



ANNUAL BUDGET

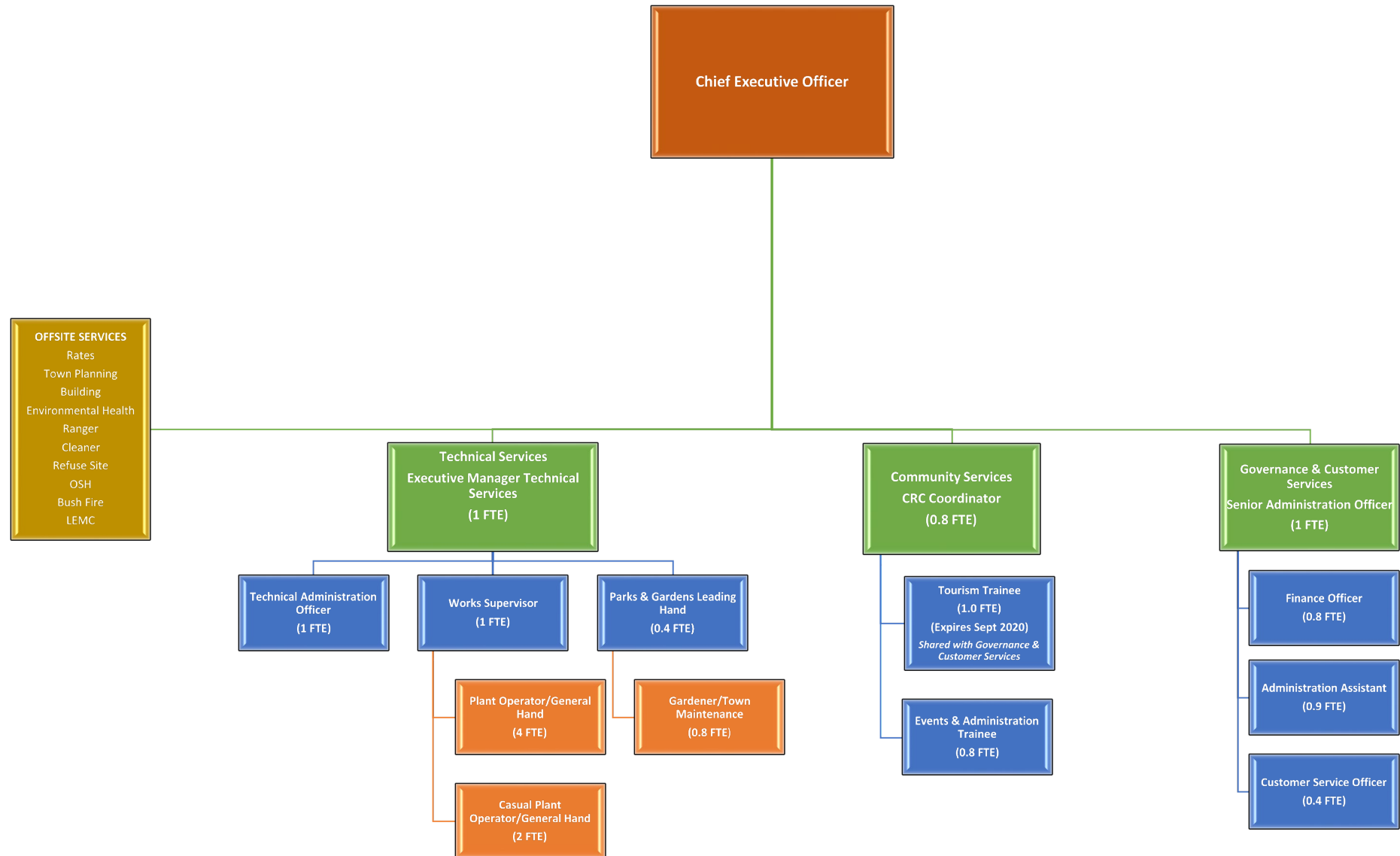
2020/2021

Adopted 16 July 2020

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Organisational Structure



Extract from Council Minutes 16 July 2020

ITEM 10.1 - 2019/2020 BUDGET

Proponent	Shire of Wandering
Owner	
Location/Address	
Author of Report	Belinda Knight, CEO
Date of Meeting	16/07/2020
Previous Reports	
Disclosure of any Interest	Nil
File Reference	14.145.14512
Attachments	2020-2021 Draft Budget – Statutory Format under separate attachment.

BRIEF SUMMARY

To consider and adopt the Budget for the 2020/2021 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 2020/2021 budget has been compiled based on the principles contained within the Strategic Community Plan and the Long-Term Financial Plan. The 2020-2021 draft budget has been prepared in accordance with the presentations made to Councillors at the budget workshop held between June 2020.

The proposed differential rates were agreed to by Council in June 2020 and pursuant to Part 3 and Part 4 of Clause 12 in *Local Government (COVID-19 Response) Order 2020* and are not required to be advertised. The differential rates have been published on the Shire's Website.

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.

COVID-19 STATEMENT

Coronavirus COVID-19 was declared a “disease of pandemic potential” in Australia on January 21, 2020. The potential threat of the virus taking hold in Australia has already had economic implications to tourism, universities, the building sector and seafood exports.

Primarily local government are responsible for working closely with the state and territory governments to support preparedness, implementation of response measures and recovery, as well as communication of messages to the local community.

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.

Rates Freeze:

The rates freeze included in this budget in response to COVID-19 is about not increasing the total amount of rates received.

The intent of the rates freeze is to help provide ratepayers with financial certainty – in effect one less surprise in what is a difficult time for many.

However, the periodic system of revaluations of properties undertaken by the Valuer General will result in some ratepayers paying more and some less than last year – while the revenue to the Shire remains unchanged.

National Wage Increases:

The Fair Work Commission handed down a 1.75% wage increase, with this increase applying from 01/01/2021.

As a result, contracted employees have voluntarily foregone their CPI wage increase due 01/07/2020, in lieu accepting that this increase will be applied on 01/01/2021 in line with other Shire staff.

VOTING REQUIREMENTS

Absolute Majority

OFFICER'S RECOMMENDATION & COUNCIL DECISION – ITEM 10.1 - 2020/2021 BUDGET

Moved Cr Whitely

Seconded Cr Curtis

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 2021 as presented:

Council imposes the following rates on all rateable property in the Shire of Wandering for the 2020/2021 financial year:

Differential Rates

GRV- Special Use	12.961 cents in the dollar
GRV- Residential	10.944 cents in the dollar
UV – Rural Residential	1.374 cents in the dollar
UV – Rural Mining	0.687cents in the dollar
UV – Rural	0.687 cents in the dollar

Minimum Payments

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

Rubbish Collection Charges

That the following rubbish rate be imposed for all homes and businesses in the rubbish collection district for the 2020/2021 financial year:

Domestic/Commercial (includes recycling)

Once per week single bin pickup and once per fortnight recycling bin pickup = \$444.70 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
	26/10/2020
	04/01/2021
	22/03/2021
Two (2) instalments due on	35 days from date of issue
	04/01/2021

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: 8% (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 = 8% (Imposed from when each instalment becomes due and payable)

On other monies owing to Council = 8% (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 and charges (including interest, legal fees, rubbish rates & ESL) 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, appearing to be 'AB. Sel', written over a horizontal line.

Executive Summary

COVID-19 STATEMENT

Coronavirus COVID-19 was declared a “disease of pandemic potential” in Australia on January 21, 2020. The potential threat of the virus taking hold in Australia has already had economic implications to tourism, universities, the building sector and seafood exports.

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Rates Freeze:

- The rates freeze included in this budget in response to COVID-19 is about not increasing the total amount of rates received.
- The intent of the rates freeze is to help provide ratepayers with financial certainty – in effect one less surprise in what is a difficult time for many.
- However, the periodic system of revaluations of properties undertaken by the Valuer General will result in some ratepayers paying more and some less than last year – while the revenue to the Shire remains unchanged.

National Wage Increases:

- The Fair Work Commission handed down a 1.75% wage increase, with this increase applying from 01/01/2021.
- As a result, contracted employees have voluntarily foregone their CPI wage increase due 01/07/2020, in lieu accepting that this increase will be applied on 01/01/2021 in line with other Shire staff.

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 2020

Statutory Reports

Statement of Comprehensive Income by Nature & Type

	NOTE	2020/21 Budget	2019/20 Actual	2019/20 Budget
		\$	\$	\$
Revenue				
Rates	1(a)	1,101,272	1,104,974	1,100,481
Operating grants, subsidies and contributions	9(a)	1,031,660	795,692	506,593
Fees and charges	8	809,130	583,089	742,785
Interest earnings	11(a)	15,810	15,274	9,500
Other revenue	11(b)	43,700	51,961	22,000
		3,001,572	2,550,990	2,381,359
Expenses				
Employee costs		(1,142,005)	(994,769)	(937,499)
Materials and contracts		(1,353,420)	(872,968)	(1,181,197)
Utility charges		(56,410)	(45,816)	(41,300)
Depreciation on non-current assets	5	(1,112,530)	(1,021,809)	(969,400)
Interest expenses	11(d)	(2,970)	(119)	(2,976)
Insurance expenses		(92,700)	(89,895)	(89,013)
Other expenditure		(46,350)	(26,001)	(5,705)
		(3,806,385)	(3,051,377)	(3,227,090)
Subtotal		(804,813)	(500,387)	(845,731)
Non-operating grants, subsidies and contributions	9(b)	1,324,455	510,157	1,260,439
Profit on asset disposals	4(b)	13,010	8,184	54
Loss on asset disposals	4(b)	(85,370)	(9,267)	(6,456)
		1,252,095	509,074	1,254,037
Net result		447,282	8,687	408,306
Other comprehensive income				
Changes on revaluation of non-current assets		0	0	0
Total other comprehensive income		0	0	0
Total comprehensive income		447,282	8,687	408,306

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

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

THE LOCAL GOVERNMENT REPORTING ENTITY

All funds through which the Shire of 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.

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

2019/20 ACTUAL BALANCES

Balances shown in this budget as 2019/20 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 2020 the following new accounting policies are to be adopted and may impact the preparation of the budget:

- AASB 1059 Service Concession Arrangements: Grantors
- AASB 2018-7 Amendments to Australian Accounting Standards - Materiality

AASB 1059 is not expected to impact the annual budget. Specific impacts of AASB 2018-7 have not been identified.

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	2020/21 Budget	2019/20 Actual	2019/20 Budget
Revenue	1,8,9(a),11(a),11(b)	\$	\$	\$
Governance		500	1,850	0
General purpose funding		1,888,822	1,677,025	1,389,992
Law, order, public safety		42,650	32,713	39,260
Health		2,450	1,108	2,800
Education and welfare		1,520	1,520	0
Housing		45,500	42,700	59,950
Community amenities		48,820	44,441	47,100
Recreation and culture		1,370	6,508	1,300
Transport		56,850	55,804	58,012
Economic services		854,665	635,215	751,795
Other property and services		58,425	52,106	31,150
		3,001,572	2,550,990	2,381,359
Expenses excluding finance costs	4(a),5,11(c),(e),(f)			
Governance		(123,040)	(161,968)	(196,742)
General purpose funding		(294,415)	(124,189)	(123,601)
Law, order, public safety		(134,050)	(113,245)	(147,515)
Health		(12,060)	(17,965)	(23,432)
Education and welfare		(3,065)	(831)	(1,455)
Housing		(47,900)	(26,609)	(35,538)
Community amenities		(161,520)	(201,576)	(209,631)
Recreation and culture		(245,020)	(214,249)	(213,091)
Transport		(1,843,245)	(1,328,947)	(1,362,462)
Economic services		(880,835)	(750,385)	(876,500)
Other property and services		(58,265)	(111,294)	(34,147)
		(3,803,415)	(3,051,258)	(3,224,114)
Finance costs	,6(a),11(d)			
General purpose funding		0	0	(1,600)
Housing		0	0	(1,376)
Transport		0	(119)	0
Economic services		(2,970)	0	0
		(2,970)	(119)	(2,976)
Subtotal		(804,813)	(500,387)	(845,731)
Non-operating grants, subsidies and contribution:	9(b)	1,324,455	510,157	1,260,439
Profit on disposal of assets	4(b)	13,010	8,184	54
(Loss) on disposal of assets	4(b)	(85,370)	(9,267)	(6,456)
		1,252,095	509,074	1,254,037
Net result		447,282	8,687	408,306
Other comprehensive income				
Changes on revaluation of non-current assets		0	0	0
Total other comprehensive income		0	0	0
Total comprehensive income		447,282	8,687	408,306

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.

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 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	2020/21 Budget	2019/20 Actual	2019/20 Budget
		\$	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Rates		1,101,272	1,095,855	1,100,481
Operating grants, subsidies and contributions		497,878	2,170,606	1,397,835
Fees and charges		809,130	583,089	742,785
Interest earnings		15,810	15,274	9,500
Goods and services tax		152,261	8,021	129,001
Other revenue		43,700	51,961	22,000
		2,620,051	3,924,806	3,401,602
Payments				
Employee costs		(1,142,005)	(961,964)	(937,499)
Materials and contracts		(1,353,420)	(1,012,432)	(1,196,193)
Utility charges		(56,410)	(45,816)	(41,300)
Interest expenses		(2,970)	(119)	(2,976)
Insurance expenses		(92,700)	(89,895)	(89,014)
Goods and services tax		(152,261)	(23,128)	(129,001)
Other expenditure		(46,350)	(26,001)	(5,704)
		(2,846,116)	(2,159,355)	(2,401,687)
Net cash provided by (used in)				
operating activities	3	(226,065)	1,765,451	999,915
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for development of land held for resale	4(a)	(200,000)	0	0
Payments for purchase of property, plant & equipment	4(a)	(725,000)	(508,565)	(462,500)
Payments for construction of infrastructure	4(a)	(1,540,775)	(751,243)	(1,613,267)
Non-operating grants, subsidies and contributions		1,324,455	510,157	1,260,439
Proceeds from sale of plant and equipment	4(b)	379,000	155,132	120,000
Net cash provided by (used in)				
investing activities		(762,320)	(594,519)	(695,328)
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings	6(a)	(18,665)	(473,507)	(473,507)
Proceeds from new borrowings	6(b)	200,000	0	0
Net cash provided by (used in)				
financing activities		181,335	(473,507)	(473,507)
Net increase (decrease) in cash held		(807,050)	697,425	(168,920)
Cash at beginning of year		1,528,865	831,440	802,553
Cash and cash equivalents				
at the end of the year	3	721,815	1,528,865	633,633

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

Rate Setting Statement by Reporting Program

	NOTE	2020/21 Budget	2019/20 Actual	2019/20 Budget
		\$	\$	\$
OPERATING ACTIVITIES				
Net current assets at start of financial year - surplus/(deficit)		1,134,308	1,220,361	1,158,383
		1,134,308	1,220,361	1,158,383
Revenue from operating activities (excluding rates)				
Governance		500	1,850	0
General purpose funding		787,550	572,051	289,511
Law, order, public safety		42,650	32,713	39,260
Health		2,450	1,108	2,800
Education and welfare		1,520	1,520	0
Housing		45,500	42,700	59,950
Community amenities		48,820	44,441	47,100
Recreation and culture		1,370	6,508	1,300
Transport		69,860	58,687	58,066
Economic services		854,665	635,215	751,795
Other property and services		58,425	57,407	31,150
		1,913,310	1,454,200	1,280,932
Expenditure from operating activities				
Governance		(123,040)	(161,968)	(196,742)
General purpose funding		(294,415)	(124,189)	(125,201)
Law, order, public safety		(134,050)	(113,245)	(147,515)
Health		(12,060)	(17,965)	(23,432)
Education and welfare		(3,065)	(831)	(1,455)
Housing		(47,900)	(26,609)	(36,914)
Community amenities		(161,520)	(201,576)	(209,631)
Recreation and culture		(245,020)	(214,249)	(213,091)
Transport		(1,928,615)	(1,329,066)	(1,368,918)
Economic services		(883,805)	(750,385)	(876,500)
Other property and services		(58,265)	(120,561)	(34,147)
		(3,891,755)	(3,060,644)	(3,233,546)
Non-cash amounts excluded from operating activities	2 (a)(i)	672,108	1,530,033	976,973
Amount attributable to operating activities		(172,029)	1,143,950	182,742
INVESTING ACTIVITIES				
Non-operating grants, subsidies and contributions	9(b)	1,324,455	510,157	1,260,439
Purchase land held for resale	4(a)	(200,000)	0	0
Purchase property, plant and equipment	4(a)	(725,000)	(508,565)	(462,500)
Purchase and construction of infrastructure	4(a)	(1,540,775)	(751,243)	(1,613,267)
Proceeds from disposal of assets	4(b)	379,000	155,132	120,000
Amount attributable to investing activities		(762,320)	(594,519)	(695,328)
FINANCING ACTIVITIES				
Repayment of borrowings	6(a)	(18,665)	(473,507)	(473,507)
Proceeds from new borrowings	6(b)	200,000	0	0
Transfers to cash backed reserves (restricted assets)	7(a)	(550,168)	(57,160)	(297,187)
Transfers from cash backed reserves (restricted assets)	7(a)	201,910	10,570	200,000
Amount attributable to financing activities		(166,923)	(520,097)	(570,694)
Budgeted deficiency before general rates		(1,101,272)	29,334	(1,083,280)
Estimated amount to be raised from general rates	1	1,101,272	1,104,974	1,100,481
Net current assets at end of financial year - surplus/(deficit)	2 (a)(iii)	0	1,134,308	17,201

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	2020/21 Budgeted rate revenue	2020/21 Budgeted interim rates	2020/21 Budgeted back rates	2020/21 Budgeted total revenue	2019/20 Actual total revenue	2019/20 Budget total revenue
	\$		\$	\$	\$	\$	\$	\$	\$
Differential general rate or general rate									
Gross rental valuations									
GRV Residential	0.10944	41	478,296	52,345	0	0	52,345	50,199	50,837
GRV Special Use	0.12961	3	157,820	20,455	0	0	20,455	20,455	20,455
Unimproved valuations									
UV Rural Residential	0.01374	34	2,591,000	35,600	0	0	35,600	61,252	61,252
UV Rural	0.00687	135	120,060,000	824,812	0	0	824,812	816,921	816,921
UV Mining	0.00687	0	0	0	0	0	0	0	0
Sub-Totals		213	123,287,116	933,212	0	0	933,212	948,827	949,465
Minimum									
Minimum payment									
	\$								
Gross rental valuations									
GRV Residential	1,100	39	170,720	42,900	0	0	42,900	44,000	44,000
GRV Special Use	1,100	2	6,705	2,200	0	0	2,200	2,200	2,200
Unimproved valuations									
UV Rural Residential	1,100	70	4,464,500	70,000	0	0	70,000	57,200	57,200
UV Rural	1,100	78	8,328,000	85,800	0	0	85,800	84,700	84,700
UV Mining	1,100	5	144,018	5,500	0	0	5,500	5,500	5,500
Sub-Totals		194	13,113,943	206,400	0	0	206,400	193,600	193,600
		407	136,401,059	1,139,612	0	0	1,139,612	1,142,427	1,143,065
Discounts (Refer note 1(g))							(41,540)	(40,592)	(45,723)
Total amount raised from general rates							1,098,072	1,101,835	1,097,342
Ex-gratia rates							3,200	3,139	3,139
Total rates							1,101,272	1,104,974	1,100,481

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

The general rates detailed for the 2020/21 financial year have been determined by Council on the basis of raising the revenue required to meet the deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than rates and also considering the extent of any increase in rating over the level adopted in the previous year.

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

(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	35 days from notice	0	0.0%	8.0%
Option two				
1st instalment	35 days from notice	0	5.5%	8.0%
2nd instalment	4/01/2021	10	5.5%	8.0%
Option three				
1st instalment	35 days from notice	0	0.0%	8.0%
2nd instalment	26/10/2020	10	5.5%	8.0%
3rd instalment	4/01/2021	10	5.5%	8.0%
4th instalment	22/03/2021	10	5.5%	8.0%

	2020/21 Budget revenue	2019/20 Actual revenue	2019/20 Budget revenue
	\$	\$	\$
Instalment plan admin charge revenue	3,060	3,020	3,000
Instalment plan interest earned	3,570	3,419	2,000
Unpaid rates and service charge interest earned	5,100	5,080	5,000
	11,730	11,519	10,000

(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 within the town - site boundaries 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	Non-residential land that is zoned for commercial and industrial activities.	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	Consists of properties with a predominant rural land use.	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 which has 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.
UV-Mining	Covers all mining leases, exploration/prospecting licenses and all licenses as defined under the Mining Act 1978.	This rate is to raise revenue to fund cost impact to the Shire for mining activities.	This is rated differently to reflect the nature of the current leases. The Shire acknowledges that these leases are not, for the most part, income producing and the level of impact is minimal to the Shire. Although exploration, prospecting and operations have different levels of impact on the road infrastructure, there remains the need to fund the maintenance and renewal of this vital community while recognising the Shires goal to encourage mining in the district.

(d) 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	0.10944	0.10944	Rates in the dollar remains the same or lower than 2019/20 and as such are exempt from the advertising requirements of S6.36. (See Part 3 & Part 4 of Clause 12 in <i>Local Government (COVID-19 Response) Order 2020</i>)
GRV - Special Use	0.12961	0.12961	
UV - Rural Residential	0.01421	0.01374	
UV - Rural	0.00719	0.00687	
UV - Mining	0.00719	0.00687	

Minimum payment	Proposed Minimum \$	Adopted Minimum \$	Reasons for the difference
GRV - Residential	1.10000	1.10000	Minimum Rates in the dollar remains the same or lower than 2019/20 and as such are exempt from the advertising requirements of S6.36. (See Part 3 & Part 4 of Clause 12 in <i>Local Government (COVID-19 Response) Order 2020</i>).
GRV - Special Use	1.10000	1.10000	
UV - Rural Residential	1.10000	1.00000	
UV - Rural	1.10000	1.10000	
UV - Mining	1.10000	1.10000	

(e) Specified Area Rate

The Shire did not raise specified area rates for the year ended 30 June 2021.

(f) Service Charges

The Shire did not raise service charges for the year ended 30 June 2021.

(g) Rates discounts

Rate or fee to which discount is granted	Discount %	Discount (\$)	2020/21 Budget	2019/20 Actual	2019/20 Budget	Circumstances in which discount is granted
Rates	5.0%		\$ 41,540	\$ 40,592	\$ 45,723	Payment of full rates owing including arrears, received on or before 35 days after the date of service on the rate notice.
			41,540	40,592	45,723	

(h) Waivers or concessions

The Shire does not anticipate any waivers or concessions for the year ended 30 June 2021.

2. Net Current Assets

2 (a). NET CURRENT ASSETS

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.

(i) Operating activities excluded from budgeted deficiency

The following non-cash revenue or expenditure has been excluded from operating activities within the Rate Setting Statement.

Adjustments to operating activities

	Note	2020/21 Budget 30 June 2021	2019/20 Actual 30 June 2020	2019/20 Budget 30 June 2020
		\$	\$	\$
Less: Profit on asset disposals	4(b)	(13,010)	(8,184)	(54)
Less: Movement in contract liabilities associated with restricted cash		(533,782)	533,782	1,171
Less: Movement in employee liabilities associated with restricted cash		21,000	248	0
Add: Movement in non-current contract liabilities		0	12,677	0
Add: Loss on disposal of assets	4(b)	85,370	9,267	6,456
Add: Change in accounting policies		0	(39,566)	0
Add: Depreciation on assets	5	1,112,530	1,021,809	969,400
Non cash amounts excluded from operating activities		672,108	1,530,033	976,973

(ii) 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.

Adjustments to net current assets

Less: Cash - restricted reserves	3	(736,244)	(387,986)	(438,582)
Less: Current assets not expected to be received at end of year				
- Land held for resale		(200,000)	0	0
Add: Current liabilities not expected to be cleared at end of year				
- Current portion of borrowings		181,335	0	0
- Current portion of contract liability held in reserve		0	533,782	0
- Employee benefit provisions		60,421	39,421	40,344
Total adjustments to net current assets		(694,488)	185,217	(398,238)

2 (a). NET CURRENT ASSETS (CONTINUED)

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

	Note	2020/21 Budget 30 June 2021	2019/20 Actual 30 June 2020	2019/20 Budget 30 June 2020
		\$	\$	\$
(iii) Composition of estimated net current assets				
Current assets				
Cash and cash equivalents- unrestricted	3	(27,106)	594,419	195,051
Cash and cash equivalents - restricted				
Cash backed reserves	3	736,244	387,986	438,582
Unspent grants, subsidies and contributions	9	12,677	546,460	0
Receivables		72,231	72,231	36,855
Inventories		274,979	74,979	32,203
		1,069,025	1,676,075	702,691
Less: current liabilities				
Trade and other payables		(113,982)	(113,982)	(181,383)
Contract liabilities		0	(533,782)	0
Long term borrowings		(181,335)	0	0
Provisions		(79,220)	(79,220)	(105,869)
		(374,537)	(726,984)	(287,252)
Net current assets		694,488	949,091	415,439
Less: Total adjustments to net current assets	2 (a)(ii)	(694,488)	185,217	(398,238)
Closing funding surplus / (deficit)		0	1,134,308	17,201

2 (b). NET CURRENT ASSETS (CONTINUED)

SIGNIFICANT ACCOUNTING POLICIES

CURRENT AND NON-CURRENT CLASSIFICATION

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

TRADE AND OTHER PAYABLES

Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the financial year that are unpaid and arise when the Shire of 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.

CONTRACT ASSETS

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

PROVISIONS

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

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

INVENTORIES

General

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

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

Superannuation

The Shire of 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.

LEASE LIABILITIES

The present value of future lease payments not paid at the reporting date discounted using the incremental borrowing rate where the implicit interest rate in the lease is not readily determined.

TRADE AND OTHER RECEIVABLES

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

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

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

EMPLOYEE BENEFITS

Short-term employee benefits

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

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

LAND HELD FOR RESALE

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

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

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

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	2020/21 Budget	2019/20 Actual	2019/20 Budget
		\$	\$	\$
Cash at bank and on hand		721,815	1,528,865	195,051
Term deposits		0	0	438,582
		721,815	1,528,865	633,633
- Unrestricted cash and cash equivalents		(27,106)	594,419	195,051
- Restricted cash and cash equivalents		748,921	934,446	438,582
		721,815	1,528,865	633,633
The following restrictions have been imposed by regulation or other externally imposed requirements on cash and cash equivalents:				
Leave Reserve		60,421	39,421	234,988
Land & Building Reserve		413,722	73,699	73,516
Plant Replacement Reserve		134,462	224,727	80,008
Office Equipment Reserve		47,639	35,139	35,070
Fuel Facility Reserve		80,000	15,000	15,000
Unspent grants, subsidies and contributions	9	12,677	546,460	0
		748,921	934,446	438,582
Reconciliation of net cash provided by operating activities to net result				
Net result		447,282	8,687	408,306
Depreciation	5	1,112,530	1,021,809	969,400
(Profit)/loss on sale of asset	4(b)	72,360	1,083	6,402
(Increase)/decrease in receivables		0	843,795	891,242
(Increase)/decrease in inventories		0	(8,407)	30,800
Increase/(decrease) in payables		0	(102,737)	(45,796)
Increase/(decrease) in contract liabilities		(533,782)	506,893	0
Increase/(decrease) in employee provisions		0	4,485	0
Non-operating grants, subsidies and contributions		(1,324,455)	(510,157)	(1,260,439)
Net cash from operating activities		(226,065)	1,765,451	999,915

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.

	Reporting Program				2020/21 Budget total	2019/20 Actual total	2019/20 Budget total
	Community amenities	Recreation and culture	Transport	Other property and services			
Asset class	\$	\$	\$	\$	\$	\$	\$
<u>Property, Plant and Equipment</u>							
Land - freehold land	0	0	0	0	0	0	0
Land - vested in and under the control of	0	0	0	0	0	0	0
Buildings - non-specialised	0	0	0	25,000	25,000	0	20,500
Buildings - specialised	0	0	0	0	0	0	0
Furniture and equipment	5,000	0	0	15,000	20,000	40,965	40,000
Plant and equipment	0	0	680,000	0	680,000	467,600	402,000
	5,000	0	680,000	40,000	725,000	508,565	462,500
<u>Infrastructure</u>							
Infrastructure - roads	0	0	762,675	0	762,675	751,243	850,267
Infrastructure - bridges	0	0	750,000	0	750,000	0	750,000
Infrastructure - footpaths	0	0	0	0	0	0	0
Infrastructure - recreation	0	28,100	0	0	28,100	0	0
Infrastructure - drainage	0	0	0	0	0	0	0
Infrastructure - other	0	0	0	0	0	0	13,000
	0	28,100	1,512,675	0	1,540,775	751,243	1,613,267
<u>Land Held for Resale</u>							
Land held for resale	200,000	0	0	0	200,000	0	0
Total acquisitions	205,000	28,100	2,192,675	40,000	2,465,775	1,259,808	2,075,767

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

SIGNIFICANT ACCOUNTING POLICIES

RECOGNITION OF ASSETS

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

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

(b) Disposals of Assets

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

	2020/21 Budget Net Book Value	2020/21 Budget Sale Proceeds	2020/21 Budget Profit	2020/21 Budget Loss	2019/20 Actual Net Book Value	2019/20 Actual Sale Proceeds	2019/20 Actual Profit	2019/20 Actual Loss	2019/20 Budget Net Book Value	2019/20 Budget Sale Proceeds	2019/20 Budget Profit	2019/20 Budget Loss
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
By Program												
Housing	140,000	140,000	0	0	0	0	0	0	0	0	0	0
Transport	311,360	239,000	13,010	(85,370)	83,482	86,365	2,883	0	126,402	120,000	54	(6,456)
Other property and services	0	0	0	0	72,733	68,767	5,301	(9,267)	0	0	0	0
	451,360	379,000	13,010	(85,370)	156,215	155,132	8,184	(9,267)	126,402	120,000	54	(6,456)
By Class												
<u>Property, Plant and Equipment</u>												
Buildings - non-specialised	140,000	140,000	0	0	0	0	0	0	0	0	0	0
Plant and equipment	311,360	239,000	13,010	(85,370)	156,215	155,132	8,184	(9,267)	126,402	120,000	54	(6,456)
	451,360	379,000	13,010	(85,370)	156,215	155,132	8,184	(9,267)	126,402	120,000	54	(6,456)

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

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

By Program

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

By Class

Buildings - non-specialised
Buildings - specialised
Furniture and equipment
Plant and equipment
Infrastructure - roads
Infrastructure - bridges
Infrastructure - footpaths
Infrastructure - recreation
Infrastructure - drainage

2020/21 Budget	2019/20 Actual	2019/20 Budget
\$	\$	\$
1,080	0	0
52,680	43,079	52,000
30,360	27,203	26,000
10,990	10,738	11,500
47,640	42,636	51,200
818,240	741,948	745,000
24,660	20,216	21,500
126,880	135,989	62,200
1,112,530	1,021,809	969,400
69,600	61,133	40,000
0	0	21,000
28,880	22,853	10,000
143,490	148,251	95,000
800,000	730,561	683,500
10,980	5,378	9,000
34,800	31,430	30,000
0	0	56,900
24,780	22,203	24,000
1,112,530	1,021,809	969,400

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
Buildings - specialised	50 to 80 years
Furniture and equipment	4 to 10 years
Plant and equipment	5 to 15 years
Infrastructure - roads	
Infrastructure - bridges	20 years
Infrastructure - footpaths	80 years
Infrastructure - recreation	30 to 75 years
Infrastructure - drainage	10 to 60 Years

AMORTISATION

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

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

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

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 Principal 1 July 2020	2020/21	2020/21	Budget	2020/21	Actual Principal 1 July 2019	2019/20	2019/20	Actual	2019/20	Budget Principal 1 July 2019	2019/20	2019/20	Budget	2019/20		
					Budget	Budget	Principal	Budget		Actual	Actual	Actual	Principal		Actual	Budget	Budget	Budget	Principal	Budget
					New	Principal	outstanding	Interest		New	Principal	outstanding	Interest		New	Principal	outstanding	Interest		
					Loans	Repayments	30 June 2021	Repayments		Loans	Repayments	30 June 2020	Repayments		Loans	Repayments	30 June 2020	Repayments		
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$		
General Purpose Funding																				
	WANDRRA - Short term Lendin Treasury	1.6%	0	0	0	0	0	400,000		(400,000)	0	(119)	400,000		(400,000)	0	(1,600)			
Housing																				
	5 Dunmall Drive		0	0	0	0	0	73,507	0	(73,507)	0	0	73,507	0	(73,507)	0	(1,376)			
Community amenities																				
	Industrial Estate Development		0	200,000	(18,665)	181,335	(2,970)	0	0	0	0	0	0	0	0	0	0	0		
			0	200,000	(18,665)	181,335	(2,970)	473,507	0	(473,507)	0	(119)	473,507	0	(473,507)	0	(2,976)			
			0	200,000	(18,665)	181,335	(2,970)	473,507	0	(473,507)	0	(119)	473,507	0	(473,507)	0	(2,976)			

All borrowing repayments, other than self supporting loans, will be financed by general purpose revenue.

The self supporting loan(s) repayment will be fully reimbursed.

6. INFORMATION ON BORROWINGS

(b) New borrowings - 2020/21

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	1.52%	200,000	0	200,000	0
					200,000	0	200,000	0

(c) Unspent borrowings

- The Shire had no unspent borrowing funds as at 30 June 2020 nor is it expected to have unspent borrowing funds as at 30 June 2021.

(d) Credit Facilities

	2020/21 Budget	2019/20 Actual	2019/20 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	15,000
Credit card balance at balance date	0	0	0
Total amount of credit unused	5,000	5,000	15,000
Loan facilities			
Loan facilities in use at balance date	181,335	0	0

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

	2020/21 Budget Opening Balance	2020/21 Budget Transfer to	2020/21 Budget Transfer (from)	2020/21 Budget Closing Balance	2019/20 Actual Opening Balance	2019/20 Actual Transfer to	2019/20 Actual Transfer (from)	2019/20 Actual Closing Balance	2019/20 Budget Opening Balance	2019/20 Budget Transfer to	2019/20 Budget Transfer (from)	2019/20 Budget Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
(a) Leave Reserve	39,421	21,000	0	60,421	39,173	248	0	39,421	233,817	1,171	0	234,988
(b) Land & Building Reserve	73,699	340,023	0	413,722	33,488	40,211	0	73,699	33,488	40,028	0	73,516
(c) Plant Replacement Reserve	224,727	111,645	(201,910)	134,462	233,818	1,479	(10,570)	224,727	39,173	240,835	(200,000)	80,008
(d) Office Equipment Reserve	35,139	12,500	0	47,639	34,917	222	0	35,139	34,917	153	0	35,070
(e) Fuel Facility Reserve	15,000	65,000	0	80,000	0	15,000	0	15,000	0	15,000	0	15,000
	387,986	550,168	(201,910)	736,244	341,396	57,160	(10,570)	387,986	341,395	297,187	(200,000)	438,582

(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

	2020/21 Budget	2019/20 Actual	2019/20 Budget
	\$	\$	\$
General purpose funding	3,460	3,675	3,000
Law, order, public safety	1,110	1,243	8,000
Health	2,450	1,108	2,800
Housing	45,500	42,700	59,950
Community amenities	47,290	44,441	47,100
Recreation and culture	1,370	1,278	1,300
Transport	250	292	2,500
Economic services	690,945	479,060	606,985
Other property and services	16,755	9,292	11,150
	809,130	583,089	742,785

9. Grant Revenue

	Unspent grants, subsidies and contributions liability					Grants, subsidies and contributions revenue		
	Liability 1 July 2020	Increase in Liability	Liability Reduction (As revenue)	Total Liability 30 June 2021	Current Liability 30 June 2021	2020/21 Budget	2019/20 Actual	2019/20 Budget
By Program:	\$	\$	\$	\$	\$	\$	\$	\$
(a) Operating grants, subsidies and contributions								
General purpose funding	0	0	0	0	0	764,200	548,890	275,011
Law, order, public safety	10,385	0	(10,385)	0	0	41,540	31,518	31,260
Education and welfare	0	0	0	0	0	1,520	1,520	0
Transport	0	0	0	0	0	56,600	55,512	55,512
Economic services	38,075	0	(25,397)	12,677	0	163,720	154,252	144,810
Other property and services	0	0	0	0	0	4,080	4,000	0
	48,460	0	(35,782)	12,677	0	1,031,660	795,692	506,593
(b) Non-operating grants, subsidies and contributions								
Transport	498,000	0	(498,000)	0	0	1,324,455	510,157	1,250,939
Economic services	0	0	0	0	0	0	0	2,500
Other property and services	0	0	0	0	0	0	0	7,000
	498,000	0	(498,000)	0	0	1,324,455	510,157	1,260,439
Total	546,460	0	(533,782)	12,677	0	2,356,115	1,305,849	1,767,032

(c) Unspent grants, subsidies and contributions were restricted as follows:

	Budget Closing Balance 30 June 2021	Actual Balance 30 June 2020
Unspent grants, subsidies and contributions	12,677	546,460
	12,677	546,460

10. Significant Accounting Policies

SIGNIFICANT ACCOUNTING POLICIES

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

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/Refunds/Warranties	Determination of transaction price	Allocating transaction price	Measuring obligations for returns	Revenue recognition
Rates	General Rates	Over time	Payment dates adopted by Council during the year	None	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Specified area rates	Rates charge for specific defined purpose	Over time	Payment dates adopted by Council during the year	Refund in event monies are unspent	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Service charges	Charge for specific service	Over time	Payment dates adopted by Council during the year	Refund in event monies are unspent	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Grant contracts with customers	Community events, minor facilities, research, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants, subsidies or contributions for the construction of non-financial assets	Construction or acquisition of recognisable non-financial assets to be controlled by the local government	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared

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
Grants with no contract commitments	General appropriations and contributions with no reciprocal commitment	No obligations	Not applicable	Not applicable	Cash received	On receipt of funds	Not applicable	When assets are controlled
Licences/ Registrations/ Approvals	Building, planning, development and animal management, having the same nature as a licence regardless of naming.	Single point in time	Full payment prior to issue	None	Set by State legislation or limited by legislation to the cost of provision	Based on timing of issue of the associated rights	No refunds	On payment and issue of the licence, registration or approval
Pool inspections	Compliance safety check	Single point in time	Equal proportion based on an equal annually fee	None	Set by State legislation	Apportioned equally across the inspection cycle	No refunds	After inspection complete based on a 4 year cycle
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
Waste management collections	Kerbside collection service	Over time	Payment on an annual basis in advance	None	Adopted by council annually	Apportioned equally across the collection period	Not applicable	Output method based on regular weekly and fortnightly period as proportionate to collection service
Waste management entry fees	Waste treatment, recycling and disposal service at disposal sites	Single point in time	Payment in advance at gate or on normal trading terms if credit provided	None	Adopted by council annually	Based on timing of entry to facility	Not applicable	On entry to facility
Airport landing charges	Permission to use facilities and runway	Single point in time	Monthly in arrears	None	Adopted by council annually	Applied fully on timing of landing/take-off	Not applicable	On landing/departure event

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
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
Memberships	Gym and pool membership	Over time	Payment in full in advance	Refund for unused portion on application	Adopted by council annually	Apportioned equally across the access period	Returns limited to repayment of transaction price	Output method Over 12 months matched to access right
Fees and charges for other goods and services	Cemetery services, library fees, reinstatements and private works	Single point in time	Payment in full in advance	None	Adopted by council annually	Applied fully based on timing of provision	Not applicable	Output method based on provision of service or completion of works
Sale of stock	Aviation fuel, kiosk and visitor centre stock	Single point in time	In full in advance, on 15 day credit	Refund for faulty goods	Adopted by council annually, set by mutual agreement	Applied fully based on timing of provision	Returns limited to repayment of transaction price	Output method based on goods
Commissions	Commissions on licencing and ticket sales	Over time	Payment in full on sale	None	Set by mutual agreement with the customer	On receipt of funds	Not applicable	When assets are controlled
Reimbursements	Insurance claims	Single point in time	Payment in arrears for claimable event	None	Set by mutual agreement with the customer	When claim is agreed	Not applicable	When claim is agreed

11. Other Information

	2020/21 Budget	2019/20 Actual	2019/20 Budget
	\$	\$	\$
The net result includes as revenues			
(a) Interest earnings			
Investments			
- Reserve funds	2,550	2,160	1,500
- Other funds	4,590	4,615	1,000
Other interest revenue (refer note 1b)	8,670	8,499	7,000
	15,810	15,274	9,500
* The Shire has resolved to charge interest under section 6.13 for the late payment of any amount of money at 8%.			
(b) Other revenue			
Reimbursements and recoveries	43,700	51,961	22,000
	43,700	51,961	22,000
The net result includes as expenses			
(c) Auditors remuneration			
Audit services	(15,000)	(6,915)	(15,000)
	(15,000)	(6,915)	(15,000)
(d) Interest expenses (finance costs)			
Borrowings (refer Note 6(a))	2,970	119	2,976
	2,970	119	2,976
(e) Elected members remuneration			
Meeting fees	(25,000)	(9,009)	(9,000)
Mayor/President's allowance	(8,000)	(3,980)	(4,000)
Members Training	(12,250)	(2,581)	(14,000)
	(45,250)	(15,569)	(27,000)
(f) Write offs			
General rate	0	(1,046)	0
	0	(1,046)	0

12. Other Significant Accounting Policies

12. SIGNIFICANT ACCOUNTING POLICIES - OTHER INFORMATION

GOODS AND SERVICES TAX (GST)

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

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

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

CRITICAL ACCOUNTING ESTIMATES

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

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

ROUNDING OFF FIGURES

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

COMPARATIVE FIGURES

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

BUDGET COMPARATIVE FIGURES

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

SUPPLEMENTARY INFORMATION

Plant Replacement Program

Plant No.	Rego No.	Plant Description	Date Manufacture	Replacement Interval - Years	Years owned	Changeover due	Hours/Kms Jun 2019	Cost excluding GST									
								2020/2021	2021/2022	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030
GRADERS																	
PG1	WD 920	CAT 12M Grader	2012	10	7	2022	5,141hrs			\$320,000							
		LESS: Trade-in								-\$75,000							
PG2	WD 300	CAT 120M Grader	2008	10	11	2018	9,154hrs	\$345,000									
		LESS: Trade-in						-\$70,000									
TRUCKS																	
PT1	WD 458	Isuzu Giga Prime Mover	2010	8	9	2018	192,809km				\$200,000						
		LESS: Trade-in								-\$60,000							
PT2	WD 422	Isuzu Tandem Axle Truck	2007	8	12	2015	125,258km	\$170,000				-\$60,000				\$265,000	
		LESS: Trade-in						-\$55,000								-\$65,000	
PT3	WD 6	Isuzu Crew Cab truck	2016	10	3	2026	63,495km							\$105,000			
		LESS: Trade-in												-\$35,000			
PT4	WD.440	Isuzu NLR 45-150 Tipper	2020	10	0	2030											
		LESS: Trade-in															
PST	WD1142	Howard Porter Side Tipper	2010	15	9	2025							\$125,000				
		LESS: Trade-in										-\$25,000					
PLL	WD1169	Low Loader, Make - Boomarang	1983	20	26	2003					\$65,000						
		LESS: Trade-in								-\$5,000							
LOADS and TRACTORS																	
PL1	WD 1827	CAT 924G Loader	2007	10	12	2017	7,264hrs										\$295,000
		LESS: Trade-in															-\$70,000
PL2	WD.1827	Case 721G Loader	2020	10	0	2030											
		LESS: Trade-in															
PTRA	WD 229	John Deere 6515 Tractor	2009	15	10	2024	2,012hrs						\$175,000				
		LESS: Trade-in										-\$15,000					
PSS1	WD 908	Toyota Husky Skid Steer	2011	10	8	2021	1,677hrs		\$115,000								
		LESS: Trade-in							-\$35,000								
PEX1	WD	Volvo 210C Excavator	2012	10	7	2022	4,704kms					\$245,000					
		LESS: Trade-in										-\$65,000					
ROLLER																	
PR5	WD 182	Multipac 524H Multi Tyre Roller	2019	15	10	2034											
		LESS: Trade-in															

Plant No.	Rego No.	Plant Description	Date Manufacture	Replacement Interval - Years	Years owned	Changeover due	Hours/Kms Jun 2019	Cost excluding GST									
								2020/2021	2021/2022	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030
UTILITIES and SEDANS																	
PU1	WD 011	Holden Colorado Utility - Single Cab	2010	150,000km Approx 8 years	9	2018	234,655km	\$32,000								\$35,000	
		LESS: Trade-in						-\$6,000								-\$15,000	
PU5	WD 001	QE Pajero Sports GLX	2019	50,000km Approx 2 years	0	2019	0,000km		\$38,043		\$38,804		\$39,580		\$40,371		\$41,179
		LESS: Trade-in							-\$27,000		-\$27,000		-\$28,000		-\$28,000		-\$30,000
PU4	WD 480	Holden LS Colorado 4x4	2019	75,000km Approx 3 years	0	2021	0,000km			\$38,000			\$38,440			\$40,460	
		LESS: Trade-in								-\$25,000			-\$26,000			-\$27,000	
PU3	WD 440	Toyota Hilux - Dual Cab 4x4	2003	150,000km Approx 8 years	16	2011	250,025km										
		LESS: Trade-in															
PLV4	0 WD	Holden Trailblazer LTZ (\$1,500 changeover per 15,000km)	2019	45,000km Approx per year	0	2019	55,482km	\$111,000	\$111,000	\$112,000	\$112,000	\$112,500	\$112,500	\$113,000	\$113,000	\$113,500	\$113,500
		LESS: Trade-in						-\$108,000	-\$108,000	-\$108,000	-\$108,000	-\$109,500	-\$109,500	-\$110,000	-\$110,000	-\$110,500	-\$110,500

Plant No.	Rego No.	Plant Description	Date Manufacture	Replacement Interval - Years	Years owned	Changeover due	Hours/kms Jun 2019	Cost excluding GST									
								2020/2021	2021/2022	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030
MISCELLANEOUS PLANT																	
PF4	WD270	ISUZU - Fire Tender	2012	15	12	2027	7,629 kms							\$0			
		LESS: Trade-in															
PF2	WD 821	ISUZU - Fire Tender	2007	15	12	2022	6,805 kms			\$0							
		LESS: Trade-in															
PF5	WD1056	Standpipe Trailer - Fire Station - Unknown - VIN - 6N9T22000W165W001	1998	30	22	2028											
		LESS: Trade-in															
PM1		Hustler Mower - Model No - 930545EX, Serial -12090007	2012	10	7	2022	780hrs				\$26,000						
		LESS: Trade-in															
PM2		Toro Reel Mower	2012	10	7	2022	2,931hrs				\$26,000						
		LESS: Trade-in															
SP34	WD548	Trailer Dual Axle - John Pisas Boxtop Trailer	1985	15	35	2000						\$3,000					
		LESS: Trade-in															
SP35	1TRH 694	Water Trailer Single Axle with water tank, Pump and Hose Reel- John Pisas Boxtop Trailer	2016	15	4	2031											
		LESS: Trade-in															
SP36	WD3018	Car Trailer with ramps - CoastMac - Model Vehicle Carrier, VIN- 6U9VSS00000015065	2011	15	9	2026						\$8,000					
		LESS: Trade-in															
SP39	1TUE 993	Mobile Service Trailer - Dual Axle - CoastMac - Model Boxtop , VIN- U9VSS00000150040	2019	15	1	2034											
		LESS: Trade-in															
	WD1183	Bin Trailer - Refuse Site - VIN - 6T9T27WA1E0AAK689	2014	15	5	2029											\$5,000
		LESS: Trade-in															
	WD1182	Bin Trailer - Refuse Site VIN - 6T9T27WA1E0AAK688	2014	15	5	2029											\$5,000
		LESS: Trade-in															
	WD 1151	Traffic Light Trailer - VIN - 6T9T27V97B0FMB136	2011	15	8	2026							\$12,250				
		LESS: Trade-in															
	WD1152	Traffic Light Trailer - VIN - 6T9T27V97B0FMB178	2011	15	8	2026							\$12,250				
		LESS: Trade-in															
SP29		Spray unit - Shire built	2017	10	3	2027		\$12,000									
		LESS: Trade-in															
SP27		Vibratory Plate REV Compactor -Model BPR 100/80D, Serial 101 69035 1723	2011	15	9	2026							\$15,000				
		LESS: Trade-in															
SP30		Excavator Mulcher Head - FM500H	2012	10	8	2022						\$45,500					
		LESS: Trade-in															
SP33	PSL	Wilson Twin Deck Slasher Heavy Duty	2007	15	13	2022					\$36,000						
		LESS: Trade-in															
SP38	PBR	Sewell Road Broom - Model B200	2000	15	20	2015					\$12,000						
		LESS: Trade-in															
		Small Plant (Chainsaws, Pumps etc)			3			\$10,616	\$8,513	\$1,829	\$8,799	\$1,998	\$4,307	\$11,853	\$3,730	\$1,859	\$12,008
								\$441,616	\$102,556	\$263,829	\$324,603	\$230,498	\$302,327	\$124,353	\$19,101	\$238,319	\$261,187

Building Replacement & Upgrade Plan

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

10 YEAR BUILDING REPLACEMENT & UPGRADE PLAN (Other than maintenance)

	ASSET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
	NO:	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
HOUSING										
Staff Housing										
19 Humes Way	1	\$1,500	\$2,000	\$10,500	\$2,100	\$2,100	\$2,100	\$2,100	\$2,100	\$2,100
13 Dunmall Drive	15	\$3,500	\$2,000	\$2,000	\$2,100	\$2,100	\$2,100	\$2,100	\$2,100	\$14,000
1 Dowsett Street	262	\$5,500	\$2,000	\$2,000	\$2,100	\$2,100	\$10,500	\$2,100	\$2,100	\$2,100
14 Down Street	9	\$1,500	\$2,000	\$2,000	\$2,100	\$2,100	\$2,100	\$2,100	\$2,100	\$9,000
7/9 Humes Way (New House)					\$350,000	\$500	\$500	\$500	\$1,000	\$1,000
Private Rentals										
7 Gnowing Street	55									
5 Dunmall Drive	416	\$1,530	\$1,561	\$1,592	\$8,500	\$1,624	\$1,656	\$1,689	\$1,723	\$1,757
COMMUNITY AMENITIES										
Cemetery	22	\$500	\$500	\$500	\$500	\$500	\$7,500	\$500	\$500	\$500
Public Conveniences-Wandering	285	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000
Public Conveniences-Pumphrey's	267	\$500	\$500	\$500	\$500	\$500	\$500	\$500	\$15,000	\$500
Caravan Park	47	\$2,500	\$2,500	\$2,500	\$20,000	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500
Shire Office	7	\$3,500	\$3,500	\$20,000	\$4,500	\$4,500	\$4,500	\$4,500	\$4,500	\$4,500
Shire Hall (CRC)	27	\$29,740	\$15,000	\$5,500	\$5,500	\$5,500	\$5,500	\$5,500	\$5,500	\$5,500
Community Centre	33	\$32,000	\$353,500	\$1,750	\$1,750	\$1,750	\$1,750	\$1,750	\$1,750	\$1,750
Vintage Machinery Shed	304	\$0	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500
TRANSPORT										
Shire Depot - building only - allocate from	37/6	\$1,530	\$1,530	\$1,530	\$1,530	\$1,530	\$1,530	\$1,530	\$1,530	\$1,530
TOTAL		\$85,800	\$390,091	\$53,872	\$404,680	\$30,804	\$46,236	\$30,869	\$45,903	\$50,237

	ASSET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
	NO:	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2026/27	2028/29
FUEL FACILITY										
Fuel Facility	293	\$10,000	\$11,000	\$12,000	\$13,000	\$14,000	\$15,000	\$16,000	\$17,000	\$18,000
User Charges		(\$31,040)	(\$30,731)	(\$31,606)	(\$32,479)	(\$33,352)	(\$34,223)	(\$35,093)	(\$35,961)	(\$36,829)
(Profit)/Loss on Fuel Sales		(\$21,040)	(\$19,731)	(\$19,606)	(\$19,479)	(\$19,352)	(\$19,223)	(\$19,093)	(\$18,961)	(\$18,829)
Interest on Fuel Facility Reserve		\$225	\$1,200	\$1,443	\$1,690	\$1,940	\$2,194	\$2,452	\$2,714	\$2,979
0.35% Insured Value - \$1.629M		\$5,815	\$5,931	\$6,049	\$6,169	\$6,292	\$6,417	\$6,545	\$6,675	\$6,808
Total transfer to/(from) Fuel Facility Reserve		\$65,000	\$16,200	\$16,443	\$16,690	\$16,940	\$17,194	\$17,452	\$17,714	\$17,979
RECREATION RESERVE BAL @ JUN 30		\$80,000	\$96,200	\$112,643	\$129,333	\$146,273	\$163,467	\$180,919	\$198,633	\$216,612

Schedule of Fees & Charges

FACILITIES CHARGES		2020/2021
Treatment Room		
Treatment Room	Half Day	\$27.50
	Full Day	\$44.00
	Per Hour	\$7.70
	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	\$11.00
Casual Hire - Foyer & Kitchen	Per hour or part thereof	\$16.50
Casual Hire - Community Centre	Per hour or part thereof	\$22.00
Casual Hire - Foyer Only	Per 24 hours or part thereof	\$198.00
Casual Hire - Foyer & Kitchen	Per 24 hours or part thereof	\$297.00
Casual Hire - Community Centre	Per 24 hours or part thereof	\$396.00
Community Centre:		
Education purposes	Children's education purposes	free
Not for Profit Organisations - no alcohol	Per 24 hours	\$44.00
Not for Profit Organisations - alcohol	Per 24 hours	\$88.00
Shire of Wandering Community Groups	Per hour up to 4 hours	Free
Shire of Wandering Community Groups	Per use 4 - 24 hours	\$11.00
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	\$302.50
Bond - key bond	Per season per club (ex-GST)	\$50.00
Tennis Courts - Casual Hire	Per hour per court	\$11.00
	24 hour hire - all courts	\$27.50
Bowling Green - Casual Hire	Per hour per court	\$11.00
	24 hour hire - all courts	\$27.50
Golf Club	Annual Lease	\$1.00
Council Chambers (Maximum 20 persons)		
Meeting Room Hire - Chambers, kitchen & ablution	Per hour or part thereof	\$22.00
Meeting Room Hire	Per 24 hours or part thereof	\$440.00
Bond - including key bond	Excl-GST	\$250.00
ADMINISTRATION & OTHER COUNCIL PROPERTIES		2020/2021
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		\$22.00
Keycard - replacement card		\$33.00
Photocopying - Shire & CRC		
A3/A4 Black & White	per copy	\$0.25
A3/A4 Colour	per copy	\$0.55
A4 Photo	Per A4 page or part thereof	\$11.00
Laminating	Per page	\$1.65
Document Scanning	per page	\$0.25
<i>Shire of Wandering Community Groups receive \$50 sponsorship, then receive 50% discount.</i>		
Scan & Email		
Outgoing	per page	\$1.65
Council Documents		
Agendas and/or Minutes	Available on website	free
FOI Request	In addition to Statutory Fee	\$49.50
Binding		
Spiral binding of documents	per document	\$5.50
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

Community Resource Centre		
Advertising - Echo - Per Advertisement	Quarter page	\$15.40
	Half Page	\$22.00
	Full Page	\$49.50
Advertising - Echo - Annual Subscription (11 Editions - Financial Year)	Quarter page	\$92.40
	Half Page	\$132.00
	Full Page	\$297.00
	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%
Projector Hire	Per 24 hours or part thereof	\$22.00
Projector screen only Hire	Per 24 hours or part thereof	\$11.00
Bond	Excl-GST	\$100.00
Casual Hire - Marquee	Per 24 hours or part thereof	\$825.00
Bond	Excl-GST	\$500.00
Movie Screen & Equipment Hire		
Casual Hire	Per 24 hours or part thereof	\$550.00
Shire of Wandering Community Groups	Per 24 hours or part thereof	free
Not for Profit Groups	Per 24 hours or part thereof	\$49.50
Bond	Excl-GST	\$250.00
Other		
Special Series Number Plates	each	Cost + \$55.00
Fuel Facility	per litre	Cost + 20%
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		\$22.00
Newspapers, Newsletters, Magazines		at cost
Vehicle Removal	per vehicle	Private Works Rates
Vehicle Impound fee	per vehicle per day	\$5.50
CEMETERY FEES (Gazetted)		2020/2021
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 internment 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)		2020/2021
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
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.		
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	\$26.50

REFUSE, RECYCLING & TRANSFER STATION		2020/2021
Rubbish and Recycling		
Rubbish & Recycling Collection Charges:	GST NOT APPLICABLE	
Domestic/Commercial - combined charge for both refuse & recycling	1 st 240lt bin	\$325.00
Domestic/Commercial - combined charge for both refuse & recycling	Each bin thereafter	\$162.50
Transfer Station Fees		
Call out Fee	Opening of Transfer Station out of Hours	\$121.00
Transfer Station Pass	Properties that do not have weekly collection service - includes 52 standard 240 Litre bin drop offs of household waste.	\$148.50
Transfer Station Pass	Properties that do not have a weekly collection service - includes 26 standard 240 Litre bin drop offs of household waste.	\$93.50
Asbestos	Do not accept Agreement with Shire of Boddington	DO NOT ACCEPT
Household Waste	per 240 litre bin	\$16.50
Household Waste	per cubic metre	\$44.00
Building Site Refuse Disposal Bond - per building licence (dwellings only) - excl-GST	Allows up to five (5) cubic metres of building rubble (excl asbestos)	\$495.00
Building rubble	per cubic metre	\$103.95
Commercial Refuse Disposal	per load	\$385.00
Vehicle Body Dumping	per vehicle	\$220.00
Animal Carcasses	small animal	\$79.75
Animal Carcasses	large animal	\$159.50
White goods - fridge, freezer, stoves, mashing machine etc...	per item - degassed only	\$60.50
Mattresses	per item	\$110.00
Tyres	per tyre	\$55.00
Tyres on rim	per tyre	\$110.00
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	\$0.33
Recycling	per 240 litre bin	Free
Separated Recyclables		Free
PRIVATE WORKS		2020/2021
All items include operator unless otherwise stated - Minimum 1 hour fee		
Grader Hire	Per hour or part thereof	\$165.00
Loader Hire	Per hour or part thereof	\$159.50
Truck - Prime Mover + Trailer	Per hour or part thereof	\$181.50
Truck Tandem Axle Hire	Per hour or part thereof	\$148.50
Truck Tandem Axle Hire + Water Tank	Per hour or part thereof	\$159.50
Isuzu 4.5 Tonne Tipper	Per hour or part thereof	\$93.50
Isuzu 2.5 Tonne Tipper	Per hour or part thereof	\$93.50
Tractor Hire	Per hour or part thereof	\$126.50
Bobcat Hire	Per hour or part thereof	\$126.50
Excavator Hire	Per hour or part thereof	\$181.50
Self propelled multi tyred roller	Per hour or part thereof	\$165.00
Plate Compactor with operator	Per day	\$121.00
Small miscellaneous plant with operator (eg Ride-on mower, whippersnipper)	Per hour or part thereof	\$93.50
Other small plant not listed	Per hour or part thereof	\$55.00
Labour Hire	Per hour (overtime + 50% loading)	\$71.50
Used grader blades	per blade	\$11.00
Gravel Delivered (18 tonne) - Shire pit sourced only	Per load	\$242.00
Gravel Delivered (12 tonne) - Shire pit sourced only	Per load	\$176.00
Blue Metal Delivered (surplus - varying sizes)	Per cubic metre + truck hire	\$110.00

BUILDING - TOWN PLANNING - HEALTH (Legislated)		2020/2021
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 affect	\$105.00
NB - In regards to construction value, the Building Surveyor is to estimate the value, if acceptable evidence is not provided by applicant.		

BUILDING - TOWN PLANNING - HEALTH (Legislated)		2020/2021
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 Site Refuse Disposal	Allows up to five (5) cubic metres of building rubble (excl asbestos)	\$495.00
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

Town Planning (excl-GST)		
Transportable Housing Bond	Payable to guarantee compliance with Town Planning Approval conditions, ie painting fencing, etc.	
Per container	New transportable/Seacontainer	\$2,000.00
Per container	Second-hand transportable/Seacontainer	\$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 \$2,500,000	\$1,700 plus 0.257% for every \$1 in excess of \$500,000
Planning Development Fees	d - more than \$2,500,000 but less than \$5,000,000	\$7,161 plus 0.206% for every \$1 in excess of \$2.5 million
(*If development has commenced then penalty that is twice the amount of maximum fee payable under paragraph a, b c, d, e or f)		
Planning Development Fees	e - more than \$5,000,000 but less than \$21.5 million	\$12,633 plus 0.123% for every \$1 in excess of \$5 million
Planning Development Fees	f - more than \$21.5 million	\$34,196.00
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	\$77.00
Issue of Written Planning Advice - incl-GST	Issued upon request to property owner - per query	\$77.00
Scheme Amendments & Structure Plans		
Initial application fee	Per Amendment	\$3,300.00
Hourly Rate for tasks associated with Scheme Amendments - incl-GST	Per hour	\$165.00

CARAVAN PARK		2020/2021
Overnight Stay - per site	Powered site - up to 2 Adults & 2 Children	\$33.00
Overnight Stay - per site	Each additional person	\$5.50
Overnight Stay - per site	Non Powered Site - up to 2 Adults & 2 Children	\$22.00
Overnight Stay - per site	Each additional person	\$4.40
Weekly Stay - per site	Powered Site - up to 2 Adults & 2 Children - per week (7 nights)	\$198.00
Weekly Stay - per site	Each additional person - per week	\$33.00
Weekly Stay - per site	Non powered - up to 2 Adults & 2 Children - per week	\$132.00
Weekly Stay - per site	Each additional person - per week	\$26.40
Whole Caravan Park booking	Per 24 hours or part thereof	\$495.00
Wandering Campout Weekend	Powered Site (Friday & Saturday incl)	\$15.00
Wandering Campout Weekend	Unpowered Site (Friday & Saturday incl)	\$10.00
Use of Laundry room when no overnight stay incurred	Per 24 hours or part thereof	\$22.00
Use of Ablutions when no overnight stay incurred	Up to 2 Adults & 2 Children	\$22.00
Hire of Geoff Marsh Pavillion	Per 24 hours or part thereof	\$66.00

Operating Expenses - Detail

Programme Description	COA	Description	Current Budget	Employee Costs	Materials & Contracts	Utilities Insurance Interest	Depn	Allocations & Other
General Purpose Funding	E03100	Other Expenses	\$32,500	\$0	\$32,500	\$0	\$0	\$0
	E03101	Valuation Expenses & Title Searches Expenses	\$9,180	\$0	\$9,180	\$0	\$0	\$0
	E03102	Legal Costs Rate Recovery Expenses	\$4,080	\$0	\$4,080	\$0	\$0	\$0
	E03199	Administration Allocated	\$64,300	\$0	\$0	\$0	\$0	\$64,300
	E03290	Other Expenses	\$184,110	\$0	\$184,110	\$0	\$0	\$0
	E03299	Administration Allocated	\$245	\$0	\$0	\$0	\$0	\$245
			\$294,415	\$0	\$229,870	\$0	\$0	\$64,545

Governance	E04101	Member's Conference Expenses	\$1,500	\$0	\$1,500	\$0	\$0	\$0
	E04102	Election Expenses	\$0	\$0	\$0	\$0	\$0	\$0
	E04103	President's Allowance Expenses	\$8,000	\$0	\$0	\$0	\$0	\$8,000
	E04104	Member's Refreshments & Receptions Expenses	\$6,500	\$0	\$6,500	\$0	\$0	\$0
	E04105	Member's Insurance Expenses	\$5,755	\$0	\$0	\$5,755	\$0	\$0
	E04106	Member's Subscriptions Expenses	\$15,000	\$0	\$15,000	\$0	\$0	\$0
	E04109	Member's Sitting Fees Expenses	\$25,000	\$0	\$0	\$0	\$0	\$25,000
	E04111	Member's Training & Professional Development Expenses	\$12,250	\$0	\$12,250	\$0	\$0	\$0
	E04112	Maintenance Council Chambers Expenses	\$3,795	\$1,500	\$750	\$0	\$0	\$1,545
	E04113	Other Expenses	\$7,550	\$0	\$200	\$0	\$0	\$7,350
	E04114	Public Relations Expenses	\$3,500	\$0	\$3,500	\$0	\$0	\$0
	E04198	Depreciation	\$1,080	\$0	\$0	\$0	\$1,080	\$0
	E04199	Administration Allocated	\$33,110	\$0	\$0	\$0	\$0	\$33,110
			\$123,040	\$1,500	\$39,700	\$5,755	\$1,080	\$75,005

Programme Description	COA	Description	Current Budget	Employee Costs	Materials & Contracts	Utilities Insurance Interest	Depn	Allocations & Other
Law, Order & Public Safety	E05100	LGGS - Purchase Plant & Equipment <\$1,200 per item	\$7,200	\$0	\$7,200	\$0	\$0	\$0
	E05101	LGGS - Maintenance Plant & Equipment Expenses	\$1,020	\$0	\$1,020	\$0	\$0	\$0
	E05102	LGGS - Maintenance Vehicles/Trailers/Boats Expenses	\$6,855	\$0	\$6,855	\$0	\$0	\$0
	E05103	LGGS - Maintenance Land & Buildings Expenses	\$4,075	\$500	\$3,060	\$0	\$0	\$515
	E05104	LGGS - PPE Expenses	\$3,060	\$0	\$3,060	\$0	\$0	\$0
	E05105	LGGS - Utilities Expenses	\$1,250	\$0	\$650	\$600	\$0	\$0
	E05106	LGGS - Other Goods & Services Expenses	\$3,060	\$0	\$3,060	\$0	\$0	\$0
	E05107	LGGS - Insurances Expenses	\$15,020	\$0	\$0	\$15,020	\$0	\$0
	E05190	Other Expenses	\$9,710	\$1,020	\$7,140	\$0	\$0	\$1,550
	E05198	Depreciation	\$43,200	\$0	\$0	\$0	\$43,200	\$0
	E05199	Administration Allocated	\$15,210	\$0	\$0	\$0	\$0	\$15,210
			\$109,660	\$1,520	\$32,045	\$15,620	\$43,200	\$17,275
Animal Control	E05200	Ranger Service Expenses	\$8,000	\$0	\$8,000	\$0	\$0	\$0
	E05290	Other Expenses	\$965	\$300	\$355	\$0	\$0	\$310
	E05299	Administration Allocated	\$1,475	\$0	\$0	\$0	\$0	\$1,475
			\$10,440	\$300	\$8,355	\$0	\$0	\$1,785
Other Law Order & Public Safety	E05300	CCTV Maintenance Expenses	\$2,500	\$0	\$2,500	\$0	\$0	\$0
	E05398	Depreciation	\$9,480	\$0	\$0	\$0	\$9,480	\$0
	E05399	Administration Allocated	\$1,970	\$0	\$0	\$0	\$0	\$1,970
			\$13,950	\$0	\$2,500	\$0	\$9,480	\$1,970
			\$134,050	\$1,820	\$42,900	\$15,620	\$52,680	\$21,030

Programme Description	COA	Description	Current Budget	Employee Costs	Materials & Contracts	Utilities Insurance Interest	Depn	Allocations & Other
Health	E07400	Environmental Health Officer Consultant Expenses	\$7,500	\$0	\$7,500	\$0	\$0	\$0
	E07401	Analytical Expenses	\$450	\$0	\$450	\$0	\$0	\$0
	E07490	Other Expenses	\$345	\$0	\$0	\$345	\$0	\$0
	E07499	Administration Allocated	\$1,365	\$0	\$0	\$0	\$0	\$1,365
	E07599	Administration Allocated	\$0	\$0	\$0	\$0	\$0	\$0
	E07699	Administration Allocated	\$0	\$0	\$0	\$0	\$0	\$0
			\$9,660	\$0	\$7,950	\$345	\$0	\$1,365
Other Health	E07790	Other Expenses	\$900	\$0	\$500	\$400	\$0	\$0
	E07791	Consulting Room Expenses	\$1,500	\$0	\$1,500	\$0	\$0	\$0
	E07799	Administration Allocated	\$0	\$0	\$0	\$0	\$0	\$0
			\$2,400	\$0	\$2,000	\$400	\$0	\$0
			\$12,060	\$0	\$9,950	\$745	\$0	\$1,365
Education & Welfare	E08290	Other Expenses	\$855	\$100	\$250	\$0	\$0	\$505
	E08299	Administration Allocated	\$0	\$0	\$0	\$0	\$0	\$0
	E08401	Lighthouse Grant Expenses	\$1,550	\$0	\$1,550	\$0	\$0	\$0
	E08699	Administration Allocated	\$660	\$0	\$0	\$0	\$0	\$660
			\$3,065	\$100	\$1,800	\$0	\$0	\$1,165

Programme Description	COA	Description	Current Budget	Employee Costs	Materials & Contracts	Utilities Insurance Interest	Depn	Allocations & Other
Staff Housing	E09101	Maintenance Expenses - 13 Dunmall Drive	\$27,265	\$2,500	\$7,000	\$7,770	\$7,320	\$2,675
	E09102	Maintenance Expenses - 19 Humes Way	\$12,365	\$450	\$1,530	\$3,920	\$6,000	\$465
	E09103	Maintenance Expenses - 14 Down Street	\$9,815	\$1,500	\$1,500	\$1,550	\$3,720	\$1,545
	E09104	Maintenance Expenses - 1 Dowsett Street	\$15,855	\$2,500	\$5,500	\$1,500	\$3,780	\$2,575
	E09106	Maintenance Expenses - 7 Gnowing Street	\$6,110	\$200	\$1,020	\$1,380	\$3,300	\$210
	E09196	LESS Housing Expenses Allocated	-\$47,235	\$0	\$0	\$0	\$0	-\$47,235
	E09198	Depreciation	\$0	\$0	\$0	\$0	\$0	\$0
	E09199	Administration Allocated	\$11,735	\$0	\$0	\$0	\$0	\$11,735
			\$35,910	\$7,150	\$16,550	\$16,120	\$24,120	-\$28,030
Other Housing	E09201	Maintenance Expenses - 5 Dunmall Drive	\$11,990	\$1,020	\$1,530	\$2,150	\$6,240	\$1,050
	E09202	Interest Charges Expenses	\$0	\$0	\$0	\$0	\$0	\$0
	E09298	Depreciation	\$0	\$0	\$0	\$0	\$0	\$0
			\$11,990	\$1,020	\$1,530	\$2,150	\$6,240	\$1,050
			\$47,900	\$8,170	\$18,080	\$18,270	\$30,360	-\$26,980

Programme Description	COA	Description	Current Budget	Employee Costs	Materials & Contracts	Utilities Insurance Interest	Depn	Allocations & Other
Community Amenities	E10101	Domestic Refuse Collection Expenses	\$0	\$0	\$0	\$0	\$0	\$0
	E10102	Recycling Service Expenses	\$25,335	\$19,100	\$5,100	\$0	\$0	\$1,135
	E10103	Refuse Site Maintenance Expenses	\$6,015	\$1,800	\$510	\$850	\$0	\$2,855
	E10104	Bulk Recycling Expenses	\$4,080	\$0	\$4,080	\$0	\$0	\$0
	E10190	Transfer Station Bin Collections Expenses	\$28,560	\$0	\$28,560	\$0	\$0	\$0
	E10199	Administration Allocated	\$12,160	\$0	\$0	\$0	\$0	\$12,160
			\$76,150	\$20,900	\$38,250	\$850	\$0	\$16,150
Sanitation - Other	E10201	Commercial Refuse Collection Expenses	\$0	\$0	\$0	\$0	\$0	\$0
	E10202	Commercial Recycling Expenses	\$200	\$0	\$200	\$0	\$0	\$0
	E10203	Street Bin Collection Expenses	\$3,580	\$3,060	\$0	\$0	\$0	\$520
	E10204	DrumMuster Expenses	\$1,000	\$0	\$1,000	\$0	\$0	\$0
	E10298	Depreciation	\$7,870	\$0	\$0	\$0	\$7,870	\$0
	E10299	Administration Allocated	\$2,080	\$0	\$0	\$0	\$0	\$2,080
			\$14,730	\$3,060	\$1,200	\$0	\$7,870	\$2,600
Sewerage Other	E10390	Other Expenses	\$510	\$0	\$510	\$0	\$0	\$0
	E10399	Administration Allocated	\$0	\$0	\$0	\$0	\$0	\$0
			\$510	\$0	\$510	\$0	\$0	\$0
Protection of Environment	E10490	Other Expenses	\$2,580	\$1,020	\$510	\$0	\$0	\$1,050
	E10499	Administration Allocated	\$0	\$0	\$0	\$0	\$0	\$0
	E10501	Abandoned Vehicles Expenses	\$1,525	\$500	\$510	\$0	\$0	\$515
	E10590	Other Expenses	\$2,550	\$0	\$2,550	\$0	\$0	\$0
	E10599	Administration Allocated	\$1,140	\$0	\$0	\$0	\$0	\$1,140
			\$7,795	\$1,520	\$3,570	\$0	\$0	\$2,705

Programme Description	COA	Description	Current Budget	Employee Costs	Materials & Contracts	Utilities Insurance Interest	Depn	Allocations & Other
Town Planning Expenses	E10601	Town Planning Consultant Expenses	\$13,520	\$0	\$13,520	\$0	\$0	\$0
	E10602	Town Planning Advertising Expenses	\$0	\$0	\$0	\$0	\$0	\$0
	E10699	Administration Allocated	\$2,220	\$0	\$0	\$0	\$0	\$2,220
			\$15,740	\$0	\$13,520	\$0	\$0	\$2,220
Public Conveniences	E10701	Public Conveniences Expenses - Watts Street	\$22,750	\$250	\$18,860	\$3,380	\$0	\$260
	E10702	Public Conveniences Expenses - Pumphreys Bridge & Codjatatine	\$10,955	\$500	\$7,940	\$1,500	\$0	\$1,015
			\$33,705	\$750	\$26,800	\$4,880	\$0	\$1,275
Cemetery	E10705	Cemetery Maintenance	\$2,685	\$750	\$910	\$250	\$0	\$775
	E10790	Other Expenses	\$510	\$0	\$510	\$0	\$0	\$0
	E10798	Depreciation	\$3,120	\$0	\$0	\$0	\$3,120	\$0
	E10799	Administration Allocated	\$6,575	\$0	\$0	\$0	\$0	\$6,575
			\$12,890	\$750	\$1,420	\$250	\$3,120	\$7,350
			\$161,520	\$26,980	\$85,270	\$5,980	\$10,990	\$32,300

Programme Description	COA	Description	Current Budget	Employee Costs	Materials & Contracts	Utilities Insurance Interest	Depn	Allocations & Other
Recreation & Culture	E11101	Wandering Community Centre	\$55,955	\$5,500	\$32,000	\$12,790	\$0	\$5,665
	E11198	Depreciation	\$9,600	\$0	\$0	\$0	\$9,600	\$0
	E11199	Administration Allocated	\$6,665	\$0	\$0	\$0	\$0	\$6,665
			\$72,220	\$5,500	\$32,000	\$12,790	\$9,600	\$12,330
Other Recreation & Sport	E11300	Public Parks, Gardens & Reserves Expenses	\$60,925	\$25,230	\$5,610	\$600	\$0	\$29,485
	E11301	Community Centre Oval Expenses	\$31,330	\$11,000	\$7,000	\$0	\$0	\$13,330
	E11302	Cheetaning Street Oval Expenses	\$3,305	\$1,530	\$0	\$0	\$0	\$1,775
	E11303	Wandering Tennis Courts Expenses	\$2,215	\$200	\$255	\$1,550	\$0	\$210
	E11304	Pumphreys Bridge Tennis Courts Expenses	\$200	\$0	\$0	\$0	\$0	\$200
	E11305	Bowling Green Expenses	\$2,320	\$300	\$510	\$1,200	\$0	\$310
	E11306	Playgrounds Expenses	\$6,055	\$1,500	\$1,530	\$450	\$0	\$2,575
	E11307	Skate Park Expenses	\$1,060	\$250	\$250	\$300	\$0	\$260
	E11398	Depreciation	\$34,860	\$0	\$0	\$0	\$34,860	\$0
	E11399	Administration Allocated	\$23,380	\$0	\$0	\$0	\$0	\$23,380
			\$165,650	\$40,010	\$15,155	\$4,100	\$34,860	\$71,525
Television & Rebroadcasting	E11498	Depreciation	\$720	\$0	\$0	\$0	\$720	\$0
			\$720	\$0	\$0	\$0	\$720	\$0
Libraries	E11500	Library Council Contribution Expenses	\$0	\$0	\$0	\$0	\$0	\$0
	E11590	Other Expenses	\$2,960	\$400	\$2,000	\$150	\$0	\$410
			\$2,960	\$400	\$2,000	\$150	\$0	\$410

Programme Description	COA	Description	Current Budget	Employee Costs	Materials & Contracts	Utilities Insurance Interest	Depn	Allocations & Other
Other Culture	E11601	Community Events Expenses	\$0	\$0	\$0	\$0	\$0	\$0
	E11698	Depreciation	\$2,460	\$0	\$0	\$0	\$2,460	\$0
	E11699	Administration Allocated	\$1,010	\$0	\$0	\$0	\$0	\$1,010
			\$3,470	\$0	\$0	\$0	\$2,460	\$1,010
			\$245,020	\$45,910	\$49,155	\$17,040	\$47,640	\$85,275
Transport	E12200	Rural Road Expenses	\$597,270	\$173,180	\$30,600	\$0	\$0	\$393,490
	E12201	Town Street Expenses	\$56,835	\$24,480	\$1,020	\$0	\$0	\$31,335
	E12202	Mulching/Clearing Expenses	\$0	\$0	\$0	\$0	\$0	\$0
	E12203	Drainage/Spraying Expenses	\$85,480	\$20,400	\$29,070	\$0	\$0	\$36,010
	E12204	Footpath Expenses	\$920	\$200	\$510	\$0	\$0	\$210
	E12207	Street Lighting Expenses	\$8,670	\$0	\$0	\$8,670	\$0	\$0
	E12208	Road & Street Signs Expenses	\$7,575	\$2,500	\$1,500	\$0	\$0	\$3,575
	E12211	RAMM Expenses	\$8,500	\$0	\$8,500	\$0	\$0	\$0
	E12215	Bridge Expenses	\$20,875	\$2,500	\$15,300	\$0	\$0	\$3,075
	E12220	Interest on Loan Expenses	\$0	\$0	\$0	\$0	\$0	\$0
	E12298	Depreciation	\$818,240	\$0	\$0	\$0	\$818,240	\$0
	E12299	Administration Allocated	\$238,880	\$0	\$0	\$0	\$0	\$238,880
			\$1,843,245	\$223,260	\$86,500	\$8,670	\$818,240	\$706,575
Road Plant Purchases	E12397	Loss on Asset Disposal	\$85,370	\$0	\$0	\$0	\$0	\$85,370
			\$85,370	\$0	\$0	\$0	\$0	\$85,370
			\$1,928,615	\$223,260	\$86,500	\$8,670	\$818,240	\$791,945

Programme Description	COA	Description	Current Budget	Employee Costs	Materials & Contracts	Utilities Insurance Interest	Depn	Allocations & Other
Economic Services	E13102	Feral Pigs Expenses	\$0	\$0	\$0	\$0	\$0	\$0
	E13103	Vermin & Pest Control Expenses	\$1,545	\$510	\$510	\$0	\$0	\$525
	E13199	Administration Allocated	\$0	\$0	\$0	\$0	\$0	\$0
			\$1,545	\$510	\$510	\$0	\$0	\$525
Caravan Park	E13200	Caravan Park Expenses	\$35,295	\$6,500	\$15,300	\$6,300	\$0	\$7,195
	E13202	Area Promotion Expenses	\$20,000	\$0	\$20,000	\$0	\$0	\$0
	E13203	Vintage Machinery Shed Expenses	\$1,000	\$0	\$0	\$1,000	\$0	\$0
	E13298	Depreciation	\$10,140	\$0	\$0	\$0	\$10,140	\$0
	E13299	Administration Allocated	\$10,425	\$0	\$0	\$0	\$0	\$10,425
			\$76,860	\$6,500	\$35,300	\$7,300	\$10,140	\$17,620
Building Control	E13300	Building Surveyor Consultant Expenses	\$5,100	\$0	\$5,100	\$0	\$0	\$0
	E13390	Other Expenses	\$350	\$0	\$0	\$350	\$0	\$0
	E13399	Administration Allocated	\$895	\$0	\$0	\$0	\$0	\$895
			\$6,345	\$0	\$5,100	\$350	\$0	\$895

Programme Description	COA	Description	Current Budget	Employee Costs	Materials & Contracts	Utilities Insurance Interest	Depn	Allocations & Other
Community Resource Centre	E13401	CRC - Salaries Expenses	\$70,520	\$70,520	\$0	\$0	\$0	\$0
	E13402	CRC - Superannuation Expenses	\$9,420	\$9,420	\$0	\$0	\$0	\$0
	E13403	CRC - Consultants Expenses	\$2,000	\$0	\$2,000	\$0	\$0	\$0
	E13404	CRC - Insurance Expenses	\$3,100	\$1,400	\$0	\$1,700	\$0	\$0
	E13405	CRC - Utilities Expenses	\$6,390	\$0	\$0	\$6,390	\$0	\$0
	E13406	CRC - Community Events & Programs Expenses	\$45,060	\$2,000	\$41,000	\$0	\$0	\$2,060
	E13407	CRC - Printing & Stationery Expenses	\$2,500	\$0	\$2,500	\$0	\$0	\$0
	E13408	CRC - Postage & Freight Expenses	\$250	\$0	\$250	\$0	\$0	\$0
	E13410	CRC - Community Sponsorship Expenses	\$2,000	\$0	\$2,000	\$0	\$0	\$0
	E13411	CRC - Building Expenses	\$35,950	\$3,060	\$29,740	\$0	\$0	\$3,150
	E13412	CRC - Wandering Echo Expenses	\$1,530	\$0	\$1,530	\$0	\$0	\$0
	E13413	CRC - Library Expenses	\$12,500	\$10,000	\$2,500	\$0	\$0	\$0
	E13414	CRC - DOT Licensing Expenses	\$1,600	\$0	\$1,600	\$0	\$0	\$0
	E13416	CRC - Furniture & Equipment Expenses	\$1,500	\$0	\$1,500	\$0	\$0	\$0
	E13417	CRC - Marketing & Promotion Expenses	\$4,000	\$0	\$4,000	\$0	\$0	\$0
	E13418	CRC - Staff Training & Professional Development Expenses	\$2,500	\$0	\$2,500	\$0	\$0	\$0
	E13419	CRC - Computer Expenses	\$5,500	\$0	\$5,500	\$0	\$0	\$0
	E13420	CRC - Trainee Expenses	\$24,640	\$24,390	\$250	\$0	\$0	\$0
	E13490	CRC - Cafe Expenses	\$5,500	\$0	\$5,500	\$0	\$0	\$0
	E13498	CRC - Depreciation	\$4,440	\$0	\$0	\$0	\$4,440	\$0
	E13499	CRC - Administration Allocated	\$38,580	\$0	\$0	\$0	\$0	\$38,580
			\$279,480	\$120,790	\$102,370	\$8,090	\$4,440	\$43,790

Programme Description	COA	Description	Current Budget	Employee Costs	Materials & Contracts	Utilities Insurance Interest	Depn	Allocations & Other
Australia Post Agency	E13501	Postal Agency Expenses	\$4,080	\$0	\$4,080	\$0	\$0	\$0
	E13504	Purchase of Newspapers Expenses	\$800	\$0	\$800	\$0	\$0	\$0
			\$4,880	\$0	\$4,880	\$0	\$0	\$0
Other Economic Services	E13584	Standpipes - Operating Expenses	\$7,625	\$500	\$1,500	\$5,100	\$0	\$525
	E13590	Other Expenses	\$2,970	\$0	\$0	\$2,970	\$0	\$0
	E13599	Administration Allocated	\$2,545	\$0	\$0	\$0	\$0	\$2,545
			\$13,140	\$500	\$1,500	\$8,070	\$0	\$3,070
Fuel Facility	E13601	Fuel Purchases - ULP	\$151,980	\$0	\$151,980	\$0	\$0	\$0
	E13602	Fuel Purchases - Diesel	\$239,700	\$0	\$239,700	\$0	\$0	\$0
	E13610	Fuel Facility Expenses	\$13,705	\$1,530	\$9,100	\$1,500	\$0	\$1,575
	E13690	Other Expenses	\$6,700	\$0	\$4,000	\$2,700	\$0	\$0
	E13698	Depreciation	\$10,080	\$0	\$0	\$0	\$10,080	\$0
	E13699	Administration Allocated	\$79,390	\$0	\$0	\$0	\$0	\$79,390
			\$501,555	\$1,530	\$404,780	\$4,200	\$10,080	\$80,965
			\$883,805	\$129,830	\$554,440	\$28,010	\$24,660	\$146,865

Programme Description	COA	Description	Current Budget	Employee Costs	Materials & Contracts	Utilities Insurance Interest	Depn	Allocations & Other
Other Property & Services	E14100	Private Works Expenses	\$12,105	\$3,500	\$0	\$0	\$0	\$8,605
	E14199	Administration Allocated	\$1,990	\$0	\$0	\$0	\$0	\$1,990
			\$14,095	\$3,500	\$0	\$0	\$0	\$10,595
Public Works Overheads	E14200	Works - Administration Expenses	\$169,770	\$168,770	\$0	\$1,000	\$0	\$0
	E14201	Works - Superannuation Expenses	\$75,225	\$75,225	\$0	\$0	\$0	\$0
	E14202	Works - Leave Expenses	\$47,915	\$47,915	\$0	\$0	\$0	\$0
	E14203	Works - Health, Safety & Training Expenses	\$23,000	\$19,500	\$3,500	\$0	\$0	\$0
	E14204	Works - PPE Expenses	\$5,500	\$5,500	\$0	\$0	\$0	\$0
	E14205	Tools & Consumables Expenses	\$5,000	\$0	\$5,000	\$0	\$0	\$0
	E14206	Works - Insurance Expenses	\$22,500	\$15,000	\$0	\$7,500	\$0	\$0
	E14210	Workers Compensation Expenses	\$33,800	\$33,800	\$0	\$0	\$0	\$0
	E14290	Other Expenses	\$4,000	\$500	\$3,500	\$0	\$0	\$0
	E14294	LESS PWO Allocated	-\$468,035	\$0	\$0	\$0	\$0	-\$468,035
	E14295	Housing Allocated	\$31,580	\$0	\$0	\$0	\$0	\$31,580
	E14298	Depreciation	\$0	\$0	\$0	\$0	\$0	\$0
	R14210	Workers Compensation Reimbursements Income	-\$33,800	\$0	\$0	\$0	\$0	
	E14299	Administration Allocated	\$83,545	\$0	\$0	\$0	\$0	\$83,545
			\$0	\$366,210	\$12,000	\$8,500	\$0	-\$352,910

Programme Description	COA	Description	Current Budget	Employee Costs	Materials & Contracts	Utilities Insurance Interest	Depn	Allocations & Other
Plant Operation	E14301	Plant - Insurance Expenses	\$14,000	\$0	\$0	\$14,000	\$0	\$0
	E14302	Plant - Fuel & Oils Expenses	\$74,930	\$0	\$74,930	\$0	\$0	\$0
	E14303	Plant - Tyres Expenses	\$10,000	\$0	\$10,000	\$0	\$0	\$0
	E14304	Plant - Parts & Repairs Expenses	\$92,485	\$1,500	\$83,440	\$0	\$0	\$7,545
	E14305	Plant - Internal Repair Wages Expenses	\$30,450	\$15,000	\$0	\$0	\$0	\$15,450
	E14306	Plant - Licences Expenses	\$5,000	\$0	\$5,000	\$0	\$0	\$0
	E14307	Depreciation	\$89,000	\$0	\$0	\$0	\$89,000	\$0
	E14308	LESS Plant Operation Costs allocated	-\$257,285	\$0	\$0	\$0	\$0	-\$257,285
	E14309	Depot Expenses	\$14,910	\$2,035	\$7,500	\$3,400	\$0	\$1,975
	E14310	LESS Plant Depreciation Allocated	-\$89,000	\$0	\$0	\$0	\$0	-\$89,000
	E14398	Depreciation	\$0	\$0	\$0	\$0	\$0	\$0
	E14399	Administration Allocated	\$37,950	\$0	\$0	\$0	\$0	\$37,950
			\$22,440	\$18,535	\$180,870	\$17,400	\$89,000	-\$283,365

Programme Description	COA	Description	Current Budget	Employee Costs	Materials & Contracts	Utilities Insurance Interest	Depn	Allocations & Other
Administration	E14500	Admin - Salaries Expenses	\$397,185	\$397,185	\$0	\$0	\$0	\$0
	E14501	Admin - Superannuation Expenses	\$50,235	\$50,235	\$0	\$0	\$0	\$0
	E14502	Admin - FBT Expenses	\$10,200	\$10,200	\$0	\$0	\$0	\$0
	E14503	Admin - Staff Training & Professional Development Expenses	\$10,200	\$10,200	\$0	\$0	\$0	\$0
	E14504	Admin - Staff Uniforms Expenses	\$3,570	\$3,570	\$0	\$0	\$0	\$0
	E14505	Admin - Conference Expenses	\$750	\$750	\$0	\$0	\$0	\$0
	E14506	Admin - Building Expenses	\$20,630	\$7,650	\$5,100	\$0	\$0	\$7,880
	E14507	Admin - Utilities Expenses	\$7,890	\$0	\$0	\$7,890	\$0	\$0
	E14508	Admin - Insurance Expenses	\$37,000	\$14,000	\$0	\$23,000	\$0	\$0
	E14509	Admin - Vehicle Running Expenses	\$0	\$0	\$0	\$0	\$0	\$0
	E14510	Admin - Office Equipment Expenses	\$2,000	\$0	\$2,000	\$0	\$0	\$0
	E14511	Admin - Computer Expenses	\$45,000	\$0	\$45,000	\$0	\$0	\$0
	E14512	Admin - Audit Expenses	\$15,000	\$0	\$15,000	\$0	\$0	\$0
	E14513	Admin - Bank Expenses	\$1,530	\$0	\$1,530	\$0	\$0	\$0
	E14514	Admin - Legal Expenses	\$2,500	\$0	\$2,500	\$0	\$0	\$0
	E14515	Admin - Consultants Expenses	\$35,000	\$0	\$35,000	\$0	\$0	\$0
	E14516	Admin - Advertising Expenses	\$750	\$0	\$750	\$0	\$0	\$0
	E14517	Admin - Printing, Stationery & Postage Expenses	\$6,415	\$0	\$6,415	\$0	\$0	\$0
	E14521	Admin - Resource Sharing Expenses	\$0	\$0	\$0	\$0	\$0	\$0
	E14590	Other Expenses	\$14,100	\$0	\$5,100	\$9,000	\$0	\$0
	E14591	Housing Allocated	\$32,295	\$0	\$0	\$0	\$0	\$32,295
	E14594	LESS Admin Costs allocated	-\$708,400	\$0	\$0	\$0	\$0	-\$708,400
	E14597	Loss on Asset Disposal	\$0	\$0	\$0	\$0	\$0	\$0
	E14598	Depreciation	\$37,880	\$0	\$0	\$0	\$37,880	\$0
			\$21,730	\$493,790	\$118,395	\$39,890	\$37,880	-\$668,225

Programme Description	COA	Description	Current Budget	Employee Costs	Materials & Contracts	Utilities Insurance Interest	Depn	Allocations & Other
Other Unclassified	E14600	Gross Salaries & Wages Expenses	\$1,213,090	\$1,213,090	\$0	\$0	\$0	\$0
	E14601	LESS Salaries & Wages Allocated	-\$1,213,090	-\$1,213,090	\$0	\$0	\$0	\$0
	E14690	Unallocated Salaries & Wages Expenses	\$0	\$0	\$0	\$0	\$0	\$0
	E14790	Other Expenses	\$0	\$0	\$0	\$0	\$0	\$0
			\$0	\$0	\$0	\$0	\$0	\$0
			\$58,265	\$882,035	\$311,265	\$65,790	\$126,880	-\$1,293,905

Operating Income – Detail

Programme Description	COA	Description	Current Budget	Rates	Grants Reimb & Donations	Fees & Charges	Other
General Purpose Funding	R03103	General Rates Levied	-\$1,165,925	-\$1,165,925	\$0	\$0	\$0
	R03104	Ex-Gratia Rates	-\$3,200	-\$3,200	\$0	\$0	\$0
	R03106	Rates Written-off	\$0	\$0	\$0	\$0	\$0
	R03120	Less Discount on Rates	\$41,540	\$41,540	\$0	\$0	\$0
			-\$1,127,585	-\$1,127,585	\$0	\$0	\$0
	R03108	Instalment Interest	-\$3,570	\$0	\$0	\$0	-\$3,570
	R03109	Instalment Administration Fee	-\$3,060	\$0	\$0	-\$3,060	\$0
	R03111	Legal Fees Rate Recovery Income	-\$4,080	\$0	-\$4,080	\$0	\$0
	R03105	Penalty Interest - Rates	-\$5,100	\$0	\$0	\$0	-\$5,100
	R03121	Property Settlement Fees (EAS)	-\$400	\$0	\$0	-\$400	\$0
			-\$16,210	\$0	-\$4,080	-\$3,460	-\$8,670
			-\$787,550	\$0	-\$768,280	-\$3,460	-\$15,810
Other General Purpose Funding	R03201	Grants Commission - General	-\$318,880	\$0	-\$318,880	\$0	\$0
	R03202	Grants Commission - Roads	-\$262,710	\$0	-\$262,710	\$0	\$0
	R03250	Interest Income - Municipal	-\$4,590	\$0	\$0	\$0	-\$4,590
	R03251	Interest Income - Reserve Funds	-\$2,550	\$0	\$0	\$0	-\$2,550
	R03206	Other Grants Income	-\$182,610	\$0	-\$182,610	\$0	\$0
	R03252	Interest Income - Short Term Investments	\$0	\$0	\$0	\$0	\$0
			-\$771,340	\$0	-\$764,200	\$0	-\$7,140
			-\$787,550	\$0	-\$768,280	-\$3,460	-\$15,810

Programme Description	COA	Description	Current Budget	Rates	Grants Reimb & Donations	Fees & Charges	Other
Governance	R04190	Member's Other Income	-\$500	\$0	-\$500	\$0	\$0
			-\$500	\$0	-\$500	\$0	\$0
Law, Order & Public Safety	R05100	LGGS Grant Income (ESL)	-\$41,540	\$0	-\$41,540	\$0	\$0
	R05102	Fines & Penalties Income	-\$250	\$0	\$0	-\$250	\$0
	R05103	Reimbursements Income	\$0	\$0	\$0	\$0	\$0
			-\$41,790	\$0	-\$41,540	-\$250	\$0
Animal Control	R05201	Fines & Penalties Income	-\$100	\$0	\$0	-\$100	\$0
	R05202	Dog Registration Fees	-\$700	\$0	\$0	-\$700	\$0
	R05203	Cat Registration Fees	-\$60	\$0	\$0	-\$60	\$0
			-\$860	\$0	\$0	-\$860	\$0
			-\$42,650	\$0	-\$41,540	-\$1,110	\$0
Health	R07490	Other Income	-\$450	\$0	\$0	-\$450	\$0
	R07701	Other Income	-\$500	\$0	\$0	-\$500	\$0
	R07791	Consulting Room Income	-\$1,500	\$0	\$0	-\$1,500	\$0
			-\$2,450	\$0	\$0	-\$2,450	\$0
Education & Welfare	G08410	Age Friendly & Lighthouse Grant	-\$1,520	\$0	-\$1,520	\$0	\$0
			-\$1,520	\$0	-\$1,520	\$0	\$0
Housing	R09122	Rental Income - 19 Humes Way	-\$3,900	\$0	\$0	-\$3,900	\$0
	R09124	Rental Income - 1 Dowsett Street	-\$5,200	\$0	\$0	-\$5,200	\$0
	R09126	Rental Income - 7 Gnowing St	-\$7,800	\$0	\$0	-\$7,800	\$0
	R09127	Rental Income - 5 Dunmall Drive	-\$28,600	\$0	\$0	-\$28,600	\$0
			-\$45,500	\$0	\$0	-\$45,500	\$0

Programme Description	COA	Description	Current Budget	Rates	Grants Reimb & Donations	Fees & Charges	Other
Community Amenities	R10101	Domestic Refuse Rates	-\$32,640	\$0	\$0	-\$32,640	\$0
	R10102	Domestic Refuse - Season Pass	-\$3,000	\$0	\$0	-\$3,000	\$0
	R10190	Household waste Income	-\$100	\$0	\$0	-\$100	\$0
	R10201	Commercial Refuse Collection Rates	-\$3,000	\$0	\$0	-\$3,000	\$0
	R10204	Drum Muster Income	-\$1,530	\$0	\$0	\$0	-\$1,530
	R10290	Commercial Waste Income	-\$2,500	\$0	\$0	-\$2,500	\$0
			-\$42,770	\$0	\$0	-\$41,240	-\$1,530
Other Sanitation	R10390	Other Income	-\$1,020	\$0	\$0	-\$1,020	\$0
Town Planning	R10601	Town Planning Fees Income	-\$3,500	\$0	\$0	-\$3,500	\$0
Cemetery	R10705	Cemetery Income	-\$1,530	\$0	\$0	-\$1,530	\$0
			-\$6,050	\$0	\$0	-\$6,050	\$0
			-\$48,820	\$0	\$0	-\$47,290	-\$1,530
Recreation & Culture	R11101	Community Centre Income	-\$300	\$0	\$0	-\$300	\$0
	R11390	Other Income	-\$920	\$0	\$0	-\$920	\$0
	R11690	Other Income	-\$150	\$0	\$0	-\$150	\$0
			-\$1,370	\$0	\$0	-\$1,370	\$0
Transport	R12204	Grant Income - MRWA Direct	-\$56,600	\$0	-\$56,600	\$0	\$0
	R12210	Grant Income - Storm & Flood Damage	\$0	\$0	\$0	\$0	\$0
	R12290	Other Income	-\$250	\$0	\$0	-\$250	\$0
	R12397	Profit on Asset Disposal	-\$13,010	\$0	\$0	\$0	-\$13,010
			-\$69,860	\$0	-\$56,600	-\$250	-\$13,010

Programme Description	COA	Description	Current Budget	Rates	Grants Reimb & Donations	Fees & Charges	Other
Economic Services	R13102	Feral Pigs Funding Income	\$0	\$0	\$0	\$0	\$0
Caravan Park	R13200	Caravan Park Income	-\$10,200	\$0	\$0	-\$10,200	\$0
			-\$10,200	\$0	\$0	-\$10,200	\$0
Building Control	R13301	Building License Fees Income	-\$2,550	\$0	\$0	-\$2,550	\$0
	R13302	BSL Commission Income	-\$50	\$0	\$0	-\$50	\$0
	R13303	BCITF Commission Income	\$0	\$0	\$0	\$0	\$0
	R13390	Other Income	-\$1,000	\$0	\$0	-\$1,000	\$0
			-\$3,600	\$0	\$0	-\$3,600	\$0
Community Resource Centre	R13401	CRC - Centrelink Income	-\$5,200	\$0	-\$5,200	\$0	\$0
	R13402	CRC - Copying & Other Income	-\$510	\$0	\$0	-\$510	\$0
	R13403	CRC - Community Events & Programs Income	-\$20,000	\$0	\$0	-\$20,000	\$0
	R13404	CRC - Reimbursements Income	\$0	\$0	\$0	\$0	\$0
	R13410	CRC - Community Programs Grant Income	-\$13,000	\$0	-\$13,000	\$0	\$0
	R13412	CRC - Wandering Echo Income	-\$3,570	\$0	\$0	-\$3,570	\$0
	R13414	CRC - DOT Licensing Commission Income	-\$5,100	\$0	\$0	-\$5,100	\$0
	R13420	CRC - Trainee Grants	-\$45,970	\$0	-\$45,970	\$0	\$0
	R13424	CRC - Photo Booth Income	\$0	\$0	\$0	\$0	\$0
	R13430	CRC - Operating Grants Income	-\$99,550	\$0	-\$99,550	\$0	\$0
	R13450	CRC - Cafe Income	-\$6,600	\$0	\$0	-\$6,600	\$0
	R13490	CRC - Insurance Reimbursement Income	\$0	\$0	\$0	\$0	\$0
			-\$199,500	\$0	-\$163,720	-\$35,780	\$0

Programme Description	COA	Description	Current Budget	Rates	Grants Reimb & Donations	Fees & Charges	Other
Other Economic Services	R13501	Post Office Commission Income	-\$35,700	\$0	\$0	-\$35,700	\$0
	R13502	Post Office Income	-\$4,080	\$0	\$0	-\$4,080	\$0
	R13503	Telstra Exchange Lease Income	-\$2,450	\$0	\$0	-\$2,450	\$0
	R13504	Sale of Newspapers Income	-\$1,020	\$0	\$0	-\$1,020	\$0
	R13505	NBN Deed Access Income	\$0	\$0	\$0	\$0	\$0
	R13586	Sale of Water - Standpipes Income	-\$5,500	\$0	\$0	-\$5,500	\$0
	R13590	Other Income	-\$200	\$0	\$0	-\$200	\$0
			-\$48,950	\$0	\$0	-\$48,950	\$0
Fuel Facility	R13601	Fuel Sales - ULP Income	-\$243,575	\$0	\$0	-\$243,575	\$0
	R13602	Fuel Sales - Diesel Income	-\$348,840	\$0	\$0	-\$348,840	\$0
			-\$592,415	\$0	\$0	-\$592,415	\$0
			-\$854,665	\$0	-\$163,720	-\$690,945	\$0
Other Property & Services	R14100	Private Works Income	-\$14,255	\$0	\$0	-\$14,255	\$0
			-\$14,255	\$0	\$0	-\$14,255	\$0
Plant Operating	R14301	Diesel Fuel Rebate Income	-\$20,400	\$0	\$0	\$0	-\$20,400
	R14302	Motor Vehicle Policy discount Income	-\$2,040	\$0	-\$2,040	\$0	\$0
	R14303	Insurance Reimbursement Income	\$0	\$0	\$0	\$0	\$0
	R14304	Profit on Asset Disposal	\$0	\$0	\$0	\$0	\$0
	R14306	Sale of Surplus Equipment	\$0	\$0	\$0	\$0	\$0
			-\$22,440	\$0	-\$2,040	\$0	-\$20,400
Administration	R14500	Admin - Fees & Charges Income	-\$2,500	\$0	\$0	-\$2,500	\$0
	R14590	Admin - Other Income	-\$19,230	\$0	-\$19,080	\$0	-\$150
	R14595	Proceeds from Sale of Assets	\$0	\$0	\$0	\$0	\$0
	R14596	Realisation on Asset Disposal	\$0	\$0	\$0	\$0	\$0
			-\$21,730	\$0	-\$19,080	-\$2,500	-\$150
			-\$58,425	\$0	-\$21,120	-\$16,755	-\$20,550

