



## AGENDA

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# SPECIAL MEETING OF COUNCIL

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03 AUGUST 2021



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## SHIRE OF WAGIN

### NOTICE OF MEETING

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Dear President and Councillors,

The next Special Meeting of Council will be held

**ON:** Tuesday 03 AUGUST 2021

**WHERE:** Council Chambers, Shire Office

**AT:** 7:00pm

**PURPOSE:** 2021/2022 Budget Adoption

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Bill Atkinson  
**CHIEF EXECUTIVE OFFICER**

*Note: That, under section 5.65 of the Local Government Act 1995, care should be exercised by all councillors to ensure that a 'financial interest' is declared and that they refrain from voting on any matters which are considered that may come within the ambit of the Act.*



## **DISCLAIMER**

No responsibility is implied or accepted by the Shire of Wagin for any act, omission or statement or intimation occurring during Council or committee meetings.

The Shire of Wagin disclaims any liability for any loss whatsoever and howsoever caused arising out of reliance by any person or legal entity on any such act, omission or statement or intimation occurring during Council or committee meetings.

Any person or legal entity who acts or fails to act in reliance upon any statement, act or omission made in a Council or committee meeting does so at that person's or legal entity's own risk.

In particular and without detracting in any way from the broad disclaimer above, in any discussion regarding any planning application or application for a licence, any statement or intimation of approval made by any member or officer of the Shire of Wagin during the course of any meeting is not intended to be and is not taken as notice of approval from the Shire of Wagin

The Shire of Wagin advises that anyone who has any application lodged with the Shire of Wagin shall obtain and should only rely on **WRITTEN CONFIRMATION** of the outcome of the application, and any conditions attaching to the decision made by the Shire of Wagin in respect of the application.

**Bill Atkinson**  
CHIEF EXECUTIVE OFFICER



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## SHIRE OF WAGIN

Agenda for the Special Meeting of Council to be held in the Council Chambers, Wagin on  
Tuesday 03 August 2021 commencing at 7pm

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## 1. OFFICIAL OPENING

The Presiding Member, Cr Phillip Blight opened the meeting at \_\_\_\_\_pm.

## 2. DECLARATION OF PURPOSE OF MEETING

The purpose of this meeting is for Council to adopt the 2021/2022 Annual Budget.

## 3. RECORD OF ATTENDANCE/APOLOGIES/LEAVE OF ABSENCE (PREVIOUSLY APPROVED)

### 3.1 ATTENDANCE

Cr Phillip Blight	Shire President
Cr Greg Ball	Deputy Shire President
Cr David Atkins	
Cr Sheryll Chilcott	
Cr Bronwyn Hegarty	
Cr Bryan Kilpatrick	
Cr Wade Longmuir	
Cr Lyn Lucas	
Cr Jason Reed	
Cr Geoff West	
Bill Atkinson	Chief Executive Officer
Brian Roderick	Deputy Chief Executive Officer
Allen Hicks	Manager of Works
Tegan Hall	Manager of Finance

### 3.2 APOLOGIES

### 3.3 APPROVED LEAVE OF ABSENCE

### 3.4 VISITORS

## 4. PUBLIC QUESTION TIME

*Council conducts open Council Meetings. Members of the public are asked that if they wish to address the Council that they state their name and put the purpose of their address as precisely as possible. A minimum of 15 minutes is allocated for public forum. The length of time an individual can speak will be determined at the President's discretion.*

## 5. PETITIONS/DEPUTATIONS/PRESENTATIONS



**6. DISCLOSURE OF FINANCIAL AND OTHER INTERESTS**

**6.1 DISCLOSURE OF FINANCIAL INTEREST – Local Government Act Section 5.60a**

**6.2 DISCLOSURE OF PROXIMITY INTEREST – Local Government Act Section 5.6**

**6.3 DISCLOSURE OF IMPARTIALITY INTEREST – Administration Regulation Section 34c**

**7. REPORTS TO COUNCIL**

**7.1 MANAGER OF FINANCE**

**7.1.1 ADOPTION OF 2021/2022 BUDGET AND SETTING OF RATES LEVELS**

**PROPONENT:** N/A  
**OWNER:** N/A  
**LOCATION/ADDRESS:** N/A  
**AUTHOR OF REPORT:** Manager of Finance  
**SENIOR OFFICER:** Chief Executive Officer  
**DATE OF REPORT:** 29 July 2021  
**PREVIOUS REPORT(S):** N/A  
**DISCLOSURE OF INTEREST:** N/A  
**FILE REFERENCE:** FM.BU.1  
**ATTACHMENTS:**

- 2021/2022 Annual Budget

**RATE IN DOLLAR AND MINIMUM RATES**

**OFFICER RECOMMENDATION**

**Moved Cr**

**Seconded Cr**

**That Council impose the following Rates and Charges;**

Rate Type	Minimum Rate \$	Rate in \$
GRV	600.00	0.11377
UV	600.00	0.00633

**Carried 0/0**

## RATE DISCOUNT

### OFFICER RECOMMENDATION

Moved Cr

Seconded Cr

That Council offer a discount of 5% applicable to current year rates only to ratepayers upon full payment of all current rates including any arrears by no later than 4.30pm Friday 24 September 2021.

Carried 0/0

## DUE DATE AND PAYMENT FOR INSTALMENTS

### OFFICER RECOMMENDATION

Moved Cr

Seconded Cr

That Council offer both two instalment options and four instalment options and that Council set the instalment payment dates as

First Instalment:	24 September 2021 - both options
Second Instalment:	24 November 2021 – four instalments only
Second & Third Instalments:	24 January 2022 – both options
Fourth Instalment:	25 March 2022 – four instalments only

Carried 0/0

## INTEREST CHARGES

### OFFICER RECOMMENDATION

Moved Cr

Seconded Cr

That Council adopts, *by absolute majority*, pursuant to section 6.51(1) and subject to section 6.51(4) of the Local Government Act 1995, regulation 70 of the Local Government (Financial Management) Regulations 1996 and clause 14 of the Local Government (COVID-19 Response) Ministerial Order 2020 gazetted on 8 May 2020, Council adopts an interest rate of 7% for rates and costs of proceedings to recover such charges that remains unpaid after becoming due and payable.

- a) *This interest rate cannot be applied to an excluded person, as defined in the Local Government (COVID-19 Response) Ministerial Order 2020, who has been determined as suffering financial hardship as a consequence of the COVID-19 pandemic in accordance with Council Policy No.22 Financial Hardship Policy.*

Carried 9/0



## INSTALMENT CHARGES

### OFFICER RECOMMENDATION

Moved Cr

Seconded Cr

That Council imposes, pursuant to section 6.45 of the Local Government Act 1995, regulation 68 of the Local Government (Financial Management) Regulations 1996 and clause 13 of the Local Government (COVID-19 Response) Ministerial Order 2020 gazetted on 8 May 2020, Council adopts an administration fee of \$5.50 per instalment and an interest rate of 5.5% where the owner has elected to pay rates and service charges through an instalment option.

- b) This additional interest rate cannot be applied to an excluded person, as defined in the Local Government (COVID-19 Response) Ministerial Order 2020, who has been determined as suffering financial hardship as a consequence of the COVID-19 pandemic in accordance with Council Policy No.22 Financial Hardship Policy.*

Carried 0/0

## RUBBISH SERVICE CHARGES

### OFFICER RECOMMENDATION

Moved Cr

Seconded Cr

That Council set rubbish service charges for both domestic and commercial services at \$325.00 per service for the 2021/2022 year.

Carried 0/0

## RATES CONCESSIONS

### OFFICER RECOMMENDATION

Moved Cr

Seconded Cr

That Council make provision in the 2021/2022 Budget concession on the following rate and refuse waivers and concessions:

St John Ambulance	Rubbish	100%	\$325
Wagin Care & Share	Rubbish	100%	\$325
Wagin CWA	Rates	100%	\$1,000
Wagin CWA	Rubbish	100%	\$325
Waratah Lodge	Rubbish	100%	\$325
			\$2,300

Carried 0/0





## FEES & CHARGES 2021/2022

### OFFICER RECOMMENDATION

Moved Cr

Seconded Cr

That Council adopts the Schedule of Fees and Charges for the 2021/2022 financial year

Carried 0/0

## BUDGET ADOPTION

### OFFICER RECOMMENDATION

Moved Cr

Seconded Cr

That Council adopt the 2021/2022 Budget as presented.

Carried 0/0

## BRIEF SUMMARY

The 2021/2022 budget is presented to Council for Adoption and setting of rating levels.

## BACKGROUND/COMMENT

The 2021/2022 budget has been prepared following on from the Budget Workshop, Draft Budget Meeting and the July Ordinary Council Meeting.

Further to the Budget Workshop, Draft Budget Meeting and the July Ordinary Council Meeting all changes have been incorporated into this document along with all committed projects not complete as at 30 June 2021. The 2021/2022 Budget has been prepared to include a 2% increase in the rate revenue.

A balanced budget with an anticipated surplus of \$0 at year end has been prepared and has been converted to the required statutory format for final adoption. The above recommendations are required for Council to formally adopt the 2021/2022 Budget.

## CONSULTATION/COMMUNICATION

Elected Members

## STATUTORY/LEGAL IMPLICATIONS

- Local Government Act 1995, s6.2 – Council must adopt a Budget in the form and manner prescribed by 31 August
- Local Government Financial Management Regulations 1996

## POLICY IMPLICATIONS

Nil

## FINANCIAL IMPLICATIONS

The adoption of budget will enable Council to operate financially in 2021/2022



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## **STRATEGIC IMPLICATIONS**

Councils Strategic Community Plan was the key document when formulating the budget

## **VOTING REQUIREMENTS**

Absolute Majority

## 7.1.2 REPORTING MONTHLY VARIANCES

PROPONENT:	N/A
OWNER:	N/A
LOCATION/ADDRESS:	N/A
AUTHOR OF REPORT:	Manager of Finance
SENIOR OFFICER:	Chief Executive Officer
DATE OF REPORT:	29 July 2021
PREVIOUS REPORT(S):	N/A
DISCLOSURE OF INTEREST:	N/A
FILE REFERENCE:	FM.BU.1
ATTACHMENTS:	Nil

### OFFICER RECOMMENDATION

Moved Cr

Seconded Cr

**That Council adopt a material variance of +/- \$20,000 by program from the base figure for the financial year 2021/2022 and report these variances by way of supporting note in the 'Monthly Statement of Financial Activity'.**

**Carried 0/0**

### BRIEF SUMMARY

Council, each financial year, is required to adopt a percentage and/or value in reporting material variances in monthly financial reporting.

### BACKGROUND/COMMENT

Financial Management Regulations 34 relating to the preparation of monthly financial reports to Council, states each financial year, a local government is to adopt a percentage or value, calculated in accordance with ASS 5, to be used in statements or financial activity for reporting material variances. Council, for a number of financial years has opted for reporting on material variances in value only, this value was set at \$20,000.

The reporting of variances is done on the differences between the actual figures and the monthly budget for each program. The monthly budget is estimated and is often not achieved due to unforeseen events or delays. It is therefore sensible to make this reporting simple by selecting an amount and set this amount to \$20,000.

### CONSULTATION/COMMUNICATION

N/A

### STATUTORY/Legal IMPLICATIONS

Financial Management Regulation 34

### POLICY IMPLICATIONS

Nil

### FINANCIAL IMPLICATIONS

Nil



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## **STRATEGIC IMPLICATIONS**

Nil

## **VOTING REQUIREMENTS**

Simple Majority



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## 8. CLOSURE



# 21 — 22

**ANNUAL BUDGET  
SHIRE OF WAGIN**



# 01

# Executive Summary

## Rates Income

The budget has been formulated with an overall increase of 2% in GRV (within town site) rate revenue and 2% in UV rate revenue, with the minimum rates increasing from \$580 to \$600. Rate increases assist in provision of service delivery that meets reasonable community needs. It also ensures that critical infrastructure asset renewal is somewhat funded over the time frame of the Long Term Financial Plan.

## Grants

The annual Financial Assistance Grant has been paid in advance as per previous years, though the figure used for 2021/22 is only indicative. The amount that has been budgeted to receive in both Grants Commission General and Roads is \$666,819, which is the same amount received in 2020/21.

Regional Road Group funds have remained the same for new road projects at \$307,605. Roads to Recovery funding for the 2021/22 year has also remained the same at \$312,145. The untied Direct Road Grants amount has increased by \$7,697 to \$129,037.

Council has carried forward \$209,317 of unexpended grant funds received in the 2020/21 year. The balance of the grants carried forward is outlined in the table below:

• DFES ESL Grant - BFB Funding	\$10,529
• DFES ESL Grant - SES Funding	\$7,800
• Bridge Grant - Main Roads to Complete	\$74,251
• LRCIP Funding	\$116,737
• <b>Total Restricted</b>	<b>\$209,317</b>

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

<b>Grant</b>	<b>2020/21</b>	<b>2021/22</b>
General Purpose Grant	\$914,160	\$441,970
General Purpose Road Grant	\$508,679	\$224,849
Roads to Recovery	\$312,145	\$312,145
Road Project Grant	\$307,605	\$307,605
Road Direct Grant	\$121,340	\$129,037

## Reserve Accounts

Council commence the new financial year with \$1,708,631 in its reserve accounts. This budget proposal includes transfers to and from reserves and interest with a predicted increase overall in reserve funds of \$497,236.

### Transfer to Reserves:

• Plant Replacement	\$171,000
• Recreation Centre Equipment	\$1,800
• Aerodrome Maintenance and Development	\$7,900
• Admin Centre Furniture, Equipment & IT for Server Upgrade	\$5,000
• Recreation Centre Development for Rec Centre Flooring and Sportsground Lighting	\$30,000
• Refuse Waste Management as per Waste Management Budget	\$25,950
• Refuse Site Rehabilitation as per Waste Management Budget	\$20,000
• Community Gym	\$4,000
• Sportsground Precinct Redevelopment	\$60,000
• Housing Reserve	\$300,000

### Transfer from Reserves:

• Leave Reserve	\$40,000
• Recreation Development for Sportsground Lighting Audit, Pool Blankets, Pool Filtration Upgrade and Rec Centre Flooring	\$85,500
• Sportsground Precinct Redevelopment for Consultants	\$60,000

The above transfers and interest earned will give Council a closing balance of \$2,165,867 at the end of the 2021/22 financial year.

## Debt Servicing

The outstanding loan principal at 1 July 2021 is \$566,230 inclusive of Self-Supporting Loans. The principal repayments for 2021/22 amount to \$70,889 and interest payable \$27,905 leaving a balance of \$495,341 at 30 June 2022. The self-supporting component of the above loan balance as at 1 July 2021 is \$117,416 with principal repayments of \$19,925 and interest of \$3,419. This will bring the self-supporting loan balance to \$97,491.

## Works Program

There is \$1,299,195 in Council's Capital Works Program. This is broken down into capital road works of \$1,187,195, Footpaths of \$48,000 and Kerbing of \$64,000. Council's contribution to these works totals \$369,802 while the balance of \$929,393 is derived from grant funding.



# Capital Expenditure

The following major capital expenditure items have been factored in the budget:

• Court House Development	\$200,000
• Depot Upgrades – Shed Wall and Electric Gate	\$15,000
• Historical Village Shed – ‘History of Wagin’ Shed	\$92,620
• Rec Centre Court Surface Upgrades	\$20,000
• Solar Panels – Shire Buildings	\$10,000
• Staff Housing Upgrades (2 Ballagin St)	\$22,000
• CCTV Upgrades	\$17,552
• Emergency Services Generator	\$25,000
• Plant/Vehicle Replacement Program	\$170,000
• Capital Works Program	\$1,251,195
• Water Storage Upgrades	\$60,000
• Bojanning Park Upgrades	\$27,233
• Footpath Program	\$48,000
• Giant Ram Lighting	\$5,000
• Main Streets Paving, Cleaning & Sealing	\$20,000
• Pool Blankets (50m Pool)	\$17,000
• Pool Filtration Works	\$45,000
• Sportsground Precinct Redevelopment	\$60,000
• Townscape	\$39,000
• War Memorial Upgrades	\$20,000
• Wetlands Park Redevelopment	\$202,776

Capital Income includes provision for the sale or trade of the following assets:

• Sale of Vehicles and Plant	\$41,000
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# SHIRE OF WAGIN

## BUDGET

### FOR THE YEAR ENDED 30 JUNE 2022

#### LOCAL GOVERNMENT ACT 1995

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#### **SHIRE'S VISION**

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

**SHIRE OF WAGIN**  
**STATEMENT OF COMPREHENSIVE INCOME**  
**BY NATURE OR TYPE**  
**FOR THE YEAR ENDED 30 JUNE 2022**

	NOTE	2021/22 Budget	2020/21 Actual	2020/21 Budget
		\$	\$	\$
<b>Revenue</b>				
Rates	1(a)	2,430,396	2,369,728	2,380,726
Operating grants, subsidies and contributions	9(a)	1,422,200	2,054,182	1,296,447
Fees and charges	8	839,443	802,247	778,680
Interest earnings	12(a)	34,086	20,171	52,063
Other revenue	12(b)	425,546	411,993	430,860
		5,151,671	5,658,321	4,938,776
<b>Expenses</b>				
Employee costs		(2,875,828)	(2,476,281)	(2,533,808)
Materials and contracts		(1,326,731)	(1,171,935)	(1,281,814)
Utility charges		(377,293)	(372,713)	(372,039)
Depreciation on non-current assets	5	(2,727,261)	(2,622,817)	(2,566,921)
Interest expenses	12(d)	(27,905)	(31,112)	(31,391)
Insurance expenses		(201,777)	(190,011)	(187,283)
Other expenditure		(155,204)	(145,927)	(174,987)
		(7,691,999)	(7,010,796)	(7,148,243)
<b>Subtotal</b>		(2,540,328)	(1,352,475)	(2,209,467)
Non-operating grants, subsidies and contributions	9(b)	1,364,052	1,025,945	919,823
Profit on asset disposals	4(b)	9,580	10,555	17,992
Loss on asset disposals	4(b)	(8,504)	(19,204)	0
		1,365,128	1,017,296	937,815
<b>Net result</b>		<b>(1,175,200)</b>	<b>(335,180)</b>	<b>(1,271,652)</b>
<b>Other comprehensive income</b>				
Changes on revaluation of non-current assets		0	0	0
<b>Total other comprehensive income</b>		<b>0</b>	<b>0</b>	<b>0</b>
<b>Total comprehensive income</b>		<b>(1,175,200)</b>	<b>(335,180)</b>	<b>(1,271,652)</b>

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

# SHIRE OF WAGIN

## FOR THE YEAR ENDED 30 JUNE 2022

### BASIS OF PREPARATION

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

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

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

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

### THE LOCAL GOVERNMENT REPORTING ENTITY

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

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 13 to the budget.

### 2020/21 ACTUAL BALANCES

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

### CHANGE IN ACCOUNTING POLICIES

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

### KEY TERMS AND DEFINITIONS - NATURE OR TYPE

#### REVENUES

##### RATES

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

##### SERVICE CHARGES

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

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

##### PROFIT ON ASSET DISPOSAL

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

### REVENUES (CONTINUED)

#### OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

#### NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

#### FEES AND CHARGES

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

#### INTEREST EARNINGS

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

#### OTHER REVENUE / INCOME

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

### EXPENSES

#### EMPLOYEE COSTS

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

#### MATERIALS AND CONTRACTS

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

#### UTILITIES (GAS, ELECTRICITY, WATER, ETC.)

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

#### INSURANCE

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

#### LOSS ON ASSET DISPOSAL

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

#### DEPRECIATION ON NON-CURRENT ASSETS

Depreciation and amortisation expense raised on all classes of assets.

#### INTEREST EXPENSES

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

#### OTHER EXPENDITURE

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

**SHIRE OF WAGIN**  
**STATEMENT OF COMPREHENSIVE INCOME**  
**BY PROGRAM**  
**FOR THE YEAR ENDED 30 JUNE 2022**

	NOTE	2021/22 Budget	2020/21 Actual	2020/21 Budget
<b>Revenue</b>	1,8,9(a),12(a),12(b)	\$	\$	\$
Governance		6,000	4,019	6,000
General purpose funding		3,305,658	3,995,140	3,280,412
Law, order, public safety		118,944	179,044	180,991
Health		62,680	60,503	60,132
Education and welfare		662,087	435,991	404,715
Community amenities		369,450	364,942	364,325
Recreation and culture		91,455	124,207	95,113
Transport		188,237	183,333	209,488
Economic services		214,700	204,491	226,700
Other property and services		132,460	106,652	110,900
		5,151,671	5,658,322	4,938,776
<b>Expenses excluding finance costs</b>	4(a),5,12(c)(e)(e)			
Governance		(457,923)	(364,843)	(448,060)
General purpose funding		(413,253)	(396,269)	(386,202)
Law, order, public safety		(259,528)	(301,718)	(298,841)
Health		(258,589)	(258,375)	(244,376)
Education and welfare		(715,720)	(518,810)	(455,086)
Community amenities		(547,210)	(519,368)	(564,900)
Recreation and culture		(1,399,690)	(1,309,537)	(1,312,970)
Transport		(2,857,935)	(2,658,560)	(2,677,076)
Economic services		(389,739)	(384,260)	(388,758)
Other property and services		(364,507)	(267,947)	(340,583)
		(7,664,094)	(6,979,687)	(7,116,852)
<b>Finance costs</b>	7,6(a),12(d)			
Recreation and culture		(15,832)	(17,482)	(17,761)
Other property and services		(12,073)	(13,630)	(13,630)
		(27,905)	(31,112)	(31,391)
<b>Subtotal</b>		(2,540,328)	(1,352,477)	(2,209,467)
Non-operating grants, subsidies and contributions	9(b)	1,364,052	1,025,945	919,823
Profit on disposal of assets	4(b)	9,580	10,555	17,992
(Loss) on disposal of assets	4(b)	(8,504)	(19,204)	0
		1,365,128	1,017,296	937,815
<b>Net result</b>		<b>(1,175,200)</b>	<b>(335,180)</b>	<b>(1,271,652)</b>
<b>Other comprehensive income</b>				
Changes on revaluation of non-current assets		0	0	0
<b>Total other comprehensive income</b>		<b>0</b>	<b>0</b>	<b>0</b>
<b>Total comprehensive income</b>		<b>(1,175,200)</b>	<b>(335,180)</b>	<b>(1,271,652)</b>

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

## **KEY TERMS AND DEFINITIONS - REPORTING PROGRAMS**

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

### **OBJECTIVE**

#### **GOVERNANCE**

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

#### **GENERAL PURPOSE FUNDING**

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

#### **LAW, ORDER, PUBLIC SAFETY**

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

#### **HEALTH**

To provide an operational framework for environmental and community health.

#### **EDUCATION AND WELFARE**

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

#### **COMMUNITY AMENITIES**

To provide required essential services for the community.

#### **RECREATION AND CULTURE**

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

#### **TRANSPORT**

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

#### **ECONOMIC SERVICES**

To help promote the Shire and its economic wellbeing

#### **OTHER PROPERTY AND SERVICES**

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

### **ACTIVITIES**

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

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

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

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

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

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

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

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

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

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

**SHIRE OF WAGIN**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 30 JUNE 2022**

	NOTE	2021/22 Budget	2020/21 Actual	2020/21 Budget
		\$	\$	\$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
<b>Receipts</b>				
Rates		2,420,396	2,370,872	2,380,726
Operating grants, subsidies and contributions		1,262,883	2,152,615	1,246,087
Fees and charges		839,443	802,247	778,680
Interest received		34,086	20,171	52,063
Other revenue		425,546	411,993	430,860
		4,982,354	5,757,898	4,888,416
<b>Payments</b>				
Employee costs		(2,875,828)	(2,379,192)	(2,533,808)
Materials and contracts		(1,251,731)	(1,260,060)	(1,278,240)
Utility charges		(377,293)	(372,713)	(372,039)
Interest expenses		(28,105)	(31,391)	(31,391)
Insurance paid		(201,777)	(190,011)	(187,283)
Other expenditure		(155,204)	(145,927)	(174,987)
		(4,889,938)	(4,379,294)	(4,577,748)
<b>Net cash provided by (used in) operating activities</b>	3	92,416	1,378,604	310,668
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Payments for purchase of property, plant & equipment	4(a)	(589,172)	(643,629)	(716,837)
Payments for construction of infrastructure	4(a)	(1,778,204)	(1,663,425)	(1,914,676)
Non-operating grants, subsidies and contributions	9(b)	1,364,052	1,025,945	919,823
Proceeds from sale of plant and equipment	4(b)	41,000	167,728	195,000
Proceeds on financial assets at amortised cost - self supporting loans	6(a)	19,925	19,333	19,925
Proceeds on disposal of financial assets at fair value through profit and loss		0	(2,586)	0
<b>Net cash provided by (used in) investing activities</b>		(942,399)	(1,096,634)	(1,496,765)
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>				
Repayment of borrowings	6(a)	(70,889)	(67,403)	(67,403)
<b>Net cash provided by (used in) financing activities</b>		(70,889)	(67,403)	(67,403)
<b>Net increase (decrease) in cash held</b>		(920,872)	214,567	(1,253,500)
Cash at beginning of year		3,150,035	2,935,468	2,927,063
<b>Cash and cash equivalents at the end of the year</b>	3	<b>2,229,163</b>	<b>3,150,035</b>	<b>1,673,563</b>

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

**SHIRE OF WAGIN**  
**RATE SETTING STATEMENT**  
**FOR THE YEAR ENDED 30 JUNE 2022**

	NOTE	2021/22 Budget	2020/21 Actual	2020/21 Budget
		\$	\$	\$
<b>OPERATING ACTIVITIES</b>				
<b>Net current assets at start of financial year - surplus/(deficit)</b>	2(a)	1,283,591	1,182,225	1,126,116
		1,283,591	1,182,225	1,126,116
<b>Revenue from operating activities (excluding rates)</b>				
Governance		6,000	4,019	6,000
General purpose funding		888,029	1,637,929	912,203
Law, order, public safety		118,944	179,044	180,991
Health		62,680	60,503	60,132
Education and welfare		662,087	435,991	404,715
Community amenities		369,450	364,942	364,325
Recreation and culture		91,455	124,207	95,113
Transport		197,817	193,888	227,480
Economic services		214,700	204,491	226,700
Other property and services		132,460	106,652	110,900
		2,743,622	3,311,666	2,588,559
<b>Expenditure from operating activities</b>				
Governance		(457,923)	(364,843)	(448,060)
General purpose funding		(413,253)	(396,269)	(386,202)
Law, order, public safety		(259,528)	(301,718)	(298,841)
Health		(267,093)	(258,375)	(244,376)
Education and welfare		(715,720)	(518,810)	(455,086)
Community amenities		(547,210)	(519,368)	(564,900)
Recreation and culture		(1,415,522)	(1,327,019)	(1,330,731)
Transport		(2,857,935)	(2,677,764)	(2,677,076)
Economic services		(389,739)	(384,260)	(388,758)
Other property and services		(376,580)	(281,577)	(354,213)
		(7,700,503)	(7,030,003)	(7,148,243)
Non-cash amounts excluded from operating activities	2(b)	2,726,185	2,631,466	2,548,929
<b>Amount attributable to operating activities</b>		(947,105)	95,354	(884,639)
<b>INVESTING ACTIVITIES</b>				
Non-operating grants, subsidies and contributions		1,364,052	1,025,945	919,823
Payments for property, plant and equipment	4(a)	(589,172)	(643,629)	(716,837)
Payments for construction of infrastructure	4(a)	(1,778,204)	(1,663,425)	(1,914,676)
Proceeds from disposal of assets	4(b)	41,000	167,728	195,000
Proceeds from financial assets at amortised cost - self supporting loans	6(a)	19,925	19,333	19,333
		(942,399)	(1,094,048)	(1,497,357)
Non-cash amounts excluded from investing activities	2(c)	0	44,798	0
<b>Amount attributable to investing activities</b>		(942,399)	(1,049,250)	(1,497,357)
<b>FINANCING ACTIVITIES</b>				
Repayment of borrowings	6(a)	(70,889)	(67,403)	(67,403)
Transfers to cash backed reserves (restricted assets)	7(a)	(642,736)	(275,398)	(186,088)
Transfers from cash backed reserves (restricted assets)	7(a)	185,500	223,077	267,278
<b>Amount attributable to financing activities</b>		(528,125)	(119,724)	13,787
<b>Budgeted deficiency before imposition of general rates</b>		(2,417,629)	(1,073,620)	(2,368,209)
<b>Estimated amount to be raised from general rates</b>	1	2,417,629	2,357,211	2,368,209
<b>Net current assets at end of financial year - surplus/(deficit)</b>	2(a)	<b>0</b>	<b>1,283,591</b>	<b>0</b>

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



SHIRE OF WAGIN  
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FOR THE YEAR ENDED 30 JUNE 2022

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SHIRE OF WAGIN  
 NOTES TO AND FORMING PART OF THE BUDGET  
 FOR THE YEAR ENDED 30 JUNE 2022

1. RATES

(a) Rating Information

RATE TYPE	Rate in	Number of properties	Rateable value	2021/22 Budgeted rate revenue	2021/22 Budgeted interim rates	2021/22 Budgeted back rates	2021/22 Budgeted total revenue	2020/21 Actual total revenue	2020/21 Budget total revenue
	\$		\$	\$	\$	\$	\$	\$	\$
<b>Differential general rate or general rate</b>									
<b>Gross rental valuations</b>									
Gross rental valuations	0.11377	746	7,973,769	907,193	2,000	1,000	910,193	887,822	891,174
<b>Unimproved valuations</b>									
Unimproved valuations	0.00633	293	230,560,500	1,458,295	2,000		1,460,295	1,431,888	1,434,960
<b>Sub-Totals</b>		1,039	238,534,269	2,365,488	4,000	1,000	2,370,488	2,319,710	2,326,134
<b>Minimum</b>									
<b>Minimum payment</b>									
	\$								
<b>Gross rental valuations</b>									
Gross rental valuations	600	145	278,599	87,000			87,000	83,520	83,520
<b>Unimproved valuations</b>									
Unimproved valuations	600	85	5,180,775	51,000			51,000	44,660	44,660
<b>Sub-Totals</b>		230	5,459,374	138,000	0	0	138,000	128,180	128,180
		1,269	243,993,643	2,503,488	4,000	1,000	2,508,488	2,447,890	2,454,314
Discounts (Refer note 1(c))							(90,859)	(90,679)	(86,105)
<b>Total amount raised from general rates</b>							2,417,629	2,357,211	2,368,209
Ex gratia rates							12,767	12,517	12,517
<b>Total rates</b>							2,430,396	2,369,728	2,380,726

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

The general rates detailed for the 2021/22 financial year have been determined by Council on the basis of raising the revenue required to meet the deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than rates and also considering the extent of any increase in rating over the level adopted in the previous year.

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

## 1. RATES (CONTINUED)

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

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

Instalment options	Date due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates
		\$	%	%
<b>Option one</b>				
Single full payment	24/09/2021	0	0.0%	7.0%
<b>Option two</b>				
First instalment	24/09/2021	5.50	5.5%	7.0%
Second instalment	24/01/2022	5.50	5.5%	7.0%
<b>Option three</b>				
First instalment	24/09/2021	5.50	5.5%	7.0%
Second instalment	24/11/2021	5.50	5.5%	7.0%
Third instalment	24/01/2022	5.50	5.5%	7.0%
Fourth instalment	25/03/2022	5.50	5.5%	7.0%

	2021/22 Budget revenue	2020/21 Actual revenue	2020/21 Budget revenue
	\$	\$	\$
Instalment plan admin charge revenue	6,000	4,243	8,000
Instalment plan interest earned	4,000	3,652	3,500
Unpaid rates and service charge interest earned	8,000	7,917	12,000
	18,000	15,812	23,500

**SHIRE OF WAGIN**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2022**

**1. RATES (CONTINUED)**

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

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

**(c) Rates discounts**

Rate or fee to which discount is granted	Discount %	Discount (\$)	2021/22 Budget	2020/21 Actual	2020/21 Budget	Circumstances in which discount is granted
Early Payment Discount	5.0%	0	\$ 90,859	\$ 90,679	\$ 86,105	Rates paid in full by 24 September 2021
			90,859	90,679	86,105	

**(d) Waivers or concessions**

Rate or fee and charge to which the waiver or concession is granted	Type	Discount %	Discount (\$)	2021/22 Budget	2020/21 Actual	2020/21 Budget	Circumstances in which the waiver or concession is granted	Objects and reasons of the waiver or concession
Betty Terry Theatre	Concession	50.0%	0	0	404	379		Rates Payables
Betty Terry Theatre	Concession	50.0%	0	0	163	163	1st Bin Waived, Remaining Payable	Rubbish Charges for 1 Bin
St John Ambulance	Waiver	100.0%	325	325	325	325	1st Bin Waived, Remaining Payable	Rubbish Charges for 1 Bin
Wagin Care & Share	Waiver	100.0%	325	325	325	325	1st Bin Waived, Remaining Payable	Rubbish Charges for 1 Bin
Wagin CWA	Waiver	100.0%	1,000	1,000	979	968		Rates Payables
Wagin CWA	Waiver	100.0%	325	325	325	325	1st Bin Waived, Remaining Payable	Rubbish Charges for 1 Bin
Waratah Lodge	Waiver	100.0%	325	325	325	325	1st Bin Waived, Remaining Payable	Rubbish Charges for 1 Bin
				2,300	2,846	2,810		

## 2. NET CURRENT ASSETS

	2021/22 Budget 30 June 2022	2020/21 Actual 30 June 2021	2020/21 Budget 30 June 2021
Note	\$	\$	\$
<b>(a) Composition of estimated net current assets</b>			
<b>Current assets</b>			
Cash and cash equivalents- unrestricted	3	63,296	1,197,191
Cash and cash equivalents - restricted	3	2,165,867	1,952,844
Financial assets - unrestricted		0	19,925
Receivables		201,721	241,721
Contract assets		0	34,896
Inventories		29,903	34,903
		<b>2,460,787</b>	<b>3,481,480</b>
<b>Less: current liabilities</b>			
Trade and other payables		(294,918)	(225,118)
Contract liabilities		0	(244,213)
Long term borrowings	6	0	(70,889)
Employee provisions		(361,196)	(361,196)
		<b>(656,114)</b>	<b>(901,416)</b>
<b>Net current assets</b>		<b>1,804,672</b>	<b>2,580,064</b>
<b>Less: Total adjustments to net current assets</b>	2.(d)	<b>(1,804,672)</b>	<b>(1,296,472)</b>
<b>Net current assets used in the Rate Setting Statement</b>		<b>0</b>	<b>1,283,591</b>

## 2. NET CURRENT ASSETS (CONTINUED)

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

#### Items excluded from calculation of budgeted deficiency

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

#### (b) Operating activities excluded from budgeted deficiency

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

	Note	2021/22 Budget 30 June 2022	2020/21 Actual 30 June 2021	2020/21 Budget 30 June 2021
		\$	\$	\$
<b>Adjustments to operating activities</b>				
Less: Profit on asset disposals	4(b)	(9,580)	(10,555)	(17,992)
Add: Loss on disposal of assets	4(b)	8,504	19,204	0
Add: Depreciation on assets	5	2,727,261	2,622,817	2,566,921
<b>Non cash amounts excluded from operating activities</b>		<b>2,726,185</b>	<b>2,631,466</b>	<b>2,548,929</b>

#### (c) Investing activities excluded from budgeted deficiency

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

#### Adjustments to investing activities

Movement in non-current other provisions		0	44,798	0
<b>Non cash amounts excluded from investing activities</b>		<b>0</b>	<b>44,798</b>	<b>0</b>

#### (d) Current assets and liabilities excluded from budgeted deficiency

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

#### Adjustments to net current assets

Less: Cash - restricted reserves	7	(2,165,867)	(1,708,631)	(1,575,120)
Less: Financial assets - restricted	3	0	(19,925)	(17,724)
Add: Current liabilities not expected to be cleared at end of year				
- Current portion of borrowings		0	70,889	70,889
- Current portion of employee benefit provisions held in reserve		361,195	361,195	307,944
<b>Total adjustments to net current assets</b>		<b>(1,804,672)</b>	<b>(1,296,472)</b>	<b>(1,214,011)</b>

**2 (e) NET CURRENT ASSETS (CONTINUED)**

**SIGNIFICANT ACCOUNTING POLICIES**

**CURRENT AND NON-CURRENT CLASSIFICATION**

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

**TRADE AND OTHER PAYABLES**

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

**PREPAID RATES**

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

**INVENTORIES**

**General**

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

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

**Superannuation**

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

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

**LAND HELD FOR RESALE**

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

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

**CONTRACT ASSETS**

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

**TRADE AND OTHER RECEIVABLES**

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

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

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

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

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

**PROVISIONS**

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

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

**EMPLOYEE BENEFITS**

**Short-term employee benefits**

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

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

**CONTRACT LIABILITIES**

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

### 3. RECONCILIATION OF CASH

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

Note	2021/22 Budget	2020/21 Actual	2020/21 Budget
	\$	\$	\$
Cash at bank and on hand	63,296	1,441,404	98,443
Term deposits	2,165,867	1,708,631	1,575,120
<b>Total cash and cash equivalents</b>	<b>2,229,163</b>	<b>3,150,035</b>	<b>1,673,563</b>
Held as			
- Unrestricted cash and cash equivalents	63,296	1,197,191	98,443
- Restricted cash and cash equivalents	2,165,867	1,952,844	1,575,120
	2,229,163	3,150,035	1,673,563
<b>Restrictions</b>			
The following classes of assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:			
- Cash and cash equivalents	2,165,867	1,952,844	1,575,120
	2,165,867	1,952,844	1,575,120
The restricted assets are a result of the following specific purposes to which the assets may be used:			
Reserves - cash/financial asset backed	7	2,165,867	1,708,631
Contract liabilities		0	244,213
		2,165,867	1,952,844
		1,952,844	1,575,120
<b>Reconciliation of net cash provided by operating activities to net result</b>			
<b>Net result</b>		(1,175,200)	(335,181)
Depreciation	5	2,727,261	2,622,817
(Profit)/loss on sale of asset	4(b)	(1,076)	8,649
(Increase)/decrease in receivables		40,000	(36,219)
(Increase)/decrease in contract assets		34,896	(5,655)
(Increase)/decrease in inventories		5,000	3,671
Increase/(decrease) in payables		69,800	(77,680)
Increase/(decrease) in contract liabilities		(244,213)	136,905
Increase/(decrease) in employee provisions		0	87,242
Non-operating grants, subsidies and contributions		(1,364,052)	(1,025,945)
<b>Net cash from operating activities</b>		<b>92,416</b>	<b>310,668</b>

#### SIGNIFICANT ACCOUNTING POLICES

##### CASH AND CASH EQUIVALENTS

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

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

##### FINANCIAL ASSETS AT AMORTISED COST

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

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



#### 4. FIXED ASSETS

##### (a) Acquisition of Assets

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

Asset class	Reporting program						2021/22 Budget total	2020/21 Actual total	2020/21 Budget total
	Law, order, public safety	Health	Recreation and culture	Transport	Economic services	Other property and services			
	\$	\$	\$	\$	\$	\$	\$	\$	
<i>Property, Plant and Equipment</i>									
Buildings	0	0	312,620	15,000	10,000	22,000	359,620	10,207	20,000
Furniture and equipment	42,552	0	17,000	0	0	0	59,552	149,526	173,837
Plant and equipment	0	40,000	0	130,000	0	0	170,000	483,896	523,000
	42,552	40,000	329,620	145,000	10,000	22,000	589,172	643,629	716,837
<i>Infrastructure</i>									
Infrastructure - roads	0	0	0	1,251,195	0	0	1,251,195	1,013,969	1,122,464
Infrastructure - Other	0	0	360,009	107,000	60,000	0	527,009	649,456	792,212
	0	0	360,009	1,358,195	60,000	0	1,778,204	1,663,425	1,914,676
<b>Total acquisitions</b>	42,552	40,000	689,629	1,503,195	70,000	22,000	2,367,376	2,307,054	2,631,513

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

#### SIGNIFICANT ACCOUNTING POLICIES

##### RECOGNITION OF ASSETS

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

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

SHIRE OF WAGIN  
 NOTES TO AND FORMING PART OF THE BUDGET  
 FOR THE YEAR ENDED 30 JUNE 2022

4. FIXED ASSETS

(b) Disposals of Assets

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

	2021/22 Budget Net Book Value	2021/22 Budget Sale Proceeds	2021/22 Budget Profit	2021/22 Budget Loss	2020/21 Actual Net Book Value	2020/21 Actual Sale Proceeds	2020/21 Actual Profit	2020/21 Actual Loss	2020/21 Budget Net Book Value	2020/21 Budget Sale Proceeds	2020/21 Budget Profit	2020/21 Budget Loss
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>By Program</b>												
Health	26,504	18,000	0	(8,504)	0	0	0	0	0	0	0	0
Transport	13,420	23,000	9,580	0	176,377	167,728	10,555	(19,204)	177,008	195,000	17,992	0
	39,924	41,000	9,580	(8,504)	176,377	167,728	10,555	(19,204)	177,008	195,000	17,992	0
<b>By Class</b>												
<i>Property, Plant and Equipment</i>												
Plant and equipment	39,924	41,000	9,580	(8,504)	176,377	167,728	10,555	(19,204)	177,008	195,000	17,992	0
	39,924	41,000	9,580	(8,504)	176,377	167,728	10,555	(19,204)	177,008	195,000	17,992	0

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

- Staff housing programme
- Plant replacement programme

**SIGNIFICANT ACCOUNTING POLICIES**

**GAINS AND LOSSES ON DISPOSAL**

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

## 5. ASSET DEPRECIATION

### By Program

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

### By Class

Buildings
Furniture and equipment
Plant and equipment
Infrastructure - roads
Infrastructure - Other
Infrastructure - Drainage

2021/22 Budget	2020/21 Actual	2020/21 Budget
\$	\$	\$
53,504	51,922	51,071
17,161	17,161	16,926
29,702	29,702	29,295
22,930	22,931	22,616
44,614	44,286	43,650
556,326	491,055	478,713
1,958,520	1,921,256	1,879,831
13,440	13,440	14,181
31,064	31,064	30,638
<b>2,727,261</b>	<b>2,622,817</b>	<b>2,566,921</b>
377,229	375,894	371,362
91,191	33,715	28,784
271,561	263,391	246,203
1,516,845	1,498,122	1,475,947
402,103	383,363	444,625
68,332	68,332	0
<b>2,727,261</b>	<b>2,622,817</b>	<b>2,566,921</b>

## 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	30 to 50 years
Furniture and equipment	4 to 10 years
Plant and equipment	5 to 15 years
Infrastructure - roads	
Infrastructure - Other	20 years
Infrastructure - Drainage	80 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.

**SHIRE OF WAGIN**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2022**

**6. INFORMATION ON BORROWINGS**

**(a) Borrowing repayments**

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

Purpose	Budget	2021/22	Budget	2021/22	Actual	2020/21	Actual	2020/21	Budget	2020/21	Budget	2020/21
	Principal 1 July 2021	Budget Principal Repayments	Principal outstanding 30 June 2022	Budget Interest Repayments	Principal 1 July 2020	Actual Principal Repayments	Principal outstanding 30 June 2021	Actual Interest Repayments	Principal 1 July 2020	Budget Principal Repayments	Principal outstanding 30 June 2021	Budget Interest Repayments
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Recreation and culture</b>												
Loan 131 - Rec Centre	40,030	(10,553)	29,477	(2,392)	49,939	(9,909)	40,030	(3,035)	49,939	(9,909)	40,030	(3,035)
Loan 139 - Swimming Pool Redevelopment	201,300	(14,016)	187,284	(10,021)	214,622	(13,322)	201,300	(10,623)	214,622	(13,322)	201,300	(10,715)
<b>Other property and services</b>												
Loan 137 - 5 Arnott Street	141,515	(14,778)	126,737	(8,116)	155,432	(13,917)	141,515	(8,963)	155,432	(13,917)	141,515	(8,977)
Loan 138 - Doctors Residence	65,969	(11,617)	54,352	(3,957)	76,891	(10,922)	65,969	(4,519)	76,891	(10,922)	65,969	(4,653)
	448,814	(50,964)	397,850	(24,486)	496,884	(48,070)	448,814	(27,140)	496,884	(48,070)	448,814	(27,380)
<b>Self Supporting Loans</b>												
<b>Recreation and culture</b>												
Loan 141 - Wagin Ag Society SSL	117,416	(19,925)	97,491	(3,419)	136,749	(19,333)	117,416	(3,972)	136,749	(19,333)	117,416	(4,011)
	117,416	(19,925)	97,491	(3,419)	136,749	(19,333)	117,416	(3,972)	136,749	(19,333)	117,416	(4,011)
	566,230	(70,889)	495,341	(27,905)	633,633	(67,403)	566,230	(31,112)	633,633	(67,403)	566,230	(31,391)

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.

**SHIRE OF WAGIN**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2022**

**6. INFORMATION ON BORROWINGS**

**(b) New borrowings - 2021/22**

The Shire does not intend to undertake any new borrowings for the year ended 30 June 2022

**(c) Unspent borrowings**

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

**(d) Credit Facilities**

	<b>2021/22 Budget</b>	<b>2020/21 Actual</b>	<b>2020/21 Budget</b>
	\$	\$	\$
<b>Undrawn borrowing facilities credit standby arrangements</b>			
Credit card limit	19,000	19,000	19,000
Credit card balance at balance date	0	0	0
<b>Total amount of credit unused</b>	<b>19,000</b>	<b>19,000</b>	<b>19,000</b>
<b>Loan facilities</b>			
Loan facilities in use at balance date	495,341	566,230	566,230

**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.

**SHIRE OF WAGIN**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2022**

**7. CASH BACKED RESERVES**

**(a) Cash Backed Reserves - Movement**

	2021/22 Budget Opening Balance	2021/22 Budget Transfer to	2021/22 Budget Transfer (from)	2021/22 Budget Closing Balance	2020/21 Actual Opening Balance	2020/21 Actual Transfer to	2020/21 Actual Transfer (from)	2020/21 Actual Closing Balance	2020/21 Budget Opening Balance	2020/21 Budget Transfer to	2020/21 Budget Transfer (from)	2020/21 Budget Closing Balance
(a) Leave Reserve	\$ 379,536	\$ 3,795	\$ (40,000)	\$ 343,331	\$ 304,895	\$ 74,641	\$ 0	\$ 379,536	\$ 304,895	\$ 3,049	\$ 0	\$ 307,944
(b) Plant Replacement Reserve	287,746	173,877	0	461,623	302,669	13,077	(28,000)	287,746	302,669	3,027	(28,000)	277,696
(c) Recreation Centre Equipment Reserve	12,926	1,929	0	14,855	11,479	1,847	(400)	12,926	11,479	1,915	(2,000)	11,394
(d) Aerodrome Maintenance & Development Reserve	17,855	8,079	0	25,934	10,629	7,226	0	17,855	10,630	8,006	0	18,636
(e) Municipal Buildings Reserve	71,763	718	0	72,481	121,264	499	(50,000)	71,763	121,264	1,213	(50,000)	72,478
(f) Admin Centre Furniture, Equipment & IT Reserve	10,538	5,105	0	15,643	5,515	5,023	0	10,538	5,516	5,055	0	10,571
(g) Land Development Reserve	10,753	108	0	10,861	10,709	44	0	10,753	10,709	107	0	10,816
(h) Community Bus Reserve	17,430	174	0	17,604	16,975	455	0	17,430	16,974	170	0	17,144
(i) Homecare Reserve	90,464	905	0	91,369	122,789	505	(32,830)	90,464	122,789	1,228	(9,206)	114,811
(j) Recreation Centre Development Reserve	281,894	32,819	(85,500)	229,213	270,681	61,113	(49,900)	281,894	270,680	62,707	(35,000)	298,388
(k) Refuse Waste Management Reserve	167,510	27,625	0	195,135	136,947	30,563	0	167,510	136,947	21,194	0	158,141
(l) Refuse Site Rehabilitation Reserve	118,546	21,185	0	139,731	98,142	20,404	0	118,546	98,142	20,981	0	119,123
(m) Water Management Reserve	71,077	711	0	71,788	78,255	322	(7,500)	71,077	78,255	783	(5,000)	74,038
(n) Electronic Sign Reserve	14,854	149	0	15,003	65,616	270	(51,032)	14,854	65,616	656	(66,272)	0
(o) Community Gym Reserve	11,888	4,119	0	16,007	12,337	51	(500)	11,888	12,337	123	(1,800)	10,660
(p) Sportsground Precinct Redevelopment Reserve	128,324	61,283	(60,000)	129,607	80,906	50,333	(2,915)	128,324	80,906	50,809	(70,000)	61,715
(q) Emergency/Bushfire Control Reserve	6,527	65	0	6,592	6,500	27	0	6,527	6,500	65	0	6,565
(r) Community Events Reserve	9,000	90	0	9,090	0	9,000	0	9,000	0	5,000	0	5,000
(s) Housing Reserve	0	300,000	0	300,000	0	0	0	0	0	0	0	0
	1,708,631	642,736	(185,500)	2,165,867	1,656,310	275,398	(223,077)	1,708,631	1,656,308	186,088	(267,278)	1,575,120

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

## 8. FEES & CHARGES REVENUE

	2021/22 Budget	2020/21 Actual	2020/21 Budget
	\$	\$	\$
General purpose funding	56,000	67,210	58,000
Law, order, public safety	20,350	19,096	20,350
Health	8,680	7,727	8,632
Education and welfare	118,568	95,586	76,472
Community amenities	348,950	345,262	344,825
Recreation and culture	71,355	66,714	71,408
Transport	9,700	15,572	8,713
Economic services	138,000	132,536	150,000
Other property and services	67,840	52,544	40,280
	839,443	802,247	778,680

## 9. GRANT REVENUE

	2021/22 Budget	2020/21 Actual	2020/21 Budget
	\$	\$	\$
<b>By Program:</b>			
<b>(a) Operating grants, subsidies and contributions</b>			
General purpose funding	666,819	1,422,839	674,932
Law, order, public safety	90,094	142,579	140,940
Education and welfare	528,950	319,469	317,000
Recreation and culture	3,800	44,578	8,800
Transport	132,537	124,717	154,775
	1,422,200	2,054,182	1,296,447
<b>(b) Non-operating grants, subsidies and contributions</b>			
Community amenities	0	8,000	8,000
Recreation and culture	198,776	13,200	33,200
Transport	1,165,276	1,004,745	878,623
	1,364,052	1,025,945	919,823
Total grants, subsidies and contributions	2,786,252	3,080,127	2,216,270

**SHIRE OF WAGIN**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2022**

**10. REVENUE RECOGNITION**

**SIGNIFICANT ACCOUNTING POLICIES**

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

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



## 11. ELECTED MEMBERS REMUNERATION

	2021/22 Budget	2020/21 Actual	2020/21 Budget
	\$	\$	\$
<b>Cr Phillip Blight</b>			
President's allowance	12,000	12,000	12,000
Meeting attendance fees	4,500	5,250	4,000
Travel and Telecommunication expenses	1,000	750	500
	17,500	18,000	16,500
<b>Cr Greg Ball</b>			
Deputy President's allowance	3,000	3,000	3,000
Meeting attendance fees	1,500	2,188	1,400
Travel and Telecommunication expenses	1,000	1,366	1,000
	5,500	6,554	5,400
<b>Cr David Atkins</b>			
Meeting attendance fees	1,500	1,500	1,400
Travel and Telecommunication expenses	500	750	500
	2,000	2,250	1,900
<b>Cr Sherryl Chilcott</b>			
Meeting attendance fees	1,500	2,063	1,400
Travel and Telecommunication expenses	500	750	500
	2,000	2,813	1,900
<b>Cr Bronwyn Hegarty</b>			
Meeting attendance fees	1,500	2,000	1,400
Travel and Telecommunication expenses	500	750	500
	2,000	2,750	1,900
<b>Cr Bryan Kilpatrick</b>			
Meeting attendance fees	1,500	2,250	1,400
Travel and Telecommunication expenses	500	750	500
	2,000	3,000	1,900
<b>Cr Wade Longmuir</b>			
Meeting attendance fees	1,500	1,938	1,400
Travel and Telecommunication expenses	500	750	500
	2,000	2,688	1,900
<b>Cr Lyn Lucas</b>			
Meeting attendance fees	1,500	1,375	1,400
Travel and Telecommunication expenses	500	750	500
	2,000	2,125	1,900
<b>Cr David Reed</b>			
Meeting attendance fees	0	375	1,400
Travel and Telecommunication expenses	0	250	500
	0	625	1,900
<b>Cr Jason Reed</b>			
Meeting attendance fees	1,500	1,125	1,400
Travel and Telecommunication expenses	500	750	500
	2,000	1,875	1,900
<b>Cr Geoff West</b>			
Meeting attendance fees	1,500	1,625	1,400
Travel and Telecommunication expenses	500	750	500
	2,000	2,375	1,900
<b>Total Elected Member Remuneration</b>	<b>39,000</b>	<b>45,054</b>	<b>39,000</b>
President's allowance	12,000	12,000	12,000
Deputy President's allowance	3,000	3,000	3,000
Meeting attendance fees	18,000	21,688	18,000
Travel and Telecommunication expenses	6,000	8,366	6,000
	39,000	45,054	39,000

## 12. OTHER INFORMATION

### The net result includes as revenues

#### (a) Interest earnings

Investments

- Reserve funds

- Other funds

Other interest revenue (refer note 1b)

\* The Shire has resolved to charge interest under section 6.13 for the late payment of any amount of money at .

#### (b) Other revenue

Reimbursements and recoveries

### The net result includes as expenses

#### (c) Auditors remuneration

Audit services

#### (d) Interest expenses (finance costs)

Borrowings (refer Note 6(a))

#### (e) Low Value lease expenses

Office equipment

	<b>2021/22 Budget</b>	<b>2020/21 Actual</b>	<b>2020/21 Budget</b>
	\$	\$	\$
	17,086	6,812	16,563
	5,000	1,790	20,000
	12,000	11,569	15,500
	<b>34,086</b>	<b>20,171</b>	<b>52,063</b>
	425,546	411,993	430,860
	<b>425,546</b>	<b>411,993</b>	<b>430,860</b>
	20,400	21,100	22,000
	<b>20,400</b>	<b>21,100</b>	<b>22,000</b>
	27,905	31,112	31,391
	<b>27,905</b>	<b>31,112</b>	<b>31,391</b>
	1,000	404	2,500
	<b>1,000</b>	<b>404</b>	<b>2,500</b>

### 13. 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.

**OPERATING INCOME & EXPENDITURE DETAIL  
FOR THE YEAR ENDED 30 JUNE 2022**

COA	Description	2021/22 Budget	2020/21 Actual	2020/21 Budget
		\$	\$	\$
<b>GENERAL PURPOSE FUNDING</b>				
<b>Rate Revenue</b>				
I031005	GRV	907,192	888,174	888,174
I031010	GRV Minimums	87,000	83,520	83,520
I031015	UV	1,458,296	1,432,960	1,432,960
I031020	UV Minimums	51,000	44,660	44,660
I031025	GRV Interim Rates	2,000	(214)	2,000
I031030	UV Interim Rates	2,000	(1,072)	2,000
I031035	Back Rates	1,000	(138)	1,000
I031040	Ex-Gratia Rates (CBH)	12,767	12,517	12,517
I031045	Discount Allowed	(90,859)	(90,679)	(86,105)
I031050	Instalment Admin Charge	6,000	4,243	8,000
I031055	Account Enquiry Fee	2,500	4,482	2,500
I031060	(Rate Write Offs)	(5,000)	(3,161)	(5,000)
I031065	Penalty Interest	8,000	7,917	12,000
I031070	Emergency Services Levy	118,062	112,963	113,467
I031075	ESL Penalty Interest	500	467	700
I031080	Instalment Interest	4,000	3,652	3,500
I031090	Rate Legal Charges	10,000	22,215	10,000
		<b>2,574,458</b>	<b>2,522,506</b>	<b>2,525,893</b>
E031005	Valuation Expenses	(35,000)	(8,910)	(10,000)
E031010	Legal Costs/Expenses	(1,000)	(1,009)	(1,000)
E031015	Title Searches	(600)	(27)	(600)
E031020	Rate Recovery Expenses	(10,000)	(25,217)	(10,000)
E031025	Printing Stationery Postage	(2,000)	(2,530)	(2,000)
E031030	Emergency Services Levy	(118,062)	(112,879)	(113,467)
E031040	Rate Refunds	(1,000)	0	(1,000)
E031041	Rates & Rubbish Waivers/Concessions	(2,300)	(2,846)	(2,810)
E031100	Administration Allocated	(94,432)	(91,322)	(91,322)
		<b>(264,394)</b>	<b>(244,740)</b>	<b>(232,199)</b>
<b>Other General Purpose Funding</b>				
I032005	Grants Commission General	441,970	914,160	455,916
I032010	Grants Commission Roads	224,849	508,679	219,016
I032020	Administration Rental	36,000	36,000	36,000
I032025	Photocopies, Publications, PA & Projector Hire	1,500	271	1,500
I032030	Reimbursements	100	0	100
I032035	SS Loans Interest & GFee Reimb.	4,195	4,924	4,924
I032040	Bank Interest	5,000	1,789	20,000
I032045	Reserves Interest	17,086	6,812	16,563
I032055	Commissions & Recoups	500	0	500
		<b>731,200</b>	<b>1,472,635</b>	<b>754,519</b>
E032005	Bank Fees and Charges	(12,000)	(10,706)	(12,000)
E032015	Interest on Loans	(27,905)	(31,112)	(31,391)
E032030	Audit Fees & Other Services	(20,400)	(21,100)	(22,000)
E032035	Administration Allocated	(88,554)	(88,612)	(88,612)
		<b>(148,859)</b>	<b>(151,530)</b>	<b>(154,003)</b>
<b>TOTAL GENERAL PURPOSE INCOME</b>		<b>3,305,658</b>	<b>3,995,141</b>	<b>3,280,412</b>
<b>TOTAL GENERAL PURPOSE EXPENDITURE</b>		<b>(413,253)</b>	<b>(396,270)</b>	<b>(386,202)</b>
<b>GOVERNANCE</b>				
<b>Members of Council</b>				
I041020	Other Income Relating to Members	1,000	236	1,000
		<b>1,000</b>	<b>236</b>	<b>1,000</b>

COA	Description	2021/22 Budget	2020/21 Actual	2020/21 Budget
		\$	\$	\$
E041005	Sitting Fees	(20,000)	(21,688)	(18,000)
E041010	Training	(8,000)	(206)	(8,000)
E041015	Members Travelling	(1,000)	(616)	(1,000)
E041025	Election Expenses	(3,000)	(605)	0
E041030	Other Expenses	(8,000)	(7,927)	(5,000)
E041035	Conference Expenses	(10,000)	(180)	(10,475)
E041040	Presidents Allowance	(12,000)	(12,000)	(12,000)
E041045	Deputy Presidents Allowance	(3,000)	(3,000)	(3,000)
E041055	Refreshments and Receptions	(14,000)	(10,205)	(10,000)
E041060	Presentations	(2,500)	(2,491)	(2,500)
E041065	Insurance	(11,807)	(10,473)	(9,298)
E041070	Public Relations	(2,000)	(148)	(3,000)
E041075	Subscriptions	(35,000)	(31,486)	(32,000)
E041100	Administration Allocated	(105,484)	(106,833)	(106,833)
		(235,791)	(207,858)	(221,106)
	<b>Other Governance</b>			
I042030	Profit on Sale of Asset	0	2,586	0
I042045	Admin Reimbursements	5,000	1,197	5,000
		5,000	3,783	5,000
E042005	Administration Salaries	(711,447)	(607,805)	(679,782)
E042008	Admin Leave/Wages Liability	0	(33,873)	0
E042010	Administration Superannuation	(78,594)	(69,870)	(75,307)
E042011	Loyalty Allowance	(8,200)	(5,508)	(5,400)
E042012	Housing Allowance Admin	(7,700)	(10,522)	(9,590)
E042015	Insurance	(22,528)	(23,114)	(21,996)
E042020	Staff Training	(14,000)	(5,151)	(14,000)
E042025	Removal Expenses	(8,000)	0	(8,000)
E042030	Printing & Stationery	(30,000)	(30,078)	(30,000)
E042035	Phone, Fax & Modem	(6,000)	(4,317)	(10,000)
E042040	Office Maintenance	(61,164)	(61,703)	(56,015)
E042045	Advertising	(10,000)	(10,342)	(8,000)
E042050	Office Equipment Maintenance	(3,000)	(2,553)	(3,000)
E042055	Postage & Freight	(4,000)	(3,073)	(4,000)
E042060	Vehicle Running Expenses	(8,000)	(6,522)	(8,000)
E042065	Legal Expenses	(3,000)	(1,970)	(3,000)
E042070	Garden Expenses	(10,000)	(8,521)	(10,000)
E042075	Conference & Training	(11,000)	(3,950)	(11,000)
E042080	Computer Support	(90,000)	(88,423)	(90,000)
E042085	Other Expenses	(1,500)	(1,393)	(1,500)
E042090	Administration Allocated	(222,132)	(226,954)	(226,954)
E042095	Fringe Benefits Tax	(15,000)	(14,305)	(15,000)
E042100	Staff Uniforms	(4,000)	(3,491)	(4,000)
E042115	Cash Round Off Control	0	5	0
E042120	Depreciation - Other Governance	(53,504)	(51,922)	(51,071)
E042125	Less Administration Allocated	1,161,637	1,129,161	1,129,161
E042155	Lease of Photocopier	(1,000)	(404)	(2,500)
E042160	CEO Recruitment	0	(10,389)	(8,000)
		(222,132)	(156,987)	(226,954)
	<b>TOTAL GOVERNANCE INCOME</b>	<b>6,000</b>	<b>4,019</b>	<b>6,000</b>
	<b>TOTAL GOVERNANCE EXPENDITURE</b>	<b>(457,923)</b>	<b>(364,845)</b>	<b>(448,060)</b>
	<b>LAW, ORDER &amp; PUBLIC SAFETY</b>			
	<b>Fire Prevention</b>			
I051010	BFB Operating Grant	58,893	56,550	56,550
I051015	Sale of Fire Maps	300	136	300
I051025	Reimbursements	3,000	1,001	3,000
I051030	Bush Fire Infringements	2,000	2,155	1,500

COA	Description	2021/22 Budget	2020/21 Actual	2020/21 Budget
		\$	\$	\$
I051035	ESL Admin Fee	4,000	4,000	4,000
I051050	SES Call-out Income	0	167	0
I051070	Other Bushfire Grants Income	0	58,733	55,250
I051075	SES Operating Grant	31,201	27,296	29,140
		99,394	150,038	149,740
E051005	BFB Operation Expenditure	(64,486)	(58,050)	(56,550)
E051010	Communication Mtce	(4,000)	(4,308)	(3,000)
E051015	Advertising & Other Expenses	(2,500)	(2,065)	(2,000)
E051020	Fire Fighting/Emergency Services Expenses	(4,000)	(3,560)	(2,000)
E051025	Town Block Burn Off	(5,000)	(6,004)	(5,000)
E051040	Other Bushfire Grants Expenditure	0	(53,708)	(55,250)
E051060	SES Operation Expenditure	(31,201)	(29,142)	(29,140)
E051100	Administration Allocated	(58,788)	(55,413)	(55,413)
E051190	Depreciation - Fire Prevention	(16,157)	(16,157)	(15,936)
		(186,132)	(228,407)	(224,289)
	<b>Animal Control</b>			
I052005	Dog Fines and Fees	7,000	7,060	6,000
I052006	Cat Fines and Fees	300	100	300
I052010	Hire of Animal Traps	100	18	100
I052015	Dog Registration	6,000	5,102	7,500
I052016	Cat Registration	600	525	600
I052020	Reimbursements	500	0	500
		14,500	12,805	15,000
E052005	Ranger Salary	(15,000)	(14,414)	(13,000)
E052007	Ranger Telephone	(1,000)	(993)	(1,000)
E052010	Pound Maintenance	(2,047)	(2,609)	(1,045)
E052015	Dog Control Insurance	(232)	(230)	(231)
E052020	Legal Fees	(1,000)	(1,438)	(500)
E052025	Training & Conference	(1,500)	(2,545)	(1,500)
E052030	Ranger Services Other	(25,000)	(24,902)	(25,000)
E052035	Administration Allocated	(25,613)	(24,285)	(24,285)
E052190	Depreciation - Animal Control	(1,004)	(1,004)	(991)
		(72,396)	(72,420)	(67,552)
	<b>Other Law, Order &amp; Public Safety</b>			
I053005	Abandoned Vehicles/Fines	50	0	50
I053040	Safer Wagin Income	5,000	16,202	16,201
		5,050	16,202	16,251
E053005	Abandoned Vehicles	(500)	(157)	(500)
E053040	Safer Wagin Expenditure	(500)	(735)	(500)
E053055	Mosquito Control	0	0	(6,000)
		(1,000)	(892)	(7,000)
	<b>TOTAL LAW, ORDER &amp; PUBLIC SAFETY INCOME</b>	<b>118,944</b>	<b>179,045</b>	<b>180,991</b>
	<b>TOTAL LAW, ORDER &amp; PUBLIC SAFETY EXPENDITURE</b>	<b>(259,528)</b>	<b>(301,719)</b>	<b>(298,841)</b>
	<b>HEALTH</b>			
	<b>Maternal &amp; Infant Health</b>			
E071005	Medical Centre Mtce - Infant Health Centre	(9,200)	(8,229)	(7,432)
		(9,200)	(8,229)	(7,432)
	<b>Preventative Services - Admin &amp; Inspections</b>			
I074005	Food Licences & Fees	800	590	800
I074015	Contrib. Regional Health Scheme	50,000	48,993	50,000
		50,800	49,583	50,800
E074005	EHO Salary	(105,000)	(100,335)	(99,000)

COA	Description	2021/22 Budget	2020/21 Actual	2020/21 Budget
		\$	\$	\$
E074008	EHO Leave/Wages Liability	0	(7,072)	0
E074010	EHO Superannuation	(11,000)	(9,919)	(9,660)
E074015	Other Control Expenses	(8,000)	(7,101)	(8,000)
E074020	EHO/Building Surveyor Vehicle Expenses	(5,000)	(4,623)	(5,000)
E074030	Conferences & Training	(3,000)	(368)	(3,000)
E074100	Administration Allocated	(24,643)	(23,727)	(23,727)
E074190	Depreciation - Prevent Services	(7,892)	(7,892)	(7,784)
		(164,535)	(161,037)	(156,171)
	<b>Other Health</b>			
I076010	Rent - Medical Centre-Dentist	4,380	3,938	4,332
I076015	Reimbursements - IPN Medical	2,500	2,532	1,000
I076020	Meeting Room Fees	3,500	3,199	3,500
I076040	Reimbursements - Dr Norris	1,500	1,251	500
		11,880	10,920	9,332
E076020	Medical Centre Mtce - Dr & Dentist Surgery	(12,379)	(17,133)	(10,097)
E076025	Depreciation - Other Health	(21,810)	(21,810)	(21,511)
E076030	Doctors Vehicle Mtce	(12,004)	(3,233)	(2,000)
E076040	IPN Medical Services	(46,665)	(46,665)	(46,665)
		(92,858)	(88,841)	(80,273)
	<b>Health - Preventative Services</b>			
E077010	Analytical Expenses	(500)	(268)	(500)
		(500)	(268)	(500)
	<b>TOTAL HEALTH INCOME</b>	<b>62,680</b>	<b>60,503</b>	<b>60,132</b>
	<b>TOTAL HEALTH EXPENDITURE</b>	<b>(267,093)</b>	<b>(258,375)</b>	<b>(244,376)</b>
	<b>EDUCATION &amp; WELFARE</b>			
	<b>Pre Schools</b>			
I083035	Day Care Lease	8,568	8,344	8,472
I083036	Day Care Reimbursements	5,500	5,274	3,000
		14,068	13,618	11,472
E080010	Kindegarten Maintenance (Daycare)	(13,475)	(11,872)	(9,774)
E080190	Depreciation - Pre-Schools	(4,105)	(4,105)	(4,049)
		(17,580)	(15,977)	(13,823)
	<b>Other Education</b>			
E081030	Contribution - Wagin Youth Care	(2,600)	0	(2,600)
		(2,600)	0	(2,600)
	<b>HACC Program</b>			
I082010	CHSP & HACC Grant	346,450	317,419	317,000
I082015	Meals on Wheels	5,000	5,011	10,000
I082020	CHSP Fee for Service	85,000	82,072	58,000
I082030	Reimbursements	500	7,920	500
I082040	HCP Client Daily Fee	20,000	159	0
I082045	HCP Government Funds	182,500	0	0
		639,450	412,581	385,500
E082010	Management & Admin Salaries	(116,000)	(66,048)	(62,000)
E082013	Homecare Wages/Contract Liability	0	(9,851)	0
E082015	Maintenance & Gardening Salaries	(34,750)	(27,096)	(28,000)
E082020	Respite Salaries	(3,000)	(2,565)	(500)
E082025	Care Workers Salaries	(299,500)	(197,564)	(163,000)
E082030	Superannuation	(45,000)	(26,116)	(22,000)
E082035	Other Expenses	(3,000)	(2,342)	(3,000)
E082040	Travelling - Mileage	(40,000)	(29,066)	(26,000)
E082045	Staff Training	(3,000)	(2,687)	(1,000)

COA	Description	2021/22 Budget	2020/21 Actual	2020/21 Budget
		\$	\$	\$
E082050	Staff Training Salaries	(2,000)	(1,177)	(2,000)
E082055	Subscriptions	(7,500)	(4,711)	(4,000)
E082060	Telephone & Postage	(1,200)	(977)	(2,500)
E082065	Advertising & Stationery	(1,000)	(412)	(500)
E082070	Insurance	(5,000)	(4,641)	(5,000)
E082075	Office Accommodation	(36,000)	(36,000)	(36,000)
E082080	Plant & Equipment Mtce	(10,000)	(9,680)	(9,000)
E082085	Consumable Supplies	(6,000)	(2,923)	(6,000)
E082090	Expenditure from Donations	0	(2,555)	(3,000)
E082095	HCP Expenses	(20,000)	0	0
E082100	Administration Allocated	(28,696)	(26,852)	(26,852)
E082110	Meals on Wheels Expenditure	(5,000)	(6,762)	(12,000)
E082130	Homecare COVID Funding Expenditure	0	(7,920)	0
E082190	Depreciation - HACC	(18,825)	(18,826)	(18,568)
		(685,471)	(486,771)	(430,920)
	<b>Other Welfare</b>			
I083010	Wagin Frail Aged Reimb	8,569	7,743	7,743
I083040	Other Welfare Income	0	2,050	0
		8,569	9,793	7,743
E083010	Wagin Frail Aged Exp	(8,569)	(7,743)	(7,743)
E083020	Comm. Aged Care Expenses	(1,500)	(6,739)	0
E083050	Other Welfare Exp	0	(1,582)	0
		(10,069)	(16,064)	(7,743)
	<b>TOTAL EDUCATION &amp; WELFARE INCOME</b>	<b>662,087</b>	<b>435,992</b>	<b>404,715</b>
	<b>TOATL EDUCATION &amp; WELFARE EXPENDITURE</b>	<b>(715,720)</b>	<b>(518,812)</b>	<b>(455,086)</b>
	<b>COMMUNITY AMENITIES</b>			
	<b>Sanitation - Household Refuse</b>			
I101005	Domestic Collection	243,100	243,106	242,450
I102020	Refuse Site Fees	21,000	20,086	20,000
		264,100	263,192	262,450
E101005	Domestic Refuse Collection	(68,000)	(65,350)	(66,000)
E101010	Recycling Pick-Up	(78,000)	(76,377)	(72,000)
E101015	Refuse Site Mtce	(122,500)	(117,282)	(134,000)
		(268,500)	(259,009)	(272,000)
	<b>Sanitation - Other</b>			
I102002	Commercial Collection Charges	64,350	64,113	63,375
I102005	Reimbursement Drummuster	4,000	0	4,000
I102010	Charges Bulk Rubbish	16,500	16,270	15,500
		84,850	80,383	82,875
E102005	Commercial Collection	(13,000)	(13,127)	(13,000)
E102010	Bulk Rubbish Collection	(16,500)	(16,790)	(15,500)
E101020	Chemical Drum Disposal Costs	(5,000)	(2,214)	(5,000)
E102190	Depreciation - Sanitation	(16,305)	(15,977)	(15,729)
		(50,805)	(48,108)	(49,229)
	<b>Sewerage</b>			
I104005	Septic Tank Fees	500	0	500
		500	0	500
E104005	Sewerage Treatment Plant	(500)	(31)	(500)
		(500)	(31)	(500)
	<b>Town Planning</b>			
I106005	Planning Fees	4,000	3,969	2,500



COA	Description	2021/22 Budget	2020/21 Actual	2020/21 Budget
		\$	\$	\$
		4,000	3,969	2,500
E106005	Town Planning Expenses	(15,000)	(11,868)	(30,000)
E106100	Administration Allocated	(30,122)	(30,151)	(30,151)
		(45,122)	(42,019)	(60,151)
	<b>Other Community Amenities</b>			
I107005	Cemetery Fees	12,000	14,086	12,000
I107010	Community Bus Income	4,000	3,311	4,000
I107025	Other Community Amenities Contributions	0	8,000	8,000
		16,000	25,397	24,000
E107005	Cemetery Mtce	(26,009)	(23,687)	(26,844)
E107010	Public Convenience Mtce	(57,224)	(52,605)	(61,609)
E107015	Community Bus Operating	(4,000)	(2,954)	(4,000)
E107100	Administration Allocated	(66,741)	(62,646)	(62,646)
E107190	Depreciation - Other Comm Amenities	(28,309)	(28,309)	(27,921)
		(182,283)	(170,201)	(183,020)
	<b>TOTAL COMMUNITY AMENITIES INCOME</b>	<b>369,450</b>	<b>372,941</b>	<b>372,325</b>
	<b>TOTAL COMMUNITY AMENITIES EXPENDITURE</b>	<b>(547,210)</b>	<b>(519,368)</b>	<b>(564,900)</b>
	<b>RECREATION &amp; CULTURE</b>			
	<b>Public Halls &amp; Civic Centres</b>			
I111005	Town Hall Hire	2,000	3,162	1,200
I111010	Reimbursements	100	0	100
I111015	Town Hall Lease -L Piesse	4,848	4,353	4,788
		6,948	7,515	6,088
E111005	Town Hall Mtce	(25,745)	(17,006)	(22,508)
E111010	Other Halls Mtce	(6,126)	(2,675)	(7,119)
E111190	Depreciation - Public Halls	(56,338)	(56,338)	(55,567)
		(88,209)	(76,019)	(85,194)
	<b>Swimming Pool</b>			
I112010	Swimming Pool Admission	30,000	27,950	35,000
I112015	Swimming Pool Miscellaneous Income	0	0	105
I112020	Reimbursements	600	0	600
		30,600	27,950	35,705
E112005	Pool Staff Salary	(72,000)	(69,611)	(71,000)
E112008	Pool Leave/Wages Liability	0	(3,218)	0
E112010	Superannuation	(8,000)	(8,104)	(6,800)
E112015	Swimming Pool Maintenance	(111,412)	(111,112)	(116,855)
E112020	Swimming Pool Other Expenses	(3,500)	(3,293)	(4,000)
E112190	Depreciation - Swimming Pools	(187,255)	(186,812)	(183,948)
		(382,167)	(382,150)	(382,603)
	<b>Other Recreation &amp; Sport</b>			
I113005	Sportsground Rental	7,907	6,668	7,820
I113015	Power Reimbursements	6,500	6,460	6,000
I113020	Recreation Centre Hire	8,000	4,757	10,000
I113025	Reimbursements Other	0	5,718	5,500
I113030	Rec Centre Equipment Contributions	1,800	1,800	1,800
I113035	Sporting Club Leases	50	232	50
I113040	Other Recreation & Sport Contributions	198,776	8,200	33,200
I113055	Eric Farrow Pavillion Hire	5,000	2,965	5,000
I113065	Community Gym Membership	12,000	15,670	7,500
		240,033	52,470	76,870
E113005	Sportsground Mtce	(93,521)	(83,659)	(106,716)

COA	Description	2021/22 Budget	2020/21 Actual	2020/21 Budget
		\$	\$	\$
E113010	Sportsground Building Mtce	(23,818)	(20,198)	(19,837)
E113015	Wetlands Park Mtce	(69,518)	(67,975)	(56,449)
E113020	Parks & Gardens Mtce	(49,200)	(48,488)	(55,287)
E113025	Puntapin Rock Mtce	(2,501)	(2,150)	(2,303)
E113030	Recreation Centre Mtce	(57,024)	(61,291)	(59,362)
E113035	Rec Staff Salaries	(18,000)	(15,083)	(18,000)
E113038	Rec Staff Leave/Wages Liability	0	751	0
E113040	Superannuation	(1,800)	(1,646)	(1,800)
E113045	Other Expenses	(1,200)	(953)	(1,200)
E113050	Norrington Lake Mtce	(3,400)	(2,523)	(2,080)
E113065	Eric Farrow Pavilion Mtce	(21,505)	(18,278)	(23,680)
E113070	Rec Centre Sports Equipment	(2,000)	(2,043)	(3,000)
E113095	Community Gym Expenditure	(8,000)	(16,081)	(9,300)
E113100	Administration Allocated	(105,094)	(100,969)	(100,969)
E113190	Depreciation - Other Rec & Sport	(271,345)	(240,196)	(234,569)
		(727,926)	(680,782)	(694,552)
	<b>Library</b>			
I115005	Lost Books	50	48	50
I115010	Reimbursements	100	0	100
		150	48	150
E115005	Library Staff Salaries	(48,000)	(47,101)	(49,500)
E115008	Library Leave/Wages Liability	0	(2,931)	0
E115015	Library Building Mtce	(10,547)	(10,160)	(7,368)
E115020	Library Other Expenses	(7,200)	(6,008)	(10,792)
E115190	Depreciation - Libraries	(1,400)	(1,400)	(1,381)
		(67,147)	(67,600)	(69,041)
	<b>Other Culture</b>			
I116065	Electronic Sign Advertising Income	1,500	909	0
I119015	Contribution to Woolorama	1,000	0	1,000
I119020	Reimbursements	9,000	9,124	7,500
I119030	Community Events Income	1,000	0	1,000
I119031	Other Culture Grant Funds	0	39,391	0
		12,500	49,424	9,500
E116005	Subsidy Woolorama Committee	(500)	(500)	(500)
E116010	Woolorama Costs & Maintenance	(60,075)	(54,582)	(63,291)
E116015	Community Centre Mtce	(11,537)	(8,440)	(11,664)
E116020	Historical Village	(2,070)	(1,887)	(1,838)
E116045	Community Development Events	(24,163)	(16,889)	(18,300)
E116046	Community Development Equipment Maintenance	0	0	(500)
E116055	Other Culture Grant Funds Exp	0	(29,510)	0
E116060	Betty Terry Theatre Expenditure	(3,140)	(926)	0
E116065	Electronic Sign Expenditure	(3,600)	(1,425)	0
E116070	Court House Expenditure	(5,000)	0	0
E116190	Depreciation - Other Culture	(39,988)	(6,309)	(3,248)
		(150,073)	(120,468)	(99,341)
	<b>TOTAL RECREATION &amp; CULTURE INCOME</b>	<b>290,231</b>	<b>137,407</b>	<b>128,313</b>
	<b>TOTAL RECREATION &amp; CULTURE EXPENDITURE</b>	<b>(1,415,522)</b>	<b>(1,327,019)</b>	<b>(1,330,731)</b>
	<b>TRANSPORT</b>			
	<b>Streets Roads Bridges &amp; Depot Construction</b>			
I121005	Direct Road Grants	129,037	121,340	121,340
I121010	Road Project Grants	307,605	299,558	307,605
I121015	Roads to Recovery Grant	312,145	312,145	222,056
I121020	Reimbursements	1,000	173	1,000
I121025	Contribution - St Lighting	3,500	3,377	3,435
I121076	LRCIP Funding	545,526	393,042	348,962

COA	Description	2021/22	2020/21	2020/21
		Budget	Actual	Budget
		\$	\$	\$
		1,298,813	1,129,635	1,004,398
<b>Streets Roads Bridges &amp; Depot Maintenance</b>				
I122055	Diesel Fuel Rebate Income	45,000	45,457	45,000
		45,000	45,457	45,000
E122005	Road Maintenance	(110,000)	(80,230)	(120,000)
E122006	Maintenance Grading	(220,000)	(194,201)	(220,000)
E122007	Rural Tree Pruning	(80,000)	(85,659)	(95,000)
E122008	Rural Spraying	(12,000)	(11,874)	(12,000)
E122009	Town Site Spraying	(20,000)	(16,372)	(20,000)
E122010	Depot Mtce	(25,248)	(20,662)	(27,813)
E122011	Town Reserve & Verg Mtce	(5,000)	(780)	(3,000)
E122012	Bridge & Drainage Mtce	(22,500)	(25,894)	(27,500)
E122015	Rural Numbering	(100)	(822)	(100)
E122020	Footpath Mtce	(5,000)	(2,942)	(5,000)
E122025	Street Cleaning	(45,000)	(43,891)	(35,000)
E122030	Street Trees	(65,000)	(63,793)	(85,000)
E122035	Traffic & Street Signs Mtce	(4,000)	(2,778)	(4,000)
E122045	Townscape	(60,000)	(45,224)	(20,000)
E122050	Crossovers	(500)	(1,258)	(500)
E122055	RoMan Data Collection	(11,500)	(6,300)	(6,500)
E122060	Street Lighting	(70,000)	(70,171)	(60,000)
E122090	Graffiti Removal	(100)	(402)	(100)
E122100	Administration Allocated	(49,019)	(47,387)	(47,387)
E122105	Loss on Sale of Asset	0	(19,204)	0
E122190	Depreciation - Roads	(1,922,254)	(1,884,991)	(1,843,670)
E147120	Storm Damage - Not Claimable	(83,000)	(3,785)	0
		(2,810,221)	(2,628,620)	(2,632,570)
<b>Road Plant Purchases</b>				
I122100	Profit on Sale of Asset	9,580	7,969	17,992
		9,580	7,969	17,992
<b>Aerodrome</b>				
I126015	Aerodrome Reimbursements	0	0	30,000
I126020	Aerodrome Hangar Lease	9,700	15,572	8,713
		9,700	15,572	38,713
E126005	Aerodrome Maintenance	(11,448)	(12,876)	(8,346)
E126190	Depreciation - Aerodromes	(36,266)	(36,266)	(36,160)
		(47,714)	(49,142)	(44,506)
<b>TOTAL TRANSPORT INCOME</b>		<b>1,363,093</b>	<b>1,198,633</b>	<b>1,106,103</b>
<b>TOTAL TRANSPORT EXPENDITURE</b>		<b>(2,857,935)</b>	<b>(2,677,762)</b>	<b>(2,677,076)</b>
<b>ECONOMIC SERVICES</b>				
<b>Rural Services</b>				
I131020	Landcare Reimbursements	75,700	71,844	75,700
		75,700	71,844	75,700
E131020	Landcare	(100,700)	(98,681)	(100,700)
E131030	Rural Towns Program	(18,000)	(17,239)	(18,000)
E131100	Administration Allocated	(14,609)	(14,823)	(14,823)
E131140	Water Management Plan / Harvesting	(10,000)	(16,603)	(5,000)
		(143,309)	(147,346)	(138,523)
<b>Tourism &amp; Area Promotion</b>				
I132005	Caravan Park Fees	70,000	65,295	85,000
I132010	Reimbursements	1,000	110	1,000
I132015	RV Area Fees	15,000	10,735	10,000

COA	Description	2021/22 Budget	2020/21 Actual	2020/21 Budget
		\$	\$	\$
		86,000	76,140	96,000
E132015	Caravan Park Manager Salary	(32,000)	(29,900)	(30,000)
E132020	Caravan Park Mtce	(58,041)	(60,394)	(57,553)
E132023	Caravan Leave/Wages Liability	0	66	0
E132025	Subsidy Historic Village	(8,460)	(8,460)	(8,460)
E132035	RV Area Maintenance	(6,000)	(5,894)	(5,000)
E132040	Tourism Promotion & Subscripts	(15,000)	(8,027)	(22,000)
E132050	Administration Allocated	(58,489)	(58,042)	(58,042)
E132190	Depreciation - Tourism	(11,388)	(11,388)	(12,156)
		(189,378)	(182,039)	(193,211)
	<b>Building Control</b>			
I133005	Building Licenses	8,000	10,211	5,000
I133010	Swimming Pool Inspection Fees	0	3,546	0
		8,000	13,757	5,000
	<b>Other Economic Services</b>			
I134005	Water Sales	45,000	42,749	50,000
		45,000	42,749	50,000
E134005	Water Supply - Standpipes	(55,000)	(52,823)	(55,000)
E134190	Depreciation - Other Economic Services	(2,052)	(2,052)	(2,024)
		(57,052)	(54,875)	(57,024)
	<b>TOTAL ECONOMIC SERVICES INCOME</b>	<b>214,700</b>	<b>204,490</b>	<b>226,700</b>
	<b>TOTAL ECONOMIC SERVICES EXPENDITURE</b>	<b>(389,739)</b>	<b>(384,260)</b>	<b>(388,758)</b>
	<b>OTHER PROPERTY &amp; SERVICES</b>			
	<b>Private Works</b>			
I141005	Private Works Income	20,000	20,613	20,000
		20,000	20,613	20,000
E141005	Private Works	(15,000)	(14,763)	(10,000)
E141100	Administration Allocated	(2,767)	(2,726)	(2,726)
		(17,767)	(17,489)	(12,726)
	<b>Public Works Overheads</b>			
I143020	Reimbursements	500	0	500
		500	0	500
E143005	Engineering Salaries	(103,000)	(95,609)	(98,510)
E143007	Engineering Administration Salaries	(52,749)	(59,166)	(46,000)
E143008	Works Leave/Wages Liability	0	(57,274)	0
E143009	Housing Allowance Works	(18,000)	(17,520)	(16,500)
E143015	CEO's Salary Allocation	(57,940)	(57,699)	(57,005)
E143020	Engineering Superannuation	(98,043)	(94,428)	(98,599)
E143025	Engineering - Other Expenses	(5,000)	(3,147)	(5,000)
E143030	Sick Holiday & Allowances Pay	(180,000)	(128,654)	(180,000)
E143045	Insurance on Works	(33,201)	(32,141)	(32,141)
E143050	Protective Clothing	(8,000)	(4,465)	(8,000)
E143055	Fringe Benefits	(1,000)	(222)	(1,000)
E143060	CEO's Vehicle Allocation	(1,000)	(313)	(1,000)
E143065	MOW - Vehicle Expenses	(7,000)	(5,078)	(7,000)
E143075	Telephone Expenses	(1,500)	(1,310)	(1,500)
E143080	Staff Licenses	(500)	(132)	(500)
E143085	Safety Equipment & Meetings	(4,000)	(1,438)	(4,000)
E143090	Conferences & Courses	(1,500)	0	(1,500)
E143095	Staff Training	(16,000)	(1,245)	(16,000)
E143105	Administration Allocated	(1,040)	(1,016)	(1,016)
E143200	LESS PWOH ALLOCATED	589,473	560,856	575,271

COA	Description	2021/22 Budget	2020/21 Actual	2020/21 Budget
		\$	\$	\$
		0	0	0
	<b>Plant Operation Costs</b>			
I144005	Sale of Scrap	1,500	0	1,500
I144010	Reimbursements	4,000	4,042	8,000
		5,500	4,042	9,500
E144010	Fuel & Oils	(120,000)	(116,939)	(140,000)
E144020	Tyres & Tubes	(20,000)	(11,193)	(20,000)
E144030	Parts & Repairs	(70,000)	(47,792)	(50,000)
E144040	Plant Repair - Wages	(20,000)	(24,333)	(40,000)
E144050	Insurance and Licences	(30,000)	(29,870)	(30,000)
E144060	Expendable Tools-Consumables only	(10,000)	(10,078)	(10,000)
E144065	MV Insurance Claim Expenses	(1,000)	0	(1,000)
E144075	Minor Plant & Equipment <\$5000	(8,000)	(5,391)	(8,000)
E144200	LESS POC ALLOCATED-PROJECTS	279,000	245,597	299,000
		0	0	0
	<b>Salaries &amp; Wages</b>			
E146010	Gross Salaries, Allowances & Super	(2,442,985)	(2,371,830)	(2,350,000)
E146200	Less Sal , Allow, Super Allocated	2,442,985	2,371,830	2,350,000
		0	0	0
	<b>Unclassified</b>			
I147005	Commission - Vehicle Licensing	46,000	42,312	46,000
I147006	Commission - TransWA	500	86	500
I147035	Banking errors	0	2,008	0
I147050	Council Staff Housing Rental	47,840	31,931	20,280
I147065	Insurance Reimbursement	5,000	0	5,000
I147070	Council Housing Reimbursements	4,000	2,820	6,000
I147120	Charge on Private use of Shire Vehicle	3,120	3,120	3,120
		106,460	82,277	80,900
E147015	Community Requests & Events - CEO Allocation	(3,000)	(982)	(6,000)
E147035	Banking Errors	0	(50)	0
E147050	Council Housing Maintenance	(83,519)	(44,488)	(70,446)
E147055	Consultants	(32,000)	(7,751)	(25,000)
E147070	4WD Resource Sharing Group	(1,000)	0	(1,000)
E147090	Building Maintenance	(8,000)	7,240	(8,000)
E147100	Administration Allocated	(185,414)	(167,403)	(167,403)
E147115	Occupational Health & Safety (OHS)	(4,000)	(3,807)	(1,500)
E147130	Depreciation - Unclassified	(31,064)	(31,064)	(30,638)
E147150	Community Requests Budget	(7,316)	(12,562)	(28,000)
E147151	Community Donations/Sponsorship	(3,500)	(3,500)	(3,500)
		(358,813)	(264,367)	(341,487)
	<b>TOTAL OTHER PROPERTY &amp; SERVICES INCOME</b>	<b>132,460</b>	<b>106,932</b>	<b>110,900</b>
	<b>TOTAL OTHER PROPERTY &amp; SERVICES EXPENDITURE</b>	<b>(376,580)</b>	<b>(281,856)</b>	<b>(354,213)</b>
	<b>TOTAL INCOME</b>	<b>6,525,303</b>	<b>6,695,103</b>	<b>5,876,591</b>
	<b>TOTAL EXPENDITURE</b>	<b>(7,700,503)</b>	<b>(7,030,286)</b>	<b>(7,148,243)</b>
	<b>NET DEFICIT (SURPLUS)</b>	<b>(1,175,200)</b>	<b>(335,183)</b>	<b>(1,271,652)</b>

**CAPITAL EXPENDITURE  
FOR THE YEAR ENDED 30 JUNE 2022**

		<b>2021/22 Budget</b>
		<b>\$</b>
<b>PROPERTY, PLANT AND EQUIPMENT</b>		
<b>Land and Buildings</b>		
Recreation & Culture	Court House Development	200,000
	Historical Village - 'History of Wagin' Shed	92,620
	Rec Centre Court Surface Upgrades	20,000
Transport	Depot Upgrades - Shed Wall & Electric Gate	15,000
Economic Services	Solar Panels - Shire Buildings	10,000
Other Property & Services	Staff Housing Upgrades (2 Ballagin St)	22,000
		<b>359,620</b>
<b>Furniture and Equipment</b>		
Law, Order & Public Safety	CCTV Upgrades	17,552
	Emergency Services Generator	25,000
Recreation & Culture	Pool Blankets (50m Pool)	17,000
		<b>59,552</b>
<b>Plant and Equipment</b>		
Health	Doctor Vehicle (P05)	40,000
Transport	Building Maintenance Utility (P27)	32,000
	Tenant Street Sweeper (P48)	48,000
	Mini Excavator & Trailer	50,000
		<b>170,000</b>
<b>TOTAL PROPERTY, PLANT AND EQUIPMENT</b>		<b>589,172</b>
<b>INFRASTRUCTURE</b>		
<b>Roads</b>		
Transport	Capital Works Program	1,251,195
		<b>1,251,195</b>
<b>Footpaths</b>		
Transport	Footpath Program	48,000
		<b>48,000</b>
<b>Other</b>		
Recreation & Culture	Bojanning Park Upgrades	27,233
	Giant Ram Lighting	5,000
	Pool Filtration Works	45,000
	Sportsground Precinct Redevelopment	60,000
	War Memorial Upgrades	20,000
	Wetlands Park Redevelopment	202,776
Transport	Main Streets Paving, Cleaning & Sealing	20,000
	Townscape	39,000
Economic Services	Water Storage Upgrades	60,000
		<b>479,009</b>
<b>TOTAL INFRASTRUCTURE</b>		<b>1,778,204</b>
<b>TOTAL CAPITAL EXPENDITURE</b>		<b>2,367,376</b>

**SHIRE OF WAGIN 10 YEAR PLANT REPLACEMENT PROGRAM 2021/2022 - 2030/2031**

Plant #	Description	Year Purchased	Replacement Period (Years)	2020/21 Budget	2020/21 Actual	2021/22 Budget	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31
P01	Isuzu MU-X LST SUV Wagon (2019) - CEO	2019/2020	4					22,000				24,000			
P02	Isuzu MU-X LST SUV Wagon (2018) - DCEO	2018/2019	4				20,000				22,000				24,000
P04	Toyota Hilux Dual Cab Ute (2020) - MOW	2020/2021	4	18,000	20,264			20,000				22,000			
P05	Mazda CX5 GT SUV Wagon (2018) - Doctor	2017/2018	4			22,000				24,000				26,000	
P08	Holden ZB Commodore Calais (2018) - EHO/BS	2018/2019	4				16,000				18,000				20,000
P09	WCM 30 Front End Loader (2006) - Refuse Site	2011/2012	Not Replacing												
P10	Caterpillar Grader (2020)	2020/2021	7	250,000	240,058								250,000		
P11	Komatsu Loader (2018)	2017/2018	5 to 6					200,000						200,000	
P12	Komatsu Grader (2018)	2018/2019	7							240,000					
P14	Isuzu Side Tipper Truck 13t (2019)	2019/2020	5 to 7								130,000				
P15	Bomag Multi Tyred Roller (2007) - Maint Grade	2007/2008	Not Specified												
P16	Isuzu Truck 6t (2016)	2016/2017	5 to 7				55,000					65,000			
P18	Kubota Ride on Mower (2019)	2019/2020	10											25,000	
P19	Dynapac Steel Roller (2009)	2007/2008	10						135,000						
P20	John Deere Tractor (2005)	2005/2006	Not Specified					65,000							
P21	Isuzu Crew Cab (2016)	2016/2017	5 to 7				50,000					60,000			
P22	John Deere Mower (2015)	2015/2016	6 to 10				8,000								
P24	Toyota Hilux Workmate Ttop (2020) - Gardener (Mike)	2020/2021	4 to 10	20,000	17,329								22,000		
P25	Toyota Hilux Workmate Ttop (2020) - Gardener (Andrew)	2020/2021	4 to 10	20,000	21,214					20,000					20,000
P26	Mitsubishi Triton Ttop (2014) - Maint Grader	2014/2015	4 to 10						18,000						
P27	Mitsubishi Triton Ttop (2014) - Building Maintenance	2014/2015	4 to 10			17,000						18,000			
P38	Mahindra Pick-up Ttop (2016) - Ranger	2015/2016	4 to 10				14,000			16,000				20,000	
P39	Case Skid Steer (2013)	2013/2014	8 to 10					40,000							
P40	Isuzu Side Tipper Truck 13t (2018)	2018/2019	5 to 7						120,000						150,000
P42	Isuzu Side Tipper Truck 13t (2013)	2013/2014	5 to 7				140,000						135,000		
P43	Toro Ride on Mower (2013)	2013/2014	10						20,000					20,000	
P47	Caterpillar Backhoe Loader (2012)	2015/2016	10						90,000						
P48	Tennant Street Sweeper (2008)	2015/2016	6 to 10			40,000					50,000				
P49	Multipac Multi Tyred Roller (2016)	2016/2017	10								120,000				
P50	Toyota Hilux Workmate Ttop (2017) - Gardener (Tracy)	2017/2018	4 to 10					18,000					18,000		
P51	Forklift (2018)	2018/2019	Not Specified												
P52	Kubota RTV Gator (2019)	2019/2020	Not Specified												
P85	Toyota Hilux Workmate Ttop (2020) - Other	2020/2021	4 to 10	20,000	17,304					18,000					
P94	Toyota Hilux Workmate Ttop (2019) - Mechanic	2019/2020	4 to 10											26,000	
	Mini Excavator & Trailer	2021/2022	10			50,000									
<b>TOTAL</b>				<b>328,000</b>	<b>316,169</b>	<b>129,000</b>	<b>303,000</b>	<b>365,000</b>	<b>383,000</b>	<b>318,000</b>	<b>340,000</b>	<b>189,000</b>	<b>425,000</b>	<b>317,000</b>	<b>214,000</b>

<b>RESERVE FUND</b>	<b>2019/20</b>	<b>Actual</b>	<b>2020/21</b>	<b>2021/22</b>	<b>2022/23</b>	<b>2023/24</b>	<b>2024/25</b>	<b>2025/26</b>	<b>2026/27</b>	<b>2026/27</b>	<b>2026/27</b>	<b>2026/27</b>	<b>2026/27</b>
Opening Balance	302,669	302,669	287,746	461,623	467,856	412,213	337,457	326,206	292,731	409,585	292,777	281,632	
Interest	3,027	1,246	2,877	9,232	9,357	8,244	6,749	6,524	5,855	8,192	5,856	5,633	
Transfer In	0	11,831	171,000	0	0	0	0	0	111,000	0	0	86,000	
Transfer Out	28,000	28,000	0	3,000	65,000	83,000	18,000	40,000	0	125,000	17,000	0	
<b>Closing Balance</b>	<b>277,696</b>	<b>287,746</b>	<b>461,623</b>	<b>467,856</b>	<b>412,213</b>	<b>337,457</b>	<b>326,206</b>	<b>292,731</b>	<b>409,585</b>	<b>292,777</b>	<b>281,632</b>	<b>373,265</b>	

<b>Municipal Contribution</b>	<b>300,000</b>	<b>300,000</b>	<b>300,000</b>	<b>300,000</b>	<b>300,000</b>	<b>300,000</b>	<b>300,000</b>	<b>300,000</b>	<b>300,000</b>	<b>300,000</b>	<b>300,000</b>	<b>300,000</b>	<b>300,000</b>
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**ROAD PROGRAM  
FOR THE YEAR ENDED 30 JUNE 2022**

Road	No	Budget Cost	Wages	POC	PWOH	Materials / Contracts	Total	Funding Source			
								RRG	R2R	LRCIP/Bridge	Shire
<b>Capital Renewal</b>											
2020/2021 - Shire Beaufort Road (Extend culverts)		\$ 30,000	\$ 6,460	\$ 2,760	\$ 6,460	\$ 14,320	\$ 30,000				\$ 30,000
2020/2021 - Shire Bullock Hills Road (Extend culverts)		\$ 30,000	\$ 6,460	\$ 2,760	\$ 6,460	\$ 14,320	\$ 30,000				\$ 30,000
2021/2022 - R2R Andrews Road (Gravel Sheet)		\$ 38,000	\$ 8,372	\$ 11,142	\$ 8,372	\$ 10,114	\$ 38,000		\$ 38,000		
2021/2022 - R2R Bullock Hills Road (Reconstruct, seal and widen)		\$ 92,000	\$ 11,324	\$ 15,168	\$ 11,324	\$ 54,184	\$ 92,000		\$ 92,000		
2021/2022 - R2R Wagin Wickepin Road (Gravel Sheet)		\$ 55,000	\$ 10,660	\$ 14,263	\$ 10,660	\$ 19,417	\$ 55,000		\$ 55,000		
2021/2022 - Shire Piesseville Tarwonga Road (Gravel Sheet Shoulders)		\$ 28,000	\$ 6,946	\$ 9,232	\$ 6,946	\$ 4,876	\$ 28,000				\$ 28,000
2021/2022 - Shire Robinson Road (Gravel Sheet)		\$ 55,000	\$ 11,280	\$ 15,113	\$ 11,280	\$ 17,327	\$ 55,000				\$ 55,000
		\$ 328,000	\$ 61,502	\$ 70,438	\$ 61,502	\$ 134,558	\$ 328,000	\$ -	\$ 185,000	\$ -	\$ 143,000
<b>Reseals</b>											
2021/2022 - R2R Edwards Street (Reseal Floodway)		\$ 5,500	\$ 489	\$ 494	\$ 489	\$ 4,028	\$ 5,500		\$ 5,500		
2021/2022 - R2R Marks Court (Reseal)		\$ 6,000	\$ 866	\$ 836	\$ 866	\$ 3,432	\$ 6,000		\$ 6,000		
2021/2022 - R2R Pederick Drive (Reseal)		\$ 8,000	\$ 866	\$ 836	\$ 866	\$ 5,432	\$ 8,000		\$ 8,000		
2021/2022 - R2R Rec Ground (Reseal)		\$ 5,000	\$ 489	\$ 494	\$ 489	\$ 3,528	\$ 5,000		\$ 5,000		
2021/2022 - R2R Unicorn Street (Reseal)		\$ 12,000	\$ 489	\$ 494	\$ 489	\$ 10,528	\$ 12,000		\$ 12,000		
2021/2022 - R2R Wendell Road (Reseal)		\$ 10,000	\$ 489	\$ 494	\$ 489	\$ 8,528	\$ 10,000		\$ 10,000		
		\$ 46,500	\$ 3,688	\$ 3,648	\$ 3,688	\$ 35,476	\$ 46,500	\$ -	\$ 46,500	\$ -	\$ -
<b>Capital Upgrade</b>											
2021/2022 - LRCIP Cemetery Carpark (Gravel Sheet)		\$ 25,004	\$ 6,465	\$ 8,878	\$ 6,465	\$ 3,196	\$ 25,004			\$ 25,004	
2021/2022 - LRCIP Cemetery West Entry (Construct and seal)		\$ 44,749	\$ 8,111	\$ 11,166	\$ 8,111	\$ 17,361	\$ 44,749			\$ 44,749	
2021/2022 - LRCIP Moore Street (Construct and seal)		\$ 80,000	\$ 4,883	\$ 6,569	\$ 4,883	\$ 63,665	\$ 80,000			\$ 80,000	
2021/2022 - R2R Ventnor Street (Construct, seal and kerb)		\$ 25,645	\$ 4,085	\$ 5,397	\$ 4,085	\$ 12,078	\$ 25,645		\$ 25,645		
2021/2022 - R2R Wagin Wickepin Road (Gravel Sheet)		\$ 55,000	\$ 10,660	\$ 14,263	\$ 10,660	\$ 19,417	\$ 55,000		\$ 55,000		
2021/2022 - RRG/Shire Dongolocking Road (Reconstruct, seal and widen)		\$ 271,234	\$ 25,416	\$ 31,578	\$ 25,416	\$ 188,824	\$ 271,234	\$ 180,823			\$ 90,411
2021/2022 - RRG/Shire Jaloran Road (Gravel Sheet)		\$ 190,173	\$ 20,556	\$ 24,956	\$ 20,556	\$ 124,105	\$ 190,173	\$ 126,782			\$ 63,391
2021/2022 - Shire Padbury Lane/Town Drainage (Various)		\$ 20,000	\$ 2,460	\$ 760	\$ 2,460	\$ 14,320	\$ 20,000				\$ 20,000
2021/2022 - Shire Unicorn Street (Construct and seal)		\$ 23,000	\$ 3,861	\$ 5,093	\$ 3,861	\$ 10,185	\$ 23,000				\$ 23,000
		\$ 734,805	\$ 86,497	\$ 108,660	\$ 86,497	\$ 453,151	\$ 734,805	\$ 307,605	\$ 80,645	\$ 149,753	\$ 196,802
<b>Footpaths</b>											
2021/2022 - LRCIP Tarbet Street (Tudhoe to Trimdon)		\$ 38,000	\$ 3,018	\$ 3,130	\$ 3,018	\$ 28,834	\$ 38,000			\$ 38,000	
2021/2022 - Shire Trench Street (Traverse to Tudor)		\$ 10,000	\$ 969	\$ 995	\$ 969	\$ 7,067	\$ 10,000				\$ 10,000
		\$ 48,000	\$ 3,987	\$ 4,125	\$ 3,987	\$ 35,901	\$ 48,000	\$ -	\$ -	\$ 38,000	\$ 10,000
<b>Kerbing</b>											
2021/2022 - LRCIP Morris Street (Both Sides)		\$ 15,000	\$ 2,584	\$ 2,826	\$ 2,584	\$ 7,006	\$ 15,000			\$ 15,000	
2021/2022 - LRCIP Sawle Street (North Side)		\$ 15,000	\$ 3,216	\$ 3,358	\$ 3,216	\$ 5,210	\$ 15,000			\$ 15,000	
2021/2022 - LRCIP Sawle Street (South Side)		\$ 14,000	\$ 2,966	\$ 2,978	\$ 2,966	\$ 5,090	\$ 14,000			\$ 14,000	
2021/2022 - Shire Stubbs Street (South Side)		\$ 20,000	\$ 3,608	\$ 3,890	\$ 3,608	\$ 8,894	\$ 20,000				\$ 20,000
		\$ 64,000	\$ 12,374	\$ 13,052	\$ 12,374	\$ 26,200	\$ 64,000	\$ -	\$ -	\$ 44,000	\$ 20,000
<b>LRCIP Funding - Phase 2</b>											
2021/2022 - LRCIP Bullock Hills Road (Reconstruct and seal intersection)		\$ 47,000	\$ 6,220	\$ 8,606	\$ 6,220	\$ 25,954	\$ 47,000			\$ 47,000	
2021/2022 - LRCIP Stubbs Street (Renew kerbing north side)		\$ 3,890	\$ 566	\$ 698	\$ 566	\$ 2,060	\$ 3,890			\$ 3,890	
2021/2022 - LRCIP Johnston Street (Renew kerbing west side)		\$ 17,000	\$ 2,304	\$ 2,446	\$ 2,304	\$ 9,946	\$ 17,000			\$ 17,000	
2021/2022 - LRCIP Tudhoe Street (Renew kerbing south side)		\$ 10,000	\$ 1,182	\$ 1,534	\$ 1,182	\$ 6,102	\$ 10,000			\$ 10,000	
		\$ 77,890	\$ 10,272	\$ 13,284	\$ 10,272	\$ 44,062	\$ 77,890	\$ -	\$ -	\$ 77,890	\$ -
<b>Total</b>		<b>\$ 1,299,195</b>	<b>\$ 178,320</b>	<b>\$ 213,207</b>	<b>\$ 178,320</b>	<b>\$ 729,348</b>	<b>\$ 1,299,195</b>	<b>\$ 307,605</b>	<b>\$ 312,145</b>	<b>\$ 309,643</b>	<b>\$ 369,802</b>

E167103	\$ 1,187,195	\$ 151,687	\$ 182,746	\$ 151,687	\$ 623,185	\$ 1,109,305
E167124	\$ 48,000	\$ 3,987	\$ 4,125	\$ 3,987	\$ 35,901	\$ 48,000
E167103	\$ 64,000	\$ 12,374	\$ 13,052	\$ 12,374	\$ 26,200	\$ 64,000
	<b>\$ 1,299,195</b>	<b>\$ 168,048</b>	<b>\$ 199,923</b>	<b>\$ 168,048</b>	<b>\$ 685,286</b>	<b>\$ 1,221,305</b>



## Schedule of Fees and Charges 2021/22

Description	GL Code	2019/20	2020/21	GST	2021/22
<b>GENERAL PURPOSE FUNDING</b>					
<b>Rate Revenue</b>					
<b>Co-operative Bulk Handling Grain Storage Facilities -</b>					
Charge per tonne in lieu of rates (Agreement indexed to percentage increase in rates each year)	I031040.100	\$0.0526 x 19/20 rate increase	\$0.0526 x 20/21 rate increase	N	\$0.0526 x 21/22 rate increase
Rates Instalment Administration Charge (Charge to offset additional postage & handling)	I031050.156	\$ 5.50	\$ 5.50	N	\$ 5.50
Rate Inquiry Standard (settlement agents)	I031055.156	\$ 55.00	\$ 55.00	N	\$ 55.00
Rate Inquiry Complex (settlement agents)	I031055.156	\$ 110.00	\$ 110.00	N	\$ 110.00
Electoral Roll	I031055.156	\$ 20.00	\$ 20.00	Y	\$ 20.00
<b>Other General Purpose Funding</b>					
<b>Photocopies</b>					
A4 Copies - Black & White - per side	I032025.156	\$ 0.50	\$ 0.50	Y	\$ 0.50
A4 Copies - Colour - per side	I032025.156	\$ 0.70	\$ 0.70	Y	\$ 0.70
A3 Copies - Black & White - per side	I032025.156	\$ 0.90	\$ 0.90	Y	\$ 0.90
A3 Copies - Colour - per side	I032025.156	\$ 1.50	\$ 1.50	Y	\$ 1.50
<b>Facsimile Transmission</b>					
Sending - 1st page	I032025.156	\$ 3.50	\$ 3.50	Y	\$ 3.50
Sending - 2nd page and thereafter	I032025.156	\$ 1.50	\$ 1.50	Y	\$ 1.50
Receiving	I032025.156	\$ 1.00	\$ 1.00	Y	\$ 1.00
<b>Laminating</b>					
A4	I032025.156	\$ 1.60	\$ 1.60	Y	\$ 1.60
A3	I032025.156	\$ 2.60	\$ 2.60	Y	\$ 2.60
<b>Equipment</b>					
PA System - Community Groups & Sporting Clubs	I032025.156	\$ 60.00	\$ 60.00	Y	\$ 60.00
PA System	I032025.156	\$ 160.00	\$ 160.00	Y	\$ 160.00
Projector and Screen	I032025.156	\$ 60.00	\$ 60.00	Y	\$ 60.00
Bond on PA System / Projector and Screen	I100070	\$ 150.00	\$ 150.00	N	\$ 150.00
<b>Promotional Items</b>					
Emu's Watering Place Book	I032025.156	\$ -	\$ -	Y	\$ 15.00
Tie Pin	I032025.156	\$ -	\$ 5.00	Y	\$ 5.00
Lapel Pins	I032025.156	\$ -	\$ 7.00	Y	\$ 7.00
Fridge Magnets	I032025.156	\$ -	\$ 0.50	Y	\$ 0.50
Cloth Bags	I032025.156	\$ -	\$ 3.00	Y	\$ 3.00
Ceramic Mugs	I032025.156	\$ -	\$ 15.00	Y	\$ 15.00
Ballpoint Pens	I032025.156	\$ -	\$ 2.00	Y	\$ 2.00
Postcards	I032025.156	\$ -	\$ 0.50	Y	\$ 0.50
<b>LAW, ORDER AND PUBLIC SAFETY</b>					
<b>Fire Prevention</b>					
<b>Fire Maps</b>					
A1	I051015.156	\$ 25.00	\$ 25.00	Y	\$ 25.00
Town Blocks - Burning Off Fees (Fees to cover insurance charge per block)	I051025.121	Cost Recovery + \$50 Insurance Cost	Cost Recovery + \$50 Insurance Cost	N	Cost Recovery + \$50 Insurance Cost
<b>Animal Control</b>					
<b>Dog Impound Fees</b>					
Daily Pound Fee	I052005.152	\$ 20.00	\$ 20.00	Y	\$ 20.00
Impound and Release Fee	I052005.152	\$ 90.00	\$ 90.00	Y	\$ 90.00
Destruction of Dog	I052005.152	\$ 55.00	\$ 55.00	Y	\$ 55.00
Dog Fines in accordance with Dog Act / Shire Local Law					
<b>Cat Impound Fees</b>					

## Schedule of Fees and Charges 2021/22

Description	GL Code	2019/20	2020/21	GST	2021/22
Daily Pound Fee	I052006.152	\$ 20.00	\$ 20.00	Y	\$ 20.00
Impound and Release Fee	I052006.152	\$ 90.00	\$ 90.00	Y	\$ 90.00
Destruction of Cat	I052006.152	\$ 55.00	\$ 55.00	Y	\$ 55.00
Cat Fines in accordance with Cat Act / Shire Local Law					
<b>Hire of Animal Traps</b>					
Hire per week	I052010.156	\$ 20.00	\$ 20.00	Y	\$ 20.00
Deposit	I052010.156	\$ 50.00	\$ 50.00	N	\$ 50.00
Deposit - pensioner	I052010.156	\$ 25.00	\$ 25.00	N	\$ -
<b>Dog Registration</b>					
Sterilised Dog - 1 year	I052015.156	\$ 20.00	\$ 20.00	Y	\$ 20.00
Sterilised Dog - 3 years	I052015.156	\$ 42.50	\$ 42.50	Y	\$ 42.50
Sterilised Dog - Lifetime	I052015.156	\$ 100.00	\$ 100.00	Y	\$ 100.00
Unsterilised Dog - 1 year	I052015.156	\$ 50.00	\$ 50.00	Y	\$ 50.00
Unsterilised Dog - 3 years	I052015.156	\$ 120.00	\$ 120.00	Y	\$ 120.00
Unsterilised Dog - Lifetime	I052015.156	\$ 250.00	\$ 250.00	Y	\$ 250.00
Pensioner	I052015.156	50% off	50% off	Y	50% off
Working Dog	I052015.156	25% off	25% off	Y	25% off
Transfer of Dog Registration	I052015.156	\$ 15.00	\$ 15.00	Y	\$ 15.00
Application to keep more than 2 dogs	I052015.156	\$ 80.00	\$ 80.00	Y	\$ 80.00
50% off fees for registration of dogs after 31 May - 1 year only					
**refund may apply to unsterilised dog becoming sterilised					
<b>Cat Registration</b>					
1 Year	I052016.156	\$ 20.00	\$ 20.00	Y	\$ 20.00
Registered after 31 May to 31 October	I052016.156	\$ 10.00	\$ 10.00	Y	\$ 10.00
3 Years	I052016.156	\$ 42.50	\$ 42.50	Y	\$ 42.50
Life Registration	I052016.156	\$ 100.00	\$ 100.00	Y	\$ 100.00
Breeder Registration - per breeding cat	I052016.156	\$ 100.00	\$ 100.00	Y	\$ 100.00
Pensioner	I052016.156	50% off	50% off	Y	50% off
Transfer of Cat Registration	I052016.156	\$ 15.00	\$ 15.00	Y	\$ 15.00
<b>Dangerous/Restricted Breed Requirements</b>					
Dangerous Dog/Restricted Breed Collar	I052020.121	\$ 50.00	\$ 50.00	Y	\$ 50.00
Dangerous Dog/Restricted Breed Sign WA on sheetmetal	I052020.121	\$ 40.00	\$ 40.00	Y	\$ 40.00

As per legislation

## HEALTH

### Preventative Services - Administration & Inspection

#### Food Premises Fees

Application for registration / notification of food premises	I074005.156	\$ 110.00	\$ 110.00	N	\$ 110.00
Review of registration / notification of food premises	I074005.156	\$ 100.00	\$ 100.00	N	\$ 100.00
Transfer of Registration Fee	I074005.156	\$ 62.00	\$ 62.00	N	\$ 62.00
Plans Assessment Fee - Small - Residential	I074005.156	\$ 78.00	\$ 78.00	N	\$ 78.00
Plans Assessment Fee	I074005.156	\$ 155.00	\$ 155.00	N	\$ 155.00
Plans Assessment Fee - Supermarkets or Premises > 2	I074005.156	\$ 240.00	\$ 240.00	N	\$ 240.00
Inspection of Premises on request	I074005.156	\$ 173.00	\$ 173.00	N	\$ 173.00
Request for copy of Condemnation Certificate	I074005.156	\$ 80.00	\$ 80.00	N	\$ 80.00
Copy of Food Sampling Results Certificate	I074005.156	\$ 27.00	\$ 27.00	N	\$ 27.00
Temporary Food Business Assessment Fee (per occasion)	I074005.156	\$ 40.00	\$ 40.00	N	\$ 40.00
Temporary Food Business Assessment Fee (annual)	I074005.156	\$ 180.00	\$ 180.00	N	\$ 180.00

#### Lodging House Registration Fees

Application for Registration of Lodging House < 15 lodgers	I074005.156	\$ 354.00	\$ 354.00	N	\$ 354.00
Renewal of Registration of Lodging House < 15 lodgers	I074005.156	\$ 236.00	\$ 236.00	N	\$ 236.00
Application for Registration of Lodging House 15 or more lodgers	I074005.156	\$ 506.00	\$ 506.00	N	\$ 506.00
Renewal of Registration of Lodging House 15 or more lodgers	I074005.156	\$ 338.00	\$ 338.00	N	\$ 338.00

#### Temporary Accommodation Approval Fees

Application for Approval to camp (Regulation 11 Caravan Parks &	I074005.156	\$ 235.00	\$ 235.00	N	\$ 235.00
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## Schedule of Fees and Charges 2021/22

Description	GL Code	2019/20	2020/21	GST	2021/22
<b>Camping Grounds Regulations 1997)</b>					
<b>General Fees</b>					
Request for a Section 39 Liquor Certificate	I074005.156	\$ 190.00	\$ 190.00	N	\$ 190.00
Premises Plan Assessment Fee - miscellaneous	I074005.156	\$ 155.00	\$ 155.00	N	\$ 155.00
Request for Inspection of Premises - miscellaneous	I074005.156	\$ 173.00	\$ 173.00	N	\$ 173.00
Request for Premises Inspection Report	I074005.156	\$ 153.00	\$ 153.00	N	\$ 153.00
Reports to Settlement Agents	I074005.156	\$ 103.00	\$ 103.00	N	\$ 103.00
Copy of Certificate of Analysis	I074005.156	\$ 27.00	\$ 27.00	N	\$ 27.00
<b>Itinerant Food Vans / Traders</b>					
Application or Renewal of Itinerant Food Van / Traders Permit Fee					
Per Occasion	I074005.156	\$ 30.00	\$ 30.00	N	\$ 30.00
One Month	I074005.156	\$ 100.00	\$ 100.00	N	\$ 60.00
Twelve Months	I074005.156	\$ 600.00	\$ 600.00	N	\$ 300.00
For the first 12 months the fee is set at 50% of the stated amount as an encouragement to establish new businesses in the Shire					
<b>Water Sampling Fee</b>					
Chemical Swimming Pool Sample	I074005.156	\$ 14.00	\$ 14.00	N	\$ 14.00
Micro / Amoeba Swimming Pool Sample	I074005.156	\$ 34.00	\$ 34.00	N	\$ 34.00
Private Water Supply Sampling Fee	I074005.156	\$ 72.00	\$ 72.00	N	\$ 72.00
<b>Effluent Disposal Fee</b>					
Local Government application fee - paid to local government When EDPH approval is required / Health Department of WA application fee:					
a) with a local government report	I074005.156	\$ 51.00	\$ 51.00	N	\$ 51.00
b) without a local government report	I074005.156	\$ 110.00	\$ 110.00	N	\$ 110.00
Local government report fee	I074005.156	\$ 118.00	\$ 118.00	N	\$ 118.00
Fee for the grant of a permit to use an apparatus	I074005.156	\$ 118.00	\$ 118.00	N	\$ 118.00
Request for re-inspection	I074005.156	\$ 123.00	\$ 123.00	N	\$ 123.00
<b>Other Health</b>					
<b>Wagin Medical Centre - Meeting/Consultant Room</b>					
Professional Organisations / Bodies	I076020.153	\$ 90.00	\$ 90.00	Y	\$ 90.00
Non Profit Organisations / Bodies	I076020.153	\$ 35.00	\$ 35.00	Y	\$ 35.00

## EDUCATION AND WELFARE

<b>Wagin Homecare - Commonwealth Home Support Programme</b>					
Support Service	Number of Days offered per week	Fee for each client			
Domestic Assistance	5 days a week	\$ 10.00	per hour		
Gardening / Home Maintenance	3 days a week	\$ 10.00	per hour		
Social Support Individual	5 days a week	\$ 10.00	per hour		
Social Support Group	Fortnightly, outings & day trips	\$ 10.00	per event		
Transport - Local up to 30km	5 days a week	\$ 2.50	per way		
Transport - 31km to 60km	5 days a week	\$ 10.00	per way		
Transport - 61km to 99km	5 days a week	\$ 20.00	per way		
Transport - Group	5 days a week	\$ 5.00	per trip		
Personal Care	7 days a week	\$ 10.00	per hour		
Medication Prompt and Delivery	7 days a week	\$ 10.00	per hour		
Meal Preparation	5 days a week	\$ 10.00	per hour		
Shopping with Client or by list	5 days a week	\$ 10.00	per hour		
Meals on Wheels - 1 Course meal	5 days a week (inc public holidays)	\$ 9.00	per meal		
Meals on Wheels - 2 Course meal	5 days a week (inc public holidays)	\$ 13.00	per meal		

<b>Wagin Homecare - Home Care Packages</b>					
Support Service	Mon - Fri (7am-6pm)	Mon - Fri (6pm-9pm)	Saturday (7am-9pm)	Sunday (7am-6pm)	Public Holiday (7am-6pm)
Domestic Assistance	\$60/hr	N/A	N/A	N/A	N/A

## Schedule of Fees and Charges 2021/22

Description	GL Code	2019/20	2020/21	GST	2021/22
Gardening / Home Maintenance	\$60/hr	N/A	N/A	N/A	N/A
Social Support Individual	\$60/hr	\$91.50/hr	\$91.50/hr	\$122/hr	\$152.50/hr
Social Support Group	\$120/event	N/A	N/A	N/A	N/A
Transport	\$1/km	\$1/km	\$1/km	\$1/km	\$1/km
Transport - Group	\$35/event	N/A	N/A	N/A	N/A
Personal Care	\$60/hr	\$91.50/hr	\$91.50/hr	\$122/hr	\$152.50/hr
Medication Prompt and Delivery	\$60/hr	\$91.50/hr	\$91.50/hr	\$122/hr	\$152.50/hr
Meal Preparation	\$60/hr	N/A	N/A	N/A	N/A
Shopping with Client or by list	\$60/hr	\$91.50/hr	\$91.50/hr	\$122/hr	\$152.50/hr
Meals on Wheels - 1 Course meal	\$9/meal	N/A	N/A	N/A	\$9/meal
Meals on Wheels - 2 Course meal	\$13/meal	N/A	N/A	N/A	\$13/meal
Clinical Care	\$114/hr	\$121/hr	\$143/hr	\$171/hr	\$216/hr

Further details as per myagedcare.gov.au

### Other Welfare

#### Wagin Frail Aged Lodge - Lot 310 Arnott Street

Leased by Wagin Frail Aged Management Committee From Council Land

Leased To Council by Health Department

\$ 1.00 \$ 1.00 Y \$ 1.00

### COMMUNITY AMENITIES

#### Sanitation - Household Refuse

##### Refuse Disposal Fees

Domestic Rubbish Service Fee (residential) 1 bin per annum	I101005.156	\$ 325.00	\$ 325.00	N	\$ 325.00
Additional Service	I101005.156	\$ 325.00	\$ 325.00	N	\$ 325.00
Domestic Rubbish Service Fee (residential) 240L additional charge	I101005.156	\$ 20.00	\$ 20.00	N	\$ 20.00

Note - charges based on recovery of costs associated with the collection, recycling and disposal of refuse

##### Bin Replacement Fees

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

##### Refuse Site Fees

1 x 120L or 240L Mobile Garbage Bin (and units 240L thereafter)	I102020.156	\$ 6.00	\$ 6.00	Y	\$ 6.00
Car Boot Load	I102020.156	\$ 6.00	\$ 6.00	Y	\$ 6.00
Station Wagon Boot Load	I102020.156	\$ 12.00	\$ 12.00	Y	\$ 12.00
Van / Utility / Trailer (not exceeding 1.8m x 2.2m)	I102020.156	\$ 16.00	\$ 16.00	Y	\$ 16.00
Truck (per tonne)	I102020.156	\$ 20.00	\$ 20.00	Y	\$ 20.00
Bulk Bin (per m3)	I102020.156	\$ 15.00	\$ 15.00	Y	\$ 15.00
Car Body (if placed in recyclable area)	I102020.156	\$ -	\$ -		\$ -
Truck Body / Large Equipment (if placed in recyclable area)	I102020.156	\$ -	\$ -		\$ -
White Goods (if placed in recyclable area)	I102020.156	\$ -	\$ -		\$ -
Computers / Televisions / Paint tins / Plastic Car parts / Gas Bottles	I102020.156	\$ 2.00	\$ 2.00	Y	\$ 2.00
Asbestos (\$200/m3 or part thereof)	I102020.156	\$ 200.00	\$ 200.00	Y	\$ 200.00
Batteries (car, truck etc)	I102020.156	\$ -	\$ -		\$ -
Uncontaminated sorted scrap metal	I102020.156	\$ -	\$ -		\$ -
Uncontaminated timber	I102020.156	\$ -	\$ -		\$ -
Uncontaminated green waste	I102020.156	\$ -	\$ -		\$ -
Clean fill	I102020.156	\$ -	\$ -		\$ -
Septage - Resident per litre	I102020.156	\$ 0.04	\$ 0.04	Y	\$ 0.04
Septage - Non Resident per litre	I102020.156	\$ 0.07	\$ 0.07	Y	\$ 0.07
10L Waste Oil (to be disposed in the Oil Recycling Facility) (and units of 10L thereafter)	I102020.156	\$ 6.00	\$ 6.00	Y	\$ 6.00
Separated Recyclables	I102020.156	\$ -	\$ -		\$ -
Drumuster washed containers	I102020.156	\$ -	\$ -		\$ -
Non-Drumuster chemical containers	I102020.156	\$ 2.00	\$ 2.00	Y	\$ 2.00
Cardboard - separated per 1100L or part thereof	I102020.156	\$ 37.00	\$ 37.00	Y	\$ 37.00
Annual Refuse Site Pass	I102020.156	\$ 37.00	\$ 37.00	Y	\$ 37.00
Dumping of cardboard in refuse site - penalty	I102020.156	\$ 110.00	\$ 110.00	N	\$ 110.00

## Schedule of Fees and Charges 2021/22

Description	GL Code	2019/20	2020/21	GST	2021/22
<b>Sanitation - Other</b>					
<b>Refuse Disposal Fees</b>					
Commercial / Industrial Refuse (per annum service)	I102002.156	\$ 325.00	\$ 325.00	N	\$ 325.00
<b>Town Planning &amp; Regional Development</b>					
1. Determining a development application (other than for an extractive industry) where the development had not commenced or been carried out and the estimated cost of the development is -					
a) not more than \$50,000	I106005.156				\$ 147.00
b) more than \$50,000 but not more than \$500,000					0.32% of the estimated cost of development
c) more than \$500,000 but not more than \$2.5 million					\$1,700 + 0.257% for every \$1 in excess of \$7,161 + 0.206% for every \$1 in excess of \$2.5
d) more than \$2.5 million but not more than \$5 million					\$12,633 + 0.123% for every \$1 in excess of \$5
e) more than \$5 million but not more than \$21.5 million					\$ 34,196
f) more than \$21.5 million					The fee in Item 1 plus, by way of penalty, twice that fee
2. Determining a development application (other than for an extractive industry) where the development has commenced or been carried out					
3. Determining a development application for an extractive industry where the development has <u>not</u> commenced or been carried out					\$ 739.00
4. Determining a development application for an extractive industry where the development has commenced or been carried out					The fee in Item 3 plus, by way of penalty, twice that fee
5A. Determining an application to amend or cancel development approval					\$ 295.00
5. Providing a subdivision clearance for -					
a) not more than 5 lots (per lot)					\$ 73.00
b) more than 5 lots but not more than 195 lots					\$73 per lot for the first 5 lots then \$35 per lot
c) more than 195 lots					\$ 7,393.00
6. Determining an initial application for approval of a home occupation or home business where the home occupation or home business has <u>not</u> commenced					\$ 222.00
7. Determining an initial application for approval of a home occupation or home business where the home occupation or home business has commenced					The fee in Item 6 plus, by way of penalty, twice that fee
8. Determining an application for the renewal of an approval of a home occupation or home business where the application is made before the approval expires					\$ 73.00
9. Determining an application for the renewal of an approval of a home occupation or home business where the application is made after the approval has expired					The fee in Item 8 plus, by way of penalty, twice that fee
10. Determining the application for a change of use or for an alteration or extension or change of a non-conforming use to which item 1 does not apply, where the change or the alteration, extension or change has <u>not</u> commenced or been carried out					\$ 295.00
11. Determining the application for a change of use or for an alteration or extension or change of a non-conforming use to which item 2 does not apply, where the change or the alteration, extension or change has commenced or been carried out					The fee in Item 10 plus, by way of penalty, twice that fee
12. Public advertising of development applications, scheme amendments, Structure Plans, Activity Centre Plans or Development Plans					Cost plus 10% administration fee plus 10% GST
13. Providing a zoning certificate					\$ 73.00
14. Replying to a property settlement questionnaire					\$ 73.00
15. Providing written planning advice					\$ 73.00
16. Scheme Amendments					
a) upon lodgement of the Scheme Amendment request with the local government					\$1,350 plus 10% GST

## Schedule of Fees and Charges 2021/22

Description	GL Code	2019/20	2020/21	GST	2021/22
b) following initiation of Scheme Amendment by the local government and prior to referral to the EPA for environmental clearance					\$1,350 plus 10% GST
17. Structure Plans, Activity Centre Plans or Development Plans					
a) upon lodgement of the Structure Plan, Activity Centre Plan or Development Plan with the local government					\$1,350 plus 10% GST
b) following adoption of the Structure Plan, Activity Centre Plan or Development Plan by the local government and prior to public advertising					\$1,350 plus 10% GST

In accordance with state planning fees

### Other Community Amenities

#### Cemetery Fees

##### Interment

Burial Fee - Interment in grave 2.1m deep	I107005.156	\$ 950.00	\$ 950.00	Y	\$ 950.00
Placement of Ashes in an existing grave	I107005.156	\$ 140.00	\$ 140.00	Y	\$ 140.00
Additional depth of 0.3m	I107005.156	\$ 310.00	\$ 310.00	Y	\$ 310.00
Interment without due notice - additional charge	I107005.156	\$ 260.00	\$ 260.00	Y	\$ 260.00
Interment on weekends or public holidays - additional charge	I107005.156	\$ 420.00	\$ 420.00	Y	\$ 420.00
Interment not in usual hours - additional charge	I107005.156	\$ 210.00	\$ 210.00	Y	\$ 210.00

##### Land for Burial (additional burial fees)

A Grant of Right of Burial issued for each lot 2.4m x 1.2m x 2.1m					
Pre-need (reserved in advance maximum period 10 years)	I107005.156	\$ 180.00	\$ 180.00	N	\$ 180.00
Renewable (subject to any increased charges)	I107005.156	\$ 190.00	\$ 190.00	N	\$ 190.00

##### Re-opening

Interment	I107005.156	\$ 950.00	\$ 950.00	Y	\$ 950.00
Exhumation	I107005.156	\$ 1,600.00	\$ 1,600.00	Y	\$ 1,600.00
Re-burial after exhumation	I107005.156	\$ 600.00	\$ 600.00	Y	\$ 600.00

##### Disposal of Ashes

Brick Niche Single (plus cost of plaque and fixing)	I107005.156	\$ 125.00	\$ 125.00	Y	\$ 125.00
Brick Niche Double (plus cost of plaque and fixing)	I107005.156	\$ 155.00	\$ 155.00	Y	\$ 155.00
Single Niche Wall Reservation	I107005.156	\$ 88.00	\$ 88.00	Y	\$ 88.00
Double Niche Wall Reservation	I107005.156	\$ 115.00	\$ 115.00	Y	\$ 115.00

##### Miscellaneous Charges

Permission to erect headstone	I107005.156	\$ 65.00	\$ 65.00	Y	\$ 65.00
Permission to erect monument	I107005.156	\$ 65.00	\$ 65.00	Y	\$ 65.00
Erect a name plate	I107005.156	\$ 65.00	\$ 65.00	Y	\$ 65.00
Copy of right of burial	I107005.156	\$ 40.00	\$ 40.00	Y	\$ 40.00
Grave Number plate	I107005.156	\$ 40.00	\$ 40.00	Y	\$ 40.00

##### Licenses

Funeral Directors Annual License	I107005.156	\$ 220.00	\$ 220.00	Y	\$ 220.00
Single Funeral Permit	I107005.156	\$ 100.00	\$ 100.00	Y	\$ 100.00
Monumental Masons Annual License	I107005.156	\$ 200.00	\$ 200.00	Y	\$ 200.00
Single Monumental Masons Permit	I107005.156	\$ 80.00	\$ 80.00	Y	\$ 80.00

##### Community Bus Hire

Deposit	I100015	\$ 150.00	\$ 150.00	N	\$ 150.00
Rate per kilometre	I107010.156	\$ 0.70	\$ 0.70	Y	\$ 0.70
Hirer to refill fuel tank upon return					

### RECREATION AND CULTURE

#### Public Halls & Civic Centres

##### Town Hall

Commercial Functions < 3 hours	I111005.153	\$ 155.00	\$ 155.00	Y	\$ 155.00
Non Commercial Functions < 3 hours	I111005.153	\$ 105.00	\$ 105.00	Y	\$ 105.00

## Schedule of Fees and Charges 2021/22

Description	GL Code	2019/20	2020/21	GST	2021/22
Commercial Functions > 3 hours	I111005.153	\$ 260.00	\$ 260.00	Y	\$ 260.00
Non Commercial Functions > 3 hours	I111005.153	\$ 210.00	\$ 210.00	Y	\$ 210.00
Non Profit & Charitable Organisations	I111005.153	50% Commercial	50% Commercial	Y	50% Commercial
Education Department	I111005.153	\$ -	\$ -	Y	\$ -
Rehearsal	I111005.153	\$ 30.00	\$ 30.00	Y	\$ 30.00
Bond	I100010	\$ 300.00	\$ 300.00	N	\$ 300.00
<b>Lesser Hall</b>					
Commercial Functions < 3 hours	I111005.153	\$ 95.00	\$ 95.00	Y	\$ 95.00
Non Commercial Functions < 3 hours	I111005.153	\$ 65.00	\$ 65.00	Y	\$ 65.00
Commercial Functions > 3 hours	I111005.153	\$ 160.00	\$ 160.00	Y	\$ 160.00
Non Commercial Functions > 3 hours	I111005.153	\$ 105.00	\$ 105.00	Y	\$ 105.00
Non Profit & Charitable Organisations	I111005.153	50% Commercial	50% Commercial	Y	50% Commercial
Bond	I100010	\$ 300.00	\$ 300.00	N	\$ 300.00
<b>Town Hall Kitchen</b>					
Kitchen Use Only	I111005.153	\$ 60.00	\$ 60.00	Y	\$ 60.00
Non Profit & Charitable Organisations	I111005.153	50% Commercial	50% Commercial	Y	50% Commercial
Rotary Club Rooms (Charge per Meeting)	I111005.153	\$ 40.00	\$ 40.00	Y	\$ 40.00
Hire of Trestles (per Trestle)	I111005.153	\$ 10.00	\$ 10.00	Y	\$ 10.00
Hire of Chairs (per Chair)	I111005.153	\$ 0.60	\$ 0.60	Y	\$ 0.60
Bond on Trestles/Chairs (per Hire)	I100010	\$ 100.00	\$ 100.00	N	\$ 100.00
Hire of Pendant Lights	I111005.153	\$ -	\$ -	Y	\$ 100.00
Bond on Pendant Lights (if hiring separate to Town Hall)	I100010	\$ -	\$ -	N	\$ 150.00
<b>Swimming Pools</b>					
<b>Single Entrance Fees</b>					
Adult	I112010.157	\$ 4.00	\$ 4.00	Y	\$ 4.00
Children (5-7 years) / Pensioner / Concession	I112010.157	\$ 4.00	\$ 4.00	Y	\$ 4.00
Spectators - Adult	I112010.157	\$ 1.00	\$ 1.00	Y	\$ 1.00
Children Participating in activities run by Education Department	I112010.157	\$ 2.50	\$ 2.50	Y	\$ 2.50
Family	I112010.157	\$ 14.00	\$ 14.00	Y	\$ 14.00
<b>Seasonal Fees</b>					
Family	I112010.157	\$ 350.00	\$ 350.00	Y	\$ 350.00
Individual - Adults and Children	I112010.157	\$ 150.00	\$ 150.00	Y	\$ 150.00
Pensioners	I112010.157	\$ 95.00	\$ 95.00	Y	\$ 95.00
<b>Half Season Fees - Start of Season to 31/12/2018</b>					
Family	I112010.157	\$ 230.00	\$ 230.00	Y	\$ 230.00
Individual - Adults and Children	I112010.157	\$ 100.00	\$ 100.00	Y	\$ 100.00
Pensioners	I112010.157	\$ 67.00	\$ 67.00	Y	\$ 67.00
<b>Half Season Fees - 01/01/2019 to End of Season</b>					
Family	I112010.157	\$ 230.00	\$ 230.00	Y	\$ 230.00
Individual - Adults and Children	I112010.157	\$ 100.00	\$ 100.00	Y	\$ 100.00
Pensioners	I112010.157	\$ 67.00	\$ 67.00	Y	\$ 67.00
<b>Other Recreation &amp; Sport</b>					
<b>Ground &amp; Recreation Centre Usage Fees for Club</b>					
Wagin Cricket Club	I113005.153	\$ 1,152.00	\$ 1,152.00	Y	\$ 1,165.00
Wagin Football Club	I113005.153	\$ 2,581.00	\$ 2,581.00	Y	\$ 2,610.00
Wagin Hockey Club	I113005.153	\$ 1,152.00	\$ 1,152.00	Y	\$ 1,165.00
Wagin Swimming Club	I113005.153	\$ 1,549.00	\$ 1,549.00	Y	\$ 1,566.00
Wagin Trotting Club	I113005.153	\$ 2,168.00	\$ 2,168.00	Y	\$ 2,192.00
<b>Other</b>					
Luncheon Booth (Casual Hire Fees)	I113005.153	\$ 60.00	\$ 60.00	Y	\$ 60.00
Lease with Wesfarmers Pty Ltd	I113005.153	\$ 22.00	\$ 22.00	Y	\$ 22.00
Circus (per day including utilities and ablutions)	I113005.153	\$ 330.00	\$ 330.00	Y	\$ 330.00
<b>Wagin Recreation Centre (Casual Hire)</b>					

## Schedule of Fees and Charges 2021/22

Description	GL Code	2019/20	2020/21	GST	2021/22
<b>Public Lounge / Members Lounge Area</b>					
Commercial Functions < 3 hours	I113020.153	\$ 155.00	\$ 155.00	Y	\$ 155.00
Non Commercial Functions < 3 hours	I113020.153	\$ 105.00	\$ 105.00	Y	\$ 105.00
Commercial Functions > 3 hours	I113020.153	\$ 260.00	\$ 260.00	Y	\$ 260.00
Non Commercial Functions > 3 hours	I113020.153	\$ 210.00	\$ 210.00	Y	\$ 210.00
Non Profit & Charitable Organisations	I113020.153	50% Commercial	50% Commercial	Y	50% Commercial
Bond	I100020	\$ 300.00	\$ 300.00	N	\$ 300.00
Kitchen Hire (Only)	I113020.153	\$ 70.00	\$ 70.00	Y	\$ 70.00
Non Profit & Charitable Organisations	I113020.153	50% Commercial	50% Commercial	Y	50% Commercial
<b>Recreation Centre Fees</b>					
<b>Entrance Fees</b>					
Adult Entry	I113020.153	\$ 3.00	\$ 3.00	Y	\$ 3.00
Junior Entry	I113020.153	\$ 2.00	\$ 2.00	Y	\$ 2.00
Concessions Entry	I113020.153	\$ 2.00	\$ 2.00	Y	\$ 2.00
<b>Training Fees</b>					
Adult	I113020.153	\$ 2.00	\$ 2.00	Y	\$ 2.00
Junior	I113020.153	\$ 1.00	\$ 1.00	Y	\$ 1.00
Concession	I113020.153	\$ 1.00	\$ 1.00	Y	\$ 1.00
Spectator	I113020.153	\$ -	\$ -		\$ -
<b>Lease of Reserves to Sporting Clubs</b>					
Great Southern Go Kart Club (Location 15269)	I113035.156	\$ 11.00	\$ 11.00	Y	\$ 11.00
Wagin Golf Club (Reserve # 30444)	I113035.156	\$ 11.00	\$ 11.00	Y	\$ 11.00
Wagin Gun Club (Reserve # 30734)	I113035.156	\$ 11.00	\$ 11.00	Y	\$ 11.00
Wagin Riding Club	I113035.156	\$ 11.00	\$ 11.00	Y	\$ 11.00
Wagin Tennis Club (Reserve # 11339 & Lot 921)	I113035.156	\$ 11.00	\$ 11.00	Y	\$ 11.00
<b>Eric Farrow Pavilion</b>					
<b>Whole Complex</b>					
Commercial	I113055.153	\$ 340.00	\$ 340.00	Y	\$ 340.00
Non Commercial	I113055.153	\$ 270.00	\$ 270.00	Y	\$ 270.00
Non Profit & Charitable Organisations	I113055.153	50% Commercial	50% Commercial	Y	50% Commercial
Bond	I100020	\$ 300.00	\$ 300.00	N	\$ 300.00
<b>Large Function Area (including Bar)</b>					
Commercial Functions < 3 hours	I113055.153	\$ 175.00	\$ 175.00	Y	\$ 175.00
Non Commercial Functions < 3 hours	I113055.153	\$ 135.00	\$ 135.00	Y	\$ 135.00
Commercial Functions > 3 hours	I113055.153	\$ 290.00	\$ 290.00	Y	\$ 290.00
Non Commercial Functions > 3 hours	I113055.153	\$ 250.00	\$ 250.00	Y	\$ 250.00
Non Profit & Charitable Organisations	I113055.153	50% Commercial	50% Commercial	Y	50% Commercial
Bond	I100020	\$ 300.00	\$ 300.00	N	\$ 300.00
<b>Small Function Area (including Bar)</b>					
Commercial Functions < 3 hours	I113055.153	\$ 145.00	\$ 145.00	Y	\$ 145.00
Non Commercial Functions < 3 hours	I113055.153	\$ 95.00	\$ 95.00	Y	\$ 95.00
Commercial Functions > 3 hours	I113055.153	\$ 220.00	\$ 220.00	Y	\$ 220.00
Non Commercial Functions > 3 hours	I113055.153	\$ 175.00	\$ 175.00	Y	\$ 175.00
Non Profit & Charitable Organisations	I113055.153	50% Commercial	50% Commercial	Y	50% Commercial
Bond	I100020	\$ 300.00	\$ 300.00	N	\$ 300.00
<b>Other</b>					
Setup and cleaning costs (per hour)	As per hire code	\$ 40.00	\$ 40.00	Y	\$ 40.00
<b>Community Gym</b>					
One Month Membership (only valid as a once off)	I113065.153	\$ 25.00	\$ 25.00	Y	\$ 25.00
Six Month Membership	I113065.153	\$ 100.00	\$ 100.00	Y	\$ 100.00
Annual Membership	I113065.153	\$ 160.00	\$ 160.00	Y	\$ 160.00
Pensioner/Student Six Month Membership	I113065.153	\$ 65.00	\$ 65.00	Y	\$ 65.00
Pensioner/Student Annual Month Membership	I113065.153	\$ 110.00	\$ 110.00	Y	\$ 110.00
Key Bond (Refundable)	I100035	\$ 30.00	\$ 30.00	N	\$ 30.00
Replacement Key	I113065.121	\$ 50.00	\$ 50.00	Y	\$ 50.00



## Schedule of Fees and Charges 2021/22

Description	GL Code	2019/20	2020/21	GST	2021/22
<b>Electronic Advertising Sign</b>					
Shire events and meetings (unlimited)	I116065.156	\$ -	\$ -	Y	\$ -
Shire community advice (unlimited)	I116065.156	\$ -	\$ -	Y	\$ -
Shire facility opening and closing (unlimited)	I116065.156	\$ -	\$ -	Y	\$ -
Woolorama and community events which are primarily not for profit or where the proceeds are returned directly to the Wagin community (up to 28 days)	I116065.156	\$ -	\$ -	Y	\$ -
Local sporting events (up to 14 days)	I116065.156	\$ -	\$ -	Y	\$ -
Regional events outside of shire (up to 7 days)	I116065.156	\$ -	\$ -	Y	\$ 500.00
Regional significant events held in the Shire of Wagin (Commercial) (up to 14 days)	I116065.156	\$ -	\$ -	Y	\$ 250.00
Local business - 15 minutes per business per day (per annum)	I116065.156	\$ -	\$ -	Y	\$ 250.00
Church services (up to 7 days)	I116065.156	\$ -	\$ -	Y	\$ -
Emergency warnings and advice (as required)	I116065.156	\$ -	\$ -	Y	\$ -
Local roadworks and road closures (as required)	I116065.156	\$ -	\$ -	Y	\$ -

### ECONOMIC SERVICES

#### Tourism & Area Promotion

##### Caravans (2 Persons)

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

##### Tent Sites (2 Persons)

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

##### Caravan Park RV Area

per Week - no power or water	I132005.153	\$ 80.00	\$ 80.00	Y	\$ 80.00
per Night - no power or water	I132005.153	\$ 15.00	\$ 15.00	Y	\$ 15.00
Ablutions use only	I132005.153	\$ 3.00	\$ 3.00	Y	\$ 3.00

##### RV Area

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

##### Building Fees

###### Shire

###### Class 1 (House), Class 10 (Shed, Patio, Pool)

Certified Application - 0.19% Cost of Construction Fee - Minimum Fee	I133005.151	\$ 105.00	\$ 105.00	Y	\$ 110.00
Uncertified Application - 0.32% Cost of Construction Fee - Minimum Fee	I133005.151	\$ 105.00	\$ 105.00	Y	\$ 110.00
<i>Class 2 - 9 (Commercial)</i>					
Certified Application - 0.09% Cost of Construction Fee - Minimum Fee	I133005.151	\$ 105.00	\$ 105.00	Y	\$ 110.00
Uncertified Application - 0.32% Cost of Construction Fee - Minimum Fee	I133005.151	\$ 105.00	\$ 105.00	Y	\$ 110.00

Occupancy Permit for Completed Building (Commercial) - Minimum Fee	I133005.151	\$ 105.00	\$ 105.00	Y	\$ 110.00
Demolition Permit - Minimum Fee	I133005.151	\$ 105.00	\$ 105.00	Y	\$ 110.00
Application to Extend a Building Permit/Demolition Permit - Minimum Fee	I133005.151	\$ 105.00	\$ 105.00	Y	\$ 110.00
Building Approval Applications for Unauthorised Work - 0.38% of Work Value - Minimum Fee	I133005.151	\$ 105.00	\$ 105.00	Y	\$ 110.00

Septic Tank Application	I133005.151	\$ 236.00	\$ 236.00	N	\$ 236.00
Local Government Report on a Septic System	I133005.151	\$ 56.00	\$ 56.00	N	\$ 56.00

##### Building Services Levy (BSL)

Over \$45,000 Cost of Construction - 0.137% of Work Value					
Under \$45,000 Cost of Construction - Minimum Fee	I133005.151	\$ 61.65	\$ 61.65	N	\$ 61.65
Demolition Permit - 0.137% of Work Value - Minimum Fee	I133005.151	\$ 61.65	\$ 61.65	N	\$ 61.65

## Schedule of Fees and Charges 2021/22

Description	GL Code	2019/20	2020/21	GST	2021/22
Occupancy Permit or Building Approval Certificate - Minimum Fee	I133005.151	\$ 61.65	\$ 61.65	N	\$ 61.65
Occupancy Permit or Building Approval Certificate for Unauthorised Work - Minimum Fee	I133005.151	\$ 61.65	\$ 61.65	N	\$ 61.65
<b>Construction Training Fund (CTF formally BCITF)</b>					
Over \$20,000 Cost of Construction - 0.2% Cost of Construction					
Under \$20,000 Cost of Construction - no fee					
All Building Fees in accordance with Building Regulations 2012					
<b>Swimming Pool Inspection Fees</b>					
Private Swimming Pool Inspection Fee	I133010.156	\$ 60.00	\$ 60.00	Y	\$ 60.00
<b>Other Economic Services</b>					
<b>Standpipe Fees</b>					
Charge per kilolitre: Commercial Use - Ballagin Street (Sportsground)	I134005.156	\$ 9.00	\$ 9.00	N	\$ 9.00
Charge per kilolitre: Commercial Use - All Other Shire Standpipes	I134005.156	\$ 2.60	\$ 2.60	N	\$ 2.80
Vernon Street Desalination Tanks - Charge per kilolitre	I134005.156	\$ 0.50	\$ 0.50	N	\$ 0.50
Administration fee per invoice	I134005.156	\$ 5.50	\$ 5.50	Y	\$ 5.50
<b>OTHER PROPERTY AND SERVICES</b>					
<b>Private Works</b>					
<b>Plant Hire Fees</b>					
Grader	I141005.156	\$ 190.00	\$ 190.00	Y	\$ 190.00
Loader / Backhoe	I141005.156	\$ 160.00	\$ 160.00	Y	\$ 160.00
Front End Loader	I141005.156	\$ 190.00	\$ 190.00	Y	\$ 190.00
Vibrating Roller	I141005.156	\$ 132.00	\$ 132.00	Y	\$ 132.00
Multi Wheel Roller	I141005.156	\$ 135.00	\$ 135.00	Y	\$ 135.00
Truck (Large)	I141005.156	\$ 150.00	\$ 150.00	Y	\$ 150.00
Truck (Small)	I141005.156	\$ 120.00	\$ 120.00	Y	\$ 120.00
Tractor	I141005.156	\$ 135.00	\$ 135.00	Y	\$ 135.00
Tractor Mower	I141005.156	\$ 120.00	\$ 120.00	Y	\$ 120.00
Bobcat	I141005.156	\$ 130.00	\$ 130.00	Y	\$ 130.00
Ride on Mower	I141005.156	\$ 120.00	\$ 120.00	Y	\$ 120.00
Sundry Minor Plant	I141005.156	\$ 120.00	\$ 120.00	Y	\$ 120.00
Labour Only	I141005.156	\$ 55.00	\$ 55.00	Y	\$ 65.00
Works Manager Labour	I141005.156	\$ 85.00	\$ 85.00	Y	\$ 85.00
All Plant hired to be operated by Council Staff (excludes Community Bus)					
Minor Plant - not to be hired out unless approved by CEO					
<b>Materials</b>					
Sand/Gravel per m3	I141005.156	\$ 35.00	\$ 35.00	Y	\$ 35.00
Blue Metal Dust per m3	I141005.156	Cost + 15%	Cost + 15%	Y	Cost + 15%
Blue Metal per m3	I141005.156	Cost + 15%	Cost + 15%	Y	Cost + 15%