functions < 3 hours	I113055.153	Y	\$ 135.00
Commercial Functions > 3 hours	I113055.153	Y	\$ 290.00
Non Commercial Functions > 3 hours	I113055.153	Y	\$ 250.00
Non Profit & Charitable Organisations	I113055.153	Y	50% Commercial
Bond	I100020	N	\$ 300.00
Small Function Area (including Bar)			
Commercial Functions < 3 hours	I113055.153	Y	\$ 145.00
Non Commercial Functions < 3 hours	I113055.153	Y	\$ 95.00
Commercial Functions > 3 hours	I113055.153	Y	\$ 220.00
Non Commercial Functions > 3 hours	I113055.153	Y	\$ 175.00
Non Profit & Charitable Organisations	I113055.153	Y	50% Commercial
Bond	I100020	N	\$ 300.00



Schedule of Fees and Charges 2019/20

Description	GL Code	GST	2019/2020
Other			
Setup and cleaning costs (per hour)	As per hire code	Y	\$ 40.00
Community Gym			
One Month Membership (only valid as a once off)	I113065.153	Y	\$ 25.00
Six Month Membership	I113065.153	Y	\$ 100.00
Annual Membership	I113065.153	Y	\$ 160.00
Pensioner / Student Six Month Membership	I113065.153	Y	\$ 65.00
Pensioner / Student Annual Month Membership	I113065.153	Y	\$ 110.00
Key Bond (Refundable)	I100035	N	\$ 30.00
Replacement Key	I113065.121	Y	\$ 50.00

TRANSPORT

ECONOMIC SERVICES

Tourism & Area Promotion

Caravans (2 Persons)

Permanent after 3 months continuous stay (per week)	I132005.153	Y	\$ 100.00
per Week	I132005.153	Y	\$ 110.00
per Night	I132005.153	Y	\$ 22.00
Additional Person per Night	I132005.153	Y	\$ 3.00

Tent Sites (2 Persons)

per Week	I132005.153	Y	\$ 84.00
per Night	I132005.153	Y	\$ 16.00
Additional Person per Night	I132005.153	Y	\$ 3.00

Caravan Park RV Area

per Week - no power or water	I132005.153	Y	\$ 80.00
per Night - no power or water	I132005.153	Y	\$ 15.00

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

Per Van per Night - power and water	I132015.153	Y	\$ 10.00
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Building Control

Building Fees

Shire

<i>Class 1 (House), Class 10 (Shed, Patio, Pool)</i>	I133005.151		
Certified Application - 0.19% Cost of Construction Fee - Minimum Fee		Y	\$ 105.00
Uncertified Application - 0.32% Cost of Construction Fee - Minimum Fee		Y	\$ 105.00

Schedule of Fees and Charges 2019/20

Description	GL Code	GST	2019/2020
<i>Class 2 - 9 (Commercial)</i>			
Certified Application - 0.09% Cost of Construction Fee - Minimum Fee		Y	\$ 105.00
Uncertified Application - 0.32% Cost of Construction Fee - Minimum Fee		Y	\$ 105.00
Occupancy Permit for Completed Building (Commercial) - Minimum Fee		Y	\$ 105.00
Demolition Permit - Minimum Fee		Y	\$ 105.00
Application to Extend a Building Permit/Demolition Permit - Minimum Fee		Y	\$ 105.00
Building Approval Applications for Unauthorised Work - 0.38% of Work Value - Minimum Fee		Y	\$ 105.00
Septic Tank Application		N	\$ 236.00
Local Government Report on a Septic System		N	\$ 56.00
<u>Building Services Levy (BSL)</u>			
Over \$45,000 Cost of Construction - 0.137% of Work Value			
Under \$45,000 Cost of Construction - Minimum Fee		N	\$ 61.65
Demolition Permit - 0.137% of Work Value - Minimum Fee		N	\$ 61.65
Occupancy Permit or Building Approval Certificate - Minimum Fee		N	\$ 61.65
Occupancy Permit or Building Approval Certificate for Unauthorised Work - Minimum Fee		N	\$ 61.65
<u>Construction Training Fund (CTF formally BCITF)</u>			
Over \$20,000 Cost of Construction - 0.2% Cost of Construction			
Under \$20,000 Cost of Construction - no fee			
All Building Fees in accordance with Building Regulations 2012			
Swimming Pool Inspection Fees			
Private Swimming Pool Inspection Fee	I133010.156	Y	\$ 60.00
Other Economic Services			
Standpipe Fees			
Charge per kilolitre: Commercial Use - Ballagin Street (Sportsground)	I134005.156	N	\$ 9.00
Charge per kilolitre: Community Use - All other Shire Standpipes	I134005.156	N	\$ 2.60
Vernon Street Desalination Tanks - Charge per kilolitre	I134005.156	N	\$ 0.50
Administration fee per invoice	I134005.156	Y	\$ 5.50
OTHER PROPERTY AND SERVICES			
Private Works			
Plant Hire Fees			
Grader	I141005.156	Y	\$ 190.00
Loader / Backhoe	I141005.156	Y	\$ 160.00
Front End Loader	I141005.156	Y	\$ 190.00
Vibrating Roller	I141005.156	Y	\$ 132.00
Multi Wheel Roller	I141005.156	Y	\$ 135.00
Truck (Large)	I141005.156	Y	\$ 150.00
Truck (Small)	I141005.156	Y	\$ 120.00
Tractor	I141005.156	Y	\$ 135.00
Tractor Mower	I141005.156	Y	\$ 120.00



Schedule of Fees and Charges 2019/20

Description	GL Code	GST	2019/2020
Bobcat	I141005.156	Y	\$ 130.00
Ride on Mower	I141005.156	Y	\$ 120.00
Sundry Minor Plant	I141005.156	Y	\$ 120.00
Labour Only	I141005.156	Y	\$ 55.00
Works Manager Labour	I141005.156	Y	\$ 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	I141005.156	Y	\$ 35.00
Blue Metal Dust per m3	I141005.156	Y	Cost + 15%
Blue Metal per m3	I141005.156	Y	Cost + 15%