



MINUTES

SPECIAL MEETING OF COUNCIL

03 AUGUST 2021



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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

GIFTS DISCLOSURE INFORMATION

The Gifts Register contains the disclosures of gifts that have been made by Elected Members, the Chief Executive Officer and Employees in their official capacity.

To adhere with the changes to gift disclosure regulations in the *Local Government Legislation Amendment Act 2019*, passed by Parliament on 27 June 2019, the Shire of Wagin provides gift disclosure information in the interests of accountability and transparency.

Elected Members and the Chief Executive Officer are required to disclose gifts which are valued over \$300 or are two or more gifts with a cumulative value over \$300 (where the gifts are received from the same donor in a 12 month period) within 10 days of receipt [Sections 5.87A & 5.87B *Local Government Act 1995*].

The Act and Regulations require the Chief Executive Officer to publish an up to date version of the Gifts Register on the Shire's website after a disclosure is made. To protect the privacy of individuals, the register published on the website does not include the address disclosed by an individual donor and will instead include the town or suburb.



SHIRE OF WAGIN

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

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1. OFFICIAL OPENING

The Presiding Member, Cr Phillip Blight opened the meeting at 7:03pm.

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 Bronwyn Hegarty | |
| Cr Bryan Kilpatrick | |
| Cr Wade Longmuir | |
| 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

Cr Sherryl Chilcott

3.3 APPROVED LEAVE OF ABSENCE

3.4 VISITORS

Sergeant Simon Bickers Wagin Police Station

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

SERGEANT SIMON BICKERS, OFFICER IN CHARGE OF WAGIN POLICE STATION

Sergeant Simon Bickers, the new Police OIC in Wagin, addressed Council to introduce himself and make himself know to Council. He advised that it has been very busy with the on-going situation with the missing person due to the recent flood event.

The Police station is 90% completed and he intends on having a public opening that will include a smoking ceremony, symbolising a fresh start with the indigenous community.



Sergeant Bickers fielded a number of questions from elected members on local policing issues and other matters.

6. DISCLOSURE OF FINANCIAL AND OTHER INTERESTS

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

Nil

6.2 DISCLOSURE OF PROXIMITY INTEREST – Local Government Act Section 5.6

Nil

6.3 DISCLOSURE OF IMPARTIALITY INTEREST – Administration Regulation Section 34c

Nil

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: | <ul style="list-style-type: none"> • 2021/2022 Annual Budget |

RATE IN DOLLAR AND MINIMUM RATES

OFFICER RECOMMENDATION/4608 COUNCIL RESOLUTION

Moved Cr B L Kilpatrick

Seconded Cr B S Hegarty

That Council impose the following Rates;

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

Carried 6/0



4609 COUNCIL RESOLUTION

Moved Cr G R Ball

Seconded Cr G K B West

That Council carry the following officer recommendations EN BLOC;

- Rates Discount,
- Due date and payments for instalments,
- Interest charges
- Instalment charges officer recommendations EN BLOC.

Carried 6/0

RATE DISCOUNT

OFFICER RECOMMENDATION

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 EN BLOC

DUE DATE AND PAYMENT FOR INSTALMENTS

OFFICER RECOMMENDATION

| | |
|-----------------------------|--|
| 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 EN BLOC

INTEREST CHARGES

OFFICER RECOMMENDATION

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 EN BLOC



INSTALMENT CHARGES

OFFICER RECOMMENDATION

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 EN BLOC

4610 COUNCIL RESOLUTION

Moved Cr G Ball

Seconded Cr W Longmuir

That Council carry the following officer recommendations EN BLOC;

- Rubbish service charges
- Rates concessions

Carried 6/0

RUBBISH SERVICE CHARGES

OFFICER RECOMMENDATION

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

CARRIED EN BLOC

RATES CONCESSIONS

OFFICER RECOMMENDATION

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 EN BLOC



FEES & CHARGES 2021/2022

OFFICER RECOMMENDATION/4611 COUNCIL RESOLUTION

Moved Cr B L Kilpatrick

Seconded Cr W J Longmuir

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

Carried 6/0

BUDGET ADOPTION

OFFICER RECOMMENDATION/4612 COUNCIL RESOLUTION

Moved Cr G R Ball

Seconded Cr B S Hegarty

That Council adopt the 2021/2022 Budget as presented.

Carried 6/0

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

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/4613 COUNCIL RESOLUTION

Moved Cr G Ball

Seconded Cr B Kilpatrick

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 6/0

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/LLEGAL IMPLICATIONS

Financial Management Regulation 34

POLICY IMPLICATIONS

Nil

FINANCIAL IMPLICATIONS

Nil



STRATEGIC IMPLICATIONS

Nil

VOTING REQUIREMENTS

Simple Majority

8. CLOSURE

With no further business to be discussed the Chairperson closed the meeting at 7:31pm

I certify that this copy of the Minutes is a true and
Correct records of the meeting held on
03 August 2021

Signed

Presiding Elected Member

Date:



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 |
| • Total Restricted | \$209,317 |

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

| Grant | 2020/21 | 2021/22 |
|----------------------------|----------------|----------------|
| 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 |
|------------------------------|----------|



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 |
|---|-------|--------------------|-------------------|--------------------|
| | | \$ | \$ | \$ |
| Revenue | | | | |
| 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 |
| Expenses | | | | |
| 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) |
| Subtotal | | (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 |
| Net result | | (1,175,200) | (335,180) | (1,271,652) |
| Other comprehensive income | | | | |
| Changes on revaluation of non-current assets | | 0 | 0 | 0 |
| Total other comprehensive income | | 0 | 0 | 0 |
| Total comprehensive income | | (1,175,200) | (335,180) | (1,271,652) |

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 |
|---|----------------------|--------------------|-------------------|--------------------|
| Revenue | 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 |
| Expenses excluding finance costs | 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) |
| Finance costs | 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) |
| Subtotal | | (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 |
| Net result | | (1,175,200) | (335,180) | (1,271,652) |
| Other comprehensive income | | | | |
| Changes on revaluation of non-current assets | | 0 | 0 | 0 |
| Total other comprehensive income | | 0 | 0 | 0 |
| Total comprehensive income | | (1,175,200) | (335,180) | (1,271,652) |

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

ACTIVITIES

GOVERNANCE

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

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

GENERAL PURPOSE FUNDING

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

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

LAW, ORDER, PUBLIC SAFETY

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

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

HEALTH

To provide an operational framework for environmental and community health.

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

EDUCATION AND WELFARE

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

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

COMMUNITY AMENITIES

To provide required essential services for the community.

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

RECREATION AND CULTURE

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

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

TRANSPORT

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

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

ECONOMIC SERVICES

To help promote the Shire and its economic wellbeing

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

OTHER PROPERTY AND SERVICES

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

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

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

| | NOTE | 2021/22 Budget | 2020/21 Actual | 2020/21 Budget |
|--|------|-------------------|-------------------|-------------------|
| | | \$ | \$ | \$ |
| CASH FLOWS FROM OPERATING ACTIVITIES | | | | |
| Receipts | | | | |
| 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 |
| Payments | | | | |
| 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) |
| Net cash provided by (used in) operating activities | 3 | 92,416 | 1,378,604 | 310,668 |
| CASH FLOWS FROM INVESTING ACTIVITIES | | | | |
| 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 |
| Net cash provided by (used in) investing activities | | (942,399) | (1,096,634) | (1,496,765) |
| CASH FLOWS FROM FINANCING ACTIVITIES | | | | |
| Repayment of borrowings | 6(a) | (70,889) | (67,403) | (67,403) |
| Net cash provided by (used in) financing activities | | (70,889) | (67,403) | (67,403) |
| Net increase (decrease) in cash held | | (920,872) | 214,567 | (1,253,500) |
| Cash at beginning of year | | 3,150,035 | 2,935,468 | 2,927,063 |
| Cash and cash equivalents at the end of the year | 3 | 2,229,163 | 3,150,035 | 1,673,563 |

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 |
|--|------|-------------------|-------------------|-------------------|
| | | \$ | \$ | \$ |
| OPERATING ACTIVITIES | | | | |
| Net current assets at start of financial year - surplus/(deficit) | 2(a) | 1,283,591 | 1,182,225 | 1,126,116 |
| | | 1,283,591 | 1,182,225 | 1,126,116 |
| Revenue from operating activities (excluding rates) | | | | |
| 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 |
| Expenditure from operating activities | | | | |
| 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 |
| Amount attributable to operating activities | | (947,105) | 95,354 | (884,639) |
| INVESTING ACTIVITIES | | | | |
| 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 |
| Amount attributable to investing activities | | (942,399) | (1,049,250) | (1,497,357) |
| FINANCING ACTIVITIES | | | | |
| 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 |
| Amount attributable to financing activities | | (528,125) | (119,724) | 13,787 |
| Budgeted deficiency before imposition of general rates | | (2,417,629) | (1,073,620) | (2,368,209) |
| Estimated amount to be raised from general rates | 1 | 2,417,629 | 2,357,211 | 2,368,209 |
| Net current assets at end of financial year - surplus/(deficit) | 2(a) | 0 | 1,283,591 | 0 |

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

SHIRE OF WAGIN
INDEX OF NOTES TO THE BUDGET
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 |
|--|---------|----------------------|----------------|-------------------------------|--------------------------------|-----------------------------|--------------------------------|------------------------------|------------------------------|
| | \$ | | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Differential general rate or general rate | | | | | | | | | |
| Gross rental valuations | | | | | | | | | |
| Gross rental valuations | 0.11377 | 746 | 7,973,769 | 907,193 | 2,000 | 1,000 | 910,193 | 887,822 | 891,174 |
| Unimproved valuations | | | | | | | | | |
| Unimproved valuations | 0.00633 | 293 | 230,560,500 | 1,458,295 | 2,000 | | 1,460,295 | 1,431,888 | 1,434,960 |
| Sub-Totals | | 1,039 | 238,534,269 | 2,365,488 | 4,000 | 1,000 | 2,370,488 | 2,319,710 | 2,326,134 |
| Minimum | | | | | | | | | |
| Minimum payment | | | | | | | | | |
| | \$ | | | | | | | | |
| Gross rental valuations | | | | | | | | | |
| Gross rental valuations | 600 | 145 | 278,599 | 87,000 | | | 87,000 | 83,520 | 83,520 |
| Unimproved valuations | | | | | | | | | |
| Unimproved valuations | 600 | 85 | 5,180,775 | 51,000 | | | 51,000 | 44,660 | 44,660 |
| Sub-Totals | | 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) |
| Total amount raised from general rates | | | | | | | 2,417,629 | 2,357,211 | 2,368,209 |
| Ex gratia rates | | | | | | | 12,767 | 12,517 | 12,517 |
| Total rates | | | | | | | 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 |
|---------------------|------------|------------------------------------|--|--------------------------------------|
| | | \$ | % | % |
| Option one | | | | |
| Single full payment | 24/09/2021 | 0 | 0.0% | 7.0% |
| Option two | | | | |
| First instalment | 24/09/2021 | 5.50 | 5.5% | 7.0% |
| Second instalment | 24/01/2022 | 5.50 | 5.5% | 7.0% |
| Option three | | | | |
| 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 | \$ | \$ | \$ |
| (a) Composition of estimated net current assets | | | |
| Current assets | | | |
| Cash and cash equivalents- unrestricted | 63,296 | 1,197,191 | 98,445 |
| Cash and cash equivalents - restricted | 2,165,867 | 1,952,844 | 1,575,120 |
| Financial assets - unrestricted | 0 | 19,925 | 0 |
| Receivables | 201,721 | 241,721 | 183,735 |
| Contract assets | 0 | 34,896 | 0 |
| Inventories | 29,903 | 34,903 | 35,000 |
| | 2,460,787 | 3,481,480 | 1,892,300 |
| Less: current liabilities | | | |
| Trade and other payables | (294,918) | (225,118) | (296,917) |
| Contract liabilities | 0 | (244,213) | 0 |
| Long term borrowings | 0 | (70,889) | (70,889) |
| Employee provisions | (361,196) | (361,196) | (310,483) |
| | (656,114) | (901,416) | (678,289) |
| Net current assets | 1,804,672 | 2,580,064 | 1,214,011 |
| Less: Total adjustments to net current assets | (1,804,672) | (1,296,472) | (1,214,011) |
| Net current assets used in the Rate Setting Statement | 0 | 1,283,591 | 0 |

2. NET CURRENT ASSETS (CONTINUED)

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

Items excluded from calculation of budgeted deficiency

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

(b) Operating activities excluded from budgeted deficiency

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

| | Note | 2021/22 Budget 30 June 2022 | 2020/21 Actual 30 June 2021 | 2020/21 Budget 30 June 2021 |
|--|------|-----------------------------------|-----------------------------------|-----------------------------------|
| | | \$ | \$ | \$ |
| Adjustments to operating activities | | | | |
| 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 |
| Non cash amounts excluded from operating activities | | 2,726,185 | 2,631,466 | 2,548,929 |

(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 |
| Non cash amounts excluded from investing activities | | 0 | 44,798 | 0 |

(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 |
| Total adjustments to net current assets | | (1,804,672) | (1,296,472) | (1,214,011) |

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 |
| Total cash and cash equivalents | 2,229,163 | 3,150,035 | 1,673,563 |
| 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 |
| Restrictions | | | |
| The following classes of assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used: | | | |
| - Cash and cash equivalents | 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 |
| Reconciliation of net cash provided by operating activities to net result | | | |
| Net result | | (1,175,200) | (335,181) |
| | | | (1,271,652) |
| 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) |
| Net cash from operating activities | | 92,416 | 1,378,604 |
| | | | 310,668 |

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 |
| Total acquisitions | 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 |
|--------------------------------------|--|---------------------------------------|-----------------------------|---------------------------|--|---------------------------------------|-----------------------------|---------------------------|--|---------------------------------------|-----------------------------|---------------------------|
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| By Program | | | | | | | | | | | | |
| 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 |
| By Class | | | | | | | | | | | | |
| <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 |
| 2,727,261 | 2,622,817 | 2,566,921 |
| 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 |
| 2,727,261 | 2,622,817 | 2,566,921 |

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 |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Recreation and culture | | | | | | | | | | | | |
| 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) |
| Other property and services | | | | | | | | | | | | |
| 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) |
| Self Supporting Loans | | | | | | | | | | | | |
| Recreation and culture | | | | | | | | | | | | |
| 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

**Undrawn borrowing facilities
credit standby arrangements**

Credit card limit

Credit card balance at balance date

Total amount of credit unused

Loan facilities

Loan facilities in use at balance date

| | 2021/22 Budget | 2020/21 Actual | 2020/21 Budget |
|--|---------------------------|---------------------------|---------------------------|
| | \$ | \$ | \$ |
| | 19,000 | 19,000 | 19,000 |
| | 0 | 0 | 0 |
| | 19,000 | 19,000 | 19,000 |
| | 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 |
|--|-------------------|-------------------|-------------------|
| | \$ | \$ | \$ |
| By Program: | | | |
| (a) Operating grants, subsidies and contributions | | | |
| 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) Non-operating grants, subsidies and contributions | | | |
| 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 |
|--|-------------------|-------------------|-------------------|
| | \$ | \$ | \$ |
| Cr Phillip Blight | | | |
| 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 |
| Cr Greg Ball | | | |
| 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 |
| Cr David Atkins | | | |
| Meeting attendance fees | 1,500 | 1,500 | 1,400 |
| Travel and Telecommunication expenses | 500 | 750 | 500 |
| | 2,000 | 2,250 | 1,900 |
| Cr Sherryl Chilcott | | | |
| Meeting attendance fees | 1,500 | 2,063 | 1,400 |
| Travel and Telecommunication expenses | 500 | 750 | 500 |
| | 2,000 | 2,813 | 1,900 |
| Cr Bronwyn Hegarty | | | |
| Meeting attendance fees | 1,500 | 2,000 | 1,400 |
| Travel and Telecommunication expenses | 500 | 750 | 500 |
| | 2,000 | 2,750 | 1,900 |
| Cr Bryan Kilpatrick | | | |
| Meeting attendance fees | 1,500 | 2,250 | 1,400 |
| Travel and Telecommunication expenses | 500 | 750 | 500 |
| | 2,000 | 3,000 | 1,900 |
| Cr Wade Longmuir | | | |
| Meeting attendance fees | 1,500 | 1,938 | 1,400 |
| Travel and Telecommunication expenses | 500 | 750 | 500 |
| | 2,000 | 2,688 | 1,900 |
| Cr Lyn Lucas | | | |
| Meeting attendance fees | 1,500 | 1,375 | 1,400 |
| Travel and Telecommunication expenses | 500 | 750 | 500 |
| | 2,000 | 2,125 | 1,900 |
| Cr David Reed | | | |
| Meeting attendance fees | 0 | 375 | 1,400 |
| Travel and Telecommunication expenses | 0 | 250 | 500 |
| | 0 | 625 | 1,900 |
| Cr Jason Reed | | | |
| Meeting attendance fees | 1,500 | 1,125 | 1,400 |
| Travel and Telecommunication expenses | 500 | 750 | 500 |
| | 2,000 | 1,875 | 1,900 |
| Cr Geoff West | | | |
| Meeting attendance fees | 1,500 | 1,625 | 1,400 |
| Travel and Telecommunication expenses | 500 | 750 | 500 |
| | 2,000 | 2,375 | 1,900 |
| Total Elected Member Remuneration | 39,000 | 45,054 | 39,000 |
| 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 |

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 |
|--|--|-------------------|-------------------|-------------------|
| | | \$ | \$ | \$ |
| GENERAL PURPOSE FUNDING | | | | |
| Rate Revenue | | | | |
| 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 |
| | | 2,574,458 | 2,522,506 | 2,525,893 |
| 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) |
| | | (264,394) | (244,740) | (232,199) |
| Other General Purpose Funding | | | | |
| 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 |
| | | 731,200 | 1,472,635 | 754,519 |
| 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) |
| | | (148,859) | (151,530) | (154,003) |
| TOTAL GENERAL PURPOSE INCOME | | 3,305,658 | 3,995,141 | 3,280,412 |
| TOTAL GENERAL PURPOSE EXPENDITURE | | (413,253) | (396,270) | (386,202) |
| GOVERNANCE | | | | |
| | Members of Council | | | |
| | Member Income Relating to Members | 1,000 | 236 | 1,000 |
| | | 1,000 | 236 | 1,000 |

| 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) |
| | Other Governance | | | |
| 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) |
| | TOTAL GOVERNANCE INCOME | 6,000 | 4,019 | 6,000 |
| | TOTAL GOVERNANCE EXPENDITURE | (457,923) | (364,845) | (448,060) |
| | LAW, ORDER & PUBLIC SAFETY | | | |
| | Fire Prevention | | | |
| I051010 | BFB Operating Grant | 58,893 | 56,550 | 56,550 |
| I051015 | Reimbursements | 300 | 136 | 300 |
| I051020 | 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) |
| | Animal Control | | | |
| 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) |
| | Other Law, Order & Public Safety | | | |
| 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) |
| | TOTAL LAW, ORDER & PUBLIC SAFETY INCOME | 118,944 | 179,045 | 180,991 |
| | TOTAL LAW, ORDER & PUBLIC SAFETY EXPENDITURE | (259,528) | (301,719) | (298,841) |
| | HEALTH | | | |
| | Maternal & Infant Health | | | |
| E071005 | Medical Centre Mtce - Infant Health Centre | (9,200) | (8,229) | (7,432) |
| | | (9,200) | (8,229) | (7,432) |
| | Preventative Services - Admin & Inspections | | | |
| 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) |
| | Other Health | | | |
| 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) |
| | Health - Preventative Services | | | |
| E077010 | Analytical Expenses | (500) | (268) | (500) |
| | | (500) | (268) | (500) |
| | TOTAL HEALTH INCOME | 62,680 | 60,503 | 60,132 |
| | TOTAL HEALTH EXPENDITURE | (267,093) | (258,375) | (244,376) |
| | EDUCATION & WELFARE | | | |
| | Pre Schools | | | |
| 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) |
| | Other Education | | | |
| E081030 | Contribution - Wagin Youth Care | (2,600) | 0 | (2,600) |
| | | (2,600) | 0 | (2,600) |
| | HACC Program | | | |
| 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 | Travel - 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) |
| | Other Welfare | | | |
| 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) |
| | TOTAL EDUCATION & WELFARE INCOME | 662,087 | 435,992 | 404,715 |
| | TOATL EDUCATION & WELFARE EXPENDITURE | (715,720) | (518,812) | (455,086) |
| | COMMUNITY AMENITIES | | | |
| | Sanitation - Household Refuse | | | |
| 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) |
| | Sanitation - Other | | | |
| 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) |
| | Sewerage | | | |
| I104005 | Septic Tank Fees | 500 | 0 | 500 |
| | | 500 | 0 | 500 |
| E104005 | Sewerage Treatment Plant | (500) | (31) | (500) |
| | | (500) | (31) | (500) |
| |  wn Planning | | | |
| 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) |
| | Other Community Amenities | | | |
| 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) |
| | TOTAL COMMUNITY AMENITIES INCOME | 369,450 | 372,941 | 372,325 |
| | TOTAL COMMUNITY AMENITIES EXPENDITURE | (547,210) | (519,368) | (564,900) |
| | RECREATION & CULTURE | | | |
| | Public Halls & Civic Centres | | | |
| 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) |
| | Swimming Pool | | | |
| 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) |
| | Other Recreation & Sport | | | |
| 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) |
| | Library | | | |
| 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) |
| | Other Culture | | | |
| 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) |
| | TOTAL RECREATION & CULTURE INCOME | 290,231 | 137,407 | 128,313 |
| | TOTAL RECREATION & CULTURE EXPENDITURE | (1,415,522) | (1,327,019) | (1,330,731) |
| | TRANSPORT | | | |
| | Streets Roads Bridges & Depot Construction | | | |
| 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 |
| I121030 | Contribution - St Lighting | 3,500 | 3,377 | 3,435 |
| I121076 | LRCIP Funding | 545,526 | 393,042 | 348,962 |

| COA | Description | 2021/22 Budget | 2020/21 Actual | 2020/21 Budget |
|---------|--|--------------------|--------------------|--------------------|
| | | \$ | \$ | \$ |
| | | 1,298,813 | 1,129,635 | 1,004,398 |
| | Streets Roads Bridges & Depot Maintenance | | | |
| 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) |
| | Road Plant Purchases | | | |
| I122100 | Profit on Sale of Asset | 9,580 | 7,969 | 17,992 |
| | | 9,580 | 7,969 | 17,992 |
| | Aerodrome | | | |
| 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) |
| | TOTAL TRANSPORT INCOME | 1,363,093 | 1,198,633 | 1,106,103 |
| | TOTAL TRANSPORT EXPENDITURE | (2,857,935) | (2,677,762) | (2,677,076) |
| | ECONOMIC SERVICES | | | |
| | Rural Services | | | |
| 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) |
| | Tourism & Area Promotion | | | |
| I132005 | Caravan Park Fees | 70,000 | 65,295 | 85,000 |
| I132015 | 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) |
| | Building Control | | | |
| I133005 | Building Licenses | 8,000 | 10,211 | 5,000 |
| I133010 | Swimming Pool Inspection Fees | 0 | 3,546 | 0 |
| | | 8,000 | 13,757 | 5,000 |
| | Other Economic Services | | | |
| 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) |
| | TOTAL ECONOMIC SERVICES INCOME | 214,700 | 204,490 | 226,700 |
| | TOTAL ECONOMIC SERVICES EXPENDITURE | (389,739) | (384,260) | (388,758) |
| | OTHER PROPERTY & SERVICES | | | |
| | Private Works | | | |
| 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) |
| | Public Works Overheads | | | |
| 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) |
| E143095 | 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 |
| | Plant Operation Costs | | | |
| 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 |
| | Salaries & Wages | | | |
| 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 |
| | Unclassified | | | |
| 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) |
| | TOTAL OTHER PROPERTY & SERVICES INCOME | 132,460 | 106,932 | 110,900 |
| | TOTAL OTHER PROPERTY & SERVICES EXPENDITURE | (376,580) | (281,856) | (354,213) |
| | TOTAL INCOME | 6,525,303 | 6,695,103 | 5,876,591 |
| | TOTAL EXPENDITURE | (7,700,503) | (7,030,286) | (7,148,243) |
| | NET DEFICIT (SURPLUS) | (1,175,200) | (335,183) | (1,271,652) |

PLB

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

| | | 2021/22 Budget |
|--|--|--------------------------------|
| | | \$ |
| PROPERTY, PLANT AND EQUIPMENT | | |
| Land and Buildings | | |
| 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 |
| | | <u>359,620</u> |
| Furniture and Equipment | | |
| Law, Order & Public Safety | CCTV Upgrades | 17,552 |
| | Emergency Services Generator | 25,000 |
| Recreation & Culture | Pool Blankets (50m Pool) | 17,000 |
| | | <u>59,552</u> |
| Plant and Equipment | | |
| Health | Doctor Vehicle (P05) | 40,000 |
| Transport | Building Maintenance Utility (P27) | 32,000 |
| | Tennant Street Sweeper (P48) | 48,000 |
| | Mini Excavator & Trailer | 50,000 |
| | | <u>170,000</u> |
| TOTAL PROPERTY, PLANT AND EQUIPMENT | | <u>589,172</u> |
| INFRASTRUCTURE | | |
| Roads | | |
| Transport | Capital Works Program | 1,251,195 |
| | | <u>1,251,195</u> |
| Footpaths | | |
| Transport | Footpath Program | 48,000 |
| | | <u>48,000</u> |
| Other | | |
| 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 |
| | | <u>479,009</u> |
| TOTAL INFRASTRUCTURE | | <u>1,778,204</u> |
| TOTAL CAPITAL EXPENDITURE | | <u><u>2,367,376</u></u> |

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 | | | | | | | | | |
| TOTAL | | | | 328,000 | 316,169 | 129,000 | 303,000 | 365,000 | 383,000 | 318,000 | 340,000 | 189,000 | 425,000 | 317,000 | 214,000 |

| RESERVE FUND | 2019/20 | Actual | 2020/21 | 2021/22 | 2022/23 | 2023/24 | 2024/25 | 2025/26 | 2026/27 | 2026/27 | 2026/27 | 2026/27 | 2026/27 |
|------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| 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 | |
| Closing Balance | 277,696 | 287,746 | 461,623 | 467,856 | 412,213 | 337,457 | 326,206 | 292,731 | 409,585 | 292,777 | 281,632 | 373,265 | |

| | | | | | | | | | | | | | |
|-------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| Municipal Contribution | 300,000 |
|-------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|

**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 |
| Capital Renewal | | | | | | | | | | | |
| 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 |
| Reseals | | | | | | | | | | | |
| 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 | \$ - | \$ - |
| Capital Upgrade | | | | | | | | | | | |
| 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 |
| Footpaths | | | | | | | | | | | |
| 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 |
| Kerbing | | | | | | | | | | | |
| 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 |
| LRCIP Funding - Phase 2 | | | | | | | | | | | |
| 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 | \$ - |
| Total | | \$ 1,299,195 | \$ 178,320 | \$ 213,207 | \$ 178,320 | \$ 729,348 | \$ 1,299,195 | \$ 307,605 | \$ 312,145 | \$ 309,643 | \$ 369,802 |

| | | | | | | |
|---------|---------------------|-------------------|-------------------|-------------------|-------------------|---------------------|
| 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 |
| | \$ 1,299,195 | \$ 168,048 | \$ 199,923 | \$ 168,048 | \$ 685,286 | \$ 1,221,305 |

PLB

Schedule of Fees and Charges 2021/22

| Description | GL Code | 2019/20 | 2020/21 | GST | 2021/22 |
|-------------|---------|---------|---------|-----|---------|
|-------------|---------|---------|---------|-----|---------|

GENERAL PURPOSE FUNDING

Rate Revenue

Co-operative Bulk Handling Grain Storage Facilities -

| | | | | | |
|--|-------------|-----------------------------------|-----------------------------------|---|-----------------------------------|
| Charge per tonne in lieu of rates (Agreement indexed to percentage increase in rates each year) | I031040.100 | \$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 |

Other General Purpose Funding

Photocopies

| | | | | | |
|--------------------------------------|-------------|---------|---------|---|---------|
| 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 |

Facsimile Transmission

| | | | | | |
|-----------------------------------|-------------|---------|---------|---|---------|
| 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 |

Laminating

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

Equipment

| | | | | | |
|---|-------------|-----------|-----------|---|-----------|
| 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 |

Promotional Items

| | | | | | |
|---------------------------|-------------|------|----------|---|----------|
| 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 |

LAW, ORDER AND PUBLIC SAFETY

Fire Prevention

Fire Maps

| | | | | | |
|--|-------------|--|--|---|--|
| 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 |

Animal Control

Dog Impound Fees

| | | | | | |
|--|-------------|----------|----------|---|----------|
| 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 | | | | | |

Cat Impound Fees

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 | | | | | |
| Hire of Animal Traps | | | | | |
| 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 | \$ - |
| Dog Registration | | | | | |
| 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 | | | | | |
| Cat Registration | | | | | |
| 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 |
| Dangerous/Restricted Breed Requirements | | | | | |
| 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 |
|---|-------------|-----------|-----------|---|-----------|

Schedule of Fees and Charges 2021/22

| Description | GL Code | 2019/20 | 2020/21 | GST | 2021/22 |
|---|-------------|-----------|-----------|-----|-----------|
| Camping Grounds Regulations 1997) | | | | | |
| General Fees | | | | | |
| 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 |
| Itinerant Food Vans / Traders | | | | | |
| 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 | | | | | |
| Water Sampling Fee | | | | | |
| 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 |
| Effluent Disposal Fee | | | | | |
| 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 |
| Other Health | | | | | |
| Wagin Medical Centre - Meeting/Consultant Room | | | | | |
| 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

| Wagin Homecare - Commonwealth Home Support Programme | | | | | |
|---|-------------------------------------|---------------------|-----------|--|--|
| 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 | | |

| Wagin Homecare - Home Care Packages | | | | | |
|--|---------------------|---------------------|--------------------|------------------|--------------------------|
| 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 | \$ - | \$ - | | \$ - |
| Untamminated sorted scrap metal | I102020.156 | \$ - | \$ - | | \$ - |
| Untamminated timber | I102020.156 | \$ - | \$ - | | \$ - |
| Untamminated 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 |
|--|-------------|-----------|-----------|-----|---|
| Sanitation - Other | | | | | |
| Refuse Disposal Fees | | | | | |
| Commercial / Industrial Refuse (per annum service) | I102002.156 | \$ 325.00 | \$ 325.00 | N | \$ 325.00 |
| Town Planning & Regional Development | | | | | |
| 1. Determining a development application (other than for an extractive industry) where the development had not commenced or been carried out and the estimated cost of the development is - | | | | | |
| a) not more than \$50,000 | I106005.156 | | | | \$ 147.00 |
| b) more than \$50,000 but not more than \$500,000 | | | | | 0.32% of the estimated cost of development |
| c) more than \$500,000 but not more than \$2.5 million | | | | | \$1,700 + 0.257% for every \$1 in excess of \$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 |
| Lesser Hall | | | | | |
| 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 |
| Town Hall Kitchen | | | | | |
| 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 |
| Swimming Pools | | | | | |
| Single Entrance Fees | | | | | |
| 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 |
| Seasonal Fees | | | | | |
| 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 |
| Half Season Fees - Start of Season to 31/12/2018 | | | | | |
| 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 |
| Half Season Fees - 01/01/2019 to End of Season | | | | | |
| 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 |
| Other Recreation & Sport | | | | | |
| Ground & Recreation Centre Usage Fees for Club | | | | | |
| 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 |
| Other | | | | | |
| 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 |
| Wagin Recreation Centre (Casual Hire) | | | | | |

Schedule of Fees and Charges 2021/22

| Description | GL Code | 2019/20 | 2020/21 | GST | 2021/22 |
|---|------------------|----------------|----------------|-----|----------------|
| Public Lounge / Members Lounge Area | | | | | |
| 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 |
| Recreation Centre Fees | | | | | |
| Entrance Fees | | | | | |
| 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 |
| Training Fees | | | | | |
| 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 | \$ - | \$ - | | \$ - |
| Lease of Reserves to Sporting Clubs | | | | | |
| 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 |
| Eric Farrow Pavilion | | | | | |
| Whole Complex | | | | | |
| 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 |
| Large Function Area (including Bar) | | | | | |
| 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 |
| Small Function Area (including Bar) | | | | | |
| 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 |
| Other | | | | | |
| Setup and cleaning costs (per hour) | As per hire code | \$ 40.00 | \$ 40.00 | Y | \$ 40.00 |
| Community Gym | | | | | |
| 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 |
|--|-------------|---------|---------|-----|-----------|
| Electronic Advertising Sign | | | | | |
| 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 |
|-------------------------------------|-------------|----------|----------|---|----------|

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 |

Class 2 - 9 (Commercial)

| | | | | | |
|--|-------------|-----------|-----------|---|-----------|
| 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

| | | | | | |
|--|-------------|----------|----------|---|----------|
| | I133005.151 | \$ 61.65 | \$ 61.65 | N | \$ 61.65 |
|--|-------------|----------|----------|---|----------|

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

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 |
| <u>Construction Training Fund (CTF formally BCITF)</u> | | | | | |
| Over \$20,000 Cost of Construction - 0.2% Cost of Construction | | | | | |
| Under \$20,000 Cost of Construction - no fee | | | | | |
| All Building Fees in accordance with Building Regulations 2012 | | | | | |
| Swimming Pool Inspection Fees | | | | | |
| Private Swimming Pool Inspection Fee | I133010.156 | \$ 60.00 | \$ 60.00 | Y | \$ 60.00 |
| Other Economic Services | | | | | |
| Standpipe Fees | | | | | |
| 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 |
| OTHER PROPERTY AND SERVICES | | | | | |
| Private Works | | | | | |
| Plant Hire Fees | | | | | |
| 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 | | | | | |
| Materials | | | | | |
| 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% |