



ANNUAL BUDGET

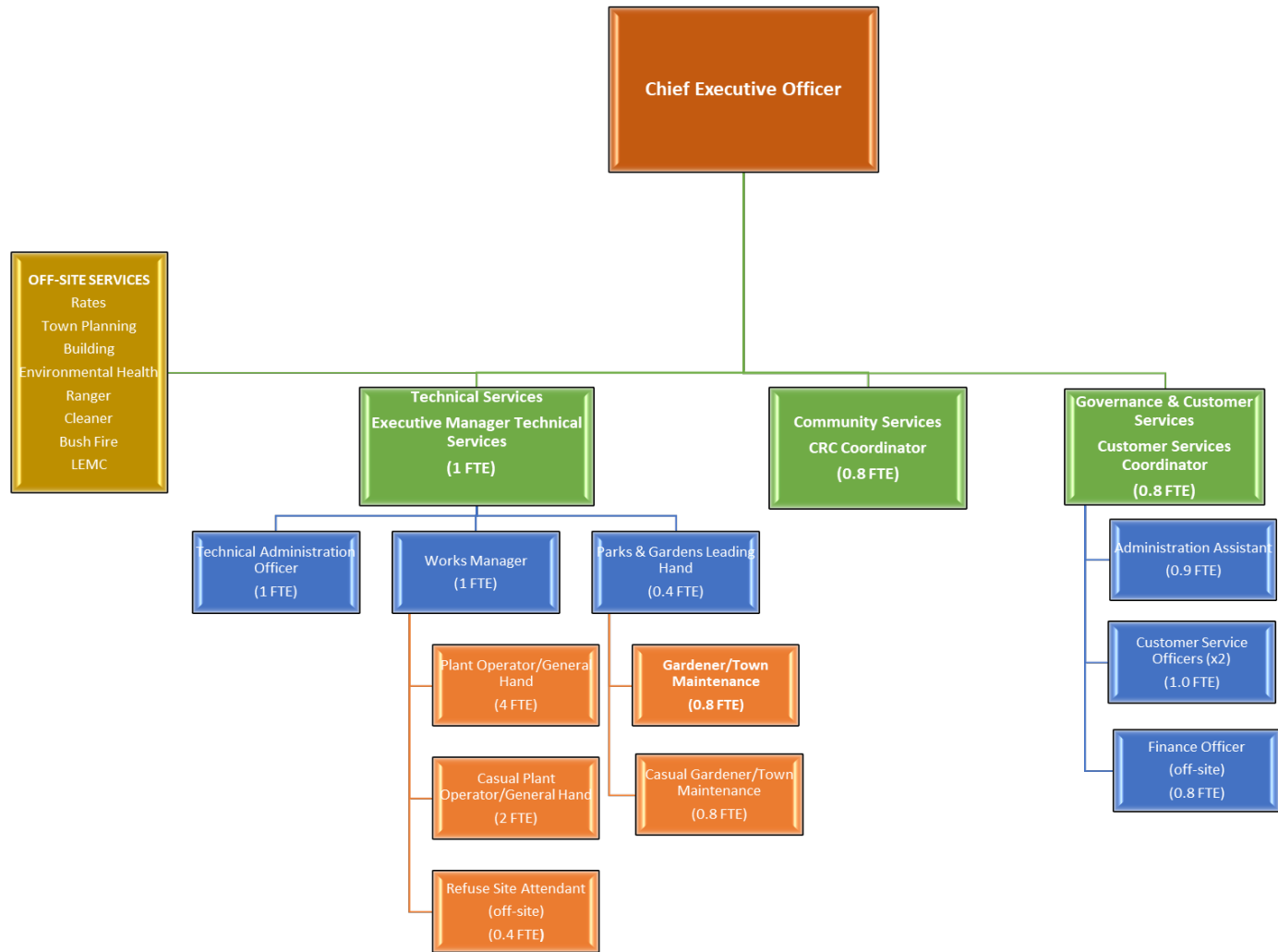
2021/2022

Adopted 15 July 2021

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Organisational Structure



Extract from Council Minutes 15 July 2021

ITEM 10.1 - 2021-2022 BUDGET

Proponent	Shire of Wandering
Owner	
Location/Address	
Author of Report	Belinda Knight, CEO
Date of Meeting	15/07/2020
Previous Reports	17/06/2021 - 03/06/2021 General Planning Forum – 20/05/2021
Disclosure of any Interest	Nil
File Reference	14.145.14512
Attachments	2021-2022 Draft Budget – Statutory Format under separate attachment.

BRIEF SUMMARY

To consider and adopt the Budget for the 2021/2022 financial year, together with supporting schedules, including imposition of rates and minimum payments, adoption of fees and charges and other consequential matters arising from the budget papers.

BACKGROUND

The draft 2021/2022 budget has been compiled based on the principles contained within the Strategic Community Plan and the Long-Term Financial Plan. The 2021/2022 draft budget has been prepared in accordance with the presentations made to Councillors at the budget workshop held in June 2021.

STATUTORY/LEGAL IMPLICATIONS

Local Government Act 1995

Local Government (Financial Management) Regulations 1996

Waste Avoidance and Resource Recovery Act 2007 S66

Local Government (COVID-19 Response) Order 2020

POLICY IMPLICATIONS

The Budget is based on the broad principals contained within the Strategic Community Plan, Corporate Business Plan and Long-Term Financial Plan.

FINANCIAL IMPLICATIONS

The budget implications are outlined in the Executive Summary to the Budget.

STRATEGIC IMPLICATIONS

PROVIDE STRONG LEADERSHIP

Our Goals	Our Strategies
We plan for the future and are strategically focused	<p>Ensure accountable, ethical and best practice governance.</p> <p>Develop and maintain our Strategic Plan, Corporate Business Plan, Asset Management Plan, Workforce Plan and Long-Term Financial Plan</p> <p>Service Level Plans detail operational roles, responsibilities and resources</p> <p>Engage with local, regional, state and federal stakeholders to grow mutually beneficial relationships</p>

CONSULTATION/COMMUNICATION

Consultation has occurred during Council workshops held during the year.

Disclaimer: The 2021/2022 Budget as presented has been prepared on the basis that approval pursuant to s6.33(3) of the Local Government Act 1995. Should that approval not be forthcoming, then Council will need to revisit the amount to be raised from rates, prior to adoption.

VOTING REQUIREMENTS

Absolute Majority

OFFICER'S RECOMMENDATION & COUNCIL DECISION – ITEM 10.1 - 2021/2022 BUDGET

Moved Cr Whitely

Seconded Cr Watts

That Council, in accordance with the provisions of Section 6.2 of the *Local Government Act 1995*, adopts the budget for the financial year ending 30 June 2022 as presented:

Council imposes the following rates on all rateable property in the Shire of Wandering for the 2021/2022 financial year:

Differential Rates

GRV- Special Use	14.192 cents in the dollar
GRV- Residential	12.531 cents in the dollar
UV – Rural Residential	1.597 cents in the dollar
UV – Rural / Mining	0.669 cents in the dollar

Note: The Department of Local Government, Sport & Cultural Industries, under delegated authority from the Minister for Local Government, have approved the Shire as follows:

Category of Rating: (UV)

Rate in the dollar - 2020/21(cents) – 1.374

Rate in the dollar - 2021/22(cents) – 1.597

The approval is valid for the 2021/22 financial year.

Minimum Payments

GRV- Special Use	\$1,100
GRV- Residential	\$1,100
UV – Rural Residential	\$1,000
UV – Rural / Mining	\$1,100

Rubbish Collection Charges

That the following rubbish rate be imposed for all homes and businesses in the rubbish collection district for the 2021/2022 financial year:

Domestic/Commercial (includes recycling)

Once per week single bin pickup and once per fortnight recycling bin pickup = \$471.40 per annum

Rate Instalments – Payment Options

That in accordance with the provisions of Section 6.45(1) of the *Local Government Act 1995*, Council offers to ratepayers the opportunity to pay rates and rubbish charges in instalments as follows:

Four (4) instalments due on	35 days from date of issue
	29/10/2021
	07/01/2022
	04/03/2022
Two (2) instalments due on	35 days from date of issue
	07/01/2022

Fees for Rate Instalments

Pursuant to section 6.45(3) and (4) of the *Local Government Act 1995* and regulation 67 of the *Local Government (Financial Management) Regulations 1996*, Council adopts an instalment administration charge of \$10.00 per instalment for those ratepayers who elect to pay their rates by instalments, charged on instalments 2, 3 and 4.

Pursuant to section 6.45(3) and (4) of the *Local Government Act 1995* and regulation 68 of the *Local Government (Financial Management) Regulations 1996*, Council adopts an interest rate of 5.5% where the

owner has elected to pay rates and service charges through an instalment option. (Calculated on simple interest basis from date of first instalment to the due date of each subsequent instalment)

Interest on Outstanding Rates and Other Services

That in accordance with the provisions of Section 6.51 of the *Local Government Act 1995* and Regulations 70 and 71 of the *Local Government (Financial Management) Regulations 1996*, Council imposes interest on outstanding rates and service charges as follows:

On outstanding rates and service charges where no Instalment election has been made: 7% (Imposed from the due date until the day before the day on which a payment is received by the local government.)

On outstanding instalments of rates and service charges = 7% (Imposed from when each instalment becomes due and payable)

On other monies owing to Council = 7% (Imposed after a period of 35 days from the date issued.)

NOTE: Interest on outstanding rates is in addition to any Instalment interest that may be applicable.

Discount closing dates:

Council offers to its ratepayers a discount of 5.0% on general rates only, on the condition that all rates (including arrears, rubbish rates & FESA Levy) and all arrears are paid in full on or before 35 days from date of issue.

CARRIED BY AN ABSOLUTE MAJORITY OF 7/0

AUTHOR'S SIGNATURE:

A handwritten signature in black ink, consisting of a stylized initial 'A' followed by a series of loops and a long horizontal stroke extending to the right.

Executive Summary

COVID-19 STATEMENT

Coronavirus COVID-19 was declared a “disease of pandemic potential” in Australia on January 21, 2020.

The following is a brief timeline of Western Australian legislation and regulation amendments:

- 25 March 2020: Local Government (Administration) Amendment Regulations 2020 were gazetted allowing local government councils to hold meetings electronically during a public health emergency or a state of emergency.
- 9 April 2020: Local Government Regulation Amendment Regulations 2020 were gazetted, amending the Local Government (Financial Management) Regulations 1996; Local Government (Functions and General) Regulations 1996; and the Local Government (Long Service Leave) Regulations 1996.
- 16 April 2020: Local Government Amendment (COVID-19 Response) Act 2020 was approved by Parliament. The Act inserts a new Part 10 in the Act which is specific to the COVID-19 emergency response.
- 24 April 2020: Local Government (Parking for People with Disabilities) Amendment Regulations 2020 were gazetted to improve parking compliance and strengthen enforcement.
- 8 May 2020: Local Government (COVID-19 Response) Order 2020 was gazetted to modify provisions of the Local Government Act to deal with the consequences of the COVID-19 pandemic.

National Wage Increases:

- The Fair Work Commission handed down a 2.5% wage increase, with this increase applying from 01/07/2021.

Local Government's Role into the Future

Going forward, local government's role in recovery will be to:

1. Collect and provide local impacts to the State Recovery Coordinator to inform recovery planning and implementation
2. Align local recovery plans to the State Recovery Plan were required to ensure consistency.
3. build on the strong work already undertaken by local governments in:
 - a) reviewing or adopting financial hardship policies to support ratepayers to provide rate, fee and tenancy relief to businesses and individuals in distress;
 - b) reviving community services, sports and recreation to promote wellbeing and enable the community to resume active, connected lives in a COVID-safe manner;
 - c) supporting arts, culture, events and tourism activities and content in local areas and helping these industries to innovate to operate in the future;
 - d) accelerating small capital works projects to provide vital employment channels and use local materials, contractors and labour services to support vulnerable parts of the workforce; and
 - e) streamlining or fast-tracking approvals processes and relieving compliance burdens on businesses and households where possible to stimulate local economic activity.
4. Monitor recovery progress and report any emerging issues and key actions taken at the local level to the State Recovery Coordinator to inform quarterly reporting to the State Recovery Steering Committee.

Belinda Knight
CHIEF EXECUTIVE OFFICER
JULY 2021

Statutory Reports

Statement of Comprehensive Income by Nature & Type

	NOTE	2021/22 Budget	2020/21 Actual	2020/21 Budget
		\$	\$	\$
Revenue				
Rates	1(a)	1,208,054	1,101,341	1,101,272
Operating grants, subsidies and contributions	9(a)	797,010	918,137	1,031,660
Fees and charges	8	734,530	560,013	809,130
Interest earnings	12(a)	12,700	11,201	15,810
Other revenue	12(b)	35,810	28,807	43,700
		2,788,104	2,619,499	3,001,572
Expenses				
Employee costs		(1,229,545)	(1,071,091)	(1,142,005)
Materials and contracts		(975,640)	(1,011,785)	(1,353,420)
Utility charges		(50,120)	(43,378)	(56,410)
Depreciation on non-current assets	5	(1,123,080)	(1,134,484)	(1,112,530)
Interest expenses	12(d)	(2,970)	0	(2,970)
Insurance expenses		(84,120)	(77,405)	(92,700)
Other expenditure		(37,400)	(30,089)	(46,350)
		(3,502,875)	(3,368,232)	(3,806,385)
Subtotal				
		(714,771)	(748,733)	(804,813)
Non-operating grants, subsidies and contributions	9(b)	957,245	1,081,568	1,324,455
Profit on asset disposals	4(b)	14,700	0	13,010
Loss on asset disposals	4(b)	0	(84,441)	(85,370)
		971,945	997,127	1,252,095
Net result				
		257,174	248,394	447,282
Other comprehensive income				
Changes on revaluation of non-current assets		0	1,059,011	0
Total other comprehensive income		0	1,059,011	0
Total comprehensive income				
		257,174	1,307,405	447,282

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

Key Terms in the Budget – Nature/Type

BASIS OF PREPARATION

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

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

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

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

THE LOCAL GOVERNMENT REPORTING ENTITY

All funds through which the Shire of Wandering 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.

No monies are held or are expected to be held within a Trust fund during the year.

2020/21 ACTUAL BALANCES

Balances shown in this budget as 2020/21 Actual are estimates as forecast at the time of budget preparation and are subject to final adjustments.

CHANGE IN ACCOUNTING POLICIES

On the 1 July 2021 no new accounting policies are to be adopted and no new policies are expected to impact the annual budget.

KEY TERMS AND DEFINITIONS - NATURE OR TYPE

REVENUES

RATES

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

SERVICE CHARGES

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

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

PROFIT ON ASSET DISPOSAL

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

REVENUES (CONTINUED)

OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

FEES AND CHARGES

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

INTEREST EARNINGS

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

OTHER REVENUE / INCOME

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

EXPENSES

EMPLOYEE COSTS

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

MATERIALS AND CONTRACTS

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

UTILITIES (GAS, ELECTRICITY, WATER, ETC.)

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

INSURANCE

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

LOSS ON ASSET DISPOSAL

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

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation and amortisation expense raised on all classes of assets.

INTEREST EXPENSES

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

OTHER EXPENDITURE

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

Statement of Comprehensive Income by Reporting Program

	NOTE	2021/22 Budget	2020/21 Actual	2020/21 Budget
Revenue	1,8,9(a),12(a),12(b)	\$	\$	\$
Governance		3,500	3,500	500
General purpose funding		1,809,544	1,752,180	1,888,822
Law, order, public safety		44,290	42,181	42,650
Health		3,500	3,906	2,450
Education and welfare		0	0	1,520
Housing		46,800	42,224	45,500
Community amenities		51,680	46,240	48,820
Recreation and culture		1,820	1,645	1,370
Transport		57,500	56,775	56,850
Economic services		723,720	620,253	854,665
Other property and services		45,750	50,595	58,425
		2,788,104	2,619,499	3,001,572
Expenses excluding finance costs	4(a),5,12(c)			
Governance		(192,390)	(88,288)	(123,040)
General purpose funding		(86,000)	(149,351)	(294,415)
Law, order, public safety		(137,340)	(122,325)	(134,050)
Health		(11,030)	(6,244)	(12,060)
Education and welfare		(1,340)	(2,159)	(3,065)
Housing		(28,940)	(23,845)	(47,900)
Community amenities		(226,650)	(184,845)	(161,520)
Recreation and culture		(228,460)	(219,362)	(245,020)
Transport		(1,709,930)	(1,675,707)	(1,843,245)
Economic services		(832,035)	(770,716)	(880,835)
Other property and services		(45,790)	(125,390)	(58,265)
		(3,499,905)	(3,368,232)	(3,803,415)
Finance costs	7,6(a),12(d)			
Economic services		(2,970)	0	(2,970)
		(2,970)	0	(2,970)
Subtotal		(714,771)	(748,733)	(804,813)
Non-operating grants, subsidies and contributions	9(b)	957,245	1,081,568	1,324,455
Profit on disposal of assets	4(b)	14,700	0	13,010
(Loss) on disposal of assets	4(b)	0	(84,441)	(85,370)
		971,945	997,127	1,252,095
Net result		257,174	248,394	447,282
Other comprehensive income				
Changes on revaluation of non-current assets		0	1,059,011	0
Total other comprehensive income		0	1,059,011	0
Total comprehensive income		257,174	1,307,405	447,282

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

Key Terms in the Budget – Reporting Program

KEY TERMS AND DEFINITIONS - REPORTING PROGRAMS

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

OBJECTIVE

ACTIVITIES

GOVERNANCE

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

Members expenses and other costs of the shire that relate to the tasks of assisting Councillors and the public on matters which do not concern specific Council services.

GENERAL PURPOSE FUNDING

To collect revenue to allow for the provision of services.

Collection of rates revenue, financial assistance grants for general purpose and interest revenue.

LAW, ORDER, PUBLIC SAFETY

Supervision by various by-laws, fire prevention and animal control.

Fire prevention
Animal control
Other

HEALTH

To provide services for community and environmental health.

Health inspection and advisory services, analytical services, pest and weed control, and assistance to provide health initiatives.

EDUCATION AND WELFARE

To support services relating to youth, elderly and the disadvantaged.

Support school activities, aged care initiatives and disability inclusion plan.

HOUSING

Provision of shire housing and privately rented accommodation.

Management and maintenance for shire housing privately rented while not required by staff and provision of rental accommodation to the WA Housing Authority for teachers accommodation.

COMMUNITY AMENITIES

To provide amenities required by the community.

Rubbish collection services and operation of waste transfer station.
Maintenance of cemeteries and public conveniences. Administration of town planning activities.

RECREATION AND CULTURE

To establish and maintain infrastructure and resources to meet the recreational and cultural needs of the community.

Maintenance of halls, playgrounds, recreation grounds and reserves.
Operation of library and maintenance of heritage and history inventory.

TRANSPORT

To provide safe and effective transport services to the community.

Construction and maintenance of streets, roads, bridges, signage and footpaths. Cleaning and lighting of town streets. Depot maintenance.

ECONOMIC SERVICES

To help promote Wandering and its economic wellbeing.

Tourism and area promotion including operation of caravan park.
Implementation of building control and provision of a fuel facility, postal agency and Community Resource Centre.

OTHER PROPERTY AND SERVICES

To monitor and control operating accounts.

Provisions of private work operations, plant repairs, operation costs and all administration costs.

Statement of Cash Flows (by Nature & Type)

NOTE	2021/22 Budget	2020/21 Actual	2020/21 Budget
	\$	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts			
Rates	1,208,054	1,085,967	1,101,272
Operating grants, subsidies and contributions	609,763	541,221	497,878
Fees and charges	734,530	560,013	809,130
Interest received	12,700	11,201	15,810
Goods and services tax received	97,564	214,357	152,261
Other revenue	35,810	28,807	43,700
	2,698,421	2,441,566	2,620,051
Payments			
Employee costs	(1,243,545)	(1,070,781)	(1,142,005)
Materials and contracts	(930,640)	(1,107,236)	(1,353,420)
Utility charges	(50,120)	(43,378)	(56,410)
Interest expenses	(2,970)	0	(2,970)
Insurance paid	(84,120)	(77,405)	(92,700)
Goods and services tax paid	(97,564)	(226,570)	(152,261)
Other expenditure	(37,400)	(30,089)	(46,350)
	(2,446,359)	(2,555,459)	(2,846,116)
Net cash provided by (used in) operating activities	3	252,062	(113,893)
			(226,065)
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments for development of land held for resale	4(a)	(200,000)	0
Payments for purchase of property, plant & equipment	4(a)	(460,090)	(639,364)
Payments for construction of infrastructure	4(a)	(1,044,570)	(1,213,036)
Non-operating grants, subsidies and contributions	9(b)	957,245	1,081,568
Proceeds from sale of plant and equipment	4(b)	124,000	292,777
		(623,415)	(478,055)
Net cash provided by (used in) investing activities			(762,320)
CASH FLOWS FROM FINANCING ACTIVITIES			
Repayment of borrowings	6(a)	(18,665)	0
Proceeds from new borrowings	6(a)	200,000	0
		181,335	0
Net cash provided by (used in) financing activities			181,335
Net increase (decrease) in cash held		(190,018)	(591,948)
Cash at beginning of year		842,309	1,434,257
Cash and cash equivalents at the end of the year	3	652,291	842,309
			721,815

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

Rate Setting Statement by Reporting Program

	NOTE	2021/22 Budget	2020/21 Actual	2020/21 Budget
		\$	\$	\$
OPERATING ACTIVITIES				
Net current assets at start of financial year - surplus/(deficit)	2(a)	173,709	418,979	1,134,308
		173,709	418,979	1,134,308
Revenue from operating activities (excluding rates)				
Governance		3,500	3,500	500
General purpose funding		604,690	653,978	790,750
Law, order, public safety		44,290	42,181	42,650
Health		3,500	3,906	2,450
Education and welfare		0	0	1,520
Housing		46,800	42,224	45,500
Community amenities		51,680	46,240	48,820
Recreation and culture		1,820	1,645	1,370
Transport		72,200	56,775	69,860
Economic services		723,720	620,253	854,665
Other property and services		45,750	50,595	58,425
		1,597,950	1,521,297	1,916,510
Expenditure from operating activities				
Governance		(192,390)	(88,288)	(123,040)
General purpose funding		(86,000)	(149,351)	(294,415)
Law, order, public safety		(137,340)	(122,325)	(134,050)
Health		(11,030)	(6,244)	(12,060)
Education and welfare		(1,340)	(2,159)	(3,065)
Housing		(28,940)	(67,296)	(47,900)
Community amenities		(226,650)	(184,845)	(161,520)
Recreation and culture		(228,460)	(219,362)	(245,020)
Transport		(1,709,930)	(1,716,697)	(1,928,615)
Economic services		(835,005)	(770,716)	(883,805)
Other property and services		(45,790)	(125,390)	(58,265)
		(3,502,875)	(3,452,673)	(3,891,755)
Non-cash amounts excluded from operating activities	2(b)	1,094,380	1,203,922	672,108
Amount attributable to operating activities		(636,836)	(308,475)	(168,829)
INVESTING ACTIVITIES				
Non-operating grants, subsidies and contributions		957,245	1,081,568	1,324,455
Payments for land held for resale	4(a)	(200,000)	0	(200,000)
Payments for property, plant and equipment	4(a)	(460,090)	(639,364)	(725,000)
Payments for construction of infrastructure	4(a)	(1,044,570)	(1,213,036)	(1,540,775)
Proceeds from disposal of assets	4(b)	124,000	292,777	379,000
		(623,415)	(478,055)	(762,320)
Amount attributable to investing activities		(623,415)	(478,055)	(762,320)
FINANCING ACTIVITIES				
Repayment of borrowings	6(a)	(18,665)	0	(18,665)
Proceeds from new borrowings	6(a)	200,000	0	200,000
Transfers to cash backed reserves (restricted assets)	7(a)	(173,988)	(503,155)	(550,168)
Transfers from cash backed reserves (restricted assets)	7(a)	48,050	365,192	201,910
Amount attributable to financing activities		55,397	(137,963)	(166,923)
Budgeted deficiency before imposition of general rates		(1,204,854)	(924,493)	(1,098,072)
Estimated amount to be raised from general rates	1	1,204,854	1,098,202	1,098,072
Net current assets at end of financial year - surplus/(deficit)	2(a)	0	173,709	0

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

Notes to & Forming Part of the Adopted Budget

1. Rates and Service Charges

(a) Rating Information

RATE TYPE	Rate in	Number of properties	Rateable value	2021/22 Budgeted rate revenue	2021/22 Budgeted interim rates	2021/22 Budgeted back rates	2021/22 Budgeted total revenue	2020/21 Actual total revenue	2020/21 Budget total revenue
	\$		\$	\$	\$	\$	\$	\$	\$
Differential general rate or general rate									
Gross rental valuations									
GRV Residential	0.12531	53	595,192	74,583	0	0	74,583	50,336	52,345
GRV Special Use	0.14192	3	157,820	22,398	0	0	22,398	20,455	20,455
Unimproved valuations									
UV Rural Residential	0.01597	53	3,871,000	61,820	0	0	61,820	36,016	35,600
UV Rural/Mining	0.00669	140	137,339,000	918,798	0	0	918,798	826,283	824,812
Sub-Totals		249	141,963,012	1,077,599	0	0	1,077,599	933,090	933,212
Minimum									
Minimum payment									
	\$								
Gross rental valuations									
GRV Residential	1,100	27	64,134	29,700	0	0	29,700	42,900	42,900
GRV Special Use	1,100	1	4,508	1,100	0	0	1,100	2,200	2,200
Unimproved valuations									
UV Rural Residential	1,100	51	3,051,500	56,100	0	0	56,100	70,000	70,000
UV Rural/Mining	1,100	81	8,662,483	89,100	0	0	89,100	91,300	91,300
Sub-Totals		160	11,782,625	176,000	0	0	176,000	206,400	206,400
		409	153,745,637	1,253,599	0	0	1,253,599	1,139,490	1,139,612
Discounts (Refer note 1(h))							(48,745)	(41,288)	(41,540)
Total amount raised from general rates							1,204,854	1,098,202	1,098,072
Ex gratia rates							3,200	3,139	3,200
Total rates							1,208,054	1,101,341	1,101,272

All land (other than exempt land) in the Shire of Wandering is rated according to its Gross Rental Value (GRV) where it is used for a non rural purpose or Unimproved Value (UV) where it is for rural or mining purposes.

The general rates detailed for the 2021/22 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 general rates and also considering the extent of any increase in rating over the level adopted in the previous year.

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

1. RATES AND SERVICE CHARGES (CONTINUED)

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

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

Instalment options	Date due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates
		\$	%	%
Option one				
Single full payment	27/08/2021	0	0.0%	7.0%
Option two				
First instalment	27/08/2021	0	0.0%	7.0%
Second instalment	7/01/2022	10	5.5%	7.0%
Option three				
First instalment	27/08/2021	0	0.0%	7.0%
Second instalment	29/10/2021	10	5.5%	7.0%
Third instalment	7/01/2022	10	5.5%	7.0%
Fourth instalment	4/03/2022	10	5.5%	7.0%

	2021/22 Budget revenue	2020/21 Actual revenue	2020/21 Budget revenue
	\$	\$	\$
Instalment plan admin charge revenue	1,700	1,670	3,060
Instalment plan interest earned	2,500	2,513	3,570
Unpaid rates and service charge interest earned	6,500	5,709	5,100
	10,700	9,892	11,730

1. RATES AND SERVICE CHARGES (CONTINUED)

(c) Objectives and Reasons for Differential Rating

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

Differential general rate

Description	Characteristics	Objects	Reasons
GRV - Residential	Properties valued on a GRV basis with a predominate residential use.	This is considered by Council to be the base rate by which all other GRV land is assessed.	The rate for this category is to reflect the level of rating required to raise the necessary revenue to operate efficiently and provide the diverse range of services and programs and associated infrastructure/facilities required for developed residential areas. These programs include, but not limited to, road maintenance, development of footpath network, and building maintenance.
GRV-Special Use	Properties valued on a GRV basis used for purpose other than residential	The objective is to raise additional revenue to contribute toward higher costs associated with commercial/industrial activity.	The rate reflects the additional costs associated with increased maintenance and renewal of assets and infrastructure required to service these properties. The higher rate also reflects the additional cost of environmental health, building and planning services.
UV-Rural/Mining	Consists of properties with a predominant rural land use, and all mining leases, exploration/prospecting licenses and all licences as defined under the Mining Act 1978.	Is the lowest of the Shire's UV differentials which serves as a benchmark differential rate by which all other UV rated properties are assessed.	The rate for this category reflects the level of rating required to raise the necessary revenue to operate efficiently and provide the diverse range of services and programs and associated infrastructure/facilities required for rural areas. These programs include, but not limited to, road maintenance, drainage networks, road safety, tree pruning and replacement of road plant.
UV-Rural Residential	Consists of properties outside the town-site with a minimal rural activity taking place and is predominately residential.	This differential rate is to raise additional revenue to fund cost impacts to the Shire from this type of development.	This category is rated higher to reflect the higher infrastructure/facilities maintenance required for rural residential areas. These programs include, but not limited to, road maintenance, drainage networks, road safety, ranger services, bushfire control and waste transfer services.

1. RATES (CONTINUED)

(d) Differential Minimum Payment

Description	Characteristics	Objects	Reasons
All Minimum payments are the same			
The Shire has not set any differential minimum payments.			

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

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

Differential general rate or general rate	Proposed Rate in \$	Adopted Rate in \$	Reasons for the difference
GRV - Residential	0.12531	0.12531	Rates in the dollar were reviewed following the local public notice period and valuations received, the UV-Mining category was consolidated with the UV - Rural to ensure legislative compliance following receipt of the valuations.
GRV - Special Use	0.14921	0.14921	
UV - Rural Residential	0.01597	0.01597	
UV - Rural	0.00669	0.00669	
UV - Mining	0.00687	0.00000	
UV - Rural/Mining	0.00000	0.00669	

Minimum payment	Proposed Minimum \$	Adopted Minimum \$	Reasons for the difference
GRV - Residential	1,100	1,100	Minimum payments to remain the same as 2020/2021 to ensure compliance with s6.35 of the <i>Local Government Act 1995</i>
GRV - Special Use	1,100	1,100	
UV - Rural Residential	1,100	1,100	
UV - Rural	1,100	1,100	
UV - Mining	1,100	1,100	

1. RATES AND SERVICE CHARGES (CONTINUED)

(f) Specified Area Rate

The Shire did not raise specified area rates for the year ended 30th June 2022.

(g) Service Charges

The Shire did not raise service charges for the year ended 30th June 2022.

(h) Rates discounts

Rate or fee to which discount is granted	Discount %	Discount (\$)	2021/22 Budget	2020/21 Actual	2020/21 Budget	Circumstances in which discount is granted
Rates	5.0%		\$ 48,745	\$ 41,288	\$ 41,540	Payment of full rates owing including arrears and all other charges, received on or before 35 days after the date of service on the rate notice.
			48,745	41,288	41,540	

(i) Waivers or concessions

The Shire does not anticipate any waivers or concessions for the year ended 30th June 2022.

2. Net Current Assets

		2021/22 Budget	2020/21 Actual	2020/21 Budget
	Note	30 June 2022	30 June 2021	30 June 2021
		\$	\$	\$
(a) Composition of estimated net current assets				
Current assets				
Cash and cash equivalents- unrestricted	3	386	129,095	(27,106)
Cash and cash equivalents - restricted	3	651,905	713,214	748,921
Receivables		86,056	86,056	72,231
Inventories		263,617	83,617	274,979
		1,001,964	1,011,982	1,069,025
Less: current liabilities				
Trade and other payables		(129,122)	(104,122)	(113,982)
Contract liabilities		0	(187,247)	0
Long term borrowings	6	(181,335)	0	(181,335)
Employee provisions		(67,181)	(81,181)	(79,220)
		(377,638)	(372,550)	(374,537)
Net current assets		624,326	639,432	694,488
Less: Total adjustments to net current assets	2 (c)	(624,326)	(465,723)	(694,488)
Net current assets used in the Rate Setting Statement		0	173,709	0

2. NET CURRENT ASSETS (CONTINUED)

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

Items excluded from calculation of budgeted deficiency

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

(b) Operating activities excluded from budgeted deficiency

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

Adjustments to operating activities

Less: Profit on asset disposals
Add: Loss on disposal of assets
Add: Depreciation on assets
Movement in non-current employee provisions
Movement in current contract liabilities associated with restricted cash
Movement in current employee provisions associated with restricted cash

Non cash amounts excluded from operating activities

Note	2021/22	2020/21	2020/21
	Budget	Actual	Budget
	30 June 2022	30 June 2021	30 June 2021
	\$	\$	\$
4(b)	(14,700)	0	(13,010)
4(b)	0	84,441	85,370
5	1,123,080	1,134,484	1,112,530
	0	(35,824)	0
	0	0	(533,782)
	(14,000)	20,821	21,000
	1,094,380	1,203,922	672,108

(c) Current assets and liabilities excluded from budgeted deficiency

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

Adjustments to net current assets

Less: Cash - restricted reserves
Less: Current assets not expected to be received at end of year
- Land held for resale
Add: Current liabilities not expected to be cleared at end of year
- Current portion of borrowings
- Current portion of employee benefit provisions held in reserve

Total adjustments to net current assets

7	(651,905)	(525,967)	(736,244)
	(200,000)	0	(200,000)
	181,335	0	181,335
	46,244	60,244	60,421
	(624,326)	(465,723)	(694,488)

2 (d) NET CURRENT ASSETS (CONTINUED)

SIGNIFICANT ACCOUNTING POLICIES

CURRENT AND NON-CURRENT CLASSIFICATION

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

TRADE AND OTHER PAYABLES

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

PREPAID RATES

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

INVENTORIES

General

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

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

Superannuation

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

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

LAND HELD FOR RESALE

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

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

CONTRACT ASSETS

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

TRADE AND OTHER RECEIVABLES

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

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

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

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

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

PROVISIONS

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

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

EMPLOYEE BENEFITS

Short-term employee benefits

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

The Shire's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current trade and other payables in the statement of financial position. The Shire's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the statement of financial position.

CONTRACT LIABILITIES

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

3. Reconciliation of Cash

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

	Note	2021/22 Budget	2020/21 Actual	2020/21 Budget
Cash at bank and on hand		\$ 652,291	\$ 842,309	\$ 721,815
Total cash and cash equivalents		652,291	842,309	721,815
Held as				
- Unrestricted cash and cash equivalents		386	129,095	(27,106)
- Restricted cash and cash equivalents		651,905	713,214	748,921
		652,291	842,309	721,815
Restrictions				
The following classes of assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:				
- Cash and cash equivalents		651,905	713,214	748,921
		651,905	713,214	748,921
The restricted assets are a result of the following specific purposes to which the assets may be used:				
Reserves - cash	7	651,905	525,967	736,244
Contract liabilities		0	187,247	0
Unspent non-operating grants, subsidies and contribution liabilities		0	0	12,677
		651,905	713,214	748,921
Reconciliation of net cash provided by operating activities to net result				
Net result		257,174	248,394	447,282
Depreciation	5	1,123,080	1,134,484	1,112,530
(Profit)/loss on sale of asset	4(b)	(14,700)	84,441	72,360
(Increase)/decrease in receivables		0	(45,290)	0
(Increase)/decrease in inventories		20,000	(24,045)	0
Increase/(decrease) in payables		25,000	(45,211)	0
Increase/(decrease) in contract liabilities		(187,247)	(359,213)	(533,782)
Increase/(decrease) in employee provisions		(14,000)	(25,885)	0
Non-operating grants, subsidies and contributions		(957,245)	(1,081,568)	(1,324,455)
Net cash from operating activities		252,062	(113,893)	(226,065)

SIGNIFICANT ACCOUNTING POLICES

CASH AND CASH EQUIVALENTS

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

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

FINANCIAL ASSETS AT AMORTISED COST

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

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

4. Fixed Assets

(a) Acquisition of Assets

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

Asset class	Reporting Program				2021/22 Budget total	2020/21 Actual total	2020/21 Budget total
	Community amenities	Transport	Economic services	Other property and services			
	\$	\$	\$	\$	\$	\$	\$
<u>Property, Plant and Equipment</u>							
Buildings - specialised	0	0	132,940	0	132,940	30,043	25,000
Furniture and equipment	5,000	0	0	9,500	14,500	10,051	20,000
Plant and equipment	0	312,650	0	0	312,650	599,270	680,000
	5,000	312,650	132,940	9,500	460,090	639,364	725,000
<u>Infrastructure</u>							
Infrastructure - roads	0	1,044,570	0	0	1,044,570	710,811	762,675
Infrastructure - bridges	0	0	0	0	0	498,000	750,000
Infrastructure - recreation	0	0	0	0	0	4,225	28,100
	0	1,044,570	0	0	1,044,570	1,213,036	1,540,775
<u>Land Held for Resale</u>							
Land held for resale	200,000	0	0	0	200,000	0	200,000
Total acquisitions	205,000	1,357,220	132,940	9,500	1,704,660	1,852,400	2,465,775

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

SIGNIFICANT ACCOUNTING POLICIES

RECOGNITION OF ASSETS

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

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

4. FIXED ASSETS

(b) Disposals of Assets

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

	2021/22 Budget Net Book Value	2021/22 Budget Sale Proceeds	2021/22 Budget Profit	2021/22 Budget Loss	2020/21 Actual Net Book Value	2020/21 Actual Sale Proceeds	2020/21 Actual Profit	2020/21 Actual Loss	2020/21 Budget Net Book Value	2020/21 Budget Sale Proceeds	2020/21 Budget Profit	2020/21 Budget Loss
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
By Program												
Housing		0	0	0	182,280	138,829	0	(43,451)	140,000	140,000	0	0
Transport	109,300	124,000	14,700	0	194,938	153,948	0	(40,990)	311,360	239,000	13,010	(85,370)
	109,300	124,000	14,700	0	377,218	292,777	0	(84,441)	451,360	379,000	13,010	(85,370)
By Class												
<i>Property, Plant and Equipment</i>												
Land - freehold land	0	0	0	0	30,000	30,000	0	0	0	0	0	0
Buildings - specialised	0	0	0	0	152,280	108,829	0	(43,451)	140,000	140,000	0	0
Plant and equipment	109,300	124,000	14,700	0	194,938	153,948	0	(40,990)	311,360	239,000	13,010	(85,370)
	109,300	124,000	14,700	0	377,218	292,777	0	(84,441)	451,360	379,000	13,010	(85,370)

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

- Staff housing programme
- Plant replacement programme

SIGNIFICANT ACCOUNTING POLICIES

GAINS AND LOSSES ON DISPOSAL

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

5. Asset Depreciation

	2021/22 Budget	2020/21 Actual	2020/21 Budget
	\$	\$	\$
By Program			
Governance	0	0	1,080
Law, order, public safety	52,680	49,528	52,680
Housing	23,630	24,229	30,360
Community amenities	10,990	10,410	10,990
Recreation and culture	47,640	45,247	47,640
Transport	818,240	802,444	818,240
Economic services	22,020	22,571	24,660
Other property and services	147,880	180,055	126,880
	1,123,080	1,134,484	1,112,530
By Class			
Buildings - non-specialised	62,870	59,526	69,600
Furniture and equipment	25,160	20,824	28,880
Plant and equipment	164,490	194,937	143,490
Infrastructure - roads	800,000	791,059	800,000
Infrastructure - footpaths	10,980	10,785	10,980
Infrastructure - recreation	34,800	33,992	34,800
Infrastructure - other	24,780	23,361	24,780
	1,123,080	1,134,484	1,112,530

SIGNIFICANT ACCOUNTING POLICIES

DEPRECIATION

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

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

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

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

Buildings - non-specialised	30 to 50 years
Furniture and equipment	4 to 10 years
Plant and equipment	5 to 15 years
Infrastructure - roads	15 to 50 years
Infrastructure - roads subgrade	Not depreciated
Infrastructure - footpaths	20 years
Infrastructure - recreation	5 to 50 Years
Infrastructure - other	5 to 50 Years

AMORTISATION

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

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

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

6. Information on Borrowings

(a) Borrowing repayments

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

Purpose	Loan Number	Institution	Interest Rate	Budget	2021/22	2021/22	Budget	2021/22	Actual	2020/21	2020/21	Actual	2020/21	Budget	2020/21	2020/21	Budget	2020/21	
				Principal	Budget	Budget	Principal	Budget	Principal	Actual	Actual	Actual	Actual	Principal	Budget	Budget	Budget	Principal	Budget
				1 July 2021	New Loans	Repayments	outstanding 30 June 2022	Repayments	1 July 2020	New Loans	Repayments	outstanding 30 June 2021	Repayments	1 July 2020	New Loans	Repayments	outstanding 30 June 2021	Repayments	
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
Community amenities																			
Industrial Estate Development	WATC	1.5%		0	200,000	(18,665)	181,335	(2,970)	0	0	0	0	0	0	200,000	(18,665)	181,335	(2,970)	
				0	200,000	(18,665)	181,335	(2,970)	0	0	0	0	0	0	200,000	(18,665)	181,335	(2,970)	

(b) New borrowings - 2021/22

Particulars/Purpose	Institution	Loan type	Term (years)	Interest rate	Amount borrowed budget	Total interest & charges	Amount used budget	Balance unspent
				%	\$	\$	\$	\$
Industrial Estate	Treasury	Debenture	10	1.5%	200,000	0	200,000	0
					200,000	0	200,000	0

(c) Unspent borrowings

The Shire had no unspent borrowing funds as at 30th June 2021 nor is it expected to have unspent borrowing funds as at 30th June 2022.

(d) Credit Facilities

	2021/22 Budget	2020/21 Actual	2020/21 Budget
	\$	\$	\$
Undrawn borrowing facilities credit standby arrangements			
Bank overdraft limit	0	0	0
Bank overdraft at balance date	0	0	0
Credit card limit	5,000	5,000	5,000
Credit card balance at balance date	0	1,200	0
Total amount of credit unused	5,000	6,200	5,000
Loan facilities			
Loan facilities in use at balance date	181,335	0	181,335

SIGNIFICANT ACCOUNTING POLICIES

BORROWING COSTS

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

7. Cash Backed Reserves

(a) Cash Backed Reserves - Movement

	2021/22		2021/22		2020/21		2020/21		2020/21		2020/21	
	Budget	2021/22	Budget	Budget	Actual	2020/21	Actual	Actual	Budget	2020/21	Budget	Budget
	Opening	Budget	Transfer	Closing	Opening	Actual	Transfer	Closing	Opening	Budget	Transfer	Closing
	Balance	Transfer to	(from)	Balance	Balance	Transfer to	(from)	Balance	Balance	Transfer to	(from)	Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
(a) Leave reserve	60,244	0	(14,000)	46,244	39,423	20,821	0	60,244	39,421	21,000	0	60,421
(b) Land & building reserve	231,859	128,438	(26,550)	333,747	73,703	339,703	(181,547)	231,859	73,699	340,023	0	413,722
(c) Plant replacement reserve	133,449	29,725	0	163,174	224,737	457	(91,745)	133,449	224,727	111,645	(201,910)	134,462
(d) Office equipment reserve	20,482	0	(7,500)	12,982	35,140	77,242	(91,900)	20,482	35,139	12,500	0	47,639
(e) Fuel facility reserve	79,933	15,825	0	95,758	15,001	64,932	0	79,933	15,000	65,000	0	80,000
	525,967	173,988	(48,050)	651,905	388,004	503,155	(365,192)	525,967	387,986	550,168	(201,910)	736,244

(b) Cash Backed Reserves - Purposes

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

Reserve name	Anticipated date of use	Purpose of the reserve
(a) Leave reserve	Ongoing	For the purchase and replacement of Plant and Equipment
(b) Land & building reserve	Ongoing	For the purchase of land and buildings, and major repairs/upgrading of existing buildings
(c) Plant replacement reserve	Ongoing	For the payment of long service leave
(d) Office equipment reserve	2023/2024	For the replacement of office equipment
(e) Fuel facility reserve	2027/2028	For the renewal or replacement of fuel facility equipment

8. Fees and Charges

	2021/22 Budget	2020/21 Actual	2020/21 Budget
	\$	\$	\$
General purpose funding	3,200	4,518	3,460
Law, order, public safety	2,750	2,550	1,110
Health	3,500	3,906	2,450
Housing	46,800	42,224	45,500
Community amenities	50,120	46,250	47,290
Recreation and culture	1,720	1,600	1,370
Transport	500	500	250
Economic services	610,940	439,087	690,945
Other property and services	15,000	19,378	16,755
	734,530	560,013	809,130

9. Grant Revenue

By Program:

(a) Operating grants, subsidies and contributions

General purpose funding	581,590	635,120	764,200
Law, order, public safety	41,540	41,540	41,540
Education and welfare	0	0	1,520
Recreation and culture	100	45	0
Transport	57,000	56,275	56,600
Economic services	112,780	181,157	163,720
Other property and services	4,000	4,000	4,080
	797,010	918,137	1,031,660

(b) Non-operating grants, subsidies and contributions

Law, order, public safety	0	9,114	0
Transport	824,305	1,072,454	1,324,455
Economic services	132,940	0	0
	957,245	1,081,568	1,324,455
Total grants, subsidies and contributions	1,754,255	1,999,705	2,356,115

10. Revenue Recognition

SIGNIFICANT ACCOUNTING POLICIES

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

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/Refunds/Warranties	Determination of transaction price	Allocating transaction price	Measuring obligations for returns	Revenue recognition	Accounting standard
Rates	General Rates	Over time	Payment dates adopted by Council during the year	None	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued	AASB 15 AASB 1058
Grant contracts with customers	Community events, minor facilities, research, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared	AASB 15
Grants, subsidies or contributions for the construction of non-financial assets	Construction or acquisition of recognisable non-financial assets to be controlled by the local government	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared	AASB 15
Grants with no contractual commitments	General appropriations and contributions with no specific contractual commitments	No obligations	Not applicable	Not applicable	Cash received	On receipt of funds	Not applicable	When assets are controlled	AASB 1058
Licences/ Registrations/ Approvals	Building, planning, development and animal management, having the same nature as a licence regardless of naming.	Single point in time	Full payment prior to issue	None	Set by State legislation or limited by legislation to the cost of provision	Based on timing of issue of the associated rights	No refunds	On payment and issue of the licence, registration or approval	AASB 1058
Other inspections	Regulatory Food, Health and Safety	Single point in time	Full payment prior to inspection	None	Set by State legislation or limited by legislation to the cost of provision	Applied fully on timing of inspection	Not applicable	Revenue recognised after inspection event occurs	AASB 1058
Waste management collections	Kerbside collection service	Over time	Payment on an annual basis in advance	None	Adopted by council annually	Apportioned equally across the collection period	Not applicable	Output method based on regular weekly and fortnightly period as proportionate to collection service	AASB 15 AASB 1058
Property hire and entry	Use of halls and facilities	Single point in time	In full in advance	Refund if event cancelled within 7 days	Adopted by council annually	Based on timing of entry to facility	Returns limited to repayment of transaction price	On entry or at conclusion of hire	AASB 15
Fees and charges for other goods and services	Cemetery services, library fees, reinstatements and private works	Single point in time	Payment in full in advance	None	Adopted by council annually	Applied fully based on timing of provision	Not applicable	Output method based on provision of service or completion of works	AASB 1058

11. Elected Member's Remuneration

	2021/22 Budget	2020/21 Actual	2020/21 Budget
	\$	\$	\$
Shire President			
President's allowance	5,959	5,959	5,959
Meeting attendance fees	3,553	3,553	3,553
ICT expenses	1,050	1,050	1,050
	10,562	10,562	10,562
Deputy Shire President			
Deputy President's allowance	508	508	508
Meeting attendance fees	3,553	3,553	3,553
ICT expenses	1,050	1,050	1,050
	5,111	5,111	5,111
Elected member 1			
Meeting attendance fees	3,553	3,553	3,553
ICT expenses	1,050	1,050	1,050
	4,603	4,603	4,603
Elected member 2			
Meeting attendance fees	3,553	3,553	3,553
ICT expenses	1,050	1,050	1,050
Travel and accommodation expenses	475	475	475
	5,078	5,078	5,078
Elected member 3			
Meeting attendance fees	3,553	3,553	3,553
	3,553	3,553	3,553
Elected member 4			
Meeting attendance fees	3,553	3,553	3,553
ICT expenses	1,050	1,050	1,050
	4,603	4,603	4,603
Elected member 5			
Meeting attendance fees	3,553	3,553	3,553
ICT expenses	1,050	1,050	1,050
	4,603	4,603	4,603
	38,113	38,113	38,113
President's allowance	5,959	5,959	5,959
Deputy President's allowance	508	508	508
Meeting attendance fees	24,871	24,871	24,871
ICT expenses	6,300	6,300	6,300
Travel and accommodation expenses	475	475	475
	38,113	38,113	38,113

12. Other Information

	2021/22 Budget	2020/21 Actual	2020/21 Budget
	\$	\$	\$
The net result includes as revenues			
(a) Interest earnings			
Investments			
- Reserve funds	2,500	802	2,550
- Other funds	1,200	2,177	4,590
Other interest revenue (refer note 1b)	9,000	8,222	8,670
	12,700	11,201	15,810
* The Shire has resolved to charge interest under section 6.13 for the late payment of any amount of money at 7%.			
(b) Other revenue			
Reimbursements and recoveries	35,810	28,807	43,700
	35,810	28,807	43,700
The net result includes as expenses			
(c) Auditors remuneration			
Audit services	25,000	25,000	15,000
	25,000	25,000	15,000
(d) Interest expenses (finance costs)			
Borrowings (refer Note 6(a))	2,970	0	2,970
	2,970	0	2,970

13. Other Significant Accounting Policies

GOODS AND SERVICES TAX (GST)

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

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

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

CRITICAL ACCOUNTING ESTIMATES

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

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

ROUNDING OFF FIGURES

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

COMPARATIVE FIGURES

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

BUDGET COMPARATIVE FIGURES

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

SUPPLEMENTARY INFORMATION

Plant Replacement Program

Plant No.	Rego No.	Plant Description	Date Manufacture	Replacement Interval - Years	Years owned	Changeover due	Hours/Kms Feb 2021	Average hr/kms per year	Cost excluding GST									
									2021/2022	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030	2030/2031
GRADERS																		
PG1	WD 920	CAT 12M Grader	2012	12	9	2024	6,160	684				\$320,000						
		LESS: Trade-in										-\$75,000						
PG2	WD 300	CAT 140 Grader	2020	12	1	2032	0	0										
		LESS: Trade-in																
TRUCKS																		
PT1	WD 458	Isuzu Giga Prime Mover	2010	10	11	2020	216,287	19,662	\$200,000									
		LESS: Trade-in							-\$60,000									
PT2	WD 422	Isuzu Tandem Axle Truck	2020	8	1	2028	0	0									\$265,000	
		LESS: Trade-in															-\$65,000	
PT3	WD 6	Isuzu Crew Cab truck	2016	10	5	2026	108,400	21,680					\$105,000					
		LESS: Trade-in											-\$35,000					
PT4	WD.440	Isuzu NLR 45-150 Tipper	2020	10	1	2030	13,983											\$52,000
		LESS: Trade-in																-\$25,000
PST	WD1142	Howard Porter Side Tipper	2010	15	11	2025	N/A					\$125,000						
		LESS: Trade-in										-\$25,000						
PLL	WD1169	Low Loader, Make - Boomarang	1983	20	38	2003	N/A				\$65,000							
		LESS: Trade-in									-\$5,000							
LOADERS and TRACTORS																		
PL2	WD.1827	Case 721G Loader	2020	10	1	2030	439	439										
		LESS: Trade-in																
PTRA	WD 229	John Deere 6515 Tractor	2009	15	12	2024	2,200	183				\$145,000						
		LESS: Trade-in										-\$40,000						
PSS1	WD 908	Toyota Husky Skid Steer	2011	12	10	2023	1,925	193			\$115,000							
		LESS: Trade-in									-\$35,000							
PEX1	WD 141	Volvo 210C Excavator	2012	12	9	2024	5,716	635				\$245,000						
		LESS: Trade-in										-\$65,000						
ROLLER																		
PR5	WD 182	Multipac 524H Multi Tyre Roller	2019	15	2	2034	852	426										
		LESS: Trade-in																
UTILITIES and SEDANS																		
PU1	WD 011	Holden Colorado Utility - Single Cab	2020	6	1	2026	0	0					\$35,000					
		LESS: Trade-in		150,000km									-\$15,000					
PU5	WD 001	QE Pajero Sports GLX	2019	3	2	2022	54,263	27,132	\$38,043			\$39,184			\$40,360			\$41,000
		LESS: Trade-in		90,000km					-\$27,000			-\$25,000			-\$25,000			-\$26,000
PU4	WD 480	Holden LS Colorado 4x4	2019	3	2	2022	46,837	23,419		\$38,000			\$38,440			\$40,460		
		LESS: Trade-in		90,000km					-\$25,000			-\$26,000			-\$27,000			
PLV5	0 WD	Holden Trailblazer LTZ (\$1,500 changeover per 15,000km)	2019	3	2	2022	36,638	18,319	\$43,000			\$43,500			\$43,750			\$44,000
		LESS: Trade-in		90,000km					-\$35,000			-\$35,000			-\$35,500			-\$35,600

Plant No.	Rego No.	Plant Description	Date Manufacture	Replacement Interval - Years	Years owned	Changeover due	Hours/Kms Feb 2021	Average hr/kms per year	Cost excluding GST									
									2021/2022	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030	2030/2031
MISCELLANEOUS PLANT																		
PF4	WD270	ISUZU - Fire Tender <i>LESS: Trade-in</i>	2012	15	9	2027	8,854	984										
PF2	WD 821	ISUZU - Fire Tender <i>LESS: Trade-in</i>	2007	15	14	2022	7,921	566										
PF5	WD1056	Standpipe Trailer - Fire Station - Unknown - VIN - 6N9T22000W165W001 <i>LESS: Trade-in</i>	1998	30	23	2028												
PM1		Hustler Mower - Model No - 930545EX, Serial -12090007 <i>LESS: Trade-in</i>	2012	6	9	2018	1,036	115	\$26,000									\$30,000
PM2		Toro Reel Mower <i>LESS: Trade-in</i>	2012	12	9	2024	3,008	334			\$26,000							-\$2,500
SP34	WD548	Trailer <i>LESS: Trade-in</i>	1985	15	36	2000							\$3,000					
SP35	1TRH 694	Water Trailer Single Axle with water tank, Pump and Hose Reel- John Pajas Boxtop Trailer <i>LESS: Trade-in</i>	2016	15	5	2031												
SP36	WD3018	Model Vehicle Carrier, VIN- 6U9VSS00000015065 <i>LESS: Trade-in</i>	2011	15	10	2026							\$8,000					
SP39	1TUE 993	CoastMac - Model Boxtop , VIN- U9VSS00000150040 <i>LESS: Trade-in</i>	2019	15	2	2034												
WD1183		Bin Trailer - Refuse Site - VIN - 6T9T27WA1E0AAK689 <i>LESS: Trade-in</i>	2014	15	7	2029												\$5,000
WD1182		Bin Trailer - Refuse Site VIN - 6T9T27WA1E0AAK688 <i>LESS: Trade-in</i>	2014	15	7	2029												\$5,000
WD 1151		Traffic Light Trailer - VIN - 6T9T27V97B0FMB136 <i>LESS: Trade-in</i>	2011	15	10	2026								\$12,250				
WD1152		Traffic Light Trailer - VIN - 6T9T27V97B0FMB178 <i>LESS: Trade-in</i>	2011	15	10	2026								\$12,250				
SP29		Spray unit - Shire built <i>LESS: Trade-in</i>	2017	10	4	2027												
SP27		Vibratory Plate REV Compactor -Model BPR 100/80D, Serial 101 69035 1723 <i>LESS: Trade-in</i>	2011	15	10	2026								\$15,000				
SP30		Excavator Mulcher Head - FM500H <i>LESS: Trade-in</i>	2012	12	9	2024					\$45,500							
SP33	PSL	Wilson Twin Deck Slasher Heavy Duty <i>LESS: Trade-in</i>	2007	17	14	2024					\$36,000							
SP38	PBR	Road Broom <i>LESS: Trade-in</i>	2020	15	1	2035												
		Small Plant (Chainsaws, Pumps etc)																
Nett									\$5,604	\$1,829	\$8,799	\$1,698	\$2,129	\$8,944	\$3,730	\$1,859	\$11,708	\$7,929
									\$188,647	\$14,829	\$209,799	\$494,882	\$230,569	\$138,444	\$54,840	\$215,319	\$21,708	\$58,329

Building Replacement & Upgrade Plan

The following Building Replacement & Upgrade Plan is a guide only, and has not been adopted by Council.

	ASSET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
	NO:	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30
HOUSING												
Staff Housing												
19 Humes Way	1	\$1,980	\$1,500	\$2,000	\$10,500	\$2,100	\$2,100	\$2,100	\$2,100	\$2,100	\$2,100	\$2,100
13 Dunmall Drive	15	\$1,900	\$3,500	\$2,000	\$2,000	\$2,100	\$2,100	\$2,100	\$2,100	\$2,100	\$14,000	\$2,100
1 Dowsett Street	262	\$8,040	\$5,500	\$2,000	\$2,000	\$2,100	\$2,100	\$10,500	\$2,100	\$2,100	\$2,100	\$2,100
14 Down Street	9	\$1,500	\$1,500	\$5,000	\$2,000	\$2,100	\$2,100	\$2,100	\$2,100	\$2,100	\$9,000	\$2,100
7/9 Humes Way (New House)						\$625,000	\$500	\$500	\$500	\$1,000	\$1,000	\$1,000
Private Rentals												
7 Gnowing Street	55	\$500										
5 Dunmall Drive	416	\$500	\$1,530	\$1,561	\$1,592	\$1,624	\$8,500	\$1,656	\$1,689	\$1,723	\$1,757	\$1,793
COMMUNITY AMENITIES												
Cemetery	22	\$500	\$500	\$4,010	\$520	\$530	\$541	\$552	\$563	\$574	\$586	\$597
Public Conveniences-Wandering	285	\$2,000	\$2,000	\$2,040	\$2,081	\$2,122	\$2,165	\$2,208	\$2,252	\$2,297	\$2,343	\$2,390
Public Conveniences-Pumphrey's	267	\$500	\$500	\$510	\$520	\$531	\$10,541	\$552	\$563	\$574	\$586	\$598
Caravan Park	47	\$2,500	\$142,500	\$145,350	\$2,500	\$2,550	\$2,601	\$2,653	\$2,706	\$2,760	\$2,815	\$2,872
Shire Office	7	\$3,500	\$3,500	\$3,570	\$3,641	\$3,714	\$23,714	\$3,789	\$3,864	\$3,942	\$4,020	\$4,101
Shire Hall (CRC)	27	\$3,500	\$29,740	\$15,000	\$3,500	\$3,570	\$3,641	\$3,714	\$3,789	\$3,864	\$3,942	\$4,020
Community Centre	33	\$1,750	\$32,000	\$1,750	\$550,000	\$1,750	\$1,785	\$1,821	\$1,857	\$1,894	\$1,932	\$1,971
Vintage Machinery Shed	304	\$1,500	\$0	\$5,500	\$1,500	\$1,530	\$1,561	\$1,592	\$1,624	\$1,656	\$1,689	\$1,723
Old Roads Board Building	6			\$7,000	\$700	\$714	\$728	\$3,247	\$758	\$773	\$789	\$700
TRANSPORT												
Shire Depot - building only - allocate from	37/6	\$1,500	\$1,530	\$1,561	\$1,592	\$1,624	\$1,656	\$1,689	\$1,723	\$1,757	\$1,793	\$1,828
TOTAL		\$31,670	\$225,800	\$198,851	\$584,646	\$653,659	\$66,334	\$40,773	\$30,288	\$31,216	\$50,452	\$31,993
User Charges (used to offset maintenance costs)		(\$47,450)	(\$36,200)	(\$39,840)	(\$39,340)	(\$52,340)	(\$87,700)	(\$87,700)	(\$93,940)	(\$93,940)	(\$93,940)	(\$93,940)
Other Funding			(\$140,000)	(\$140,000)	(\$366,667)	(\$600,000)						
Disposal of Buildings			(\$140,000)									
Interest on Building Reserve		(\$1,071)	(\$920)	(\$3,428)	(\$3,029)	(\$227)	(\$40)	(\$152)	(\$646)	(\$1,393)	(\$2,133)	(\$2,592)
0.35% Insured Value - \$2.413M		\$10,540	\$10,751	\$10,966	\$11,185	\$11,408	\$13,911	\$14,189	\$14,472	\$14,761	\$15,056	\$15,357
Transfer to/(From) Building Reserve		\$40,215	\$154,806	(\$26,550)	(\$186,795)	(\$12,500)	\$7,495	\$32,891	\$49,826	\$49,356	\$30,565	\$49,182
BUILDING RESERVE BAL @ JUN 30		\$73,703	\$228,505	\$201,955	\$15,160	\$2,661	\$10,156	\$43,047	\$92,873	\$142,229	\$172,794	\$221,976

	ASSET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
FUEL FACILITY	NO:	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2026/27	2028/29	2029/30
Fuel Facility	293	\$9,200	\$10,000	\$10,200	\$10,404	\$10,612	\$10,824	\$11,041	\$11,262	\$11,487	\$11,717	\$11,951
User Charges		(\$13,200)	(\$31,040)	(\$30,306)	(\$33,391)	(\$30,481)	(\$30,571)	(\$30,665)	(\$30,762)	(\$30,861)	(\$30,964)	(\$31,071)
Interest on Fuel Facility Reserve		\$0	\$225	\$825	\$1,062	\$1,301	\$1,545	\$1,793	\$2,045	\$2,301	\$2,560	\$2,824
0.35% Insured Value - \$1.629M		\$5,702	\$5,815	\$5,931	\$6,049	\$6,169	\$6,292	\$6,417	\$6,545	\$6,675	\$6,808	\$6,944
Total transfer to/(from) Fuel Facility Reserve		\$15,000	\$40,000	\$15,825	\$15,875	\$16,301	\$16,545	\$16,793	\$17,045	\$17,301	\$17,560	\$17,824
RECREATION RESERVE BAL @ JUN 30		\$15,000	\$55,000	\$70,825	\$86,700	\$103,001	\$119,546	\$136,339	\$153,384	\$170,685	\$188,245	\$206,069

Schedule of Fees & Charges

ALL FEES ARE QUOTED GST INCLUSIVE UNLESS OTHERWISE STATED

FACILITIES CHARGES		2021/2022
Treatment Room		
Treatment Room	Half Day	\$28.60
	Full Day	\$46.00
	Per Hour	\$8.00
	Hicaps Terminal Fees	at cost
Bond - Including key bond	Excl-GST	\$100.00
Community Centre - Maximum 150 persons		
Casual Hire - Foyer Only	Per hour or part thereof	\$10.00
Casual Hire - Foyer & Kitchen	Per hour or part thereof	\$15.00
Casual Hire - Community Centre	Per hour or part thereof	\$20.00
Casual Hire - Foyer Only	Per 24 hours or part thereof	\$180.00
Casual Hire - Foyer & Kitchen	Per 24 hours or part thereof	\$270.00
Casual Hire - Community Centre	Per 24 hours or part thereof	\$360.00
Community Centre:		
Education purposes	Children's education purposes	free
Not for Profit Organisations - no alcohol	Per 24 hours	\$40.00
Not for Profit Organisations - alcohol	Per 24 hours	\$80.00
Shire of Wandering Community Groups	Per hour up to 4 hours	Free
Shire of Wandering Community Groups	Per use 4 - 24 hours	\$10.00
Bond - including key bond	Excl-GST	\$300.00
Cricket, Bowls, Tennis & Netball Courts	Annual hire arrangement (all facilities) based on usage of 2 day or night per week	\$275.00
Bond - key bond	Per season per club (ex-GST)	\$50.00
Tennis Courts - Casual Hire	Per hour per court	\$10.00
	24 hour hire - all courts	\$25.00
Bowling Green - Casual Hire	Per hour per court	\$10.00
	24 hour hire - all courts	\$25.00
Golf Club	Annual Lease	\$1.00
Council Chambers (Maximum 20 persons)		
Meeting Room Hire - Chambers, kitchen & ablution	Per hour or part thereof	\$25.00
Meeting Room Hire	Per 24 hours or part thereof	\$450.00
Bond - including key bond	Excl-GST	\$250.00
ADMINISTRATION & OTHER COUNCIL PROPERTIES		2021/2022
Sale of Water		
Per Kilolitre from standpipe - residential and stock watering	Excl-GST	\$4.00
Per Kilolitre from standpipe - Non-residential	Excl-GST	\$10.00
Per Kilolitre from standpipe - Firefighting and other approved emergency	Excl-GST	free
Keycard - first card		\$23.00
Keycard - replacement card		\$35.00
Photocopying - Shire & CRC		
A3/A4 Black & White	per copy	\$0.30
A3/A4 Colour	per copy	\$0.60
A4 Photo	Per A4 page or part thereof	\$12.00
Laminating	Per page	\$1.50
Document Scanning	per page	\$0.30
<i>Shire of Wandering Community Groups receive \$50 sponsorship, then receive 50% discount.</i>		
Scan & Email		
Outgoing	per page	\$1.70
Council Documents		
Agendas and/or Minutes	Available on website	free
FOI Request	In addition to Statutory Fee	\$52.00
Binding		
Spiral binding of documents	per document	\$6.00
Electoral Roll		
Composite		free
Rate Enquiry		
Detailed – per assessment		\$90.00
Rate Book - Printed	per document	\$115.50
Rate Book - Electronic	per document	\$55.00

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Community Resource Centre		
Advertising - Echo - Per Advertisement	Quarter page	\$16.00
	Half Page	\$23.00
	Full Page	\$52.00
Advertising - Echo - Annual Subscription (11 Editions - Financial Year)	Quarter page	\$96.00
	Half Page	\$137.00
	Full Page	\$309.00
	Echo Postage Fees for year	at cost
Echo	Available on website	free
CRC - Programs and Training		at cost
CRC Café - Barista Coffee	per cup	\$4.00
CRC Café - food		Cost + 20%
CRC Kitchen Hire (during CRC opening hours only)	Per hour or part thereof	\$15.00
Projector Hire	Per 24 hours or part thereof	\$23.00
Projector screen only Hire	Per 24 hours or part thereof	\$11.00
Bond	Excl-GST	\$100.00
Casual Hire - Marquees (per marquee)	Per 24 hours or part thereof	\$55.00
Bond (per marquee)	Excl-GST	\$100.00
Movie Screen & Equipment Hire		
Casual Hire	Per 24 hours or part thereof	\$572.00
Shire of Wandering Community Groups	Per 24 hours or part thereof	free
Not for Profit Groups	Per 24 hours or part thereof	\$52.00
Slushy Machine & Popcorn Machine (must provide own consumables)	Per 24 hours or part thereof (each)	\$23.00
Slushy Machine & Popcorn Machine (must provide own consumables)	If hired with Movie Screen	FREE
Bond	Excl-GST	\$250.00
Other		
Special Series Number Plates	each	Cost + \$55.00
Fuel Facility	per litre	Cost + 30%
Book "The Horses Came First"	Free to new residents	\$11.00
Book "History of the Pioneer School"	Free to new residents	\$5.50
District Maps		\$23.00
Newspapers, Newsletters, Magazines		at cost
Vehicle Removal	per vehicle	Private Works Rates
Vehicle Impound fee	per vehicle per day	\$5.72
CEMETERY FEES (Gazetted)		2021/2022
Digging a new grave	Internment - Adult	\$1,250.00
Digging a new grave	Internment - Child (under 7)	\$600.00
Plot (Right of Burial)	Land for grave site - Single	\$120.00
Plot (Right of Burial)	Land for grave site - Double	\$175.00
Reservation of grave site for future use		\$50.00
Re-opening of an ordinary grave		\$1,250.00
Re-opening of grave interment of ashes		\$250.00
Permission to Erect Headstone		\$50.00
Niche Wall	Single	\$130.00
Niche Wall	Double	\$175.00
Niche Wall Reservation		\$40.00
Niche Wall Plaque		at cost
Annual Funeral Directors Licence		\$75.00
Single Funeral Permit (Funeral Directors Only)		\$50.00
Single Funeral Permit (Non Funeral Directors)		\$2,000.00
ANIMAL CONTROL (Legislated)		2021/2022
DOGS		
Working dog	Sterilised - 1 year	\$5.00
Working dog	Unsterilised - 1 year	\$12.50
Working dog	Sterilised - 3 years	\$10.62
Working dog	Unsterilised - 3 years	\$30.00
Working dog	Sterilised - Lifetime	\$25.00
Working dog	Unsterilised - Lifetime	\$62.50
Non Working dog	Sterilised - 1 year	\$30.00
Non Working dog	Sterilised - 1 year (after 31 May)	\$10.00
Non Working dog	Unsterilised - 1 year	\$50.00
Non Working dog	Unsterilised - 1 year (after 31 May)	\$25.00
Non Working dog	Sterilised - 3 years	\$42.50
Non Working dog	Unsterilised - 3 years	\$120.00
Replacement of dog tag	Per tag	\$5.50
Lifetime Registrations	Sterilised dog or bitch	\$100.00
Lifetime Registrations	Unsterilised dog or bitch	\$250.00
NB- Pensioners entitled to discount of 50% of above charges.		

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ANIMAL CONTROL (Legislated)		2021/2022
CATS		
Cat	1 year - No concession for Sterilisation	\$20.00
Cat	1 year (after 31 May)	\$10.00
Cat	Three-Year registrations	\$42.50
Cat	Lifetime Registrations	\$100.00
Cat - Concessional Registration Fees	Pensioners (Three-year registrations)	\$21.25
Cat - Concessional Registration Fees	Pensioners (Lifetime registrations)	\$50.00
Misc Fees relating to Animal Control		
Cat Trap Hire Bond	Excl-GST	\$150.00
Surrender Fee		\$52.50
Daily sustenance fee (pound) cat or dog	per day or part thereof	\$30.00
REFUSE, RECYCLING & TRANSFER STATION		2021/2022
Rubbish and Recycling		
Rubbish & Recycling Rates:	GST NOT APPLICABLE	
Domestic/Commercial - combined charge for both refuse & recycling	1 st 240lt bin	\$447.50
Transfer Station Fees		
Call out Fee	Opening of Transfer Station out of Hours	\$126.00
Transfer Station Pass	Properties that do not have weekly collection service - includes 52 standard 240 Litre bin drop offs of household waste.	\$154.00
Transfer Station Pass	Properties that do not have a weekly collection service - includes 26 standard 240 Litre bin drop offs of household waste.	\$97.00
Asbestos	Do not accept Agreement with Shire of Boddington	DO NOT ACCEPT
Household Waste	per 240 litre bin	\$17.00
Household Waste	per cubic metre	\$46.00
Building Site Refuse Disposal Bond - per building licence (dwellings only) - excl-GST	Allows up to five (5) cubic metres of building rubble (excl asbestos)	\$515.00
Building rubble	per cubic metre	\$108.00
Commercial Refuse Disposal	per load	\$400.00
Vehicle Body Dumping	per vehicle	\$50.00
Animal Carcasses	DO NOT ACCEPT	DO NOT ACCEPT
Animal Carcasses	DO NOT ACCEPT	DO NOT ACCEPT
White goods - fridge, freezer, stoves, mashing machine etc...	per item - non-degassed	\$63.00
White goods - fridge, freezer, stoves, mashing machine etc...	per item - degassed only	Free
Mattresses	per item	\$45.00
Tyres	Passenger/Motor Cycle per tyre	\$5.20
Tyres	Light truck./4WD per tyre	\$10.40
Tyres	Truck per tyre	\$26.00
Tyres	Super single per tyre	\$40.00
Tyres	Contaminated tyres or tyres on rim	Plus 350% of fee
Tyres	All other	Fee on Application
Recycling - Free		
Green Waste	Must be separated or charges will apply	Free
Clean fill - sand, clay, rocks, bricks Concrete(no steel)	Must be separated or charges will apply	Free
Waste Oil	Per litre	\$0.34
Recycling	per 240 litre bin	Free
Separated Recyclables		Free
Sale of Mulch	Per cubic Metre	\$11.00

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PRIVATE WORKS		2021/2022
All items include operator unless otherwise stated - Minimum 1 hour fee		
Grader Hire	Per hour or part thereof	\$171.60
Loader Hire	Per hour or part thereof	\$165.88
Truck - Prime Mover + Trailer	Per hour or part thereof	\$188.76
Truck Tandem Axle Hire	Per hour or part thereof	\$154.44
Truck Tandem Axle Hire + Water Tank	Per hour or part thereof	\$165.88
Isuzu 4.5 Tonne Tipper	Per hour or part thereof	\$97.24
Isuzu 2.5 Tonne Tipper	Per hour or part thereof	\$97.24
Tractor Hire	Per hour or part thereof	\$131.56
Bobcat Hire	Per hour or part thereof	\$131.56
Excavator Hire	Per hour or part thereof	\$188.76
Self propelled multi tyred roller	Per hour or part thereof	\$171.60
Plate Compactor with operator	Per day	\$125.84
Small miscellaneous plant with operator (eg Ride-on mower, whippersnipper)	Per hour or part thereof	\$97.24
Other small plant not listed	Per hour or part thereof	\$57.20
Labour Hire	Per hour (overtime + 50% loading)	\$74.36
Used grader blades	per blade	\$11.44
Gravel Delivered (18 tonne) - Shire pit sourced only	Per load	\$251.68
Gravel Delivered (12 tonne) - Shire pit sourced only	Per load	\$183.04
Blue Metal Delivered (surplus - varying sizes)	Per cubic metre + truck hire	\$114.40
BUILDING - TOWN PLANNING - HEALTH (Legislated)		2021/2022
Building (excl-GST)		
<i>All fees & charges relating to Building, Town Planning and Health Fees are adopted pursuant to the Building Act 2011, Planning and Development Act 2005 and Health Act 1911, and the relevant Regulations.</i>		
Building License Application Fee - Certified applications	Class 1 & 10 buildings or incidental structure	0.19% construction value but not less than \$105.00
Building License Application Fee - Certified applications	Class 2 - 9 buildings or incidental structure	0.09% construction value but not less than \$105.00
Building License Application Fee - Certified applications	Minimum fee all classes	\$105.00
Building License Application Fee - Uncertified applications	Class 1 to 10 buildings or incidental structure	0.32% construction value but not less than \$105.00
Building License Application Fee - Uncertified applications	Minimum fee all classes	\$105.00
Building Permit Extension	Application to extend the time during which a building or demolition permit has effect	\$105.00
Demolition	Application for Demolition Permit - All classes	\$105.00
Occupancy Permits	Application for an occupancy permit for a completed building	\$105.00
Occupancy Permits	Application for an occupancy permit for an incomplete building	\$105.00
Occupancy Permits	Application for a replacement occupancy permit for permanent change of the building's use, classification	\$105.00
Occupancy Permits	Application for an occupancy permit for a building in respect of which unauthorised work has been done	0.18% of the estimated value of the building work but not less than \$105.00
Occupancy Permits	Application for a building approval certificate for a building in respect of which unauthorised work has been done	0.38% of the estimated value of the building but not less than \$105.00
Occupancy Permits	Application for building approval certificate for an existing building where unauthorised work has not been done	\$105.00
Occupancy Permits	Application to extend the time during which an occupancy permit or building approval certificate has effect	\$105.00
NB - In regards to construction value, the Building Surveyor is to estimate the value, if acceptable evidence is not provided by applicant.		

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BUILDING - TOWN PLANNING - HEALTH (Legislated)		2021/2022
Building (excl-GST)		
Building Site Refuse Disposal	Allows up to five (5) cubic metres of building rubble (excl asbestos)	\$515.00
Infrastructure Bond	To be charged with all building approvals to cover damage and reinstatement of drainage, curbs and crossovers etc...	\$1,000.00
Administration Inspection Fee	Fee for Council Official to inspect property and community infrastructure to finalise bond	\$104.50
Construction Training Fund Levy	Minimum building cost \$20,000	0.20% construction value
Building Services Levy	Building permit - per application	0.137% of the estimated value of the building work but not less than \$61.65
Building Services Levy	Demolition Permit - per application	0.137% of the estimated value of the building work but not less than \$61.65
Building Services Levy	Occupancy permit for approved building work - per application	\$61.65
Building Services Levy	Occupancy permit for unauthorised building work	0.274% of the estimated value of the building work, but not less than \$123.30
Swimming Pool Inspection Fee - incl-GST	Mandatory Inspection - (max \$57.45 in total over 4 years)	\$57.45
Swimming pool additional inspection fee - incl-GST	upon request	\$63.00
Rural Road Number Application - incl-GST		\$110.00
Health (excl-GST)		
Food Premises Annual Food Safety audit Charge	Low risk business (1 audit per annum)	\$118.15
Food Premises Annual Food Safety audit Charge	Medium risk business (2/3 audits per annum)	\$262.50
Food Premises Annual Food Safety audit Charge	High risk business (4 audits per annum)	\$472.50
Food Premises Annual Food Safety audit Charge	Community Groups / Clubs/ Not for Profit Organisations (per annum)	\$105.00
Inspection on request	per hour	\$162.75
Temporary Food Stall (Commercial)	Application Fee (Temporary Event)	\$52.50
	Application Fee - Not For Profit & Community Groups	\$0.00
Water Sampling	Non Statutory water Sampling fees (Per Water Sampling)	\$81.90
	Freight cost per sample	\$41.80
	milage per km	\$0.95
	Cost to apply if Food Business Inspector fees are applicable otherwise Non Statutory Water sampling fees are applicable - per water sampling	\$35.00
	Freight cost per sample	\$15.00
Food Business Registration Certificate Fee	Annual Charge - Food Proprietor Notification to conduct a food business under Section 107 (3) and notification for certain changes to a food business under Section 113	\$74.00
Food Proprietor Notification Fee	Registration requirements as per section 110	\$225.00
Septic Tank Application Fee	Application Fee	\$118.00
Septic Tank Inspection Fee	Inspection Fee - incl-GST	\$118.00
Local Government Report Fee	incl-GST	\$66.00

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BUILDING - TOWN PLANNING - HEALTH (Legislated)		2021/2022
Town Planning (excl-GST)		
Transportable Housing Bond	Payable to guarantee compliance with Town Planning Approval conditions.	\$5,000.00
Temporary Accommodation Bond	Payable to guarantee compliance with Town Planning Approval conditions.	\$5,000.00
Sea container Bond - New	Payable to guarantee compliance with Town Planning Approval conditions.	\$2,000.00
Sea container Bond - Second-hand	Payable to guarantee compliance with Town Planning Approval conditions.	\$5,000.00
Building Envelope Relocation Fee	Application for relocation of envelope	\$150.00
Subdivision Clearance Fee	Fee charged for clearance of condition	
Subdivision Clearance Fee	per lot - up to five (each lot)	\$73.00
Subdivision Clearance Fee	per lot - over five (each lot) \$365 plus \$35 per lot over five	\$35.00
Planning Development Fees	Determination of Development Applications (other than for an extractive industry) where the estimated cost of the development is:	
<i>(Refer to Planning Bulletin 84 - WAPC - set by amendment to Planning and development (Local Government Planning Fees) Regulations 2006</i>	a - not more than \$50,000	\$147.00
Planning Development Fees	b- more than \$50,000 but less than \$500,000	0.32% of estimated development cost
Planning Development Fees	c - more than \$500,000 but less than \$2,000,000	\$1,700 plus 0.257% for every \$1 in excess of \$500,000
Planning Development Fees (DAP Applies)	d - more than \$2,000,000	Refer DAP Regulations 2021
Extractive Industry	Determination of a Development Application for an Extractive Industry Fixed fee (*penalty of \$2,217.00 added if commenced*)	\$739.00
Home Occupation License	Application for approval	\$222.00
Home Occupation License	Penalty if commenced prior to approval	\$444.00
Home Occupation License	Annual Renewal Fee - per application	\$73.00
Non Conforming Use Application	Application for change of use or change or continuation of a non conforming use where development is not occurring. Fixed Fee - per application	\$295.00
Issue of Zoning Certificate - incl-GST	Certificate issued upon request to property owner	\$80.00
Issue of Written Planning Advice - incl-GST	Issued upon request to property owner - per query	\$80.00
<i>(*If development has commenced then penalty that is twice the amount of maximum fee payable under paragraph a, b or c)</i>		
Scheme Amendments & Structure Plans		
Initial application fee	Per Amendment	\$3,300.00
Hourly Rate for tasks associated with Scheme Amendments - incl-GST	Per hour	\$400.40
CARAVAN PARK		2021/2022
Overnight Stay - per site - per night	Powered site - max 2 Adults & 2 Children	\$25.00
Overnight Stay - per site	Non Powered Site - max 2 Adults & 2 Children	\$12.50
Weekly Stay - per site	Powered Site - max 2 Adults & 2 Children - per week (7 nights)	\$150.00
Weekly Stay - per site	Non powered - max 2 Adults & 2 Children - per week	\$75.00
Whole Caravan Park booking (excluding cabins)	Per 24 hours or part thereof	\$495.00
Cabin - max 4 persons	Per overnight	\$132.00
Cabin - max 4 persons	Per week (7 nights)	\$792.00
Use of Laundry room when no overnight stay incurred	Per use	\$11.00
Use of Ablutions when no overnight stay incurred	Up to 2 Adults & 2 Children	\$11.00
Hire of Geoff Marsh Pavillion	Per 24 hours or part thereof	\$66.00
Pumphrey's Bridge - per site - per night	Non Powered Site - max 2 Adults & 2 Children	\$10.00

Operating Expenses - Detail

Programme Description	COA	Description	2021/2022 Budget	2020/2021 Amended Budget	Employee Costs	Materials & Contracts	Utilities Insurance Interest	Depn	Allocations & Other
03 General Purpose Funding	E03100	Other Expenses	\$27,000	\$32,500	\$0	\$27,000	\$0	\$0	\$0
	E03101	Valuation Expenses & Title Searches Expenses	\$9,500	\$9,180	\$0	\$9,500	\$0	\$0	\$0
	E03102	Legal Costs Rate Recovery Expenses	\$4,000	\$4,080	\$0	\$4,000	\$0	\$0	\$0
	E03199	Administration Allocated	\$29,355	\$64,300	\$0	\$0	\$0	\$0	\$29,355
	E03290	Other Expenses	\$0	\$184,110	\$0	\$0	\$0	\$0	\$0
	E03299	Administration Allocated	\$16,145	\$245	\$0	\$0	\$0	\$0	\$16,145
			\$86,000	\$294,415	\$0	\$40,500	\$0	\$0	\$45,500
04 Governance	E04101	Member's Conference Expenses	\$4,000	\$1,500	\$0	\$4,000	\$0	\$0	\$0
	E04102	Election Expenses	\$3,500	\$0	\$1,500	\$2,000	\$0	\$0	\$0
	E04103	President's Allowance Expenses	\$6,000	\$8,000	\$0	\$0	\$0	\$0	\$6,000
	E04104	Member's Refreshments & Receptions Expenses	\$6,500	\$6,500	\$0	\$6,500	\$0	\$0	\$0
	E04105	Member's Insurance Expenses	\$5,755	\$5,755	\$0	\$0	\$5,755	\$0	\$0
	E04106	Member's Subscriptions Expenses	\$16,970	\$15,000	\$0	\$16,970	\$0	\$0	\$0
	E04109	Member's Sitting Fees Expenses	\$25,000	\$25,000	\$0	\$0	\$0	\$0	\$25,000
	E04111	Member's Training & Professional Development Expenses	\$6,000	\$12,250	\$0	\$6,000	\$0	\$0	\$0
	E04112	Maintenance Council Chambers Expenses	\$1,600	\$3,795	\$500	\$750	\$0	\$0	\$350
	E04113	Other Expenses	\$5,200	\$7,550	\$0	\$1,200	\$0	\$0	\$4,000
	E04114	Public Relations Expenses	\$18,500	\$3,500	\$0	\$18,500	\$0	\$0	\$0
	E04100	Member's Travelling Expenses	\$900	\$0	\$0	\$0	\$0	\$0	\$900
	E04199	Administration Allocated	\$92,465	\$33,110	\$0	\$0	\$0	\$0	\$92,465
			\$192,390	\$121,960	\$2,000	\$55,920	\$5,755	\$0	\$128,715

Programme Description	COA	Description	2021/2022 Budget	2020/2021 Amended Budget	Employee Costs	Materials & Contracts	Utilities Insurance Interest	Depn	Allocations & Other
05 Law, Order & Public Safety	E05100	LGGS - Purchase Plant & Equipment <\$1,200 per item	\$7,200	\$7,200	\$0	\$7,200	\$0	\$0	\$0
	E05101	LGGS - Maintenance Plant & Equipment Expenses	\$1,040	\$1,020	\$0	\$1,040	\$0	\$0	\$0
	E05102	LGGS - Maintenance Vehicles/Trailers/Boats Expenses	\$6,700	\$6,855	\$0	\$6,700	\$0	\$0	\$0
	E05103	LGGS - Maintenance Land & Buildings Expenses	\$4,115	\$4,075	\$500	\$3,100	\$0	\$0	\$515
	E05104	LGGS - PPE Expenses	\$3,100	\$3,060	\$0	\$3,100	\$0	\$0	\$0
	E05105	LGGS - Utilities Expenses	\$1,250	\$1,250	\$0	\$650	\$600	\$0	\$0
	E05106	LGGS - Other Goods & Services Expenses	\$3,100	\$3,060	\$0	\$3,100	\$0	\$0	\$0
	E05107	LGGS - Insurances Expenses	\$15,020	\$15,020	\$0	\$0	\$15,020	\$0	\$0
	E05190	Other Expenses	\$10,550	\$9,710	\$2,500	\$6,500	\$0	\$0	\$1,550
	E05198	Depreciation	\$43,200	\$43,200	\$0	\$0	\$0	\$43,200	\$0
	E05199	Administration Allocated	\$11,740	\$15,210	\$0	\$0	\$0	\$0	\$11,740
			\$107,015	\$109,660	\$3,000	\$31,390	\$15,620	\$43,200	\$13,805
Animal Control	E05200	Ranger Service Expenses	\$5,500	\$8,000	\$0	\$5,500	\$0	\$0	\$0
	E05290	Other Expenses	\$0	\$965	\$0	\$0	\$0	\$0	\$0
	E05299	Administration Allocated	\$10,275	\$1,475	\$0	\$0	\$0	\$0	\$10,275
			\$15,775	\$10,440	\$0	\$5,500	\$0	\$0	\$10,275
Other Law Order & Public	E05300	CCTV Maintenance Expenses	\$2,500	\$2,500	\$0	\$2,500	\$0	\$0	\$0
	E05398	Depreciation	\$9,480	\$9,480	\$0	\$0	\$0	\$9,480	\$0
	E05399	Administration Allocated	\$2,570	\$1,970	\$0	\$0	\$0	\$0	\$2,570
				\$14,550	\$13,950	\$0	\$2,500	\$0	\$9,480
			\$137,340	\$134,050	\$3,000	\$39,390	\$15,620	\$52,680	\$26,650

Programme Description	COA	Description	2021/2022 Budget	2020/2021 Amended Budget	Employee Costs	Materials & Contracts	Utilities Insurance Interest	Depn	Allocations & Other
07 Health	E07400	Environmental Health Officer Consultant Expenses	\$3,500	\$7,500	\$0	\$3,500	\$0	\$0	\$0
	E07401	Analytical Expenses	\$450	\$450	\$0	\$450	\$0	\$0	\$0
	E07490	Other Expenses	\$345	\$345	\$0	\$0	\$345	\$0	\$0
	E07499	Administration Allocated	\$6,235	\$1,365	\$0	\$0	\$0	\$0	\$6,235
			\$10,530	\$12,178	\$0	\$3,950	\$345	\$0	\$6,235
Other Health	E07790	Other Expenses	\$0	\$900	\$0	\$0	\$0	\$0	\$0
	E07791	Consulting Room Expenses	\$500	\$1,500	\$0	\$500	\$0	\$0	\$0
			\$500	\$2,400	\$0	\$500	\$0	\$0	\$0
			\$11,030	\$14,578	\$0	\$4,450	\$345	\$0	\$6,235
08 Education & Welfare	E08290	Other Expenses	\$605	\$855	\$100	\$250	\$0	\$0	\$255
	E08299	Administration Allocated	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	E08401	Lighthouse Grant Expenses	\$0	\$1,550	\$0	\$0	\$0	\$0	\$0
	E08699	Administration Allocated	\$735	\$660	\$0	\$0	\$0	\$0	\$735
			\$1,340	\$3,065	\$100	\$250	\$0	\$0	\$990
09 Staff Housing	E09101	Maintenance Expenses - 13 Dunmall Drive	\$17,970	\$27,265	\$750	\$1,500	\$7,650	\$7,320	\$750
	E09102	Maintenance Expenses - 19 Humes Way	\$11,060	\$12,365	\$450	\$1,560	\$2,900	\$6,000	\$150
	E09103	Maintenance Expenses - 14 Down Street	\$6,835	\$9,815	\$500	\$550	\$1,550	\$3,720	\$515
	E09104	Maintenance Expenses - 1 Dowsett Street	\$3,500	\$15,855	\$550	\$550	\$1,500	\$350	\$550
	E09108	Maintenance Expenses - 20 Down Street	\$17,600	\$0	\$1,000	\$15,600	\$0	\$0	\$1,000
	E09196	LESS Housing Expenses Allocated	-\$52,175	-\$47,235	\$0	\$0	\$0	\$0	-\$52,175
	E09198	Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	E09199	Administration Allocated	\$12,110	\$11,735	\$0	\$0	\$0	\$0	\$12,110
			\$16,900	\$29,800	\$3,250	\$19,760	\$13,600	\$17,390	-\$37,100
Other Housing	E09201	Maintenance Expenses - 5 Dunmall Drive	\$12,040	\$11,990	\$1,040	\$1,560	\$2,150	\$6,240	\$1,050
	E09202	Interest Charges Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	E09298	Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0
			\$12,040	\$11,990	\$1,040	\$1,560	\$2,150	\$6,240	\$1,050
			\$28,940	\$41,790	\$4,290	\$21,320	\$15,750	\$23,630	-\$36,050

Programme Description	COA	Description	2021/2022 Budget	2020/2021 Amended Budget	Employee Costs	Materials & Contracts	Utilities Insurance Interest	Depn	Allocations & Other
10 Community Amenities	E10101	Domestic Refuse Collection Expenses	\$12,750	\$10,000	\$0	\$12,750	\$0	\$0	\$0
	E10102	Recycling Service Expenses	\$8,150	\$6,335	\$1,500	\$6,500	\$0	\$0	\$150
	E10103	Refuse Site Maintenance Expenses	\$55,400	\$45,015	\$35,000	\$550	\$850	\$0	\$19,000
	E10104	Bulk Recycling Expenses	\$4,000	\$3,200	\$0	\$4,000	\$0	\$0	\$0
	E10190	Transfer Station Bin Collections Expenses	\$21,350	\$19,440	\$2,000	\$18,500	\$0	\$0	\$850
	E10199	Administration Allocated	\$17,615	\$12,160	\$0	\$0	\$0	\$0	\$17,615
			\$119,265	\$96,150	\$38,500	\$42,300	\$850	\$0	\$37,615
Sanitation - Other	E10201	Commercial Refuse Collection Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	E10202	Commercial Recycling Expenses	\$250	\$200	\$0	\$250	\$0	\$0	\$0
	E10203	Street Bin Collection Expenses	\$5,060	\$3,580	\$3,060	\$500	\$0	\$0	\$1,500
	E10204	DrumMuster Expenses	\$1,000	\$1,000	\$0	\$1,000	\$0	\$0	\$0
	E10298	Depreciation	\$7,870	\$7,870	\$0	\$0	\$0	\$7,870	\$0
	E10299	Administration Allocated	\$7,705	\$2,080	\$0	\$0	\$0	\$0	\$7,705
			\$21,885	\$14,730	\$3,060	\$1,750	\$0	\$7,870	\$9,205
Sewerage Other	E10390	Other Expenses	\$0	\$510	\$0	\$0	\$0	\$0	\$0
	E10399	Administration Allocated	\$0	\$0	\$0	\$0	\$0	\$0	\$0
			\$0	\$510	\$0	\$0	\$0	\$0	\$0
Protection of Environment	E10490	Other Expenses	\$0	\$2,580	\$0	\$0	\$0	\$0	\$0
	E10499	Administration Allocated	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	E10501	Abandoned Vehicles Expenses	\$0	\$1,525	\$0	\$0	\$0	\$0	\$0
	E10590	Other Expenses	\$2,600	\$2,550	\$0	\$2,600	\$0	\$0	\$0
	E10599	Administration Allocated	\$3,295	\$1,140	\$0	\$0	\$0	\$0	\$3,295
			\$5,895	\$7,795	\$0	\$2,600	\$0	\$0	\$3,295
Town Planning Expenses	E10601	Town Planning Consultant Expenses	\$12,000	\$13,520	\$0	\$12,000	\$0	\$0	\$0
	E10602	Town Planning Advertising Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	E10699	Administration Allocated	\$10,640	\$2,220	\$0	\$0	\$0	\$0	\$10,640
			\$22,640	\$15,740	\$0	\$12,000	\$0	\$0	\$10,640
Public Conveniences	E10701	Public Conveniences Expenses - Watts Street	\$27,350	\$22,750	\$3,500	\$18,000	\$3,350	\$0	\$2,500
	E10702	Public Conveniences Expenses - Pumphreys Bridge & Codjatatine	\$13,575	\$10,955	\$2,500	\$6,500	\$1,500	\$0	\$3,075
			\$40,925	\$33,705	\$6,000	\$24,500	\$4,850	\$0	\$5,575

Programme Description	COA	Description	2021/2022 Budget	2020/2021 Amended Budget	Employee Costs	Materials & Contracts	Utilities Insurance Interest	Depn	Allocations & Other
Cemetery	E10705	Cemetery Maintenance	\$8,000	\$6,685	\$2,500	\$2,500	\$250	\$0	\$2,750
	E10790	Other Expenses	\$520	\$510	\$0	\$520	\$0	\$0	\$0
	E10798	Depreciation	\$3,120	\$3,120	\$0	\$0	\$0	\$3,120	\$0
	E10799	Administration Allocated	\$4,400	\$6,575	\$0	\$0	\$0	\$0	\$4,400
			\$16,040	\$16,890	\$2,500	\$3,020	\$250	\$3,120	\$7,150
		\$226,650	\$185,520	\$50,060	\$86,170	\$5,950	\$10,990	\$73,480	
11 Recreation & Culture	E11101	Wandering Community Centre	\$22,850	\$55,955	\$3,500	\$5,500	\$10,650	\$0	\$3,200
	E11198	Depreciation	\$9,600	\$9,600	\$0	\$0	\$0	\$9,600	\$0
	E11199	Administration Allocated	\$23,475	\$6,665	\$0	\$0	\$0	\$0	\$23,475
		\$55,925	\$72,220	\$3,500	\$5,500	\$10,650	\$9,600	\$26,675	
Other Recreation & Sport	E11300	Public Parks, Gardens & Reserves Expenses	\$61,600	\$63,425	\$25,000	\$7,500	\$600	\$0	\$28,500
	E11301	Community Centre Oval Expenses	\$37,500	\$31,330	\$12,000	\$7,000	\$0	\$0	\$18,500
	E11302	Cheetaning Street Oval Expenses	\$4,520	\$3,305	\$1,560	\$1,200	\$0	\$0	\$1,760
	E11303	Wandering Tennis Courts Expenses	\$8,340	\$2,215	\$200	\$6,380	\$1,550	\$0	\$210
	E11304	Pumphreys Bridge Tennis Courts Expenses	\$400	\$200	\$0	\$400	\$0	\$0	\$0
	E11305	Bowling Green Expenses	\$1,200	\$2,320	\$0	\$0	\$1,200	\$0	\$0
	E11306	Playgrounds Expenses	\$10,950	\$9,055	\$3,500	\$1,500	\$450	\$0	\$5,500
	E11307	Skate Park Expenses	\$300	\$1,060	\$0	\$0	\$300	\$0	\$0
	E11398	Depreciation	\$34,860	\$34,860	\$0	\$0	\$0	\$34,860	\$0
	E11399	Administration Allocated	\$5,135	\$23,380	\$0	\$0	\$0	\$0	\$5,135
		\$164,805	\$171,150	\$42,260	\$23,980	\$4,100	\$34,860	\$59,605	
Television &	E11498	Depreciation	\$720	\$720	\$0	\$0	\$0	\$720	\$0
			\$720	\$720	\$0	\$0	\$0	\$720	\$0
Libraries	E11500	Library Council Contribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	E11590	Other Expenses	\$150	\$2,960	\$0	\$0	\$150	\$0	\$0
		\$150	\$2,960	\$0	\$0	\$150	\$0	\$0	
Other Culture	E11601	Community Events Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	E11698	Depreciation	\$2,460	\$2,460	\$0	\$0	\$0	\$2,460	\$0
	E11699	Administration Allocated	\$4,400	\$1,010	\$0	\$0	\$0	\$0	\$4,400
			\$6,860	\$3,470	\$0	\$0	\$0	\$2,460	\$4,400
		\$228,460	\$250,520	\$45,760	\$29,480	\$14,900	\$47,640	\$90,680	

Programme Description	COA	Description	2021/2022 Budget	2020/2021 Amended Budget	Employee Costs	Materials & Contracts	Utilities Insurance Interest	Depn	Allocations & Other
12 Transport	E12101	Road Construction - Other - Expenses	\$276,000	\$0	\$38,000	\$145,000	\$0	\$0	\$93,000
	E12102	Road Construction Regional Road Group Expenses	\$546,485	\$564,675	\$71,750	\$263,420	\$0	\$0	\$211,315
	E12103	Road Construction Roads to Recovery Expenses	\$145,875	\$198,000	\$13,570	\$86,595	\$0	\$0	\$45,710
	E12104	Road Construction Blackspot Expenses	\$76,210	\$0	\$10,095	\$34,610	\$0	\$0	\$31,505
	E12200	Rural Road Expenses	\$642,170	\$597,270	\$203,955	\$45,000	\$0	\$0	\$393,215
	E12201	Town Street Expenses	\$50,000	\$62,435	\$20,000	\$3,500	\$0	\$0	\$26,500
	E12203	Drainage/Spraying Expenses	\$0	\$48,480	\$0	\$0	\$0	\$0	\$0
	E12204	Footpath Expenses	\$8,360	\$920	\$600	\$7,160	\$0	\$0	\$600
	E12207	Street Lighting Expenses	\$8,100	\$8,670	\$0	\$0	\$8,100	\$0	\$0
	E12208	Road & Street Signs Expenses	\$7,500	\$7,575	\$1,500	\$3,500	\$0	\$0	\$2,500
	E12211	RAMM Expenses	\$6,000	\$8,500	\$0	\$6,000	\$0	\$0	\$0
	E12215	Bridge Maintenance Expenses	\$21,775	\$20,875	\$2,500	\$15,600	\$0	\$0	\$3,675
	E12298	Depreciation	\$818,240	\$818,240	\$0	\$0	\$0	\$818,240	\$0
	E12299	Administration Allocated	\$147,785	\$238,880	\$0	\$0	\$0	\$0	\$147,785
				\$2,754,500	\$2,574,520	\$361,970	\$610,385	\$8,100	\$818,240
Road Plant Purchases	E12397	Loss on Asset Disposal	\$0	\$85,370	\$0	\$0	\$0	\$0	\$0
	E12360	Purchase Plant & Equipment	\$312,650	\$597,670	\$0	\$312,650	\$0	\$0	\$0
			\$3,067,150	\$3,172,190	\$361,970	\$923,035	\$8,100	\$818,240	\$955,805

Programme Description	COA	Description	2021/2022 Budget	2020/2021 Amended Budget	Employee Costs	Materials & Contracts	Utilities Insurance Interest	Depn	Allocations & Other
13 Economic Services	E13102	Feral Pigs Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	E13103	Vermin & Pest Control Expenses	\$520	\$1,545	\$0	\$520	\$0	\$0	\$0
			\$520	\$1,545	\$0	\$520	\$0	\$0	\$0
Caravan Park	E13200	Caravan Park Expenses	\$30,650	\$35,295	\$3,500	\$15,600	\$8,050	\$0	\$3,500
	E13202	Area Promotion Expenses	\$7,000	\$20,000	\$0	\$7,000	\$0	\$0	\$0
	E13203	Vintage Machinery Shed Expenses	\$1,000	\$1,000	\$0	\$0	\$1,000	\$0	\$0
	E13298	Depreciation	\$10,140	\$10,140	\$0	\$0	\$0	\$10,140	\$0
	E13260	Purchase Land & Buildings	\$132,940	\$0	\$0	\$132,940	\$0	\$0	\$0
	E13299	Administration Allocated	\$24,955	\$10,425	\$0	\$0	\$0	\$0	\$24,955
		\$206,685	\$76,860	\$3,500	\$155,540	\$9,050	\$10,140	\$28,455	
Building Control	E13300	Building Surveyor Consultant Expenses	\$2,500	\$5,100	\$0	\$2,500	\$0	\$0	\$0
	E13390	Other Expenses	\$350	\$350	\$0	\$0	\$350	\$0	\$0
	E13399	Administration Allocated	\$10,275	\$895	\$0	\$0	\$0	\$0	\$10,275
		\$13,125	\$6,345	\$0	\$2,500	\$350	\$0	\$10,275	

Programme Description	COA	Description	2021/2022 Budget	2020/2021 Amended Budget	Employee Costs	Materials & Contracts	Utilities Insurance Interest	Depn	Allocations & Other
Community Resource	E13401	CRC - Salaries Expenses	\$78,460	\$70,520	\$78,460	\$0	\$0	\$0	\$0
	E13402	CRC - Superannuation Expenses	\$8,455	\$9,420	\$8,455	\$0	\$0	\$0	\$0
	E13403	CRC - Consultants Expenses	\$0	\$2,000	\$0	\$0	\$0	\$0	\$0
	E13404	CRC - Insurance Expenses	\$3,100	\$3,100	\$1,400	\$0	\$1,700	\$0	\$0
	E13405	CRC - Utilities Expenses	\$5,520	\$6,390	\$0	\$0	\$5,520	\$0	\$0
	E13406	CRC - Community Events & Programs Expenses	\$18,680	\$45,060	\$2,295	\$14,090	\$0	\$0	\$2,295
	E13407	CRC - Printing & Stationery Expenses	\$1,500	\$2,500	\$0	\$1,500	\$0	\$0	\$0
	E13408	CRC - Postage & Freight Expenses	\$1,000	\$250	\$0	\$1,000	\$0	\$0	\$0
	E13450	CRC - Purchase Furniture & Equipment	\$5,000	\$5,000	\$0	\$5,000	\$0	\$0	\$0
	E13411	CRC - Building Expenses	\$17,350	\$35,950	\$1,100	\$15,000	\$0	\$0	\$1,250
	E13412	CRC - Wandering Echo Expenses	\$1,500	\$1,530	\$0	\$1,500	\$0	\$0	\$0
	E13413	CRC - Library Expenses	\$11,200	\$12,500	\$10,000	\$1,200	\$0	\$0	\$0
	E13414	CRC - DOT Licensing Expenses	\$1,600	\$1,600	\$0	\$1,600	\$0	\$0	\$0
	E13416	CRC - Furniture & Equipment Expenses	\$1,000	\$1,500	\$0	\$1,000	\$0	\$0	\$0
	E13417	CRC - Marketing & Promotion Expenses	\$0	\$4,000	\$0	\$0	\$0	\$0	\$0
	E13418	CRC - Staff Training & Professional Development Expenses	\$2,500	\$2,500	\$0	\$2,500	\$0	\$0	\$0
	E13419	CRC - Computer Expenses	\$5,500	\$5,500	\$0	\$5,500	\$0	\$0	\$0
	E13420	CRC - Trainee Expenses	\$0	\$31,640	\$0	\$0	\$0	\$0	\$0
	E13490	CRC - Cafe Expenses	\$5,500	\$5,500	\$0	\$5,500	\$0	\$0	\$0
	E13498	CRC - Depreciation	\$1,800	\$4,440	\$0	\$0	\$0	\$1,800	\$0
E13499	CRC - Administration Allocated	\$19,075	\$38,580	\$0	\$0	\$0	\$0	\$19,075	
			\$188,740	\$289,480	\$101,710	\$55,390	\$7,220	\$1,800	\$22,620
Australia Post Agency	E13501	Postal Agency Expenses	\$4,500	\$4,080	\$0	\$4,500	\$0	\$0	\$0
	E13599	Administration Allocated	\$57,710	\$2,545	\$0	\$0	\$0	\$0	\$57,710
	E13504	Purchase of Newspapers Expenses	\$200	\$800	\$0	\$200	\$0	\$0	\$0
				\$62,410	\$7,425	\$0	\$4,700	\$0	\$0
Other Economic Services	E13584	Standpipes - Operating Expenses	\$4,025	\$7,625	\$500	\$1,500	\$1,500	\$0	\$525
	E13590	Other Expenses	\$2,970	\$2,970	\$0	\$0	\$2,970	\$0	\$0
	E13599	Administration Allocated	\$57,710	\$2,545	\$0	\$0	\$0	\$0	\$57,710
				\$64,705	\$13,140	\$500	\$1,500	\$4,470	\$0
Fuel Facility	E13601	Fuel Purchases - ULP	\$150,000	\$149,000	\$0	\$150,000	\$0	\$0	\$0
	E13602	Fuel Purchases - Diesel	\$240,000	\$235,000	\$0	\$240,000	\$0	\$0	\$0
	E13610	Fuel Facility Expenses	\$15,135	\$9,261	\$1,560	\$10,500	\$1,500	\$0	\$1,575
	E13690	Other Expenses	\$5,500	\$6,200	\$0	\$3,000	\$2,500	\$0	\$0
	E13698	Depreciation	\$10,080	\$9,500	\$0	\$0	\$0	\$10,080	\$0
	E13699	Administration Allocated	\$73,755	\$26,956	\$0	\$0	\$0	\$0	\$73,755
				\$494,470	\$435,917	\$1,560	\$403,500	\$4,000	\$10,080
			\$1,030,655	\$830,712	\$107,270	\$623,650	\$25,090	\$22,020	\$252,625

Programme Description	COA	Description	2021/2022 Budget	2020/2021 Amended Budget	Employee Costs	Materials & Contracts	Utilities Insurance Interest	Depn	Allocations & Other
14 Other Property & Services	E14100	Private Works Expenses	\$12,105	\$12,105	\$3,500	\$0	\$0	\$0	\$8,605
	E14199	Administration Allocated	\$2,935	\$1,990	\$0	\$0	\$0	\$0	\$2,935
			\$15,040	\$14,095	\$3,500	\$0	\$0	\$0	\$11,540
Public Works Overheads	E14200	Works - Administration Expenses	\$183,055	\$169,770	\$182,055	\$0	\$1,000	\$0	\$0
	E14201	Works - Superannuation Expenses	\$77,415	\$75,225	\$77,415	\$0	\$0	\$0	\$0
	E14202	Works - Leave Expenses	\$56,220	\$47,915	\$56,220	\$0	\$0	\$0	\$0
	E14203	Works - Health, Safety & Training Expenses	\$14,500	\$23,000	\$10,000	\$4,500	\$0	\$0	\$0
	E14204	Works - PPE Expenses	\$6,500	\$6,250	\$6,500	\$0	\$0	\$0	\$0
	E14205	Tools & Consumables Expenses	\$5,000	\$5,000	\$0	\$5,000	\$0	\$0	\$0
	E14206	Works - Insurance Expenses	\$22,500	\$22,500	\$15,000	\$0	\$7,500	\$0	\$0
	E14210	Workers Compensation Expenses	\$4,500	\$33,800	\$4,500	\$0	\$0	\$0	\$0
	E14290	Other Expenses	\$2,000	\$4,000	\$500	\$1,500	\$0	\$0	\$0
	E14294	LESS PWO Allocated	-\$501,125	-\$468,035	\$0	\$0	\$0	\$0	-\$501,125
	E14295	Housing Allocated	\$32,760	\$31,580	\$0	\$0	\$0	\$0	\$32,760
	E14298	Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	E14299	Administration Allocated	\$105,675	\$83,545	\$0	\$0	\$0	\$0	\$105,675
			\$9,000	\$34,550	\$352,190	\$11,000	\$8,500	\$0	-\$362,690
Plant Operation	E14301	Plant - Insurance Expenses	\$14,000	\$14,000	\$0	\$0	\$14,000	\$0	\$0
	E14302	Plant - Fuel & Oils Expenses	\$74,930	\$74,930	\$0	\$74,930	\$0	\$0	\$0
	E14303	Plant - Tyres Expenses	\$7,500	\$10,000	\$0	\$7,500	\$0	\$0	\$0
	E14304	Plant - Parts & Repairs Expenses	\$76,500	\$92,485	\$0	\$75,000	\$0	\$0	\$1,500
	E14305	Plant - Internal Repair Wages Expenses	\$15,000	\$30,450	\$7,500	\$0	\$0	\$0	\$7,500
	E14306	Plant - Licences Expenses	\$5,000	\$5,000	\$0	\$5,000	\$0	\$0	\$0
	E14307	Depreciation	\$89,000	\$89,000	\$0	\$0	\$0	\$89,000	\$0
	E14308	LESS Plant Operation Costs allocated	-\$217,320	-\$257,285	\$0	\$0	\$0	\$0	-\$217,320
	E14309	Depot Expenses	\$17,135	\$14,910	\$2,035	\$7,500	\$7,600	\$0	\$0
	E14310	LESS Plant Depreciation Allocated	-\$110,000	-\$89,000	\$0	\$0	\$0	\$0	-\$110,000
	E14398	Depreciation	\$21,000	\$0	\$0	\$0	\$0	\$21,000	\$0
	E14399	Administration Allocated	\$29,355	\$37,950	\$0	\$0	\$0	\$0	\$29,355
			\$22,100	\$22,440	\$9,535	\$169,930	\$21,600	\$110,000	-\$288,965

Programme Description	COA	Description	2021/2022 Budget	2020/2021 Amended Budget	Employee Costs	Materials & Contracts	Utilities Insurance Interest	Depn	Allocations & Other
Administration	E14500	Admin - Salaries Expenses	\$422,150	\$397,185	\$422,150	\$0	\$0	\$0	\$0
	E14501	Admin - Superannuation Expenses	\$52,520	\$50,235	\$52,520	\$0	\$0	\$0	\$0
	E14502	Admin - FBT Expenses	\$12,500	\$10,200	\$12,500	\$0	\$0	\$0	\$0
	E14503	Admin - Staff Training & Professional Development Expenses	\$5,500	\$10,200	\$5,500	\$0	\$0	\$0	\$0
	E14504	Admin - Staff Uniforms Expenses	\$2,000	\$3,570	\$2,000	\$0	\$0	\$0	\$0
	E14505	Admin - Conference Expenses	\$0	\$750	\$0	\$0	\$0	\$0	\$0
	E14506	Admin - Building Expenses	\$17,500	\$22,130	\$4,500	\$8,500	\$0	\$0	\$4,500
	E14507	Admin - Utilities Expenses	\$6,450	\$7,890	\$0	\$0	\$6,450	\$0	\$0
	E14508	Admin - Insurance Expenses	\$29,000	\$37,000	\$14,000	\$0	\$15,000	\$0	\$0
	E14510	Admin - Office Equipment Expenses	\$0	\$2,000	\$0	\$0	\$0	\$0	\$0
	E14511	Admin - Computer Expenses	\$45,000	\$45,000	\$0	\$45,000	\$0	\$0	\$0
	E14512	Admin - Audit Expenses	\$25,000	\$15,000	\$0	\$25,000	\$0	\$0	\$0
	E14513	Admin - Bank Expenses	\$3,500	\$1,530	\$0	\$3,500	\$0	\$0	\$0
	E14514	Admin - Legal Expenses	\$2,500	\$8,250	\$0	\$2,500	\$0	\$0	\$0
	E14515	Admin - Consultants Expenses	\$26,000	\$35,000	\$0	\$26,000	\$0	\$0	\$0
	E14516	Admin - Advertising Expenses	\$1,500	\$750	\$0	\$1,500	\$0	\$0	\$0
	E14517	Admin - Printing, Stationery & Postage Expenses	\$4,000	\$6,415	\$0	\$4,000	\$0	\$0	\$0
	E14560	Purchase Furniture & Equipment	\$9,500	\$15,000	\$0	\$9,500	\$0	\$0	\$0
	E14590	Other Expenses	\$11,500	\$14,100	\$0	\$2,500	\$9,000	\$0	\$0
	E14591	Housing Allocated	\$19,415	\$32,295	\$0	\$0	\$0	\$0	\$19,415
E14594	LESS Admin Costs allocated	-\$719,765	-\$691,277	\$0	\$0	\$0	\$0	-\$719,765	
E14598	Depreciation	\$37,880	\$37,880	\$0	\$0	\$0	\$37,880	\$0	
			\$13,650	\$61,103	\$513,170	\$128,000	\$30,450	\$37,880	-\$695,850
Other Unclassified	E14600	Gross Salaries & Wages Expenses	\$1,226,665	\$1,213,090	\$1,226,665	\$0	\$0	\$0	\$0
	E14601	LESS Salaries & Wages Allocated	-\$1,226,665	-\$1,213,090	-\$1,226,665	\$0	\$0	\$0	\$0
	E14690	Unallocated Salaries & Wages Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	E14790	Other Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0
			\$59,790	\$132,188	\$878,395	\$308,930	\$60,550	\$147,880	-\$1,335,965

Operating Income – Detail

Programme Description	COA	Description	2021/2022 Budget	2020/2021 Amended Budget	Rates	Grants Reimb & Donations	Fees & Charges	Other
General Purpose Funding	R03103	General Rates Levied	-\$1,261,000	-\$1,139,612	-\$1,261,000	\$0	\$0	\$0
	R03104	Ex-Gratia Rates	-\$3,200	-\$3,200	-\$3,200	\$0	\$0	\$0
	R03106	Rates Written-off	\$0	\$0	\$0	\$0	\$0	\$0
	R03120	Less Discount on Rates	\$48,745	\$41,540	\$48,745	\$0	\$0	\$0
			-\$1,215,455	-\$1,101,272	-\$1,215,455	\$0	\$0	\$0
	R03108	Instalment Interest	-\$2,500	-\$3,570	\$0	\$0	\$0	-\$2,500
	R03109	Instalment Administration Fee	-\$1,700	-\$3,060	\$0	\$0	-\$1,700	\$0
	R03111	Legal Fees Rate Recovery Income	-\$4,000	-\$4,080	\$0	-\$4,000	\$0	\$0
	R03105	Penalty Interest - Rates	-\$6,500	-\$5,100	\$0	\$0	\$0	-\$6,500
	R03121	Property Settlement Fees (EAS)	-\$1,500	-\$400	\$0	\$0	-\$1,500	\$0
			-\$16,200	-\$16,210	\$0	-\$4,000	-\$3,200	-\$9,000
Other General Purpose Funding	R03201	Grants Commission - General	-\$318,880	-\$318,880	\$0	-\$318,880	\$0	\$0
	R03202	Grants Commission - Roads	-\$262,710	-\$262,710	\$0	-\$262,710	\$0	\$0
	R03250	Interest Income - Municipal	-\$1,200	-\$4,590	\$0	\$0	\$0	-\$1,200
	R03251	Interest Income - Reserve Funds	-\$2,500	-\$2,550	\$0	\$0	\$0	-\$2,500
	R03206	Other Grants Income	\$0	-\$182,610	\$0	\$0	\$0	\$0
	R03252	Interest Income - Short Term Investments	\$0	\$0	\$0	\$0	\$0	\$0
			-\$585,290	-\$771,340	\$0	-\$581,590	\$0	-\$3,700
			-\$601,490	-\$787,550	\$0	-\$585,590	-\$3,200	-\$12,700
04 Governance	R04190	Member's Other Income	-\$3,500	-\$500	\$0	-\$3,500	\$0	\$0
			-\$3,500	-\$500	\$0	-\$3,500	\$0	\$0
05 Law, Order & Public Safety	R05100	LGGS Grant Income (ESL)	-\$41,540	-\$41,540	\$0	-\$41,540	\$0	\$0
	R05102	Fines & Penalties Income	-\$750	-\$250	\$0	\$0	-\$750	\$0
	R05103	Reimbursements Income	\$0	\$0	\$0	\$0	\$0	\$0
			-\$42,290	-\$41,790	\$0	-\$41,540	-\$750	\$0
Animal Control	R05201	Fines & Penalties Income	\$0	-\$100	\$0	\$0	\$0	\$0
	R05202	Dog Registration Fees	-\$2,000	-\$1,900	\$0	\$0	-\$2,000	\$0
	R05203	Cat Registration Fees	\$0	-\$60	\$0	\$0	\$0	\$0
			-\$2,000	\$0	\$0	\$0	-\$2,000	\$0
			-\$44,290	-\$41,790	\$0	-\$41,540	-\$2,750	\$0

Programme Description	COA	Description	2021/2022 Budget	2020/2021 Amended Budget	Rates	Grants Reimb & Donations	Fees & Charges	Other
07 Health	R07490	Other Income	-\$1,000	-\$1,950	\$0	\$0	-\$1,000	\$0
	R07701	Other Income	-\$1,000	-\$500	\$0	\$0	-\$1,000	\$0
	R07791	Medical/Treatment Room Income	-\$1,500	-\$1,500	\$0	\$0	-\$1,500	\$0
			-\$3,500	-\$3,950	\$0	\$0	-\$3,500	\$0
08 Education & Welfare	G08410	Age Friendly & Lighthouse Grant	\$0	-\$1,520	\$0	\$0	\$0	\$0
			\$0	-\$1,520	\$0	\$0	\$0	\$0
09 Housing	R09122	Rental Income - 19 Humes Way	-\$3,900	-\$3,900	\$0	\$0	-\$3,900	\$0
	R09124	Rental Income - 1 Dowsett Street	-\$5,200	-\$5,200	\$0	\$0	-\$5,200	\$0
	R09128	Rental Income - 20 Down Street	-\$7,800	\$0	\$0	\$0	-\$7,800	\$0
	R09127	Rental Income - 5 Dunmall Drive	-\$29,900	-\$28,600	\$0	\$0	-\$29,900	\$0
			-\$46,800	-\$37,700	\$0	\$0	-\$46,800	\$0
10 Community Amenities	R10101	Domestic Refuse Rates	-\$34,600	-\$32,640	\$0	\$0	-\$34,600	\$0
	R10102	Domestic Refuse - Season Pass	-\$3,000	-\$3,000	\$0	\$0	-\$3,000	\$0
	R10190	Household waste Income	-\$500	-\$100	\$0	\$0	-\$500	\$0
	R10201	Commercial Refuse Collection Rates	-\$3,000	-\$3,000	\$0	\$0	-\$3,000	\$0
	R10204	Drum Muster Income	-\$1,560	-\$1,530	\$0	\$0	\$0	-\$1,560
	R10290	Commercial Waste Income	-\$2,500	-\$2,500	\$0	\$0	-\$2,500	\$0
			-\$45,160	-\$42,770	\$0	\$0	-\$43,600	-\$1,560
Other Sanitation	R10390	Other Income	-\$1,020	-\$1,020	\$0	\$0	-\$1,020	\$0
Town Planning	R10601	Town Planning Fees Income	-\$3,500	-\$3,500	\$0	\$0	-\$3,500	\$0
Cemetery	R10705	Cemetery Income	-\$2,000	-\$1,530	\$0	\$0	-\$2,000	\$0
			-\$6,520	-\$6,050	\$0	\$0	-\$6,520	\$0
			-\$51,680	-\$48,820	\$0	\$0	-\$50,120	-\$1,560
11 Recreation & Culture	R11101	Community Centre Income	-\$500	-\$300	\$0	\$0	-\$500	\$0
	R11390	Other Income	-\$920	-\$920	\$0	\$0	-\$920	\$0
	R11102	Movie Screen Hire Income	-\$100	\$0	\$0	-\$100	\$0	\$0
	R11690	Other Income	-\$300	-\$150	\$0	\$0	-\$300	\$0
			-\$1,820	-\$1,370	\$0	-\$100	-\$1,720	\$0

Programme Description	COA	Description	2021/2022 Budget	2020/2021 Amended Budget	Rates	Grants Reimb & Donations	Fees & Charges	Other
12 Transport	R12204	Grant Income - MRWA Direct	-\$57,000	-\$56,600	\$0	-\$57,000	\$0	\$0
	R12210	Grant Income - Storm & Flood Damage	\$0	\$0	\$0	\$0	\$0	\$0
	R12290	Other Income	-\$500	-\$250	\$0	\$0	-\$500	\$0
	R12397	Profit on Asset Disposal	\$0	-\$13,010	\$0	\$0	\$0	\$0
	R12200	Grant Income - Regional Road Group	-\$364,325	-\$376,455	\$0	-\$364,325	\$0	\$0
	R12201	Grant Income - Roads to Recovery	-\$145,875	-\$198,000	\$0	-\$145,875	\$0	\$0
	R12202	Grant Income - Blackspot	-\$314,105	\$0	\$0	-\$314,105	\$0	\$0
	R12395	Proceeds from Sale of Assets	-\$124,000	-\$151,770	\$0	\$0	\$0	-\$124,000
			-\$1,005,805	-\$796,085	\$0	-\$881,305	-\$500	-\$124,000
13 Economic Services	R13102	Feral Pigs Funding Income	\$0	\$0	\$0	\$0	\$0	\$0
Caravan Park	R13200	Caravan Park Income	-\$18,200	-\$10,000	\$0	\$0	-\$18,200	\$0
	R13210	Caravan Park Grants Income	-\$132,940	\$0	\$0	-\$132,940	\$0	\$0
			-\$151,140	-\$10,000	\$0	-\$132,940	-\$18,200	\$0
Building Control	R13301	Building License Fees Income	-\$2,600	-\$2,550	\$0	\$0	-\$2,600	\$0
	R13302	BSL Commission Income	-\$150	-\$50	\$0	\$0	-\$150	\$0
	R13303	BCITF Commission Income	-\$20	\$0	\$0	\$0	-\$20	\$0
	R13390	Other Income	\$0	-\$1,000	\$0	\$0	\$0	\$0
		-\$2,770	-\$3,600	\$0	\$0	-\$2,770	\$0	
Community Resource Centre	R13401	CRC - Centrelink Income	-\$8,640	-\$5,200	\$0	-\$8,640	\$0	\$0
	R13402	CRC - Copying & Other Income	-\$520	-\$510	\$0	\$0	-\$520	\$0
	R13403	CRC - Community Events & Programs Income	-\$7,500	-\$20,000	\$0	\$0	-\$7,500	\$0
	R13404	CRC - Reimbursements Income	\$0	\$0	\$0	\$0	\$0	\$0
	R13410	CRC - Community Programs Grant Income	-\$4,590	-\$13,000	\$0	-\$4,590	\$0	\$0
	R13412	CRC - Wandering Echo Income	-\$2,500	-\$3,570	\$0	\$0	-\$2,500	\$0
	R13414	CRC - DOT Licensing Commission Income	-\$8,500	-\$5,100	\$0	\$0	-\$8,500	\$0
	R13420	CRC - Trainee Grants	\$0	-\$45,970	\$0	\$0	\$0	\$0
	R13424	CRC - Photo Booth Income	\$0	\$0	\$0	\$0	\$0	\$0
	R13430	CRC - Operating Grants Income	-\$99,550	-\$99,550	\$0	-\$99,550	\$0	\$0
	R13450	CRC - Cafe Income	-\$6,600	-\$6,600	\$0	\$0	-\$6,600	\$0
	R13490	CRC - Insurance Reimbursement Income	\$0	\$0	\$0	\$0	\$0	\$0
		-\$138,400	-\$199,500	\$0	-\$112,780	-\$25,620	\$0	

Programme Description	COA	Description	2021/2022 Budget	2020/2021 Amended Budget	Rates	Grants Reimb & Donations	Fees & Charges	Other
Other Economic Services	R13501	Post Office Commission Income	-\$45,000	-\$35,700	\$0	\$0	-\$45,000	\$0
	R13502	Post Office Income	-\$3,500	-\$4,080	\$0	\$0	-\$3,500	\$0
	R13503	Telstra Exchange Lease Income	-\$2,600	-\$2,450	\$0	\$0	-\$2,600	\$0
	R13504	Sale of Newspapers Income	-\$250	-\$1,020	\$0	\$0	-\$250	\$0
	R13505	NBN Deed Access Income	\$0	\$0	\$0	\$0	\$0	\$0
	R13586	Sale of Water - Standpipes Income	-\$6,000	-\$5,500	\$0	\$0	-\$6,000	\$0
	R13590	Other Income	\$0	-\$200	\$0	\$0	\$0	\$0
			-\$57,350	-\$48,950	\$0	\$0	-\$57,350	\$0
Fuel Facility	R13601	Fuel Sales - ULP Income	-\$195,000	-\$243,575	\$0	\$0	-\$195,000	\$0
	R13602	Fuel Sales - Diesel Income	-\$312,000	-\$348,840	\$0	\$0	-\$312,000	\$0
			-\$507,000	-\$592,415	\$0	\$0	-\$507,000	\$0
			-\$856,660	-\$854,465	\$0	-\$245,720	-\$610,940	\$0
14 Other Property & Services	R14100	Private Works Income	-\$15,000	-\$22,255	\$0	\$0	-\$15,000	\$0
	R14210	Workers Compensation Reimbursements Income	-\$4,500	-\$33,800	\$0	-\$4,500	\$0	\$0
			-\$19,500	-\$56,055	\$0	-\$4,500	-\$15,000	\$0
Plant Operating	R14301	Diesel Fuel Rebate Income	-\$20,000	-\$20,400	\$0	\$0	\$0	-\$20,000
	R14302	Motor Vehicle Policy discount Income	-\$2,100	-\$2,040	\$0	-\$2,100	\$0	\$0
	R14303	Insurance Reimbursement Income	\$0	\$0	\$0	\$0	\$0	\$0
	R14304	Profit on Asset Disposal	\$0	\$0	\$0	\$0	\$0	\$0
	R14306	Sale of Surplus Equipment	\$0	\$0	\$0	\$0	\$0	\$0
			-\$22,100	-\$22,440	\$0	-\$2,100	\$0	-\$20,000
Administration	R14500	Admin - Fees & Charges Income	\$0	-\$2,500	\$0	\$0	\$0	\$0
	R14590	Admin - Other Income	-\$4,150	-\$19,230	\$0	-\$4,000	\$0	-\$150
	R14595	Proceeds from Sale of Assets	\$0	\$0	\$0	\$0	\$0	\$0
	R14596	Realisation on Asset Disposal	\$0	\$0	\$0	\$0	\$0	\$0
			-\$4,150	-\$21,730	\$0	-\$4,000	\$0	-\$150
		-\$45,750	-\$100,225	\$0	-\$10,600	-\$15,000	-\$20,150	