

SHIRE OF WAGIN



2005/2006 BUDGET



Shire of Wagin

2 Arthur Road (PO Box 200) Wagin WA 6315

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

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

Shire Statistics

Population	1,845
Number of Electors	1,310
Number of Dwellings	889
Distance from Perth (km)	227
Area (sq km)	1,950
Suburbs and Localities	Piesseville, Wagin
Library	Trent St, Wagin
Kindergarten	Johnston St, Wagin
Pre-school	Ranford St, Wagin
Secondary School	Ranford St, Wagin
Length of Sealed Roads (km)	260
Length of Unsealed Roads (km)	626
Rates Levied	\$1,076,400
Total Revenue	\$4,139,700
Council Employees	54

Tourist Attractions

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

Local Industries

Wool, Grain, Engineering Manufacture, Seedworking, Pet Food Production

Significant Local Events

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

Cover Page

This picture was taken by the Department of Agriculture and presented to the Shire of Wagin for its continued participation in the Rural Towns Program.

TABLE OF CONTENTS

Introduction	
	Page
General Information	5-9
Statement by the Shire President	10
Chief Executive Officer's Report	11-12
Budget Overview	13-19
Statement by Shire President and Chief Executive Officer	20
General Purpose Reports	
Operating Statement — Budget	21
Statement of Cash Flows — Budget	22
Rate Setting Statement — Budget	23
Notes To, And Forming Part of, The Budget Document	
Note 1 Significant Accounting Policies	24-26
Note 2 Revenues and Expenses	27-31
Note 3 Acquisition of Assets	32
Note 4 Disposal of Assets	33
Note 5 Information on Borrowings	34-35
Note 6 Reserves	36-39
Note 7 Net Current Assets	40
Note 8 Rating Information	41
Note 9 Specified Area Rate	42
Note 10 Services Charges	42
Note 11 Fees and Charges Revenue	42
Note 12 Discounts, Incentives, Concessions, Write-Offs	42
Note 13 Interest Charges and Instalments	43
Note 14 Councillors Remuneration	43
Note 15 Notes to the Statement of Cash Flows	44
Note 16 Trust Funds	45
Note 17 Plan for the Future	45
Note 18 Major Land Transactions	46
Note 19 Trading Undertakings and Major Trading Undertakings	46

Supporting Information & Reports

Operating Income & Expenditure Report in detail	47-59
Capital Expenditure Report in detail	60-61
Works Program	62-63
Plant Replacement Program	64
Schedule of Fees & Charges	65-76



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.



(From Left to Right: Back Row, Cr Dohle, Cr Ballantyne, Cr Cumming, Cr Blight, Cr Scanlon, Cr Morgan, Cr Draper. Front Row, Cr Pugh, Cr Johnson, Cr Brockway, CEO Ian Fitzgerald, Cr Rowell)

The Shire of Wagin elected members as at 1st July 2005 are -

Cr MJ (Marilyn) Brockway – Shire President
Elected to office in 1997, Retiring 2009

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

Cr RP (Raymond) Johnson — Deputy Shire President

Elected to office in 1999, Retiring 2007

- Works & Services Committee
- Finance & General Purposes Committee
- Sportsground Advisory Community Centre Management Committee
- WALGA Central Zone
- Woolorama Committee
- Lakes Sub-Regional Road Group
- Civic Awards Committee
- Audit Committee

Cr IC (Ian) Cumming

Elected to office in 1990, Retiring 2009

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

Cr PJ (Phillip) Blight

Elected to office in 1992, Retiring 2007

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

Cr HD (Helen) Rowell

Elected to office in 2001, Retiring 2009

- Health, Building & Town Planning Committee
- Townscape & Tidy Towns Advisory Committee
- Swimming Pool Redevelopment Committee
- Historical Village Committee
- Wagin Tourist Committee
- Frail Aged Hostel Committee
- Roadwise Committee
- LEMAC & Safer WA Committee

Cr EN (Ted) Pugh

Elected to office in 2003, Retiring 2007

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

Cr KM (Keith) Draper

Elected to office in 2003, Retiring 2007

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

Cr DK (Dean) Morgan

Elected to office in 2003, Retiring 2009

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

Cr AC (Austin) Dohle

Elected to office in 2005, Retiring 2009

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

Cr JLC (Lachlan) Ballantyne

Elected to office in 2005, Retiring 2009

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

Cr AP (Andrew) Scanlon

Elected to office in 2005, Retiring 2007

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

Elections are normally held biennially on the first Saturday in May 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 meetings commence at 7pm and are open to the public. 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	Ian Fitzgerald
Deputy Chief Executive Officer	Braden Fisher
Principal Environmental Health Officer & Building Surveyor	Denis Archer
Works Manager	Allen Hicks

Auditor	UHY Haines Norton 16 Lakeside Corporate 24 Parkland Road Osborne Park WA 6017
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Solicitor	Peter Marks Tudhoe St Wagin WA 6315
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Bank	National Australia Bank Tudor St Wagin WA 6315
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STATEMENT BY THE SHIRE PRESIDENT

The Budget for the 2005/2006 financial year has been adopted by Council at its July meeting.

An increase of total rate revenue of 4% has been adopted within the budget. We have been able to limit the increase due to increases in our general purpose and road grants.

Council's aim is to maintain and improve the facilities within the town and this years budget includes provision for more playground equipment at the Wetlands Park, pool blankets for the 50 metre swimming pool, fencing of the airstrip, construction of a new staff house, renovations to the administration centre and a new gazebo at the caravan park.

The works crew continue to achieve excellent results in maintaining and improving Councils road network and again this year a large proportion of the budget has been allocated to this area and the upgrading of plant and equipment.

Council's financial position remains strong with much thanks going to the Deputy Chief Executive Officer and his team for their efforts.

I take this opportunity to commend the 2005/2006 budget to you and invite you to discuss any issues arising from the budget with your Councillors or Council staff.

Marilyn Brockway
Shire President
19th July 2005

CHIEF EXECUTIVE OFFICERS REPORT

It gives me pleasure to present to Council the budget for the 2005/2006 financial year. This year the budget has been calculated on a 4% increase in rate revenue as compared to the 2004/2005 budget.

A major part of Council's budget is upgrading and maintenance of Council's road network and some of the major projects are-

Ballagin Road	\$184,965
Rural Tree Pruning	\$100,510
Town Street Footpaths	\$36,510
Maintenance Grading	\$94,880
Recreation Centre Drainage and Sealing	\$94,700
Jaloran Road	\$45,415
Warup West Road	\$17,130
Boyalling Road	\$19,130

Council's works and town staff continue to provide very high work standards and the improvements to the road network and town presentation are a credit to them.

Among other major projects included in this years budget are

Administration Centre Renovations	\$350,000
Construction of a CEO Residence	\$300,000
Light Industrial Area Sub-Division	\$225,000
Rural Towns Program – continuation	\$80,000
Swimming Pool Blankets	\$30,000
Plant and Equipment Replacement (net)	\$300,000

Council will also continue to assist the local Tourism Committee, Historical Village, Woolorama and St. John Ambulance volunteers.

The Wagin Medical Centre is another major facility provided by the shire with plans this year to upgrade computer and telephone systems. Councils also manages the Home and Community Care

Program for Wagin and Darkan and has recently agreed to provide financial management services to the Wagin Frail Aged (Waratah Lodge) for a nominal fee.

I would like to acknowledge the efforts of Deputy Chief Executive Officer Braden Fisher and his staff in the presentation of this quality document.

Councillors and staff are working together as a professional team to help maintain and provide new facilities for our residents in a planned and responsible manner as outlined in this budget.

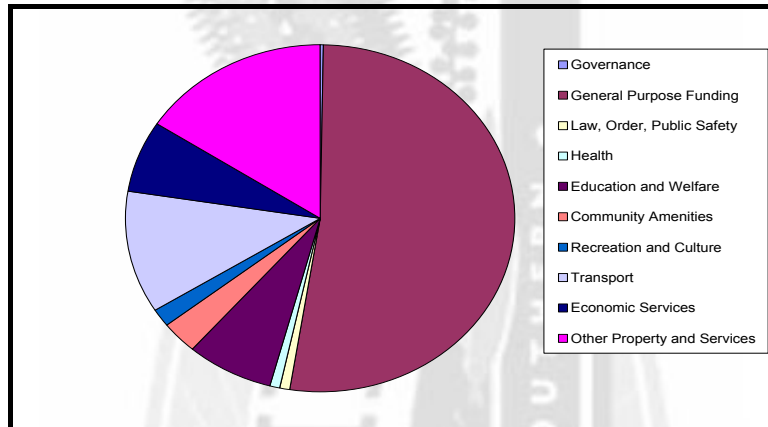
Ian Fitzgerald
Chief Executive Officer
19th July 2005



BUDGET OVERVIEW

For 2005/2006, the Shire of Wagin has prepared a balanced budget with an anticipated surplus of \$0 at year end. Budget Operating Revenue is summarised as follows;

BUDGETED OPERATING REVENUE 2005/2006



General Purpose Funding includes rates of \$1,180,013 and general purpose grants of \$869,075. These general purpose grants are received from the Western Australian Local Government Grants Commission and represents a 6.2% increase over the previous years funding.

Education and Welfare includes grant funding for the Home and Community Care program and Meals on Wheels as funded by the Department of Health. These two programs receive \$221,000 and \$9,500 respectively. In addition to these services a further allocation of \$35,000 is received for Community Aged Care Packages from the Department of Family and Community Services.

Community Amenities include the annual fees charged for the domestic and commercial refuse collection service that Council provides. The total value of these combined fees are \$118,500 and used to offset the contracted collection service and the control and maintenance of the refuse disposal site.

Transport contains road funding of \$63,393 for the direct road grant, \$122,897 for regional road group funding, and \$215,093 for Roads to Recovery funding. For further detail on the associated expenditure that these grant funds will be allocated to please refer to the works program on page 60-61.

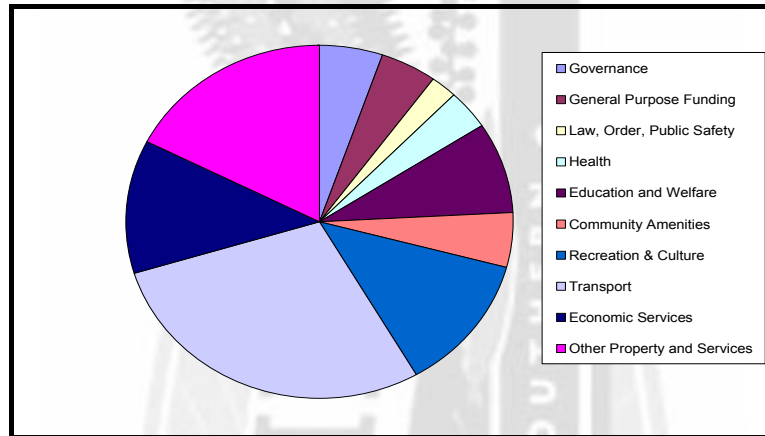
Economic Services includes the employment of landcare staff. This attracts a combined value of \$75,548 in grant funding predominantly from the South West Catchment Council.

Other Property and Services incorporate revenue earned by Council running the Wagin Medical Centre as a major trading undertaking. The estimated income from consultation fees and incentive

payments equate to \$438,600, in addition to this reimbursements totalling \$160,000 for payroll expenses are received from the Wagin Frail Aged.

Budgeted Operating Expenditure is summarised as follows;

BUDGETED OPERATING EXPENDITURE 2005/2006



General Purpose Funding includes operating expenditure of \$214,281 relating to the payment of the Emergency Service Levy to FESA as payments are received by the Shire of Wagin. The payment of interest on loan funds amount to \$24,928, and the allocation of administration overheads from Governance.

Governance includes the operating expenditure relating to the provision of services to Members of Council \$159,283. The Administration of the Shire office less overheads allocated to all other sections \$66,265.

Law, Order and Public Safety includes operating expenditure of \$95,670 relating to the supervision of the Shire's Local Laws, Fire prevention, Animal control and the provision of Ranger Services.

Health includes operating expenditure of \$159,085 which primarily relates to the administration and inspection services that are shared with the Shire's of Dumbleyung and Woodanilling.

Education and Welfare includes operating expenditure of \$367,546 relating to the Home and Community Care program, Meals on Wheels, and Community Aged Care Packages.

Community Amenities includes operating expenditure of \$226,267 relating to sanitation, sewerage, stormwater drainage, environmental protection, public conveniences, and cemeteries.

Recreation and Culture includes operating expenditure of \$547,517 relating to the Council parks and gardens, Sports Ground oval and buildings, Swimming Pool, and operation of the Wagin Public library.

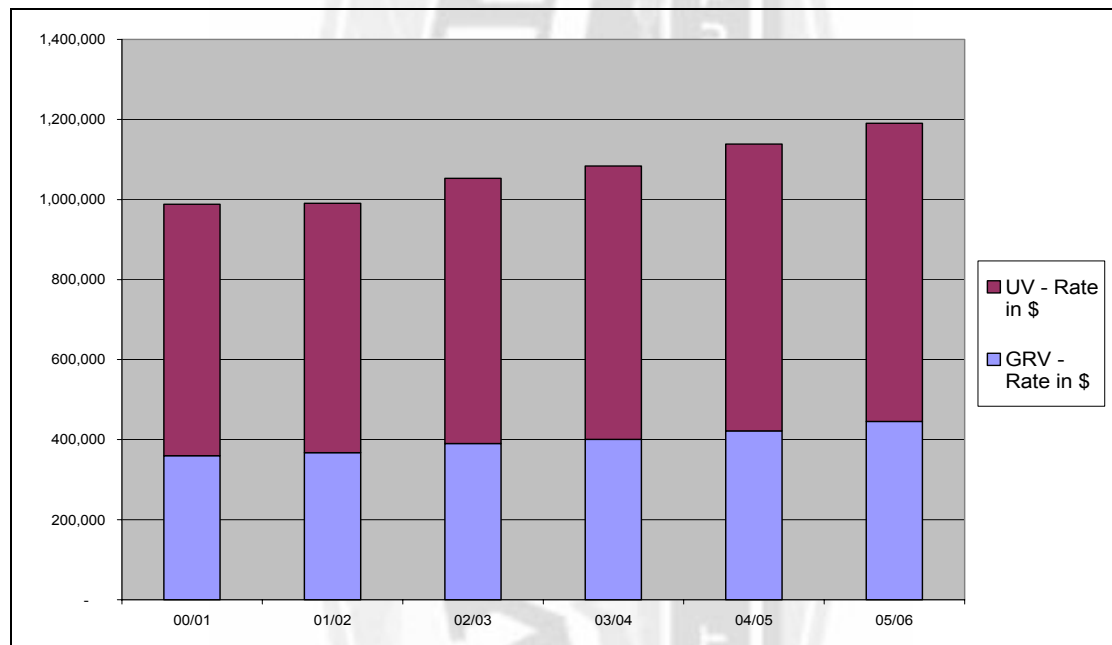
Transport includes operating expenditure of \$1,262,778 and relates directly to the construction and maintenance of the Shire road network, footpaths, drainage, parking facilities, traffic control, depot operations, minor plant purchases, and general cleanup of the townsite.

Economic Services includes operating expenditure of \$536,944 relating to tourism, caravan park, landcare employment and distribution of on ground landcare grant funding to farmers.

Other Property and Services includes operating expenditure of \$778,713 which is directly related to the running of the Wagin Medical Centre, and the payroll functions of the Wagin Frail Aged.

RATES

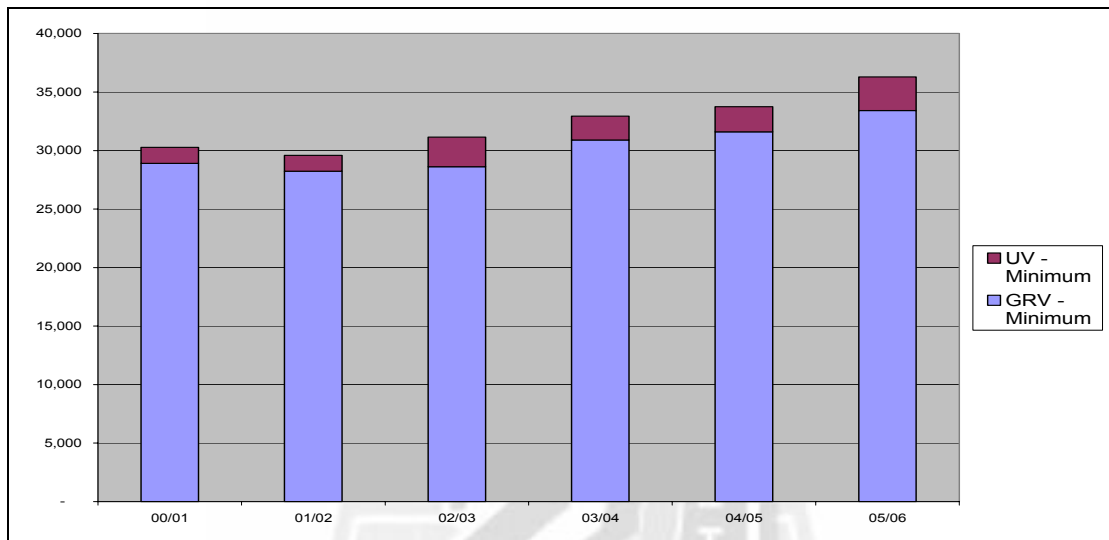
RATES LEVIED



Council has managed to keep the rate increase in 2005/2006 to 4%. State Treasury forecasted an increase in the CPI of 3% for 2004/2005. These figures represent the total rates levied excluding the early payment discount and penalty interest for late payment.

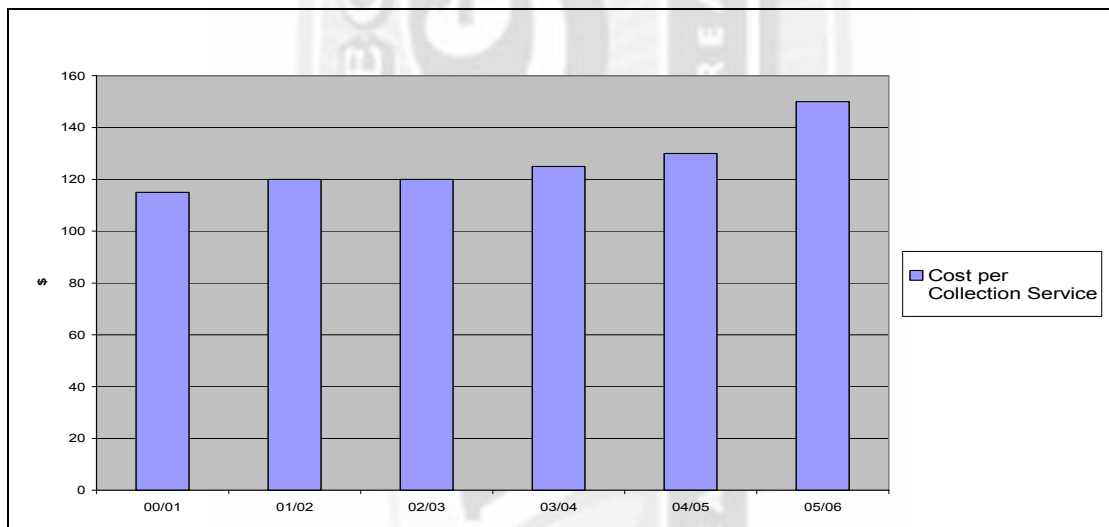
The Shire of Wagin offers its ratepayers the opportunity to pay their annual rates by way of three options. One full payment attracting a 5% discount, or two equal instalments payable two months apart, or 4 equal instalments payable two monthly. Further information can be found in notes 12 and 13.

MINIMUM RATES LEVIED



The Minimum rates charged for 2005/2006 have been increased from \$195 to \$205. The objective of minimum rates are to ensure that every landowner makes an annual contribution to the services and facilities provided by the Shire of Wagin.

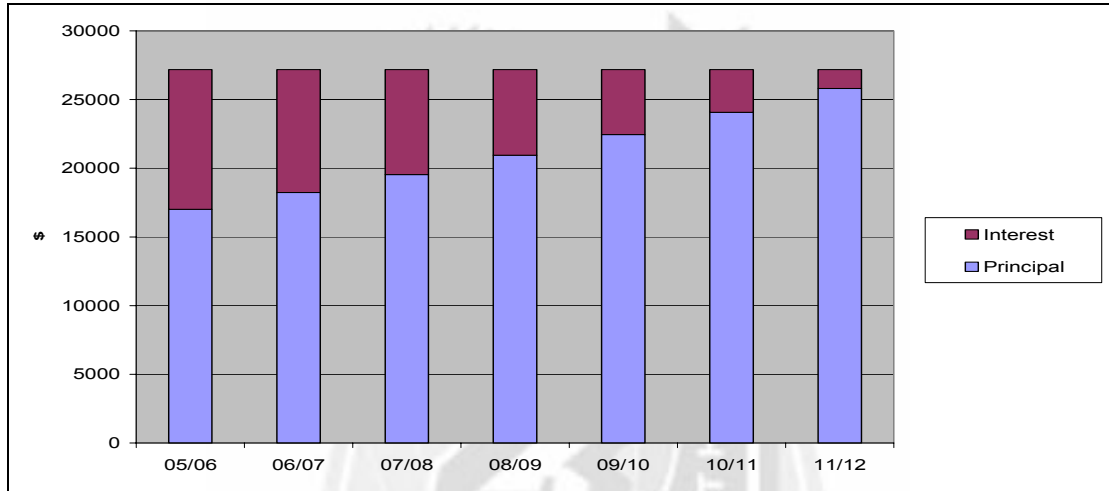
RUBBISH CHARGES



The rubbish charges are levied on all properties within the gazetted Wagin townsite in accordance with the Health Act. The domestic and commercial charges are offset against the contract collection service and the ongoing maintenance and control of the Wagin refuse disposal site. In 2005/2006 it is proposed to fence the refuse disposal site and install a caretakers office / amenities room. These additions are necessary to conform with the Environmental Protection Authority' licence conditions. This additional work has resulted in the collection service charges increasing from \$130 to \$150.

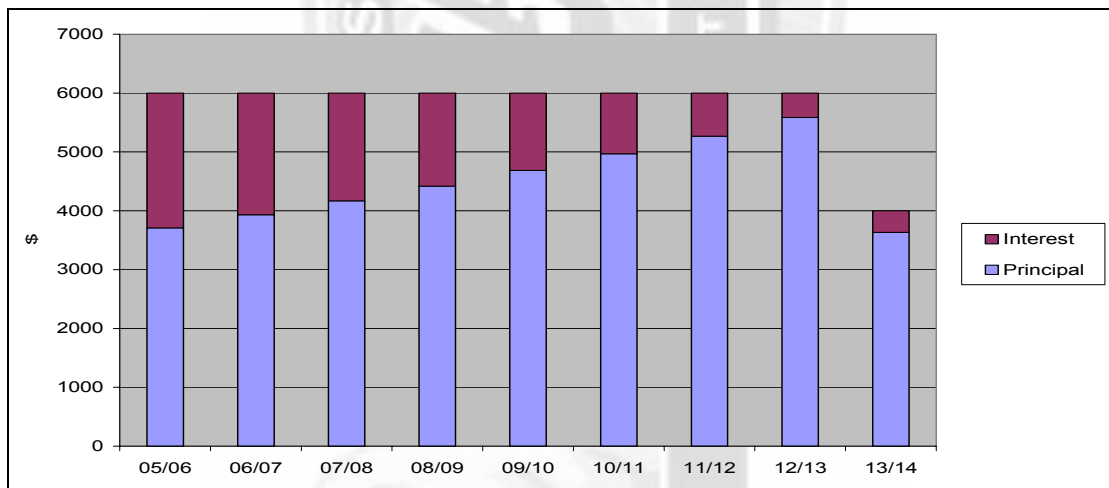
DEBT MANAGEMENT

LOAN 124



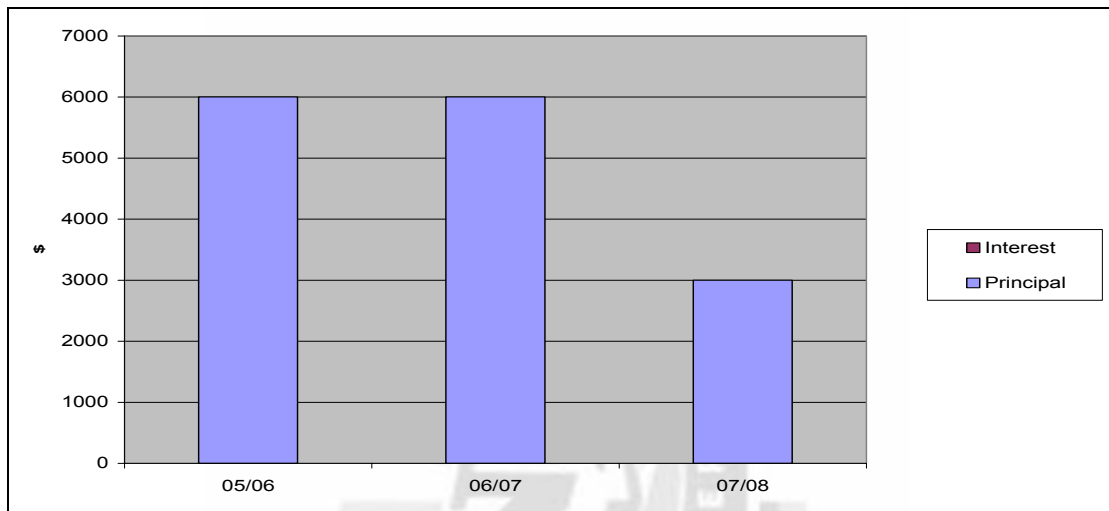
Loan 124 was taken out on 29th March 1997 for \$240,000 when the Shire constructed the Wagin Medical Centre building. At the time of the loan being financed the Shire was receiving a rental income from the Medical Practitioner, on 1st March 2003 the Shire began running the Wagin Medical Centre as a major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

LOAN 126



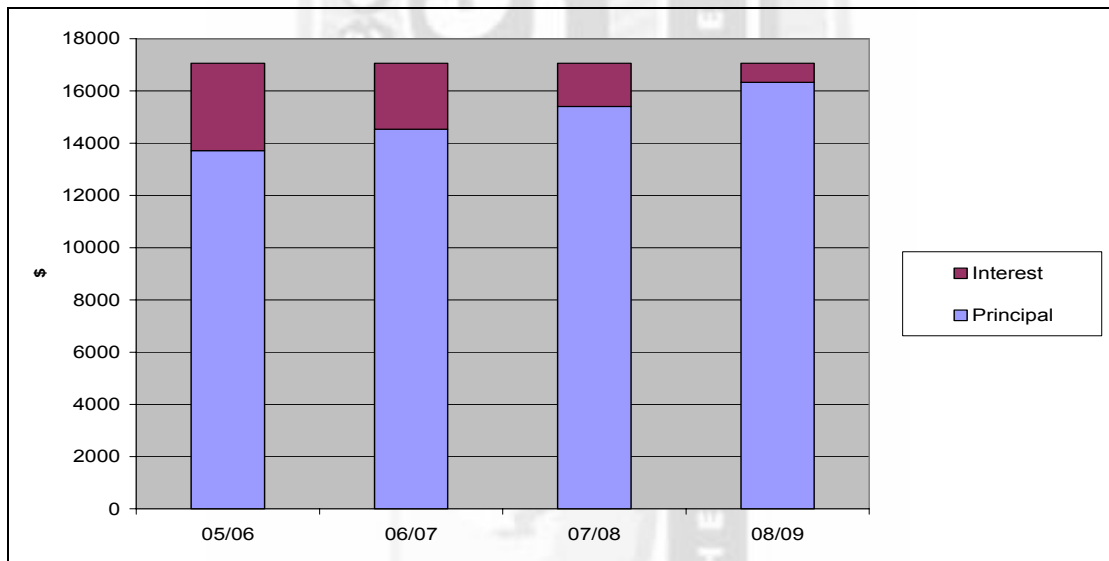
Loan 126 was taken out on 20th September 2002 for \$55,000 at the request of the Wagin Bowling Club on a self supporting basis to fund the construction of a synthetic bowling green. Whilst the Shire pays each loan repayment the full costs are recouped from the Wagin Bowling Club.

LOAN 127



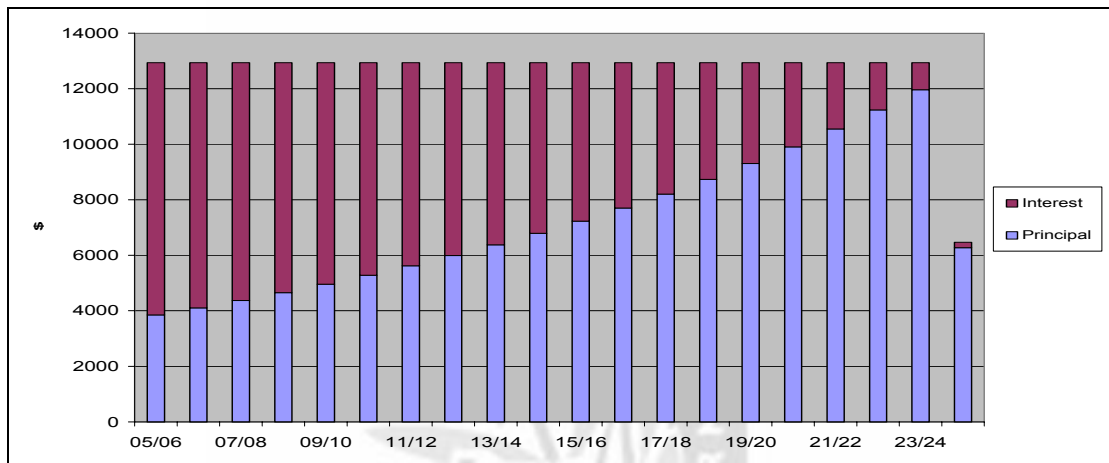
Loan 127 was taken out on 9th May 2003 for \$30,000 at the request of the Wagin Frail Aged on a self supporting basis to fund the construction of additional accommodation facilities. Whilst the Shire pays each loan repayment the full costs are recouped from the Wagin Frail Aged. This is an interest free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

LOAN 128



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

LOAN 131



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

PROPOSED LOANS


The Shire has prepared the 2005/2006 budget with the intention of raising Loan 129, \$300,000 for the construction of a new Chief Executive Officers residence. Current trends demand that rural local governments provide a high standard of housing for its senior employees and this construction will improve the existing housing stock.

Loan 130, \$250,000 is proposed to assist with the funding of major renovations to the Shire's administration centre. The existing facility was constructed in 1979-80 and due to the rapid changes in administration techniques and the advent of information technology, along with the requirement to provide adequate storage of archived records has prompted Council to continue with this proposal in 2005/2006.

Loan 132, \$225,000 is proposed to fund the total cost involved in preparing a light industrial subdivision. Whilst this project is in its early stages if significant progress is made in 2005/2006 a funding source is identified to cover the subdivision costs. Council will actively attempt to secure grant funding for some or all of the headworks charges, and use the future sale proceeds of the blocks to fund the loan repayments.

Note that loans 129, 130, and 132 were all included in the 2004/2005 Adopted Budget but not raised as a result of the corresponding expenditure not being incurred. This will again apply for 2005/2006.

I certify that this budget, for the Shire of Wagin for the year ending 30th June 2006, as adopted by Council at the Ordinary Meeting held on 19th July 2005, is in accordance with Section 6.2 of the Local Government Act 1995 and Part 3 of the Local Government (Financial Management) Regulations 1996.


M J BROCKWAY
SHIRE PRESIDENT


I B FITZGERALD
CHIEF EXECUTIVE OFFICER

Shire of Wagin
Annual Budget 2005/2006

SHIRE OF WAGIN
OPERATING STATEMENT
FOR THE YEAR ENDED 30TH JUNE 2006

	NOTE	2005/06 Budget \$	2004/05 Actual \$	2004/05 Budget \$
OPERATING REVENUES (Refer Notes 1,2,8 to 13)				
Governance		1,000	27,528	543,100
General Purpose Funding		2,190,183	2,065,470	2,069,356
Law, Order, Public Safety		31,950	28,300	29,800
Health		34,770	34,798	128,074
Education and Welfare		295,000	274,154	302,625
Community Amenities		137,200	133,965	114,400
Recreation and Culture		58,250	48,843	257,610
Transport		311,329	156,841	150,760
Economic Services		277,780	255,601	315,594
Other Property and Services		662,430	1,961,242	2,329,870
		<u>3,999,892</u>	<u>4,986,742</u>	<u>6,241,189</u>
OPERATING EXPENSES (Refer Notes 1,2 & 14)				
Governance		228,231	525,407	305,256
General Purpose Funding		214,281	101,438	215,043
Law, Order, Public Safety		95,670	46,948	54,332
Health		142,077	112,436	148,432
Education and Welfare		367,546	282,840	325,376
Community Amenities		220,267	148,074	183,500
Recreation & Culture		513,734	549,112	549,762
Transport		1,260,778	1,164,211	1,043,265
Economic Services		536,944	472,579	658,820
Other Property and Services		778,713	2,009,986	2,178,981
		<u>4,358,241</u>	<u>5,413,031</u>	<u>5,662,767</u>
BORROWING COSTS EXPENSE (Refer Notes 2 & 5)				
Governance		0	6,929	6,929
Health		17,008	15,867	15,867
Community Amenities		6,000	3,000	6,000
Recreation & Culture		21,283	12,910	9,315
		<u>44,291</u>	<u>38,706</u>	<u>38,111</u>
GRANTS/CONTRIBUTIONS FOR THE DEVELOPMENT OF ASSETS				
Law, Order, Public Safety		0	112,920	0
Recreation & Culture		0	323,874	314,341
Transport		147,897	243,402	381,463
		<u>147,897</u>	<u>680,196</u>	<u>695,804</u>
PROFIT/(LOSS) ON DISPOSAL OF ASSETS (Refer Note 4)				
Governance		7,500	5,905	7,000
Health		6,000	1,928	4,500
Education & Welfare		3,500	-763	2,000
Recreation & Culture		-9,000	0	0
Transport		21,455	-26,156	-1,500
Other Property & Services		0	-7,215	-27,000
		<u>29,455</u>	<u>-26,301</u>	<u>-15,000</u>
NET RESULT		<u><u>-225,288</u></u>	<u><u>188,900</u></u>	<u><u>1,221,115</u></u>

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

Shire of Wagin
Annual Budget 2005/2006

SHIRE OF WAGIN
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30TH JUNE 2006

	NOTE	2005/06 Budget \$	2004/05 Actual \$	2004/05 Budget \$
Cash Flows From Operating Activities				
Receipts				
Rates		1,231,571	1,219,430	1,130,000
Grants and Subsidies - operating		1,650,808	1,386,256	1,082,118
Contributions, Reimbursements & Donations		336,393	268,919	146,694
Service Charges		0	0	0
Fees and Charges		651,270	239,724	241,220
Interest Earnings		20,650	24,796	60,000
Goods and Services Tax		250,000	0	200,000
Other		109,200	1,870,466	2,423,067
		<u>4,249,892</u>	<u>5,009,591</u>	<u>5,283,099</u>
Payments				
Employee Costs		-1,924,605	-1,814,485	-1,435,379
Materials and Contracts		-1,186,324	-606,940	-1,928,693
Utilities (gas, electricity, water, etc)		-184,800	-91,751	-165,350
Insurance		-78,752	-84,026	-85,325
Interest		-25,128	-19,138	-16,712
Goods and Services Tax		-250,000	0	-200,000
Other		-200,963	-1,857,452	-1,021,406
		<u>-3,850,572</u>	<u>-4,473,792</u>	<u>-4,852,865</u>
Net Cash Provided By Operating Activities	15(b)	<u>399,320</u>	<u>535,799</u>	<u>430,234</u>
Cash Flows from Investing Activities				
Payments for Development of Land Held for Resale	3	-225,000	0	-215,000
Payments for Purchase of Property, Plant & Equipment	3	-1,654,221	-1,296,293	-1,849,748
Payments for Construction of Infrastructure	3	-427,035	-428,864	-603,393
Grants/Contributions for the Development of Assets		147,897	680,196	695,804
Proceeds from Sale of Land & Buildings	4	0	16,000	45,000
Plant & Equipment		472,455	327,423	411,500
		<u>-1,685,904</u>	<u>-701,538</u>	<u>-1,515,837</u>
Net Cash Used in Investing Activities				
Cash Flows from Financing Activities				
Advances to Community Groups		0	0	0
Repayment of Debentures	5	44,291	38,707	38,111
Repayment of Finance Leases		0	0	0
Proceeds from Self Supporting Loans		29,097	14,715	20,163
Proceeds from Advances		0	0	0
Proceeds from New Debentures	5	775,000	145,000	720,000
		<u>848,388</u>	<u>198,422</u>	<u>778,274</u>
Net Cash Provided By (Used In) Financing Activities				
Net Increase (Decrease) in Cash Held		-438,196	32,683	-307,329
Cash at Beginning of Year		726,315	693,632	693,475
Cash at End of Year	15(a)	<u>288,119</u>	<u>726,315</u>	<u>386,146</u>

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

Shire of Wagin
Annual Budget 2005/2006

**SHIRE OF WAGIN
RATE SETTING STATEMENT
FOR THE YEAR ENDED 30TH JUNE 2006**

	NOTE	2005/06 Budget \$	2004/05 Budget \$
REVENUES			
	1,2		
Governance		8,500	25,100
General Purpose Funding		1,010,170	928,006
Law, Order, Public Safety		31,950	29,800
Health		40,770	36,574
Education and Welfare		298,500	278,625
Community Amenities		137,200	114,400
Recreation and Culture		61,750	366,951
Transport		482,681	385,723
Economic Services		277,780	315,594
Other Property and Services		662,430	2,134,870
		<u>3,011,731</u>	<u>4,615,643</u>
EXPENSES			
	1,2		
Governance		-228,231	-282,096
General Purpose Funding		-214,281	-215,043
Law, Order, Public Safety		-95,670	-46,190
Health		-159,085	-119,110
Education and Welfare		-367,546	-308,960
Community Amenities		-226,267	-179,650
Recreation & Culture		-547,517	-497,695
Transport		-1,262,778	-490,581
Economic Services		-536,944	-656,290
Other Property and Services		-748,375	-2,463,749
		<u>-4,386,694</u>	<u>-5,259,364</u>
Adjustments for Cash Budget Requirements:			
Non-Cash Expenditure and Revenue			
(Profit)/Loss on Asset Disposals	4	-29,455	15,000
Depreciation on Assets	2(a)	831,288	689,044
Capital Expenditure and Revenue			
Purchase Land Held for Resale	3	-225,000	-215,000
Purchase Land and Buildings	3	-733,826	-988,248
Purchase Infrastructure Assets	3	-427,035	-603,393
Purchase Plant and Equipment	3	-831,245	-743,000
Purchase Furniture and Equipment	3	-89,150	-118,500
Proceeds from Disposal of Assets	4	472,455	456,500
Repayment of Debentures	5	-69,219	-54,623
Proceeds from New Debentures	5	775,000	720,000
Self-Supporting Loan Principal Income		23,426	15,315
Transfers to Reserves (Restricted Assets)	6	-103,689	-214,873
Transfers from Reserves (Restricted Assets)	6	257,400	434,942
ADD Estimated Surplus/(Deficit) July 1 B/Fwd	7	344,000	510,668
LESS Estimated Surplus/(Deficit) June 30 C/Fwd	7	0	386,146
Amount Req'd to be Raised from Rates	8	<u>-1,180,013</u>	<u>-1,126,035</u>

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

SHIRE OF WAGIN

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2006

1. SIGNIFICANT ACCOUNTING POLICIES

The significant accounting policies which have been adopted in the preparation of this financial report are:

(a) Basis of Accounting

The budget has been prepared in accordance with applicable Australian Accounting Standards, other mandatory professional reporting requirements and the Local Government Act 1995 (as amended) and accompanying regulations (as amended). The budget has also been prepared on the accrual basis under the convention of historical cost accounting.

(b) The Local Government Reporting Entity

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

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

All monies held in the Trust Fund are excluded from the financial statements, but a separate statement of those monies appears at Note 16 to this budget.

(c) 2004/05 Actual Balances

Balances shown in this budget as 2004/05 Actual are as forecast at the time of budget preparation and are subject to final adjustments.

(d) Rounding Off Figures

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

(e) Rates, Grants, Donations and Other Contributions

Rates, grants, donations and other contributions are recognised as revenues when the local government obtains control over the assets comprising the contributions. Control over assets acquired from rates is obtained at the commencement of the rating period or, where earlier, upon receipt of the rates.

(f) Goods and Services Tax

In accordance with recommended practice, revenues, expenses and assets capitalised are stated net of any GST recoverable. Receivables and payables are stated inclusive of applicable GST.

(g) Superannuation

The Shire of Wagin contributes to the Local Government Superannuation Scheme and the Occupational Superannuation Fund. Both funds are defined contribution schemes.

(h) Investments

All investments are valued at cost and interest on those investments is recognised when accrued.

(i) Fixed Assets

Property, plant and equipment and infrastructure assets are brought to account at cost or fair value less, where applicable, any accumulated depreciation or amortisation and any accumulated impairment balances.

SHIRE OF WAGIN

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2006

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(j) Depreciation of Non-Current Assets

All non-current assets having a limited useful life are systematically depreciated over their useful lives in a manner which reflects the consumption of the future economic benefits embodied in those assets.

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

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

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

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

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

- Street Furniture
- Pedestrian / Bus shelters
- Street signs

(k) Land Held for Resale

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

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

SHIRE OF WAGIN

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2006

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(l) Employee Benefits

The provisions for employee benefits relates to amounts expected to be paid for long service leave, annual leave, wages and salaries and are calculated as follows:

(i) Wages, Salaries and Annual Leave

The provision for employees' benefits to wages, salaries and annual leave for benefits which fall due wholly within 12 months, represents the amount the municipality has a present obligation to pay resulting from employees' services provided to balance date. The provision has been calculated at undiscounted amounts based on remuneration rates the Shire expects to pay includes related on-costs. Where any such leave is considered to fall due later than 12 months, the provision represents the present value of the estimated future cash flows to be made by the employer resulting from the employees' services to balance date.

(ii) Long Service Leave

The provision for employees' benefits for long service leave represents the present value of the estimated future cash outflows to be made by the employer resulting from the employees' services to balance date.

(m) Impacts of Adopting Australian Equivalents to International Financial Reporting Standards (AIFRSs)

For reporting periods commencing on or after 1 July 2005, the Shire will be required to prepare its annual financial report using Australian equivalents to International Financial Reporting Standards and their related pronouncements (AIFRSs) as issued by the Australian Accounting Standards Board (AASB).

As the AASB has prohibited the early adoption of the AIFRSs, the Shire will report for the first time in compliance with AIFRSs in the annual financial report for the year ended 30 June 2006 (that is, the year commencing 1 July 2005).

The Shire is required to prepare an opening balance sheet in accordance with AIFRSs as at 1 July 2004. Most adjustments required on transition to AIFRSs will be made retrospectively against opening retained earnings on 1 July 2004 in accordance with AIFRSs. Transitional adjustments relating to those standards for which comparatives are not required will only be made with effect from 1 July 2005.

The transition to the AIFRSs has being managed via a process of education which includes technical training and liaison with the Shire's auditors and industry groups. This has included a review of AIFRSs to determine the effect on the Shire's existing accounting policies and treatments.

The annual financial report for the year ended 30 June 2005 will be prepared in accordance with Australian Accounting Standards and other financial reporting requirements (Australian GAAP). The differences between Australian GAAP and AIFRSs identified to date as potentially having significant effect on the Shire are not considered to have an impact on the budget for the year ended 30 June 2006 due to the following factors:

- underlying budget is cash driven and is concerned with forecast sources and applications of funds; and
- a review has determined balances relating to the net current asset position brought forward as at 1 July 2005 are not likely to be affected.

Shire of Wagin
Annual Budget 2005/2006

SHIRE OF WAGIN

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2006

	2005/06 Budget \$	2004/05 Actual \$	2004/05 Budget \$
2. REVENUES AND EXPENSES			
(a) Net Result from Ordinary Activities was arrived at after:			
(i) Charging as Expenses:			
Depreciation			
<u>By Program</u>			
Governance	38,112	37,699	20,580
General Purpose Funding	0	0	0
Law, Order, Public Safety	8,532	13,790	8,142
Health	34,988	34,935	29,322
Education and Welfare	17,584	17,854	16,416
Community Amenities	10,396	10,443	3,850
Recreation and Culture	106,196	107,724	52,067
Transport	612,424	618,901	556,137
Economic Services	3,056	7,453	2,530
Other Property and Services	0	0	0
	<u>831,288</u>	<u>848,799</u>	<u>689,044</u>
<u>By Class</u>			
Land and Buildings	105,136	106,555	70,428
Furniture and Equipment	29,648	31,116	14,532
Plant and Equipment	217,632	221,804	156,156
Infrastructure	477,804	488,241	447,568
Tools	1,068	1,083	360
	<u>831,288</u>	<u>848,799</u>	<u>689,044</u>
Borrowing Costs (Interest)			
- Finance Lease Charges	0	0	0
- Debentures (refer note 5(a))	24,928	19,941	16,512
	<u>24,928</u>	<u>19,941</u>	<u>16,512</u>
Rental Charges			
- Operating Leases	<u> </u>	<u> </u>	<u> </u>
(ii) Crediting as Revenues:			
Interest Earnings			
Investments			
- Reserve Funds	29,000	27,039	30,000
- Other Funds	20,650	22,816	30,000
Other Interest Revenue (refer note 13)	7,000	7,831	7,000
	<u>56,650</u>	<u>57,686</u>	<u>67,000</u>

Shire of Wagin
Annual Budget 2005/2006

SHIRE OF WAGIN

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2006

	2005/06 Budget \$	2004/05 Actual \$	2004/05 Budget \$
2. REVENUES AND EXPENSES (Continued)			
(b) Revenues and Expenses Classified According to Nature and Type			
Revenues			
Rates (refer note 8)	1,180,013	1,131,696	1,126,035
Grants and Subsidies - operating	1,650,808	1,368,256	1,082,118
Grants and Subsidies - non-operating Contributions,	147,897	680,196	695,804
Reimbursements and Donations	336,393	268,919	146,946
Profit on Asset Disposals (refer note 4)	43,955	8,484	13,500
Service Charges (refer note 10)	0	0	0
Fees and Charges (refer note 11)	651,270	239,724	241,220
Interest Earnings (refer note 2(a))	56,650	57,686	67,000
Other Revenue	124,758	1,920,461	3,577,870
	<u>4,191,744</u>	<u>5,675,422</u>	<u>6,950,493</u>
Expenses			
Employee Costs	1,924,605	1,814,485	1,435,379
Materials and Contracts	1,186,324	606,940	1,928,693
Utilities (gas, electricity, water, etc)	184,800	91,751	165,350
Depreciation on Non-current Assets (refer note 2(a))	831,288	848,799	689,044
Loss on Asset Disposals (refer note 4)	14,500	34,695	28,500
Interest (refer note 2(a))	24,928	19,941	16,512
Insurance	78,752	84,026	85,325
Other	171,835	1,985,885	1,380,575
	<u>4,417,032</u>	<u>5,486,522</u>	<u>5,729,378</u>

Shire of Wagin
Annual Budget 2005/2006

SHIRE OF WAGIN

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2006

	2005/06 Budget \$	2004/05 Actual \$	2004/05 Budget \$
2. REVENUES AND EXPENSES (Continued)			
(c) Reconciliation of Revenues and Expenses per the Operating Statement to Revenues and Expenses Classified According to Nature and Type			
Operating Revenues (Operating Statement)	3,999,892	4,986,742	6,241,189
Add: Grants/Contributions for the Development of Assets	147,897	680,196	695,804
Profit on Disposal of Assets			
Governance	7,500	5,905	7,000
Health	6,000	2,579	4,500
Education & Welfare	3,500	0	2,000
Recreation & Culture	3,500	0	0
Transport	23,455	0	0
Operating Revenue by Nature and Type (refer note 2(b))	<u>4,191,744</u>	<u>5,675,422</u>	<u>6,950,493</u>
Operating Expenses Excluding Borrowing Costs Expense (Operating Statement)	4,358,241	5,413,031	5,662,767
Add: Loss on Disposal of Assets			
Health	0	651	0
Education & Welfare	0	763	0
Recreation & Culture	12,500	0	0
Transport	2,000	26,156	1,500
Other Property & Services	0	7,215	27,000
Borrowing Costs Expense	44,291	38,706	38,111
Operating Expense by Nature and Type (refer note 2(b))	<u>4,417,032</u>	<u>5,486,522</u>	<u>5,729,378</u>

SHIRE OF WAGIN

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2006

2. REVENUES AND EXPENSES (Continued)

(d) Statement of Objective

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

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

GOVERNANCE

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

GENERAL PURPOSE FUNDING

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

LAW, ORDER, PUBLIC SAFETY

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

HEALTH

Includes costs associated with maternal and infant health, analytical expenses ie water sampling, the running of the Regional Health Scheme together with the Shires of Dumbleyung and Woodanilling, pest control ie mosquitoes and the running costs of the Wagin Medical Centre.

EDUCATION AND WELFARE

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

COMMUNITY AMENITIES

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

RECREATION AND CULTURE

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

TRANSPORT

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

SHIRE OF WAGIN

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2006

2. REVENUES AND EXPENSES (Continued)

(d) Statement of Objective (Continued)

ECONOMIC SERVICES

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

OTHER PROPERTY & SERVICES

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

Shire of Wagin
Annual Budget 2005/2006

SHIRE OF WAGIN

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2006

3. ACQUISITION OF ASSETS	2005/06 Budget \$
The following assets are budgeted to be acquired during the year:	
<u>By Program</u>	
General Purpose Funding	
Furniture & Equipment	35,000
Land & Buildings	315,000
Governance	
Furniture & Equipment	15,000
Plant & Equipment	163,000
Land & Buildings	305,300
Health	
Furniture & Equipment	350
Plant & Equipment	114,000
Land & Buildings	3,000
Education and Welfare	
Plant & Equipment	27,000
Community Amenities	
Land & Buildings	50,160
Recreation and Culture	
Furniture & Equipment	38,800
Land & Buildings	19,516
Infrastructure Assets	15,000
Transport	
Plant & Equipment	527,245
Land & Buildings	15,500
Infrastructure Assets	412,035
Economic Services	
Land & Buildings	16,600
Other Property and Services	
Land Held for Resale	225,000
Land & Buildings	8,750
	<u>2,306,256</u>
<u>By Class</u>	
Land Held for Resale	225,000
Land and Buildings	733,826
Infrastructure Assets	427,035
Plant and Equipment	831,245
Furniture and Equipment	89,150
	<u>2,306,256</u>

Shire of Wagin
Annual Budget 2005/2006

SHIRE OF WAGIN

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2006

4. DISPOSALS OF ASSETS

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

<u>By Program</u>	Net Book Value	Sale Proceeds	Profit(Loss)
	2005/06 BUDGET \$	2005/06 BUDGET \$	2005/06 BUDGET \$
Governance	140,500	148,000	7,500
Health	96,000	102,000	6,000
Education & Welfare	20,500	24,000	3,500
Recreation & Culture	54,500	42,000	-12,500
Transport	131,500	156,455	24,955
	443,000	472,455	29,455

<u>By Class</u>	Net Book Value	Sale Proceeds	Profit(Loss)
	2005/06 BUDGET \$	2005/06 BUDGET \$	2005/06 BUDGET \$
Plant & Equipment	443,000	472,455	29,455
	443,000	472,455	29,455

Summary

	2005/06 BUDGET \$
Profit on Asset Disposals	43,955
Loss on Asset Disposals	-14,500
	<u>29,455</u>

SHIRE OF WAGIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2006

5. INFORMATION ON BORROWINGS

(a) Debenture Repayments

Particulars	Principal 1-Jul-05	New Loans	Principal Repayments		Principal Outstanding		Interest Repayments		
			2005/06 Budget \$	2004/05 Actual \$	2005/06 Budget \$	2004/05 Actual \$	2005/06 Budget \$	2004/05 Actual \$	
123 Housing - 2 Ballagin St	0			6,929		0			353
124 Medical Centre	148,059		17,008	15,867	131,051	148,059	10,170	11,311	
126 Wagin Bowling Club **	40,077		3,710	11,071	36,367	40,077	2,290	3,644	
127 Wagin Frail Aged **	18,000		6,000	3,000	12,000	18,000	0	0	
128 Wagin Ag. Society **	60,000		13,716	0	46,284	60,000	3,381	0	
129 CEO's Residence		300,000	0	0	300,000	0	0	0	
130 Administration Centre		250,000	0	0	250,000	0	0	0	
131 Recreation Development	143,160		3,857	1,840	139,303	143,160	9,087	4,633	
132 LIA Development		225,000	0		225,000	0	0	0	
	409,296	775,000	44,291	38,707	1,140,005	409,296	24,928	19,941	

** Denotes Self Supporting Loans

All debenture repayments are to be financed by general purpose revenue.

SHIRE OF WAGIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2006

5. INFORMATION ON BORROWINGS (Continued)

(b) New Debentures - 2005/06

Particulars/Purpose	Amount Borrowed		Institution	Loan Type	Term (Years)	Total Interest & Charges	Interest Rate %	Amount Used		Balance Unspent \$
	Actual	Budget						Actual	Budget	
129 CEO's Residence	0	300,000	WATC	Debenture	20	208,295	5.74	0	300,000	0
130 Administration Centre	0	250,000	WATC	Debenture	20	173,579	5.74	0	250,000	0
132 LIA Development	0	225,000	WATC	Debenture	20	156,221	5.74	0	225,000	0

(c) Unspent Debentures

Council had no unspent debenture funds as at 30th June 2005 nor is it expected to have unspent debenture funds as at 30th June 2006.

(d) Overdraft

Council did not utilise an overdraft facility during 2004/2005, and it is anticipated that no overdraft facility will be required for 2005/2006.

Shire of Wagin
Annual Budget 2005/2006

SHIRE OF WAGIN

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2006

	2005/06 Budget \$	2004/05 Actual \$	2004/05 Budget \$
6. RESERVES			
Cash Backed Reserves			
(a) Leave Reserve			
Opening Balance	118,833	89,444	89,160
Amount Set Aside / Transfer to Reserve	6,417	29,389	44,411
Amount Used / Transfer from Reserve	-12,400	0	-52,169
	<u>112,850</u>	<u>118,833</u>	<u>81,402</u>
(b) Plant Reserve			
Opening Balance	68,348	179,726	179,249
Amount Set Aside / Transfer to Reserve	3,691	8,622	8,868
Amount Used / Transfer from Reserve	-50,000	-120,000	-120,000
	<u>22,039</u>	<u>68,348</u>	<u>68,117</u>
(c) Recreation Centre Equipment Reserve			
Opening Balance	9,925	7,753	7,737
Amount Set Aside / Transfer to Reserve	2,336	2,172	2,183
Amount Used / Transfer from Reserve	-11,000	0	0
	<u>1,261</u>	<u>9,925</u>	<u>9,920</u>
(d) Aerodrome Maintenance & Development Reserve			
Opening Balance	965	10,463	10,460
Amount Set Aside / Transfer to Reserve	5,052	502	518
Amount Used / Transfer from Reserve	0	-10,000	-10,000
	<u>6,017</u>	<u>965</u>	<u>984</u>
(e) Municipal Buildings Reserve			
Opening Balance	149,446	142,604	142,338
Amount Set Aside / Transfer to Reserve	8,070	6,842	27,042
Amount Used / Transfer from Reserve	-120,000	0	-150,000
	<u>37,516</u>	<u>149,446</u>	<u>19,380</u>
(f) Recreation & Development Reserve			
Opening Balance	79,108	3,919	3,077
Amount Set Aside / Transfer to Reserve	69,272	75,189	75,152
Amount Used / Transfer from Reserve	-30,000	0	0
	<u>118,380</u>	<u>79,108</u>	<u>78,229</u>
(g) Administration Centre Furniture & Equipment Reserve			
Opening Balance	22,935	46,408	46,324
Amount Set Aside / Transfer to Reserve	1,238	2,227	2,292
Amount Used / Transfer from Reserve	-20,000	-25,700	-25,700
	<u>4,173</u>	<u>22,935</u>	<u>22,916</u>

Shire of Wagin
Annual Budget 2005/2006

SHIRE OF WAGIN

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2006

	2005/06 Budget \$	2004/05 Actual \$	2004/05 Budget \$
6. RESERVES (Continued)			
(h) Land Development Reserve			
Opening Balance	22,790	21,748	41,692
Amount Set Aside / Transfer to Reserve	1,231	1,042	47,063
Amount Used / Transfer from Reserve	0	0	-65,000
	<u>24,021</u>	<u>22,790</u>	<u>23,755</u>
(i) Community Bus Reserve			
Opening Balance	18,130	14,255	14,324
Amount Set Aside / Transfer to Reserve	3,707	3,875	3,609
Amount Used / Transfer from Reserve	0	0	0
	<u>21,837</u>	<u>18,130</u>	<u>17,933</u>
(j) HACC Plant & Leave Reserve			
Opening Balance	49,542	47,274	72,020
Amount Set Aside / Transfer to Reserve	2,675	2,268	3,563
Amount Used / Transfer from Reserve	-14,000	0	-12,073
	<u>38,217</u>	<u>49,542</u>	<u>63,510</u>
Total Cash Backed Reserves	<u>386,311</u>	<u>540,022</u>	<u>386,146</u>

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

Shire of Wagin
Annual Budget 2005/2006

SHIRE OF WAGIN

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2006

	2005/06 Budget \$	2004/05 Actual \$	2004/05 Budget \$
6. RESERVES (Continued)			
Summary of Transfers To Cash Backed Reserves			
Transfers to Reserves			
Leave Reserve	6,417	29,389	44,411
Plant Reserve	3,691	8,622	8,868
Recreation Centre Equipment Reserve	2,336	2,172	2,183
Aerodrome Maintenance & Development Res	5,052	502	518
Municipal Buildings Reserve	8,070	6,842	27,042
Recreation & Development Reserve	69,272	75,189	75,152
Admin Centre Furniture & Equip Res	1,238	2,227	2,292
Land Development Reserve	1,231	1,042	47,063
Community Bus Reserve	3,707	3,875	3,609
HACC Plant & Leave Reserve	2,675	2,268	3,563
	<u>103,689</u>	<u>132,128</u>	<u>214,701</u>
Transfers from Reserves			
Leave Reserve	-12,400	0	-52,169
Plant Reserve	-50,000	-120,000	-120,000
Recreation Centre Equipment Reserve	-11,000	0	0
Aerodrome Maintenance & Development Res	0	-10,000	-10,000
Municipal Buildings Reserve	-120,000	0	-150,000
Recreation & Development Reserve	-30,000	0	0
Admin Centre Furniture & Equip Res	-20,000	-25,700	-25,700
Land Development Reserve	0	0	-65,000
Community Bus Reserve	0	0	0
HACC Plant & Leave Reserve	-14,000	0	-12,073
	<u>-257,400</u>	<u>-155,700</u>	<u>-434,942</u>
Total Transfer to/(from) Reserves	<u>-153,711</u>	<u>-23,572</u>	<u>-220,241</u>

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

Leave Reserve

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

Plant Reserve

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

Municipal Buildings Reserve

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

SHIRE OF WAGIN

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2006

6. RESERVES (Continued)

Recreation and Development Reserve

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

Administration Centre Furniture and Equipment Reserve

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

Recreation Centre Equipment Reserve

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

Aerodrome Maintenance and Development Reserve

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

Land Development Reserve

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

Community Bus Reserve

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

HACC Leave and Plant Reserve

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

Shire of Wagin
Annual Budget 2005/2006

SHIRE OF WAGIN

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2006

	2005/06 Budget \$	2004/05 Actual \$
7. NET CURRENT ASSETS		
Composition of Estimated Net Current Asset Position		
CURRENT ASSETS		
Cash - Unrestricted	-95,000	189,485
Cash - Restricted	383,119	536,830
Receivables	150,000	334,526
Inventories	<u>25,000</u>	<u>33,598</u>
	463,119	1,094,439
LESS: CURRENT LIABILITIES		
Payables and Provisions	<u>-80,000</u>	<u>-213,609</u>
NET CURRENT ASSET POSITION	383,119	880,830
Less: Cash - Restricted	<u>-383,119</u>	<u>-536,830</u>
ESTIMATED SURPLUS/(DEFICIENCY) C/FWD	<u><u>0</u></u>	<u><u>344,000</u></u>

The estimated surplus c/fwd in the 2004/05 actual column represents the surplus brought forward as at 1 July 2005.

The estimated surplus c/fwd in the 2005/06 budget column represents the surplus carried forward as at 30 June 2006.

**SHIRE OF WAGIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2006**

8. RATING INFORMATION - 2005/06 FINANCIAL YEAR

RATE TYPE	Rate in \$	Number of Properties	Rateable Value \$	2005/06 Budgeted Rate Revenue \$	2005/06 Budgeted Interim Rates \$	2005/06 Budgeted Back Rates \$	2005/06 Budgeted Total Revenue \$	2004/05 Actual \$
Differential General Rate								
Gross Rental Value	10,3346	695	4,294,338	443,777	2,000	500	446,277	426,780
Unimproved Value	1,3491	347	55,181,500	744,453	500	0	744,953	716,458
Sub-Totals		1,042	59,475,838	1,188,230	2,500	500	1,191,230	1,143,238
Minimum Rates								
Gross Rental Value	205,0000	159	85,982	32,595	0	0	32,595	31,200
Unimproved Value	205,0000	14	79,215	2,870	0	0	2,870	2,145
Sub-Totals		173	165,197	35,465	0	0	35,465	33,345
Specified Area Rates (Refer note 9)								
							1,226,695	1,176,583
Discounts							-46,682	-44,887
Totals							1,180,013	1,131,696

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

The general rates detailed above for the 2005/06 financial year have been determined by Council on the basis of raising the revenue required to meet the deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than rates and also bearing considering the extent of any increase in rating over the level adopted in the previous year.

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

Shire of Wagin
Annual Budget 2005/2006

SHIRE OF WAGIN

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2006

9. SPECIFIED AREA RATE - 2005/06 FINANCIAL YEAR

The Shire of Wagin does not have any Specified Area Rates for 2005/2006.

10. SERVICE CHARGES - 2005/06 FINANCIAL YEAR

The Shire of Wagin does not have any Service Charges for 2005/2006

11. FEES & CHARGES REVENUE	2005/06 Budget \$	2004/05 Actual \$
Governance	0	0
General Purpose Funding	32,940	26,253
Law, Order, Public Safety	4,300	3,276
Health	3,820	12,733
Education and Welfare	3,450	13,926
Community Amenities	133,600	116,291
Recreation & Culture	48,200	24,099
Transport	10	10
Economic Services	29,870	25,084
Other Property & Services	395,080	18,052
	<u>651,270</u>	<u>239,724</u>

**12. DISCOUNTS, INCENTIVES, CONCESSIONS, & WRITE-OFFS
- 2005/06 FINANCIAL YEAR**

A Discount of 5% on current rates levied (excluding Refuse charges) will be offered to rate payers whose payment of the full amount owing, including any arrears, and service charged is received on or before 9th September 2005 or 35 days after the date of service appearing on the rate notice whichever is the later.

A discount will not apply to interim rates issued after the 9th September 2005. The total value of the discount is estimated to be \$46,682.

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

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

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

Shire of Wagin
Annual Budget 2005/2006

SHIRE OF WAGIN

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2006

13. INTEREST CHARGES AND INSTALMENTS - 2005/06 FINANCIAL YEAR

An interest rate of 11% will be charged on all rate payments which are late. It is estimated this will generate income of \$7,000. Three separate options plans will be available to ratepayers for payment of their rates. Charges are applicable for these options as follows. Interest calculated at the rate of 5.5% and an administration fee of \$5 per each installment notice.

Option 1 (Full Payment)

Full amount of rates and charges including arrears to be paid on or before 9th September 2005 or 35 days after the date of service appearing on the rate notice whichever is the later. This option will attract a 5% discount on rates only.

Option 2 (2 installments)

First installment to be received on or before 9th September 2005 or 35 days after the date of service appearing on the rate notice whichever is later. Payment will include all arrears and one half of the current year rates and charges. The second installment will be due on 9th January 2006.

Option 3 (4 Installments)

First installment to be received on or before 9th September 2005 or 35 days after the date of service appearing on the rate notice whichever is later. Payment will include all arrears and one quarter of the current year rates and charges. The remaining 3 installments will be due on 9th November 2005, 9th January 2006, and 9th March 2006.

The total revenue from the imposition of the interest and administration charge under this option is estimated at \$2,500.

	2005/06 Budget \$	2004/05 Actual \$
14. COUNCILLORS' REMUNERATION		
The following fees, expenses and allowances were paid to council members and/or the president.		
Meeting Fees	7,500	5,043
President's Allowance	5,200	5,000
Deputy President's Allowance	1,300	1,250
Travelling Expenses	4,000	2,558
Telecommunications Allowance	600	514
	<u>18,600</u>	<u>14,365</u>

Shire of Wagin
Annual Budget 2005/2006

SHIRE OF WAGIN

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2006

15. NOTES TO THE STATEMENT OF CASH FLOWS

(a) Reconciliation of Cash

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

	2005/06 Budget \$	2004/05 Actual \$	2004/05 Budget \$
Cash - Unrestricted	-95,000	189,485	0
Cash - Restricted	383,119	536,830	386,146
	<u>288,119</u>	<u>726,315</u>	<u>386,146</u>

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

Leave Reserve	112,850	118,833	81,402
Plant Reserve	22,039	68,348	68,117
Recreation Centre Equipment Reserve	1,261	9,925	9,920
Aerodrome Maintenance & Development Reserve	6,017	965	984
Municipal Buildings Reserve	37,516	149,446	19,380
Recreation & Development Reserve	118,380	79,108	78,229
Administration Centre Furniture & Equipment Reserve	4,173	22,935	22,916
Land Development Reserve	24,021	22,790	23,755
Community Bus Reserve	18,645	18,130	17,933
HACC Plant & Leave Reserve	38,217	49,542	63,510
Unspent Grant Funding	0	0	0
	<u>383,119</u>	<u>540,022</u>	<u>386,146</u>

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

Net Result	-225,288	188,900	1,221,115
Depreciation	831,288	848,799	689,044
(Profit)/Loss on Sale of Asset	-29,455	26,301	15,000
(Increase)/Decrease in Receivables	184,526	65,480	-395,606
(Increase)/Decrease in Inventories	8,598	15,000	-65,000
Increase/(Decrease) in Payables	-133,609	66,882	-165,000
Increase/(Decrease) in Employee Provisions	-88,843	4,633	-173,515
Grants/Contributions for the Development of Assets	-147,897	-680,196	-695,804
Net Cash from Operating Activities	<u>399,320</u>	<u>535,799</u>	<u>430,234</u>

(c) Credit Standby Arrangements

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

Shire of Wagin
Annual Budget 2005/2006

SHIRE OF WAGIN

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2006

16. TRUST FUNDS

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

Detail	Balance 01-Jul-05 \$	Amounts Received \$	Amounts Paid (\$)	Balance 30-Jun-06 \$
Deposits - Town Hall	625	1,000	-1,200	425
Deposits - Community Bus	100	1,200	-1,300	0
Deposits - Rec Centre	50	400	-450	0
Deposits - Animal Trap	0	150	-150	0
BCITF	155	2,500	-2,655	0
BRB	150	1,000	-1,150	0
Nomination Deposits	0	0	0	0
Pre Paid Rates	752	750	-752	750
Other Deposits	500	250	-250	500
Unclaimed Money	1,453	0	0	1,453
Licensing Takings	8,167	10,000	-8,167	10,000
	<u>11,952</u>			<u>13,128</u>

17. PLAN FOR THE FUTURE

The Shire of Wagin is currently in the process of preparing a Plan for the Future in accordance with the Local Government Administration Regulation 19C.

The format of the Shire of Wagin's Plan for the Future will be for a period of 10 Financial years and commence on 1st July 2006.

In preparing the 2005/2006 Budget, the Shire of Wagin has utilised it's existing Principal Activities Plan as a guide to ensure that it delivers the best possible level of service to the community.

Shire of Wagin
Annual Budget 2005/2006

SHIRE OF WAGIN

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2006

18. MAJOR LAND TRANSACTIONS

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

19. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

Wagin Medical Centre

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

	2005/06 Budget \$	2004/05 Actual \$	2004/05 Budget \$
(a) Operating Statement			
Operating Revenues			
Surgery Visits	307,000	287,761	285,000
Hospital Visits	82,000	113,254	85,000
Practice Incentive Payments	45,000	48,088	42,000
WACRRM Practice Support	1,200	1,000	5,000
Contribution from the Shire of Dumbleyung	10,000	-	-
Interest	650	718	-
Reimbursements	2,750	3,461	3,000
	<u>448,600</u>	<u>454,282</u>	<u>420,000</u>
Less Operating Expenses			
Employee Expenses	370,830	363,313	349,900
Insurance	15,110	17,695	9,509
Medical Stock	10,000	10,226	7,000
Administration	-	-	27,041
Medical Centre Maintenance	4,000	2,781	16,550
Other	48,660	38,157	10,000
	<u>448,600</u>	<u>432,172</u>	<u>420,000</u>
Operating Result	<u>-</u>	<u>22,110</u>	<u>-</u>
(b) Capital Expenditure			
Capital Works Program	0	5630	0
Transfer to / From Wagin Medical Centre Reserve	<u>0</u>	<u>0</u>	<u>0</u>
	0	5630	0
Net Results	<u>-</u>	<u>16,480</u>	<u>-</u>

Shire of Wagin
Annual Budget 2005/2006

Shire of Wagin
Operating Income & Expenditure
1 July 2005 to 30 June 2006

	Jul '2005 - Jun 2006
Income	
I03 · GENERAL PURPOSE FUNDING	
I031 · Rates	
I031005 · GRV	442,964.00
I031010 · GRV Minimums	33,415.00
I031015 · UV	744,446.00
I031020 · UV Minimums	2,870.00
I031025 · GRV Interim Rates	2,000.00
I031030 · UV Interim Rates	500.00
I031035 · Back Rates	500.00
I031040 · Ex-Gratia Rates (CBH)	5,408.00
I031045 · Discount Allowed	-46,682.00
I031050 · Instalment Admin Charge	2,500.00
I031055 · Account Enquiry Fee	2,400.00
I031060 · (Rate Write Offs)	-7,000.00
I031065 · Penalty Interest	7,000.00
I031070 · Emergency Services Levy	41,000.00
I031075 · ESL Penalty Interest	250.00
I031090 · Rate Legal Charges	2,500.00
Total I031 · Rates	1,234,071.00
I032 · Other GPF	
I032005 · Grants Commission General	500,357.00
I032010 · Grants Commission Roads	368,718.00
I032015 · Pensioner Deferred Subsidy	1,000.00
I032020 · Administration Rental	32,540.00
I032025 · Photocopies & Publications	400.00
I032030 · Reimbursements	3,000.00
I032035 · SS Loans Interest Reimb.	5,671.00
I032040 · Bank Interest	20,000.00
I032050 · Telephone Reimbursement	500.00
I032055 · Commissions & Recoups	500.00
I032060 · SS Loan Principal Reimb.	23,426.00
Total I032 · Other GPF	956,112.00
Total I03 · GENERAL PURPOSE FUNDING	2,190,183.00
I04 · GOVERNANCE	
I041 · Governance - Membership	
I041020 · Reimbursements	1,000.00
Total I041 · Governance - Membership	1,000.00
I042 · Other Governance	
I042030 · Profit of Sale of Asset	7,500.00
Total I042 · Other Governance	7,500.00
Total I04 · GOVERNANCE	8,500.00
I05 · LAW ORDER & PUBLIC SAFETY	
I051 · Fire Prevention	
I051010 · FESA - Operating Grant	23,650.00
I051015 · Sale of Fire Maps	100.00
I051020 · Town Block Burn Fees	600.00

Shire of Wagin
Annual Budget 2005/2006

Shire of Wagin
Operating Income & Expenditure
1 July 2005 to 30 June 2006

	Jul '2005 - Jun 2006
1051030 · Bush Fire Infringements	200.00
1051035 · ESL Admin Fee	4,000.00
Total 1051 · Fire Prevention	28,550.00
1052 · Animal Control	
1052005 · Dog Fines and Fees	1,000.00
1052010 · Hire of Animal Traps	50.00
1052015 · Dog Registration	2,250.00
Total 1052 · Animal Control	3,300.00
1053 · Other Law Order & Public Safety	
1053005 · Abandoned Vehicles	100.00
Total 1053 · Other Law Order & Public Safety	100.00
Total 105 · LAW ORDER & PUBLIC SAFETY	31,950.00
107 · HEALTH	
1071 · Maternal & Infant Health	
1071005 · Reimbursements	350.00
1071010 · Infant Health Vehicle	4,000.00
Total 1071 · Maternal & Infant Health	4,350.00
1074 · Admin. & Inspections	
1074005 · Food Vendor's Licences	200.00
1074010 · Rent - Motor Vehicle	3,120.00
1074015 · Contrib. Regional Health Scheme	24,000.00
1074020 · Reimbursements	100.00
1074030 · Profit on Sale of Asset	4,000.00
Total 1074 · Admin. & Inspections	31,420.00
1076 · Other Health	
1076015 · Reimbursements	2,500.00
1076020 · Meeting Room Fees	500.00
1076030 · Profit on Sale of Asset	2,000.00
Total 1076 · Other Health	5,000.00
Total 107 · HEALTH	40,770.00
108 · EDUCATION & WELFARE	
1080 · Pre-Schools	
1080010 · Lease Fees Kindergarten	3,450.00
Total 1080 · Pre-Schools	3,450.00
1081 · Other Education	
1081010 · Contrib. to Oval Mtce	1,800.00
Total 1081 · Other Education	1,800.00
1082 · HACC Program	
1082010 · HACC Recurrent Grant	221,000.00
1082015 · Meals on Wheels Grant	9,500.00
1082020 · Fee for Service	22,000.00
1082030 · Reimbursements	250.00
1082040 · Profit on Sale of Asset	3,500.00
	3,500.00

Shire of Wagin
Annual Budget 2005/2006

Shire of Wagin
Operating Income & Expenditure
1 July 2005 to 30 June 2006

	Jul '2005 - Jun 2006
Total I082 · HACC Program	256,250.00
I083 · Other Welfare	
I083010 · Reimbursements	2,000.00
I083020 · Community Aged Care Grant	35,000.00
Total I083 · Other Welfare	37,000.00
Total I08 · EDUCATION & WELFARE	298,500.00
I10 · COMMUNITY AMENITIES	
I101 · Sanitation - Household	
I101005 · Domestic Collection	99,300.00
Total I101 · Sanitation - Household	99,300.00
I102 · Sanitation - Other	
I102002 · Commercial Collection Charges	19,200.00
I102005 · Reimbursement Drummuster	3,500.00
I102010 · Charges Bulk Rubbish	2,000.00
I102015 · Reimbursement for Car Bodies	2,000.00
Total I102 · Sanitation - Other	26,700.00
I104 · Sewerage	
I104005 · Septic Tank Fees	500.00
I104010 · Reimbursements	50.00
Total I104 · Sewerage	550.00
I106 · Town Planning	
I106005 · Planning Fees	600.00
I106010 · Reimbursements	50.00
Total I106 · Town Planning	650.00
I107 · Other Community Amenities	
I107005 · Cemetery Fees	6,500.00
I107010 · Community Bus Income	3,500.00
Total I107 · Other Community Amenities	10,000.00
Total I10 · COMMUNITY AMENITIES	137,200.00
I11 · RECREATION & CULTURE	
I111 · Public Halls and Civic Centres	
I111005 · Town Hall Hire	3,000.00
I111010 · Reimbursements	100.00
Total I111 · Public Halls and Civic Centres	3,100.00
I112 · Swimming Pool	
I112005 · Swimming Pool Subsidy	3,000.00
I112010 · Swimming Pool Admission	18,000.00
I112015 · Rent - 21 Tarbet Street	2,080.00
I112020 · Reimbursements	500.00
Total I112 · Swimming Pool	23,580.00
I113 · Other Recreation	
I113005 · Sportsground Rental	5,000.00

Shire of Wagin
Annual Budget 2005/2006

Shire of Wagin
Operating Income & Expenditure
1 July 2005 to 30 June 2006

	Jul '2005 - Jun 2006
I113010 · Sportsground Reimbursements	500.00
I113015 · Power Reimbursements	3,000.00
I113020 · Recreation Centre Hire	20,000.00
I113025 · Reimbursements Other	250.00
I113030 · Contribution Rec Centre Equ.	1,800.00
I113035 · Sporting Club Leases	70.00
I113050 · Profit on Sale of Asset	3,500.00
Total I113 · Other Recreation	34,120.00
I115 · Library	
I115005 · Lost Books	50.00
I115010 · Reimbursements	50.00
Total I115 · Library	100.00
I119 · Other Culture	
I119015 · Contribution Woolarama	800.00
I119020 · Reimbursements	50.00
Total I119 · Other Culture	850.00
Total I11 · RECREATION & CULTURE	61,750.00
I12 · TRANSPORT	
I121 · Roads & Streets	
I121005 · Direct Road Grants	63,393.00
I121010 · Road Project Grants	122,897.00
I121015 · Roads to Recovery Grant	215,093.00
I121020 · Reimbursements	500.00
I121025 · Contribution - St Lighting	3,300.00
I121035 · Storm Damage Grant Funding	29,033.00
Total I121 · Roads & Streets	434,216.00
I122 · Road Plant Purchases	
I122100 · Profit on Sale of Asset	23,455.00
Total I122 · Road Plant Purchases	23,455.00
I126 · Aerodrome	
I126005 · Aerodrome Lease Fee	10.00
I126010 · RADS Grant	25,000.00
Total I126 · Aerodrome	25,010.00
Total I12 · TRANSPORT	482,681.00
I13 · ECONOMIC SERVICES	
I131 · Rural Services	
I131010 · Rental - 5 Warwick St	3,120.00
I131020 · Reimbursements	8,996.00
I131025 · Landcare Employment Funding	75,548.00
I131045 · Seedling Projects	30,000.00
I131060 · Envirofund Projects	89,916.00
I131065 · Bridal Creeper Grant	15,600.00
I131070 · Project Admin for Envirofunds	25,000.00
Total I131 · Rural Services	248,180.00

Shire of Wagin
Annual Budget 2005/2006

Shire of Wagin
Operating Income & Expenditure
1 July 2005 to 30 June 2006

	Jul '2005 - Jun 2006
I132 · Tourism/Area Promotion	
I132005 · Caravan Park Fees	18,000.00
I132010 · Reimbursements	250.00
Total I132 · Tourism/Area Promotion	18,250.00
I133 · Building Control	
I133005 · Building Licences	4,500.00
I133010 · S'Pool Inspection Fees	4,250.00
Total I133 · Building Control	8,750.00
I134 · Other	
I134005 · Water Sales	2,500.00
I134010 · Reimbursements	100.00
Total I134 · Other	2,600.00
Total I13 · ECONOMIC SERVICES	277,780.00
I14 · OTHER PROPERTY & SERVICES	
I141 · Private Works	
I141005 · Private Works Income	4,000.00
Total I141 · Private Works	4,000.00
I143 · Public Works Overheads	
I143010 · Rental PWS Vehi	2,080.00
I143015 · Telephone Reimb.	650.00
I143020 · Employee Reimb.	100.00
Total I143 · Public Works Overheads	2,830.00
I144 · Plant Operation Costs	
I144005 · Sale of Scrap	500.00
I144010 · Reimbursements	4,500.00
Total I144 · Plant Operation Costs	5,000.00
I146 · Salaries Control	
I146005 · Workers Compensation Reimbursm	10,000.00
Total I146 · Salaries Control	10,000.00
I147 · Unclassified	
I147005 · Commission - Vehicle Licensing	37,000.00
I147006 · Wagin Frail Aged Reimbursment	160,000.00
I147007 · Reimb. WFA Financial Support	5,000.00
I147010 · WMC Income	438,600.00
Total I147 · Unclassified	640,600.00
Total I14 · OTHER PROPERTY & SERVICES	662,430.00
Total Income	4,191,744.00
Gross Profit	4,191,744.00
Expense	
E03 · GENERAL PURPOSE FUNDING.	

Shire of Wagin
Annual Budget 2005/2006

Shire of Wagin
Operating Income & Expenditure
1 July 2005 to 30 June 2006

	Jul '2005 - Jun 2006
E031 - Rates	
E031005 - Valuation Expenses	8,000.00
E031010 - Legal Costs/Expenses	1,200.00
E031015 - Title Searches	700.00
E031020 - Rate Recovery Expenses	3,000.00
E031025 - Printing Stationery Postage	1,300.00
E031030 - Emergency Services Levy	41,000.00
E031040 - Rate Refunds	4,250.00
E031100 - Administration Allocated	72,892.00
Total E031 - Rates	132,342.00
E032 - Other	
E032005 - Bank Fees & Charges	12,000.00
E032015 - Interest on Loans	24,928.00
E032020 - Interest on Overdraft	200.00
E032030 - Audit Fees & Other Services	6,500.00
E032035 - Administration Allocated	38,311.00
Total E032 - Other	81,939.00
Total E03 - GENERAL PURPOSE FUNDING.	214,281.00
E04 - GOVERNANCE.	
E041 - Membership	
E041005 - Sitting Fees	7,500.00
E041010 - Training	6,000.00
E041015 - Members Travelling	4,000.00
E041020 - Telephone - Facsimile	600.00
E041030 - Other Expenses	1,000.00
E041035 - Conference Expenses	9,000.00
E041040 - Presidents Allowance	5,200.00
E041045 - Deputy Presidents Allowance	1,300.00
E041055 - Refreshments & Receptions	11,000.00
E041060 - Presentations	1,500.00
E041065 - Insurance	7,700.00
E041070 - Public Relations	7,500.00
E041075 - Subscriptions	9,200.00
E041100 - Administration Allocated	83,164.00
E041190 - Depreciation	4,040.00
Total E041 - Membership	158,704.00
E042 - Other Governance	
E042005 - Administration Salaries	263,000.00
E042010 - Administration Superannuation	30,000.00
E042015 - Insurance	16,000.00
E042020 - Staff Training	6,000.00
E042025 - Removal Expenses	2,500.00
E042030 - Printing & Stationery	11,500.00
E042035 - Phone, Fax & Modem	16,500.00
E042040 - Office Maintenance	34,918.00
E042045 - Advertising	12,000.00
E042050 - Office Equipment Maintenance	4,900.00
E042055 - Postage & Freight	5,500.00
E042060 - Vehicle Running Expenses	9,200.00

Shire of Wagin
Annual Budget 2005/2006

Shire of Wagin
Operating Income & Expenditure
1 July 2005 to 30 June 2006

	Jul '2005 - Jun 2006
E042065 · Legal Expenses	2,000.00
E042070 · Garden Expenses	8,850.00
E042075 · Conferences & Training	10,000.00
E042080 · Computer Support	18,500.00
E042081 · Strategic Plan	10,000.00
E042085 · Other Expenses	2,700.00
E042090 · Administration Allocated	55,869.00
E042095 · Fringe Benefits Tax	2,600.00
E042100 · Staff Unifirms	3,500.00
E042105 · Housing Mtce - 14 Gordon Street	4,340.00
E042110 · Housing Mtce - 2 Ballagin St	3,650.00
E042120 · Depreciation	34,072.00
E042125 · Less Administration Allocated	-498,572.00
Total E042 · Other Governance	69,527.00
 Total E04 · GOVERNANCE.	 228,231.00
 E05 · LAW ORDER & PUBLIC SAFETY.	
E051 · Fire Prevention	
E051010 · Communication Mtce	2,580.00
E051015 · Advertising & Other Expenses	11,110.00
E051020 · Fire Fighting Expenses	4,100.00
E051025 · Town Block Burn Off	600.00
E051035 · Insurances	5,000.00
E051100 · Administration Allocated	25,680.00
E051190 · Depreciation	8,032.00
Total E051 · Fire Prevention	57,102.00
 E052 · Animal Control	
E052005 · Ranger Salary	13,065.00
E052006 · Ranger Mileage	100.00
E052007 · Ranger Telephone	500.00
E052010 · Pound Maintenance	715.00
E052015 · Dog Control Insurance	414.00
E052020 · Legal Fees	500.00
E052025 · Training & Conference	2,500.00
E052030 · Dog Control Other	3,080.00
E052035 · Administration Allocated	16,194.00
E052190 · Depreciation	500.00
Total E052 · Animal Control	37,568.00
 E053 · Other	
E053005 · Abandoned Vehicles	100.00
E053010 · Emergency Services	900.00
Total E053 · Other	1,000.00
 Total E05 · LAW ORDER & PUBLIC SAFETY.	 95,670.00
 E07 · HEALTH.	
E071 · Maternal & Infant Health	
E071005 · Medical Centre Mtce	7,470.00
E071010 · Vehicle Mtce	1,850.00
E071190 · Depreciation	5,484.00
	14,804.00

Shire of Wagin
Annual Budget 2005/2006

Shire of Wagin
Operating Income & Expenditure
1 July 2005 to 30 June 2006

	Jul '2005 - Jun 2006
Total E071 · Maternal & Infant Health	14,804.00
E074 · Admin. & Inspections	
E074005 · EHO Salary	60,000.00
E074010 · EHO Superannuation	8,000.00
E074015 · Other Control Expenses	5,150.00
E074020 · Vehicle Costs	3,500.00
E074025 · House Mtce- 32 Ballagin Rd	3,495.00
E074030 · Conferences & Training	1,500.00
E074100 · Administration Allocated	13,372.00
E074190 · Depreciation	4,938.00
Total E074 · Admin. & Inspections	99,953.00
E076 · Other Health	
E076005 · District MO Expenses	300.00
E076015 · House Lot 1 Nenke Mtce	7,420.00
E076020 · Medical Centre Mtce	10,100.00
E076025 · Depreciation	24,568.00
Total E076 · Other Health	42,388.00
E077 · Preventitive Services	
E077010 · Analytical Expenses	800.00
E077020 · Mosquito Control	1,140.00
Total E077 · Preventitive Services	1,940.00
Total E07 · HEALTH.	159,085.00
E08 · EDUCATION & WELFARE.	
E080 · Pre-Schools	
E080010 · Kindergarten Mtce	350.00
E080190 · Depreciation	768.00
Total E080 · Pre-Schools	1,118.00
E081 · Other Education	
E081010 · Donation - Vi Barham Award	400.00
E081020 · School Oval Mtce	3,975.00
E081030 · Contribution - Wagin Youth Care	1,500.00
Total E081 · Other Education	5,875.00
E082 · HACC Program	
E082010 · Co-Ordinator Salary	47,000.00
E082015 · Home Mtce Salary	32,000.00
E082020 · Respite Salaries	8,000.00
E082025 · Home Help Salaries	72,000.00
E082030 · Superannuation	16,250.00
E082035 · Other Expenses	1,500.00
E082040 · Travelling - Mileage	14,000.00
E082045 · Staff Training	3,500.00
E082050 · Staff Training Salaries	3,500.00
E082055 · Subscriptions	600.00
E082060 · Telephone & Postage	1,050.00
E082065 · Advertising & Stationery	750.00
E082070 · Insurance	5,200.00

Shire of Wagin
Annual Budget 2005/2006

Shire of Wagin
Operating Income & Expenditure
1 July 2005 to 30 June 2006

	Jul '2005 - Jun 2006
E082075 · Office Accommodation	21,300.00
E082080 · Plant & Equipment Mtce	9,000.00
E082085 · Consumable Supplies	2,000.00
E082090 · Expenditure from Donations	4,000.00
E082100 · Administration Allocated	36,712.00
E082110 · Meals on Wheels Expenditure	9,500.00
E082190 · Depreciation	11,392.00
Total E082 · HACC Program	299,254.00
E083 · Other Welfare	
E083010 · Frail Aged Hostel	2,000.00
E083015 · Westcare FSS - Donation	500.00
E083020 · Comm. Aged Care Expenses	52,375.00
E083025 · Donation - Southern Agcare	1,000.00
E083190 · Depreciation	5,424.00
Total E083 · Other Welfare	61,299.00
Total E08 · EDUCATION & WELFARE.	367,546.00
E10 · COMMUNITY AMENITIES.	
E101 · Sanitation Household	
E101005 · Domestic Refuse Collection	38,000.00
E101010 · Recycling Pick-Up	9,500.00
E101015 · Rubbish Tip Mtce	47,500.00
E101020 · Chemical Drum Disposal Costs	3,450.00
Total E101 · Sanitation Household	98,450.00
E102 · Sanitation Other	
E102005 · Commercial Collection	8,000.00
E102010 · Bulk Rubbish Collection	2,500.00
E102015 · Tidy Towns Clean Up	12,650.00
E102190 · Depreciation	1,436.00
Total E102 · Sanitation Other	24,586.00
E104 · Sewerage	
E104005 · Sewerage Treatment Plant	4,010.00
E104190 · Depreciation	100.00
Total E104 · Sewerage	4,110.00
E106 · T.P. & Regional Devel	
E106005 · Town Planning Expenses	14,700.00
E106100 · Administration Allocated	6,589.00
Total E106 · T.P. & Regional Devel	21,289.00
E107 · Other	
E107005 · Cemetery Mtce	14,720.00
E107010 · Public Convenience Mtce	21,640.00
E107015 · Community Bus Operating	600.00
E107020 · Crime Prevention Plan	2,000.00
E107100 · Administration Allocated	30,012.00
E107190 · Depreciation	8,860.00
Total E107 · Other	77,832.00

Shire of Wagin
Annual Budget 2005/2006

Shire of Wagin
Operating Income & Expenditure
1 July 2005 to 30 June 2006

	Jul '2005 - Jun 2006
Total E10 · COMMUNITY AMENITIES.	226,267.00
E11 · RECREATION & CULTURE.	
E111 · Public Halls & Civic Centres	
E111005 · Town Hall Mtce	20,215.00
E111010 · Other Halls Mtce	1,600.00
E111190 · Depreciation	5,284.00
Total E111 · Public Halls & Civic Centres	27,099.00
E112 · Swimming Pool	
E112005 · Pool Manager's Salary	33,000.00
E112010 · Superannuation	5,000.00
E112015 · Swimming Pool Maintenance	47,715.00
E112020 · Other Expenses	2,300.00
E112025 · House - 21 Tarbet St	2,020.00
E112190 · Depreciation	15,440.00
Total E112 · Swimming Pool	105,475.00
E113 · Other Recreation	
E113005 · Sportsground Mtce	71,100.00
E113010 · Sportsground Buildings Mtce	26,020.00
E113015 · Wetlands Park Mtce	41,000.00
E113020 · Parks & Gardens Mtce	31,550.00
E113025 · Puntapin/Norring Lake Mtce	3,630.00
E113030 · Recreation Centre Mtce	32,470.00
E113035 · Rec Staff Salaries	45,000.00
E113040 · Superannuation	5,000.00
E113045 · Other Expenses	3,430.00
E113060 · Loss on Sale of Asset	12,500.00
E113100 · Administration Allocated	25,381.00
E113190 · Depreciation	79,788.00
Total E113 · Other Recreation	376,869.00
E115 · Library	
E115005 · Librarian Salary	19,000.00
E115010 · Superannuation	1,710.00
E115015 · Library Building Mtce	3,655.00
E115020 · Library Other Expenses	2,980.00
E115190 · Depreciation	836.00
Total E115 · Library	28,181.00
E116 · Other Culture	
E116005 · Subsidy Woolarama Committee	550.00
E116015 · Mtce - TUDHOE St Community Cent	2,485.00
E116020 · Historical Village	2,010.00
E116190 · Depreciation	4,848.00
Total E116 · Other Culture	9,893.00
Total E11 · RECREATION & CULTURE.	547,517.00
E12 · TRANSPORT.	
E122 · Road Maintenance	

Shire of Wagin
Annual Budget 2005/2006

Shire of Wagin
Operating Income & Expenditure
1 July 2005 to 30 June 2006

	Jul '2005 - Jun 2006
E122005 · Road Maintenance	322,525.00
E122006 · Maintenance Grading	74,630.00
E122007 · Rural Tree Pruning	91,550.00
E122010 · Depot Maintenance	8,012.00
E122015 · Rural Numbering	10,000.00
E122020 · Footpath Mtce	9,200.00
E122025 · Street Cleaning	15,160.00
E122030 · Street Trees	20,190.00
E122035 · Traffic Signs Mtce	6,110.00
E122040 · MRWA Construction Maps	500.00
E122045 · Townscape	25,850.00
E122050 · Crossovers	4,450.00
E122055 · RoMan Data Collection	3,000.00
E122060 · Street Lighting	26,000.00
E122100 · Administration Allocated	27,423.00
E122190 · Depreciation	610,208.00
Total E122 · Road Maintenance	1,254,808.00
E123 · Road Plant Purchases	
E123010 · Loss on Sale of Asset	2,000.00
Total E123 · Road Plant Purchases	2,000.00
E126 · Aerodrome	
E126005 · Aerodrome Maintenance	3,754.00
E126190 · Depreciation	2,216.00
Total E126 · Aerodrome	5,970.00
Total E12 · TRANSPORT.	1,262,778.00
E13 · ECONOMIC SERVICES.	
E131 · Rural Services	
E131005 · Weeds Control	34,640.00
E131010 · Vermin Control	325.00
E131015 · House Mtce - 5 Warwick St	3,730.00
E131020 · Landcare	111,720.00
E131025 · Subsidy - CAC Office	4,160.00
E131030 · Rural Towns Program	80,000.00
E131045 · Landcare Projects	58,810.00
E131050 · High Value Public Assets	3,581.00
E131055 · Search Project	3,840.00
E131060 · Seedling Projects	30,000.00
E131065 · Envirofund Projects	123,950.00
E131100 · Administration Allocated	23,787.00
E131190 · Depreciation	2,964.00
Total E131 · Rural Services	481,507.00
E132 · Tourism & Area Promo	
E132010 · Wagin Tourist Committee	3,000.00
E132020 · Caravan Park Mtce	32,766.00
E132025 · Subsidy Historic Village	6,034.00
E132030 · Donation - CS Tourism Assoc	500.00
E132040 · Tourist Drive Brochures	4,500.00
Total E132 · Tourism & Area Promo	46,800.00

Shire of Wagin
Annual Budget 2005/2006

Shire of Wagin
Operating Income & Expenditure
1 July 2005 to 30 June 2006

	Jul '2005 - Jun 2006
E133 · Building Control Expenses	
E133190 · Depreciation	92.00
Total E133 · Building Control Expenses	92.00
E134 · Other Economic Services	
E134005 · Water Supply - Standpipes	6,345.00
E134010 · Donations/Contrib.	1,200.00
E134015 · Telecentre	1,000.00
Total E134 · Other Economic Services	8,545.00
Total E13 · ECONOMIC SERVICES.	536,944.00
E14 · OTHER PROPERTY & SERVICES.	
E141 · Private Works	
E141005 · Private Works	1,800.00
E141100 · Administraion Allocated	11,321.00
Total E141 · Private Works	13,121.00
E142 · Town Planning Schemes	
E142010 · Pederick Drive Development	500.00
Total E142 · Town Planning Schemes	500.00
E143 · Works Overheads	
E143005 · Works Supervisors Salary	56,000.00
E143010 · Engineering Consultant	1,000.00
E143015 · CEO's Salary - 40% Allocation	34,000.00
E143020 · Engineering Superannuation	48,000.00
E143025 · Engineering - Other Expenses	1,000.00
E143030 · Sick & Holiday Pay	135,000.00
E143040 · Service Pay	3,500.00
E143045 · Insurance on Works	34,000.00
E143050 · Protective Clothing	7,000.00
E143055 · Fringe Benefits	1,500.00
E143060 · CEO's Vehicle - 40% Alloc	2,000.00
E143065 · PWS - Vehicle Expenses	2,000.00
E143070 · Comm Network Mtce	1,000.00
E143075 · Telephone Expenses	3,750.00
E143080 · Staff Licences	500.00
E143085 · House Mtce - 5 Omdurman St	3,355.00
E143090 · Conferences & Courses	2,000.00
E143095 · Staff Training	10,000.00
E143200 · LESS PWOH ALLOCATED	-288,169.00
Total E143 · Works Overheads	57,436.00
E144 · Plant Cost Overheads	
E144010 · Fuel & Oil	100,000.00
E144020 · Tyres & Tubes	15,000.00
E144030 · Parts & Repairs	73,400.00
E144040 · Plant Repair - Wages	9,000.00
E144050 · Insurance and Licences	25,000.00
E144060 · Expendable Tools	8,000.00
E144200 · LESS POC ALLOCATED-PROJECTS	-165,210.00

Shire of Wagin
Annual Budget 2005/2006

Shire of Wagin
Operating Income & Expenditure
1 July 2005 to 30 June 2006

	<u>Jul '2005 - Jun 2006</u>
Total E144 · Plant Cost Overheads	65,190.00
E146 · Salaries Control	
E146010 · Gross Total Salaries and Wages	1,800,000.00
E146200 · LESS SALS/WAGES ALLOCATED	<u>-1,800,000.00</u>
Total E146 · Salaries Control	0.00
E147 · Unclassified Items	
E147005 · WMC Expenditure	438,600.00
E147006 · Wagin Frail Aged	160,000.00
E147015 · Community Requests	12,000.00
E147100 · Administration Allocated	<u>31,866.00</u>
Total E147 · Unclassified Items	<u>642,466.00</u>
Total E14 · OTHER PROPERTY & SERVICES.	<u>778,713.00</u>
Total Expense	<u>4,417,032.00</u>
Net Income	<u><u>-225,288.00</u></u>

Shire of Wagin
Annual Budget 2005/2006

Shire of Wagin
Capital Expenditure Summary
for the period ended 30th June 2006

	Total
ASSETS	
Fixed Assets	
A0151 · Land and Buildings	
A01512 · At Cost	
E167000 · Additions	
E167001 · Admin Office Renovations	315,000.00
E167003 · Construction of CEO's House	300,000.00
E167004 · House 14 Gordon Street	5,300.00
E167007 · Cemetery Markers & Shutters	3,300.00
E167008 · Town Hall	18,860.00
E167012 · Rec Centre Redevelopment	12,200.00
E167013 · Sportsground Buildings	2,000.00
E167015 · Library	5,316.00
E167018 · Airfield Fencing & Keys	15,500.00
E167019 · Caravan Park	11,600.00
E167023 · LIA Development	225,000.00
E167025 · Medical Centre	3,000.00
E167026 · Refuse Site Development	28,000.00
E167027 · Bus Shelter	5,000.00
E167028 · House 5 Warwick St	250.00
E167029 · Fencing White Dam	8,500.00
Total E167000 · Additions	958,826.00
Total A01512 · At Cost	958,826.00
Total A0151 · Land and Buildings	958,826.00
A0152 · Infrastructure - Roads	
A01523 · At Cost	
E167100 · Additions	
E167101 · Footpath at Wetlands Park	15,000.00
E167103 · Capital Works Program	408,335.00
E167104 · Medium Strip - Tavistock St	3,700.00
Total E167100 · Additions	427,035.00
Total A01523 · At Cost	427,035.00
Total A0152 · Infrastructure - Roads	427,035.00

Shire of Wagin
Annual Budget 2005/2006

Shire of Wagin
Capital Expenditure Summary
for the period ended 30th June 2006

	Total
A0153 · Furniture & Equipment	
A01532 · At Cost	
E167200 · Additions	
E167201 · Computer Equipment	10,000.00
E167203 · Office Equipment	5,000.00
E167208 · Rec Centre Furn & Equip	3,000.00
E167211 · Playground	4,000.00
E167213 · Medical Centre Furniture	350.00
E167214 · Rec Centre Airconditioner	1,800.00
E167215 · Pool Blankets	30,000.00
E167216 · Office Renovations Furniture	35,000.00
Total E167200 · Additions	89,150.00
Total A01532 · At Cost	89,150.00
Total A0153 · Furniture & Equipment	89,150.00
A0158 · Plant & Equipment	
A01582 · At Cost	
A01583 · Additions	
E167700 · CEO's Sedan x 3	109,000.00
E167701 · DCEO's Sedan x 2	54,000.00
E167702 · EHO's Sedan x 2	54,000.00
E167703 · Doctors Sedan	60,000.00
E167705 · Hacc Sedan	27,000.00
E167708 · Canter	42,645.00
E167710 · Works Manager's Dual Cab x 2	62,000.00
E167712 · Sundry Plant	12,500.00
E167714 · 6 Tonne Truck	74,000.00
E167715 · Tractor	65,000.00
E167716 · Backhoe	135,000.00
E167717 · Road Broom	7,000.00
E167718 · Cable Locator	7,600.00
E167719 · Spreader Box	5,000.00
E167720 · 3 x Utilities	55,000.00
E167721 · Ride on Mower	40,000.00
E167722 · 2 x Traffic Classifiers	7,400.00
E167723 · 4 x UHF 40 Channel radios	1,600.00
E167724 · 4 x 10 Channel Tait radios	3,500.00
E167725 · Airfield Equipment	3,000.00
E167726 · Boundary Signs	6,000.00
Total A01583 · Additions	831,245.00
Total A01582 · At Cost	831,245.00
Total A0158 · Plant & Equipment	831,245.00
Total Fixed Assets	2,306,256.00
TOTAL ASSETS	2,306,256.00

Shire of Wagin
Annual Budget 2005/2006

Shire of Wagin
2005/2006 Works Program

ROAD	DESCRIPTION	SECTION	WAGES	O'HEADS	PLANT	DEPN	MATERIALS	CONTRACT	TOTAL	CASH TOTAL	DAYS
Road Project Grant											
	Ballagin		19460	15570	15790	10245	500	123400	184965	174720	20
Shire Funded											
	Rural Tree Pruning		10480	8380	14690	8960	1000	57000	100510	91550	10
Construction											
	R 2 R										
Recovery											
	Beaufort		3730	2980	4090	2575	500	18725	32600	30025	6
	Jaloran		3220	2575	2675	1665	200	35080	45415	43750	5
	Bullock Hills		5975	4780	6090	4005	500	1700	23050	19045	10
	Beaufort		5975	4780	6090	4005	500	1450	22800	18795	10
	Rowells		4495	3595	4465	2895	500	1870	17820	14925	8
	Jaloran		5975	4780	6090	4005	500	1700	23050	19045	10
	Costelloe		4930	3945	4515	2780	1500	18455	36125	33345	8
Footpaths											
	Upland and Khedive		3650	2920	1030	510		28400	36510	36510	8
Reseals											
	Tudor, Rifle Cowcher, Khedive		3085	2470	1350	790	1000	13780	22475	21685	4
Maintenance											
	Warup West		4625	3700	5045	3260	500		17130	13870	8
	Sprigg Fraser		4625	3700	5045	3260	1500		18130	14870	8
	Boyalting		4625	3700	5045	3260	2500		19130	15870	8

Shire of Wagin
Annual Budget 2005/2006

Shire of Wagin
2005/2006 Works Program

ROAD	DESCRIPTION	SECTION	WAGES	OHEADS	PLANT	DEP'N	MATERIALS	CONTRACT	TOTAL	CASH TOTAL	DAYS
Maintenance cont.											
Warup South Taylors	clear widen form clear widen form		4625 4625	3700 3700	5045 5045	3260 3260	1500 1500		18130 18130	14870 14870	8 8
Roadside Spraying								20000	20000	20000	
Recreation Complex	Drainage and asphalt		10125	8100	7795	4730	19200	44750	94700	89970	15
Woolorama Preparation			17915	14330	3405	1995	3500	3000	44145	42150	10
Drainage and bridge maintenance	various		7905	6325	2695	1610	4000	15000	37535	35925	10
Maintenance grading	various		23460	18770	32400	20250			94880	74630	
Unscheduled maintenance	various		23270	18620	19890	12260	3000	11550	88590	76330	30
TOTAL			176775	141420	158285	99580	43900	395860	1015820	916750	204

Shire of Wagin
Annual Budget 2005/2006

ADOPTED PLANT REPLACEMENT PROGRAM																	
	Year Purchased	Replacement Period (Years)	2005/06	2006/07	2007/08	2008/09	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20
Caterpillar Grader	2000/2001	7			195,000			155,000				155,000			155,000		
Caterpillar Grader	2004/2005	7															
JCB Loader	2007/2002	5		135,000					125,000					125,000			
Backhoe	1997/1998	8	95,000								95,000						
Isuzu Truck 13 t	2003/2004	5		65,000		65,000					65,000					65,000	
Isuzu Truck 13 t	2007/2002	5		65,000													
Mitsubishi 6 t	2000/2001	5	45,000				45,000 - L						45,000				
Mitsubishi Canter	2004/2005	5	30,000						30,000 - E				30,000				
Ferrari Mower	2002/2003	4	10,000				10,000			10,000					10,000		
Zetor Tractor	1995/1996	10	60,000														
Roller Multi-tyre	1998/1999	10			65,000								65,000				
Roller Case Vibromax	1998/2000	10				65,000											65,000
Mitsubishi Ute (P25)	2003/2004	4	8,000								8,000				8,000		
Mitsubishi Ute (P24)	2003/2004	4	8,000								8,000				8,000		
Mitsubishi Ute (P26)	2003/2004	4	8,000								8,000				8,000		
Holden Rodeo (P27)	2002/2003	4		9,000				9,000									
Toro Mower	2000/2001	4			15,000 - E					15,000							15,000
Minor Plant			15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000
Admin Vehicles			20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
Works Manager			10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Doctor's Vehicle			6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000
TOTAL			315,000	260,000	206,000	196,000	195,000	215,000	206,000	131,000	245,000	215,000	191,000	241,000	240,000	190,000	131,000

RESERVE FUND															
	2005/06	2006/07	2007/08	2008/09	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20
Opening Balance	68,000	18,000	3,000	8,000	23,000	38,000	33,000	38,000	117,000	82,000	77,000	97,000	67,000	37,000	57,000
Transfer In			5,000	15,000	15,000	5,000	5,000	79,000			20,000			20,000	80,000
Transfer Out	50,000	15,000				5,000			35,000	5,000		30,000	39,000		
Closing Balance	18,000	3,000	8,000	23,000	38,000	33,000	38,000	117,000	82,000	77,000	97,000	67,000	37,000	57,000	147,000
Municipal Contribution				265,000	245,000	210,000	210,000	210,000	210,000	210,000	210,000	210,000	210,000	210,000	210,000

This is based on spending \$110,000 per year after year 2 of the program. If the money is not required for actual plant purchases the balance is placed in reserve for future years.

There is no allowance made for interest which will help offset changes in valuations over the life of the plan.

The difficulty is in year 1 and 2 where the anticipated expenditure exceeds the proposed annual figure proposed of \$210,000.

Note - Where there is the letter L this indicates the proposed purchase would be late in that financial year and the letter E indicates it would be early in the year. This is done to try and spread the expenditure as best as possible.

The figures are all the estimated changeover figures based on available information.



Shire of Wagin

Schedule of Fees & Charges

Shire of Wagin
Annual Budget 2005/2006

ADMINISTRATION FEES

	2005/06	2004/05	GST
Photocopies			
A3 Copies - white		\$0.30	✓
A4 Copies - white		\$0.20	✓
A4 Copies - Coloured	\$0.25	\$0.20	✓
A4 Copies - Supply own paper		\$0.10	✓
Facsimile transmission			
Sending - 1 page		\$1.00	✓
- 2 page and thereafter		\$0.50	✓
Receiving	\$0.50	\$0.20	✓
Fire maps			
A1		\$11.00	✓
A3		\$5.50	✓
Rate Inquiry (settlement agents)	\$33.00	\$15.00	✓
Electoral Roll		\$11.00	✓
Co-operative Bulk Handling Grain Storage Facilities - Charge per Tonne in Lieu of Rates		\$0.02 Agreement indexed to percentage increase in rates each year	X
Rates Installment Administration Charge		\$5.00 Charge to offset additional postage & handling of rate notices, receipts etc	X
Town Blocks - Burning Off Fees	\$35.00	\$30.00 Fees to cover insurance charge per block	X

BUILDING FEES

	2005/06	2004/05	GST
Building License Fees			
0.35% of cost of construction (Dwelling)		0.35% (of declared value)	X
0.2% of cost of construction (General)		0.2% (of declared value)	X
Minimum any class		\$40.00	X

Shire of Wagin
Annual Budget 2005/2006

BUILDING HIRE FEES

	2005/06	2004/05	GST
Town Hall Charges			
Traveling Companies	\$150.00	\$130.00	✓
Local Organisations/Entertainment	\$88.00	\$66.00	✓
Cabarets, Wedding Etc (up to Midnight)		\$265.00	✓
Charge per hour after Midnight	\$44.00	\$40.00	✓
Exhibitions & Public Meetings	\$44.00	\$40.00	✓
Rehearsal & Decorating	\$22.00	\$13.00	✓
Deposit – Alcohol Served		\$200.00	X
Deposit – Others	\$100.00	\$50.00	X
Lesser Hall			
Quiz Nights, Fashion Parades	\$77.00	\$66.00	✓
Exhibitions & Public Meetings		\$26.00	✓
Local Organisations/Entertainment	\$77.00	\$66.00	✓
Charge per hour after Midnight		\$20.00	✓
Deposit – Alcohol Served		\$200.00	X
Deposit – Others	\$100.00	\$50.00	X
Kitchen			
Kitchen Use Only	\$44.00	\$46.00	✓
Rotary Club Rooms (Charge per Meeting)		\$26.00	✓
Hire of Chipboard Trestles (per Trestle)		\$12.00	✓
Hire of Chairs (Charge per Chair)		\$0.60	✓
Deposit on Trestles/Chairs (per hire)		\$50.00	X
Wedgescarrup & Cancanning Halls			
Full Day or Night		\$66.00	✓
Half Day		\$33.00	✓
Deposit		\$50.00	X

Shire of Wagin
Annual Budget 2005/2006

Wagin Recreation Centre (Casual Hire Charges)			
Public Lounge/Members Lounge			
Traveling Companies	\$132.00	\$125.00	✓
Local Organisations/Entertainment	\$77.00	\$66.00	✓
Cabarets, Weddings Etc (up to Midnight)	\$143.00	\$140.00	✓
Charge per hour after Midnight	\$33.00	\$30.00	✓
Exhibitions & Public Meetings	\$44.00	\$42.00	✓
Rehearsal & Decorating	\$15.00	\$12.00	✓
Deposit – Alcohol Served		\$200.00	X
Deposit – Others	\$100.00	\$50.00	X
Combined Hire – Both Lounges	\$242.00	\$230.00	✓
Kitchen Hire (Only)	\$44.00	\$46.00	✓
Afternoon Tea Function		\$22.00	✓
Main Auditorium – non profit and sporting groups	\$297.00	\$275.00	✓
- other	\$341.00		✓
Sportsground Based Sporting Clubs (per Season)		\$300.00	✓
Indoor Sporting Clubs (per Season)		\$600.00	✓
Hire of whole of Recreation Centre (Charge per day)			
Non – Profit Organisations		\$350.00	✓
Other Organisations		\$460.00	✓
Exhibition Hall			
Luncheon Booth (Casual Hire Fee)	\$44.00	\$42.00	✓
Wesfarmers Pavilion			
Lease with Wesfarmers Dalgerty Pty Ltd	\$22.00	\$20.00	✓
New Function Centre			
Whole Complex			
Weddings/Cabarets/21 st Birthdays		\$253.00	✓
Local Organisations		\$88.00	✓
Traveling Organisations		\$121.00	✓
Bond – alcohol served		\$250.00	X

Shire of Wagin
Annual Budget 2005/2006

Bond other		\$100.00	X
Charges after midnight (per hour including GST)		\$33.00	✓
Large Function Area (including bar)			
Wedding/Cabarets/21 st Birthdays		\$165.00	✓
Local Organisations		\$66.00	✓
Traveling Organisations		\$110.00	✓
Quiz Nights		\$66.00	✓
Meeting/Exhibitions	\$66.00	\$44.00	✓
Bond – alcohol served		\$200.00	X
Bond other		\$75.00	X
Charges after midnight (per hour including GST)		\$22.00	✓
Small Function Area (including bar)			
Local Organisations		\$55.00	✓
Traveling Organisations		\$77.00	✓
Meeting/Exhibitions (½ day)		\$33.00	✓
Meeting/Exhibition (full day)		\$55.00	✓
Bond alcohol served		\$100.00	X
Bond other		\$50.00	X
Charges after midnight (per hour including GST)		\$11.00	✓
Outside Undercover Area (including bar)			
Local Organisations		\$44.00	✓
Traveling Organisations		\$77.00	✓
Bond – alcohol served		\$75.00	X
Bond other		\$50.00	X
Charges after midnight (per hour including GST)		\$11.00	✓
Advertising on Trotting Track		\$275.00	✓
Circus (Charges per day includes all utilities and ablutions)		\$265.00	✓
Recreation Equipment			
Public Address System	\$11.00	\$6.00	✓
Wagin Medical Centre			
Dental Surgery (Weekly Charge)	\$66.00	\$55.00	✓

Shire of Wagin
Annual Budget 2005/2006

Consulting Room (daily)	\$55.00		✓
Meeting Room			
Professional Organisations / Bodies		\$55.00	✓
Non Profit Organisations / Bodies		\$11.00	✓
Wagin Kindergarten – Lot 145 Johnston Street			
Leased by Department of Education		\$3,300.00	X
Wagin Frail Aged Lodge – Lot 310 Arnott Street			
Leased by Wagin Frail Aged Management Committee From Council Land Leased To Council by Health Department		\$1.00	X
Lease of Reserves to Sporting Clubs			
Wagin Golf Club (Reserve # 30444)		\$10.00	✓
Wagin Tennis Club (Reserve # 11339 & lot 921)		\$10.00	✓
Wagin Riding Club		\$10.00	✓
Great Southern Go – Kart Club (Location 15269)		\$10.00	✓
Wagin Gun Club (Reserve # 30734)		\$10.00	✓
Wagin Aero Club (Lease of Reserve # 20595)		\$10.00	✓

CARAVAN PARK FEES

	2005/06	2004/05	GST
Caravans (2 Persons)			
Permanent (per week)	\$66.00	\$60.00	✓
per Week	\$77.00	\$70.00	✓
per Night		\$15.00	✓
Additional Person per night		\$2.00	✓
Tent Sites (2 Persons)			
per Week	\$55.00	\$60.00	✓
per Night		\$15.00	✓
Additional Person per night		\$2.00	✓

Shire of Wagin
Annual Budget 2005/2006

CEMETERY FEES

	2005/06	2004/05	GST
Cemetery – Interment Fees			
Burial Fee – Adult Interment in grave 2.1m deep	\$330.00	\$310.00	✓
Juvenile (under 14 yrs) including Stillborn	\$231.00	\$230.00	✓
Addition depth of 0.3m	\$121.00	\$115.00	✓
Land for Burial (additional burial fees)			
A Grant of Right of Burial issued for each lot			
2.4m x 1.2m 2.1m	\$154.00	\$150.00	✓
Pre – need (reserved in advance max period 10 yrs Renewable (subject to any increased charges)		\$165.00	✓
Re – opening Charges			
Adult Interment	\$330.00	\$310.00	✓
Juvenile (under 14yrs) including Stillborn	\$231.00	\$230.00	✓
Exhumation	\$770.00	\$750.00	✓
Re – burial after exhumation	\$330.00	\$310.00	✓
Extra Charges			
Interment without due notice	\$121.00	\$115.00	✓
Interment on weekends or public holidays	\$231.00	\$230.00	✓
Interment not in usual hours	\$121.00	\$115.00	✓
Disposal of Ashes			
Brick Niche Single (Plus cost of plaque and fixing)	\$33.00	\$30.00	✓
Double (Plus cost of plaque and fixing)	\$66.00	\$60.00	✓
Niche wall reservation. Max 10 year period and subject to any increase charges			
Single	\$44.00	\$35.00	✓
Double	\$77.00	\$70.00	✓
Miscellaneous Charges			

Shire of Wagin
Annual Budget 2005/2006

Permission to erect headstone	\$44.00	\$40.00	✓
Permission to erect monument	\$44.00	\$40.00	✓
Enclose a grave with kerbing	\$44.00	\$40.00	✓
Erect a name plate	\$44.00	\$40.00	✓
Copy of right of burial	\$22.00	\$18.00	✓
Grave Number plate	\$22.00	\$24.00	✓
Licenses			
Funeral Directors Annual License	\$165.00	\$160.00	✓
Monumental Masons Annual License	\$165.00	\$160.00	✓
Single Monumental Masons permit	\$55.00	\$50.00	✓

DOG REGISTRATION

	2005/06	2004/05	GST
Dog Registration & Pound Fees			
Sterilised Dog – 1 Year		\$10.00	✓
Sterilised Dog – 3 Years		\$18.00	✓
Unsterilised Dog – 1 Year		\$30.00	✓
Unsterilised Dog – 3 Years		\$75.00	✓
Transfer of Dog Registration		\$10.00	✓
Dog Impound Fees			
Daily Pound Fee	\$11.00	\$10.00	✓
Impound and Release Fee	\$55.00	\$50.00	✓
Destruction of Dog	\$33.00	\$25.00	✓
Hire of Animal Traps			
Hire	\$11.00	\$5.00	✓
Deposit		\$50.00	✓
Deposit – pensioner		\$20.00	✓

HEALTH AND INSPECTION FEES

	2005/06	2004/05	GST
Private Swimming Pool Inspection Fee		\$50.00	✓

Shire of Wagin
Annual Budget 2005/2006

WAGIN MEDICAL CENTRE

	2005/06		GST
Standard Consultations – Pay on day	\$45.00		✓
Short Consultations – Pay on day	\$20.00		✓
Long Consultations – Pay on day	\$65.00		✓
Standard Consultations – Take Account	\$55.00		✓
Short Consultations – Take Account	\$30.00		✓
Long Consultations – Take Account	\$75.00		✓
Other fees charges in accordance with the Medicare Benefit Schedule Book			

PLANT HIRE FEES

	2005/06	2004/05	GST
Community Bus (MR or B Class Drivers License)			
Deposit		\$100.00	✓
Rate per kilometer		\$0.55	✓
Hirer to refill fuel tank upon return		At cost	
Private Works			
Grader		\$110.00	✓
& Free Roller	\$121.00	\$115.00	✓
Loader/Backhoe	\$66.00	\$60.00	✓
Front End Loader	\$99.00	\$90.00	✓
Vibrating Roller	\$66.00	\$60.00	✓
Multi – Wheel Roller	\$66.00	\$65.00	✓
Truck (Large)	\$77.00	\$75.00	✓
Truck (Small)	\$55.00	\$55.00	✓
Tractor	\$66.00	\$60.00	✓
Tractor Mower	\$55.00	\$60.00	✓
Ride on Mower	\$55.00	\$55.00	✓
Sundry Minor Plant (Includes Attachments)	\$55.00	\$50.00	✓
1. All Plant hired to be operated by Council Staff (excludes Community Bus)			
2. Minor Plant - Not to be hired out unless approved by CEO			
Delivery of Sand/Gravel per m ³		\$12.00	✓

Shire of Wagin
Annual Budget 2005/2006

RECREATION GROUND HIRE FEES

	2005/06	2004/05	GST
Wagin Trotting Club	\$1300.00	\$1,200.00	✓
Wagin Football Club	\$1500.00	\$1,200.00	✓
Wagin Cricket Club		\$600.00	✓
Wagin Hockey Club		\$600.00	✓
Wagin Basketball Club (Junior Only)	\$100.00	\$180.00	✓
Wagin Netball Club	\$100.00	\$330.00	✓
Wagin Badminton Club	\$100.00	\$240.00	✓
Wagin Basketball Club	\$100.00		✓

REFUSE/RUBBISH DISPOSAL

	2005/06	2004/05	GST
Domestic Rubbish Service Fees (residential) 1 bin		\$130.00	X
Commercial/Industrial Refuse (per service)		\$130.00	X
Additional Service		\$130.00	X
Note: Charges based on recovery of costs associated with the collection, recycling and disposal of all refuse.			
Rubbish Tip Fee		No Charge	X

STANDPIPE

	2005/06	2004/05	GST
Charge per Kilolitre Based on Cost/Recovery		\$1.00	X
Administration Fee per invoice		\$5.50	✓

SWIMMING POOL FEES

	2005/06	2004/05	GST
Entry Fee			
Adult		\$2.50	✓
Children (5 – 17 years) /Pensioner		\$2.00	✓
Spectators		\$0.50	✓
Seasonal Fees			
Family		\$185.00	✓
Adult		\$100.00	✓
Children (5 – 17 years) / Pensioners		\$50.00	✓

Shire of Wagin
Annual Budget 2005/2006

Monthly Fees			
Family		\$95.00	✓
Adult		\$50.00	✓
Children (5 – 17 years) / Pensioners		\$25.00	✓
25 Swim Pass			
Adult		\$50.00	✓
Children (5 – 17 years) / Pensioners		\$25.00	✓

RECREATION CENTRE CHARGES

	2005/06	2004/05	
Adult Entry	\$3.00	\$4.00	✓
Junior Entry	\$2.00	\$2.50	✓
Concessions Entry	\$2.00	\$2.50	✓
Spectator Entry	\$.50	\$.50	✓
Training Fees			
Adult	\$2.00		✓
Junior	\$1.00		✓
Concession	\$1.00		✓
Spectators	nil		
Court Hire by activity co-ordinators			
Single Court (per hour)	\$15.00	\$15.00	✓
Two Court (per hour)	\$25.00	\$25.00	✓
School based activities 50% of above rates			

TOWN PLANNING FEES

	2004/05	GST
Development Applications		
Not more than \$50,000	\$100.00 Minimum Charge applicable	X
More than \$50,000 but less than \$500,000	0.23%	X

Shire of Wagin
Annual Budget 2005/2006

	Calculated on Estimate cost of Development	
More than \$500,000 but less than \$2.5 million	\$1,150.00 Plus 0.18% for every \$1 in excess of \$500,000	X
More than \$2.5 million but less than \$5 million	\$4,750.00 Plus 0.15% for every \$1 in excess of \$2.5 million	X
More than \$5 million but less than \$21.5 million	\$8,500.00 Plus 0.1% for every \$1 in excess of \$5 million	X
More than \$21.5 million	\$25,000.00	X
Home Occupation		
Initial Fee	\$150.00	X
Renewal Fee	\$50.00	X
Change of Use	\$40.00	X
Advertising Signs	\$30.00	X
Clearance of Subdivision Plans		
Not more than 5 lots	\$25.00	X
More than 5 lots but less than 195	\$25.00	X
More than 195 lots (In total no matter of the number of lots)	\$5,000.00	X
Town Planning Scheme Amendments (Major & Minor)	\$500.00	X
Extractive Industry Development Application	\$500.00	X
Miscellaneous Fees and Charges		
Copy of Town Planning Scheme Text (per copy)	\$33.00	✓
Copy of Other Reports (per Page)	\$0.30	✓
Issue of written planning advice	\$50.00	✓
Thoroughfares Local Law		
Portable Sign (1 sign only to be less than 1m ²)	No Charge	
Stallholders & Traders (Non Charitable or local sporting)	\$50.00 per day	✓