



ANNUAL BUDGET
2021/2022

2021/2022 Budget

Front Cover plant:

Leucopogon verticillatus or native Tassel Flower. Notable for being named by naturalist Robert Brown in 1810 in his seminal book on Australian flora *Prodromus Florae Novae Hollandiae et Insulae Van Diemen* and being the first flower exported to Japan from Australia.

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INTRODUCTION



2021/2022 Budget

This is the 2021/2022 annual budget for the Shire of Plantagenet. The budget comprises expenditure of \$25.7 million including operating expenditure of \$15.5million and capital expenditure of \$10.2 million.

Income

The Council has adopted a 3% increase in rate revenue, noting that there was a rates freeze last year due to the Covid-19 pandemic. Individual rates notices will vary depending on the property valuation. The Waste Rate and refuse charges will increase by between 1.5% and 2.3%.

Expenditure

Major projects include a redevelopment of Kendenup Hall toilets at around \$150,000, renewal of the playground at Narrikup Hall at \$41,000 and a new staff canteen and ablutions block at the Saleyards costing over \$200,000. The Council will also undertake a larger than normal roadworks program totalling \$3.8 million, due in part to successful applications for road grant funding.

The Mount Barker Memorial Swimming Pool redevelopment will continue, at a cost of \$1.67 million, as will the upgrade of the public toilets at Frost Park.

The budget maintains a focus on road renewal as well as on renewing and developing new assets. Capital roadworks (new projects) totalling over \$3.7 million are proposed, with over \$1.62 million (43%) being directly funded from State and Federal sources.

Proposed plant purchases include the replacement of the Isuzu NPR 250/300 Crew Cab and Isuzu NPR 300 Tipper.

The Shire has received substantial grant funding from the Commonwealth Government over the last 12 months, under the Drought Communities Program and Local Roads and Community Infrastructure Programs. While some of this has been directed to roadworks and the swimming pool project, approximately \$400,000 is being directed towards projects along Albany Highway to improve the infill drainage, provide a large mural and a number of streetscape enhancements. A further \$432,000 is being spent on boardwalks, walkways and a carpark on Mount Barker Hill, as a first stage to further developments, including potential mountain bike trails.

The Council will also return over \$50,000.00 to the community through its Community Grants Program.

Several improvements are proposed for the Mount Barker Regional Saleyards, namely a staff canteen and public shower and ablutions block, further treatment of rust damage to roof members and braces for walkways and bays, and the second allocation to replace the weighbridge panel scanners. The cost of these improvements are sourced from the Saleyards Capital Improvements Reserve Fund and do not require ratepayer funds.

The draft 2021/2022 budget reflects a number of changes to operations and fees arising from service levels reviews of the swimming pool, recreation centre and waste areas. Service levels have been maintained across all other programs.

KEY FEATURES

MAJOR PROJECTS:

Kendenup Hall Toilets	\$150,000
Narrikup Playground	\$41,000
Albany Highway – Infill Drain	\$100,000
Albany Highway Infrastructure	>\$300,000
Saleyards Canteen & Ablutions	\$220,000
Mount Barker Hill Infrastructure (grants dependent)	\$1,100,000

ROADWORKS PROGRAM:

Roads to Recovery (Fully Federal funded)

Oatlands Road—SLK 0.48 eastwards	\$59,400
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Regional Road Group (2/3 State & 1/3 Shire)

Boyup Road - SLK 0 - 9.8	\$243,343
Woogenellup Road - SLK 6.12 -19.77	\$271,425
Sturdee Road - SLK 6.3 -10.72	\$181,534

Commodity Routes Funded (Fully State funded)

Chillinup Road - SLK 7.87 - 17.75	\$359,000
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Council and Other Funded

Footpath and Bike Path Construction	\$70,000
Reseal Rural and Townsite Roads	\$88,000
Pardelup Road SLK 0—1.58	\$83,850
Bonnyup Street - SLK 0 - 0.19	\$10,140
Parsons Street	\$13,620
Fellows Street	\$9,080
Takalarup Road - SLK 2.64 to 14.55	\$156,000
Fisher Road - SLK 2.25 to 4.10	\$78,800
Washpool Road - SLK 0.00 to 12.25	\$189,000
Stirling School Road - SLK 0.00 to 8.72	\$174,000
First Avenue - SLK 0.00 - 0.45	\$54,250
Second Avenue - SLK 0.74 - 1.17	\$95,000
Hay River Road - SLK 0.00 to 8.48	\$100,000
Hobbs Road	\$85,000
Narrikup Road - SLK 0.0 - 7.03	\$136,000

STATUTORY BUDGET



SHIRE OF PLANTAGENET

BUDGET

FOR THE YEAR ENDED 30 JUNE 2022

LOCAL GOVERNMENT ACT 1995

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SHIRE'S VISION

Plantagenet, building a sustainable and respectful community, where the environment is preserved and natural beauty and diversity provide opportunities for all.

SHIRE OF PLANTAGENET
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)	7,009,522	6,805,360	6,802,340
Operating grants, subsidies and contributions	10(a)	1,836,994	2,378,558	1,464,312
Fees and charges	9	2,331,505	2,407,255	2,357,913
Interest earnings	14(a)	75,485	89,786	140,797
Other revenue	14(b)	910,277	2,124,077	1,865,102
		12,163,783	13,805,036	12,630,464
Expenses				
Employee costs		(5,511,826)	(4,646,273)	(5,211,075)
Materials and contracts		(4,119,714)	(4,401,942)	(3,795,474)
Utility charges		(306,711)	(323,487)	(324,721)
Depreciation on non-current assets	5	(5,405,106)	(5,286,754)	(5,242,047)
Interest expenses	14(d)	(78,470)	(90,615)	(92,219)
Insurance expenses		(264,990)	(253,807)	(258,844)
Other expenditure		(372,709)	(280,911)	(520,873)
		(16,059,526)	(15,283,789)	(15,445,253)
Subtotal				
		(3,895,743)	(1,478,753)	(2,814,789)
Non-operating grants, subsidies and contributions	10(b)	3,293,969	2,616,641	3,927,114
Profit on asset disposals	4(b)	46,300	27,559	10,584
Loss on asset disposals	4(b)	(49,713)	(23,304)	(80,822)
		3,290,556	2,620,896	3,856,876
Net result				
		(605,188)	1,142,143	1,042,087
Other comprehensive income				
Changes on revaluation of non-current assets		0	0	0
Total other comprehensive income		0	0	0
Total comprehensive income				
		(605,188)	1,142,143	1,042,087

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

SHIRE OF PLANTAGENET

BUDGET - BASIS OF PREPARATION

FOR THE YEAR ENDED 30 JUNE 2022

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 Plantagenet controls resources to carry on its functions have been included in the financial statements forming part of this budget.

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

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

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 PLANTAGENET
STATEMENT OF COMPREHENSIVE INCOME
BY PROGRAM
FOR THE YEAR ENDED 30 JUNE 2022

	NOTE	2021/22 Budget	2020/21 Actual	2020/21 Budget
Revenue	1,9,10(a),14(a),14(b)	\$	\$	\$
Governance		0	0	52,744
General purpose funding		8,061,882	8,757,883	8,107,674
Law, order, public safety		660,810	365,666	257,705
Health		112,232	118,844	114,388
Education and welfare		30,311	29,319	34,682
Housing		21,320	8,320	0
Community amenities		997,200	1,033,660	959,233
Recreation and culture		234,706	299,759	263,378
Transport		742,976	1,775,096	1,543,650
Economic services		1,112,595	1,122,049	1,235,460
Other property and services		189,750	294,440	61,550
		12,163,782	13,805,036	12,630,464
Expenses excluding finance costs	4(a),5,14(c)(e)(e)(e)			
Governance		(1,063,796)	(824,432)	(984,721)
General purpose funding		(425,152)	(375,129)	(323,055)
Law, order, public safety		(1,483,740)	(948,212)	(971,571)
Health		(285,684)	(256,494)	(269,788)
Education and welfare		(117,262)	(60,456)	(88,971)
Housing		(50,000)	(34,884)	0
Community amenities		(1,457,779)	(1,450,790)	(1,386,186)
Recreation and culture		(3,016,811)	(2,665,392)	(3,043,759)
Transport		(6,058,418)	(6,816,656)	(6,126,004)
Economic services		(1,832,643)	(1,780,068)	(2,158,393)
Other property and services		(189,770)	19,338	(586)
		(15,981,055)	(15,193,175)	(15,353,034)
Finance costs	7,6(a),14(d)			
Governance		(51,251)	(63,113)	(63,804)
Law, order, public safety		(626)	0	0
Health		(4,516)	(6,584)	(6,553)
Education and welfare		(6,278)	(9,927)	(10,649)
Recreation and culture		(12,138)	(5,761)	(7,113)
Economic services		(3,432)	(5,230)	(4,100)
Other property and services		(230)	0	0
		(78,471)	(90,615)	(92,219)
Subtotal		(3,895,744)	(1,478,754)	(2,814,789)
Non-operating grants, subsidies and contributions	10(b)	3,293,969	2,616,641	3,927,114
Profit on disposal of assets	4(b)	46,300	27,559	10,584
(Loss) on disposal of assets	4(b)	(49,713)	(23,304)	(80,822)
		3,290,556	2,620,896	3,856,876
Net result		(605,188)	1,142,142	1,042,087
Other comprehensive income				
Changes on revaluation of non-current assets		0	0	0
Total other comprehensive income		0	0	0
Total comprehensive income		(605,188)	1,142,142	1,042,087

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

KEY TERMS AND DEFINITIONS - REPORTING PROGRAMS

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

OBJECTIVE

GOVERNANCE

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

GENERAL PURPOSE FUNDING

To collect revenue to allow for the provision of services.

LAW, ORDER, PUBLIC SAFETY

To provide services to help ensure a safer community.

HEALTH

To provide an operational framework for environmental and community health.

EDUCATION AND WELFARE

To provide services to disadvantaged persons, the elderly, children and youth.

COMMUNITY AMENITIES

Provide services required by the community.

RECREATION AND CULTURE

To establish and manage infrastructure and resources to assist the social well being of the community.

TRANSPORT

To provide effective and efficient transport infrastructure and services to the community.

ECONOMIC SERVICES

To promote the Shire and improve its economic wellbeing.

OTHER PROPERTY AND SERVICES

To monitor and control the Council's overheads operating accounts.

ACTIVITIES

Administration and operation of facilities and services to members of the Council; Other costs that relate to the tasks of assisting elected members and ratepayers on matters which do not concern specific Council services.

Rates, general purpose government grants and investments.

Fire prevention, emergency services, animal control and administration of local laws.

Inspection of food outlets and their control, noise control, pest control, immunisation services, inspection of abattoir.

Maintenance of Child Care Centre, assistance to playgroup, Plantagenet Village Homes and other voluntary services.

Rubbish collection services, cemeteries, public toilets, operation of refuse sites and administration of the Town Planning Scheme.

Operation of community halls and pavilions, ovals, public swimming pool, libraries, art, recreation centre and various reserves. Provision of Mitchell House (Arts Centre).

Construction and maintenance of streets, roads and bridges and lighting of streets.

The development of tourism and area promotion. Regulation of building control. Provision of standpipes.

Private works, public works and plant overhead allocations.

SHIRE OF PLANTAGENET
STATEMENT OF CASH FLOWS
BY NATURE OR TYPE
FOR THE YEAR ENDED 30 JUNE 2022

	NOTE	2021/22 Budget	2020/21 Actual	2020/21 Budget
		\$	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Rates		7,009,522	6,896,114	6,892,039
Operating grants, subsidies and contributions		1,836,994	2,432,919	1,569,955
Fees and charges		2,331,505	2,407,255	2,357,913
Interest received		75,485	89,786	140,797
Goods and services tax received		0	383,303	330,716
Other revenue		910,277	2,124,077	1,865,102
		12,163,783	14,333,454	13,156,522
Payments				
Employee costs		(5,511,826)	(4,581,266)	(5,343,561)
Materials and contracts		(4,119,714)	(4,838,007)	(3,307,161)
Utility charges		(306,711)	(323,487)	(324,721)
Interest expenses		(78,470)	(90,563)	(91,365)
Insurance paid		(264,990)	(253,807)	(258,844)
Goods and services tax paid		0	(325,816)	(330,716)
Other expenditure		(372,709)	(280,911)	(520,873)
		(10,654,420)	(10,693,857)	(10,177,241)
Net cash provided by (used in) operating activities	3	1,509,363	3,639,597	2,979,281
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for financial assets at amortised cost - self supporting loans		(63,630)	(70,000)	(70,000)
Payments for purchase of property, plant & equipment	4(a)	(3,571,011)	(1,675,086)	(3,331,268)
Payments for construction of infrastructure		(5,392,143)	(3,600,756)	(5,447,797)
Non-operating grants, subsidies and contributions		2,220,865	3,687,801	3,927,114
Proceeds from sale of plant and equipment	4(b)	325,000	175,231	156,700
Proceeds on financial assets at amortised cost - self supporting loans		127,260	51,290	62,497
Net cash provided by (used in) investing activities		(6,353,659)	(1,431,520)	(4,702,754)
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings	6(a)	(404,634)	(331,405)	(342,104)
Principal elements of lease payments	7	(23,024)	(17,687)	0
Proceeds from new borrowings	6(a)	1,244,000	70,000	570,000
Net cash provided by (used in) financing activities		816,342	(279,092)	227,896
Net increase (decrease) in cash held		(4,027,954)	1,928,985	(1,495,577)
Cash at beginning of year		7,226,802	5,297,818	5,297,738
Cash and cash equivalents at the end of the year	3	3,198,848	7,226,803	3,802,161

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

SHIRE OF PLANTAGENET
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)	2,351,376	1,515,850	1,507,093
		2,351,376	1,515,850	1,507,093
Revenue from operating activities (excluding rates)				
Governance		0	0	52,744
General purpose funding		1,052,360	1,952,523	1,305,334
Law, order, public safety		660,810	365,666	257,705
Health		112,232	118,844	114,388
Education and welfare		30,311	29,319	34,682
Housing		21,320	8,320	0
Community amenities		997,200	1,033,660	959,233
Recreation and culture		234,706	299,759	263,378
Transport		783,026	1,783,070	1,543,650
Economic services		1,118,845	1,123,680	1,240,460
Other property and services		189,750	312,394	67,134
		5,200,560	7,027,235	5,838,708
Expenditure from operating activities				
Governance		(1,115,047)	(887,545)	(1,048,525)
General purpose funding		(425,152)	(375,129)	(323,055)
Law, order, public safety		(1,491,866)	(948,212)	(980,571)
Health		(290,200)	(263,078)	(276,341)
Education and welfare		(123,540)	(70,383)	(99,620)
Housing		(50,000)	(34,884)	0
Community amenities		(1,457,779)	(1,450,790)	(1,386,186)
Recreation and culture		(3,028,949)	(2,671,153)	(3,050,872)
Transport		(6,100,631)	(6,833,520)	(6,126,004)
Economic services		(1,836,075)	(1,785,298)	(2,162,495)
Other property and services		(190,000)	12,898	(72,408)
		(16,109,239)	(15,307,094)	(15,526,077)
Non-cash amounts excluded from operating activities	2(b)	5,408,519	5,302,908	5,361,723
Amount attributable to operating activities		(3,148,785)	(1,461,101)	(2,818,553)
INVESTING ACTIVITIES				
Non-operating grants, subsidies and contributions		3,293,969	2,616,641	3,927,114
Payments for property, plant and equipment	4(a)	(3,571,011)	(1,675,086)	(3,331,268)
Payments for construction of infrastructure		(5,392,143)	(3,600,756)	(5,322,805)
Payments for financial assets at amortised cost - self supporting loans		(63,630)	(70,000)	(70,000)
Proceeds from disposal of assets	4(b)	325,000	175,231	156,700
Proceeds from financial assets at amortised cost - self supporting loans		127,260	51,290	62,497
		(5,280,555)	(2,502,680)	(4,577,762)
Amount attributable to investing activities		(5,280,555)	(2,502,680)	(4,577,762)
FINANCING ACTIVITIES				
Repayment of borrowings	6(a)	(404,634)	(331,405)	(342,104)
Principal elements of finance lease payments	7	(23,024)	(17,687)	0
Proceeds from new borrowings	6(a)	1,244,000	70,000	570,000
Transfers to cash backed reserves (restricted assets)	8(a)	(1,595,779)	(1,737,769)	(1,283,848)
Transfers from cash backed reserves (restricted assets)	8(a)	2,199,254	1,526,658	1,649,927
Amount attributable to financing activities		1,419,817	(490,203)	593,975
Budgeted deficiency before imposition of general rates		(7,009,522)	(4,453,984)	(6,802,340)
Estimated amount to be raised from general rates	1	7,009,522	6,805,360	6,802,339
Net current assets at end of financial year - surplus/(deficit)	2(a)	0	2,351,376	0

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

SHIRE OF PLANTAGENET
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FOR THE YEAR ENDED 30 JUNE 2022

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SHIRE OF PLANTAGENET
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									
Rural Townsite	0.103793	188	1994811	207,047	0	0	207,047	163,475	163,475
Mount Barker Townsite	0.103793	741	9995477	1,037,461	0	0	1,037,461	954,699	954,699
Strata Title	0.103793	3	34840	3,616	0	0	3,616	1,039	1,039
Rural GRV	0.103793	43	1234548	128,137	0	0	128,137	119,378	119,378
Unimproved valuations									
Rural	0.007626	1067	571989000	4,361,988	0	0	4,361,988	4,315,020	4,312,000
Mining	0.007626	0	0	0	0	0	0	0	0
Sub-Totals		2,042	585,248,676	5,738,249	0	0	5,738,249	5,553,611	5,550,591
	Minimum								
Minimum payment									
	\$								
Gross rental valuations									
Rural Townsite	925	345	929981	319,125	0	0	319,125	342,000	342,000
Mount Barker Townsite	925	296	1801056	273,800	0	0	273,800	326,700	326,700
Strata Title	925	88	188086	81,400	0	0	81,400	81,000	81,000
Rural GRV	925	31	186823	28,675	0	0	28,675	28,800	28,800
Unimproved valuations									
Rural	925	664	59920400	614,200	0	0	614,200	513,900	513,900
Mining	925	7	40047	6,475	0	0	6,475	6,300	6,300
Sub-Totals		1,431	63,066,393	1,323,675	0	0	1,323,675	1,298,700	1,298,700
		3,473	648,315,069	7,061,924	0	0	7,061,924	6,852,311	6,849,291
Concessions (Refer note 1(c))							(52,402)	(46,951)	(46,952)
Total amount raised from general rates							7,009,522	6,805,360	6,802,339

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

The general rates detailed for the 2021/22 financial year have been determined by the 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 the 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	13/09/2021	0.00	0.0%	7.0%
Option two				
First instalment	13/09/2021	0.00	0.0%	7.0%
Second instalment	17/01/2022	7.50	5.5%	7.0%
Option three				
First instalment	13/09/2021	0.00	0.0%	7.0%
Second instalment	15/11/2021	7.50	5.5%	7.0%
Third instalment	17/01/2022	7.50	5.5%	7.0%
Fourth instalment	21/03/2022	7.50	5.5%	7.0%

	2021/22 Budget revenue	2020/21 Actual revenue	2020/21 Budget revenue
	\$	\$	\$
Instalment plan admin charge revenue	17,000	13,668	16,000
Instalment plan interest earned	21,000	22,763	21,818
Unpaid rates and service charge interest earned	28,000	27,904	28,444
	66,000	64,335	66,263

SHIRE OF PLANTAGENET
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 30th June 2022.

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

1. RATES (CONTINUED)

(c) 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	
Property rates	Concession	100.0%		\$ 925	\$ 900	\$	900 Rates Donation - Mount Barker Men's Shed		
Property rates	Concession	100.0%		1,297	1,218		1,218 Rates Donation - Kendenup Golf Course and Country Club		
Property rates	Concession	100.0%		1,943	1,824		1,824 Rates Donation - Mount Barker Tourist Bureau		
Property rates	Concession	100.0%		1,349	1,267		1,267 Rates Donation - Mount Barker Tennis Courts		
Property rates	Concession	100.0%		1,038	975		974 Rates Donation - Arts Centre (Mitchell House)		
Property rates	Concession	100.0%		29,712	27,897		27,896 Rates Donation - Mount Barker Community Centre		
Property rates	Concession	100.0%		2,537	2,382		2,382 Rates Donation - Sounness Park Clubrooms		
Property rates	Concession	100.0%		925	900		900 Rates Donation - Catchment Groups (Railway Station)		
Property rates	Concession	50.0%		649	609		609 50% Rates Donation - Lot 81 McDonald Avenue	Refer to Council Policy – A/PA/14 - Sporting and community organisations using council and vested land - rateability	
Property rates	Concession	100.0%		1,584	1,487		900 Rates Donation - District (Lesser) Hall Outbuilding		
Property rates	Concession	100.0%		1,584	1,487		900 Rates Donation - Lesser Hall		
Property rates	Concession	100.0%		915	983		492 Rates Donation - Mount Barker Speedway		
Property rates	Concession	100.0%		925	900		900 Rates Donation - West Plantagenet Pony Club Grounds		
Property rates	Concession	100.0%		1,197	1,290		645 Rates Donation - Narpanup Golf Course		
Property rates	Concession	100.0%		925	900		900 Rates Donation - Mount Barker Communications Tower		
Property rates	Concession	100.0%		1,197	1,290		645 Rates Donation - Mount Barker Historic Museum		
Property rates	Concession	100.0%		925	900		900 Rates Donation - Kendenup Tennis Courts		
Property rates	Concession	100.0%		925	900		900 Rates Donation - Cattle Saleyards - Shed		
Property rates	Concession	100.0%		925	900		900 Rates Donation - Cattle Saleyards - Cattle Yards		
Property rates	Concession	100.0%		925	900		900 Rates Donation - Lot 150 Beverley Road Kendenup		
				52,402	49,909	46,952			

(d) Waste Rate

Pursuant to Sections 66(1)-(3) of the Waste Avoidance and Resources Recovery Act 2007, and using the minimum rate provisions of the Local Government Act 1995, a Waste Rate will be imposed on rateable properties in 2020/2021. For the purpose of this section, rateable properties excludes those provided with a concession above.

Minimum Rate	No. of	2021/22 Budget revenue	2020/21 Actual revenue	2020/21 Budget revenue
\$ 57.00	3,466	\$ 197,562	\$ 195,257	\$ 194,712

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

2. NET CURRENT ASSETS

	Note	2021/22 Budget 30 June 2022	2020/21 Actual 30 June 2021	2020/21 Budget 30 June 2021
		\$	\$	\$
(a) Composition of estimated net current assets				
Current assets				
Cash and cash equivalents- unrestricted	3	(150,984)	2,200,392	79,603
Cash and cash equivalents - restricted	3	3,349,832	5,026,410	3,722,558
Financial assets - unrestricted		0	63,630	172,177
Receivables		486,173	486,173	391,445
Inventories		55,748	55,748	32,971
		3,740,769	7,832,353	4,398,754
Less: current liabilities				
Trade and other payables		(448,871)	(448,871)	(843,560)
Contract liabilities		0	0	(181,924)
Unspent non-operating grant, subsidies and contributions liability		(145,927)	(1,219,031)	
Lease liabilities	7	(66,773)	(18,997)	
Long term borrowings	6	(1,244,000)	(404,634)	(637,963)
Employee provisions		(1,004,554)	(1,004,554)	(812,159)
		(2,910,125)	(3,096,087)	(2,475,606)
Net current assets		830,644	4,736,266	1,923,148
Less: Total adjustments to net current assets	2.(c)	(830,645)	(2,384,891)	(1,923,148)
Net current assets used in the Rate Setting Statement		(0)	2,351,375	0

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

2. NET CURRENT ASSETS (CONTINUED)

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

Items excluded from calculation of budgeted deficiency

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

(b) Operating activities excluded from budgeted deficiency

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

Adjustments to operating activities

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

Non cash amounts excluded from operating activities

Note	2021/22 Budget 30 June 2022	2020/21 Actual 30 June 2021	2020/21 Budget 30 June 2021
	\$	\$	\$
4(b)	(46,300)	(27,559)	(10,584)
4(b)	49,713	23,304	80,822
	0	(17,687)	
5	5,405,106	5,286,754	5,242,047
	0	(16,820)	
	0	(14,506)	
	0	0	181,924
	(0)	69,422	(132,486)
	5,408,519	5,302,908	5,361,723

(c) Current assets and liabilities excluded from budgeted deficiency

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

Adjustments to net current assets

Less: Unspent borrowings
Less: Cash - restricted reserves
Less: Current assets not expected to be received at end of year
- Current portion of self supporting loans receivable
Add: Current liabilities not expected to be cleared at end of year
- Current portion of borrowings
- Current portion of lease liabilities
- Current portion of contract liability held in reserve
- Current portion of employee benefit provisions held in reserve
- Bonds and deposits held

Total adjustments to net current assets

6(c)			(500,000)
8	(3,203,905)	(3,807,379)	(3,222,558)
	0	(63,630)	(41,762)
	1,244,000	404,634	637,963
	66,773	18,997	0
			181,924
	1,004,554	1,004,554	812,159
	57,933	57,933	209,126
	(830,645)	(2,384,891)	(1,923,148)

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

2 (d) NET CURRENT ASSETS (CONTINUED)

SIGNIFICANT ACCOUNTING POLICIES

CURRENT AND NON-CURRENT CLASSIFICATION

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

TRADE AND OTHER PAYABLES

Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the financial year that are unpaid and arise when the Shire of Plantagenet 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 Plantagenet contributes to a number of superannuation funds on behalf of employees.

All funds to which the Shire of Plantagenet 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.

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

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	289,596	1,817,550	894,971
Term deposits	2,909,252	5,409,252	2,907,190
Total cash and cash equivalents	3,198,848	7,226,802	3,802,161
Held as			
- Unrestricted cash and cash equivalents	(150,984)	2,200,392	79,603
- Restricted cash and cash equivalents	3,349,832	5,026,410	3,722,558
	3,198,848	7,226,802	3,802,161
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	3,349,832	5,026,410	3,722,558
	3,349,832	5,026,410	3,722,558
The restricted assets are a result of the following specific purposes to which the assets may be used:			
Reserves - cash/financial asset backed	8	3,203,905	3,807,379
Unspent borrowings	6(c)	0	0
Unspent non-operating grants, subsidies and contribution liabilities		145,927	1,219,031
		3,349,832	5,026,410
			3,722,558
Reconciliation of net cash provided by operating activities to net result			
Net result		(605,188)	1,142,142
Depreciation	5	5,405,106	5,286,754
(Profit)/loss on sale of asset	4(b)	3,413	(4,255)
(Increase)/decrease in receivables		0	237,131
(Increase)/decrease in prepayments		0	2,500
(Increase)/decrease in inventories		0	33,766
Increase/(decrease) in payables		0	(392,766)
Increase/(decrease) in contract liabilities		0	(34,529)
Increase/(decrease) in unspent non-operating grants		(1,073,104)	1,071,160
Increase/(decrease) in employee provisions		0	(14,506)
Non-operating grants, subsidies and contributions		(2,220,865)	(3,687,801)
Net cash from operating activities		1,509,362	3,639,596
			2,979,281

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.

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

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	Housing	Community amenities	Recreation and culture	Transport	Economic services	Other property and services			
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
<u>Property, Plant and Equipment</u>											
Land - freehold land	0	0	150,000	0	0	0	0	0	150,000	0	0
Land - vested in and under the cont	0	0	0	0	0	0	0	0	0	0	0
Buildings - non-specialised	0	0	135,140	0	10,000	0	7,500	0	152,640	45,957	7,500
Buildings - specialised	0	38,341	0	160,000	1,671,001	0	224,880	49,030	2,143,252	895,660	2,404,125
Furniture and equipment	0	0	0	0	0	0	0	51,119	51,119	270,881	244,443
Plant and equipment	0	0	0	34,000	17,000	862,500	25,500	135,000	1,074,000	462,588	675,200
	0	(38,341)	(285,140)	(194,000)	(1,698,001)	(862,500)	(257,880)	(235,149)	3,571,011	1,675,086	3,331,268
<u>Infrastructure</u>											
Infrastructure - roads	0	0	0	0	0	3,423,118	0	0	3,423,118	3,140,362	3,703,544
Infrastructure - footpaths	0	0	0	0	0	70,000	0	0	70,000	67,784	50,000
Infrastructure - drainage	0	0	0	0	0	138,547	0	0	138,547	17,482	288,625
Infrastructure - parks and ovals	0	0	0	0	16,987	0	0	0	16,987	217,072	97,322
Infrastructure - other infrastructure	0	0	0	25,160	1,148,204	0	570,128	0	1,743,492	158,056	1,183,314
	0	0	0	25,160	1,165,191	3,631,665	570,128	0	5,392,143	3,600,756	5,322,805
<u>Right of use assets</u>											
Right of use - plant and equipment	70,800								70,800	0	0
	70,800	0	0	0	0	0	0	0	70,800	0	0
Total acquisitions	70,800	(38,341)	(285,140)	(168,840)	(532,811)	2,769,165	312,248	(235,149)	9,033,954	5,275,842	8,654,073

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

SIGNIFICANT ACCOUNTING POLICIES

RECOGNITION OF ASSETS

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

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

SHIRE OF PLANTAGENET
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												
Law, order, public safety	0	(7,500)	0	(7,500)	0	0	0	0	21,000	12,000	0	(9,000)
Transport	19,500	17,337	40,050	(42,213)	103,235	94,345	7,974	(16,864)	0	0	0	0
Economic services	6,250	12,500	6,250	0	2,142	3,773	1,631	0	7,500	12,500	5,000	0
Other property and services	302,663	302,663	0	0	65,599	77,113	17,954	(6,440)	198,438	132,200	5,584	(71,822)
	328,413	325,000	46,300	(49,713)	170,976	175,231	27,559	(23,304)	226,938	156,700	10,584	(80,822)
By Class												
<u>Property, Plant and Equipment</u>												
Plant and equipment	328,413	325,000	46,300	(49,713)	170,976	175,231	27,559	(23,304)	226,938	156,700	10,584	(80,822)
	328,413	325,000	46,300	(49,713)	170,976	175,231	27,559	(23,304)	226,938	156,700	10,584	(80,822)

A detailed breakdown of disposals on an individual asset basis can be found in the Plant Replacement Program

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.

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

5. ASSET DEPRECIATION

By Program

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

By Class

Buildings - non-specialised
Buildings - specialised
Furniture and equipment
Plant and equipment
Infrastructure - roads
Infrastructure - footpaths
Infrastructure - drainage
Infrastructure - parks and ovals
Infrastructure - other infrastructure
Right of use - plant and equipment

2021/22 Budget	2020/21 Actual	2020/21 Budget
\$	\$	\$
0	0	145,918
302,837	257,533	257,533
44,723	44,723	42,517
8,599	8,599	16,908
16,500	0	
62,399	62,399	58,924
703,040	686,040	756,202
3,508,477	3,508,477	3,431,630
249,284	249,284	207,174
509,247	469,699	325,241
5,405,106	5,286,754	5,242,047
67,930	67,930	56,365
641,624	523,272	413,346
40,118	40,118	235,414
558,218	549,954	563,098
3,184,565	3,184,565	3,184,565
114,910	114,910	92,643
187,003	187,003	154,422
222,283	222,283	199,904
379,091	379,091	342,290
9,363	17,627	0
5,405,106	5,286,754	5,242,047

SIGNIFICANT ACCOUNTING POLICIES

DEPRECIATION

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

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

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

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

Buildings - non-specialised	25 to 50 years
Buildings - specialised	25 to 50 years
Furniture and equipment	5 to 25 years
Plant and equipment	5 to 25 years
Infrastructure - roads	
Sealed roads and streets	
formation	not depreciated
pavement	40 to 70 years
Seal	12 to 35 years
- bituminous seals	20 years
- asphalt surfaces	25 years
Gravel roads	
- formation	not depreciated
- pavement	20 to 100 years
Pathways	30 to 40 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 life 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.

Infrastructure - footpaths	20 years
Infrastructure - drainage	50 to 100 years
Infrastructure - parks and ovals	15 to 60 years
Infrastructure - other infrastructure	10 to 100 Years
Right of use - plant and equipment	Based on the remaining lease

SHIRE OF PLANTAGENET
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	Loan Number	Institution	Interest Rate	Budget	2021/22	2021/22	Budget	2021/22	Actual	2020/21	2020/21	Actual	2020/21	Budget	2020/21	2020/21	Budget	2020/21	
				Principal	Budget	Budget	Principal	Principal		Actual	Actual	Actual	Actual		Principal	Budget	Budget	Principal	Principal
				1 July 2021	New Loans	Repayments	outstanding 30 June 2022	Repayments	1 July 2020	New Loans	Repayments	Principal outstanding 30 June 2021	Repayments	1 July 2020	New Loans	Repayments	outstanding 30 June 2021	Repayments	
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
Governance																			
New Administration Centre	90	WATC	5.8%	811,149	0	(185,684)	625,465	(51,251)	986,481	0	(175,332)	811,149	(62,697)	986,481	0	(175,332)	811,149	(63,804)	
Health																			
Plantagenet Medical Centre	97	WATC	1.5%	380,261	0	(40,225)	340,036	(4,516)	420,000	0	(39,739)	380,261	(6,584)	420,000	0	(39,232)	380,768	(6,553)	
Recreation and culture																			
Sounness Park Development	94	WATC	3.8%	85,664	0	(42,017)	43,647	(3,860)	126,113		(40,449)	85,664	(5,467)	126,113		(40,449)	85,664	(5,672)	
Swimming Pool Refurbishment	99	WATC	1.5%	0	500,000	(47,815)	452,185	(8,072)	0	0	0	0	0	0	500,000	0	500,000	0	
GScore Trails Project		WATC		0	744,000	0	744,000	0	0	0	0	0	0	0	0	0	0	0	
Economic services																			
Saleyards Roof	95	WATC	2.7%	133,369	0	(25,262)	108,107	(3,432)	157,963	0	(24,594)	133,369	(5,230)	157,963	0	(24,594)	133,369	(4,100)	
				1,410,443	1,244,000	(341,004)	2,313,438	(71,130)	1,690,557	0	(280,114)	1,410,443	(79,978)	1,690,557	500,000	(279,607)	1,910,950	(80,129)	
Self Supporting Loans																			
Health																			
Plantagenet Village Homes	96	WATC	1.7%	388,254	0	(40,342)	347,912	(6,278)	427,935	0	(39,681)	388,254	(9,927)	427,935	0	(39,681)	388,254	(10,649)	
Recreation and culture																			
Mount Barker Golf Club - Bowls	98	WATC	1.5%	58,390	0	(23,288)	35,103	(206)	0	70,000	(11,610)	58,390	(218)	0	70,000	(22,816)	47,184	(1,441)	
				446,645	0	(63,630)	383,015	(6,485)	427,935	70,000	(51,290)	446,645	(10,145)	427,935	70,000	(62,497)	435,438	(12,090)	
				1,857,087	1,244,000	(404,634)	2,696,453	(77,614)	2,118,492	70,000	(331,405)	1,857,087	(90,123)	2,118,492	570,000	(342,104)	2,346,388	(92,219)	

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

6. INFORMATION ON BORROWINGS

(b) New borrowings - 2021/22

Particulars/Purpose	Institution	Loan type	Term (years)	Interest rate	Amount borrowed budget	Total interest & charges	Amount used budget	Balance unspent
				%	\$	\$	\$	\$
Swimming Pool Refurbishment	WATC	Debenture	10	1.0%	500,000	74,000	500,000	0
GSCore Trails Project	WATC	Debenture	10	1.0%	744,000	45,000	744,000	0
					1,244,000	119,000	1,244,000	0

The Council has previously authorised a short term liquidity lending facility between the Shire of Plantagenet and the Western Australian Treasury Corporation to maintain positive cash flow while undertaking storm damage works for event 'AGRN858 Flooding in the Shire of Plantagenet' on 19 March 2019.

The Fire and Emergency Services Commissioner has recently activated the Disaster Recovery Funding Arrangements Western Australia (DRFAWA) 2018 for the event 'AGRN973 Storms and Associated Flooding across the Southern Coastal District (20-21 June 2021)'. An extension of the facility or new facility will likely be sought to June 2022 depending on the extent and duration of works and to cover this and other potential events.

(c) Unspent borrowings

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

(d) Credit Facilities

	2021/22 Budget	2020/21 Actual	2020/21 Budget
	\$	\$	\$
Undrawn borrowing facilities credit standby arrangements			
Bank overdraft limit	500,000	500,000	500,000
Bank overdraft at balance date	0		0
Credit card limit	20,000	20,000	20,000
Credit card balance at balance date	0		0
Total amount of credit unused	520,000	520,000	520,000
Loan facilities			
Loan facilities in use at balance date	2,696,453	1,857,087	2,346,388

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

7. LEASE LIABILITIES

Purpose	Lease Number	Institution	Lease Interest Rate	Lease Term	Budget Lease	2021/22 Budget	2021/22 Budget	Budget Lease	2021/22 Budget	Actual Principal	2020/21 Actual	2020/21 Actual	2020/21 Actual	Budget Principal	2020/21 Budget	2020/21 Budget	Budget Lease	2020/21 Budget	
					Principal 1 July 2021	New Leases	Lease Principal	Lease Interest	Principal 1 July 2020		New Leases	Lease repayments	Lease Principal		Lease repayments	Principal outstanding 30 June 2021	Lease Principal	Lease repayments	Principal outstanding 30 June 2021
Governance					\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
Photocopier lease	2	Best Office Systems	2.0%	48	15,924	0	(9,490)	6,434	(230)	25,228	0	(9,304)	15,924	(416)	0	0	0	0	0
Law, order, public safety																			
CESM vehicle	3	SG Fleet	1.0%	60	0	70,800	(13,534)	57,266	(626)	0	0	0	0	0	0	0	0	0	0
Recreation and culture																			
Gymnasium equipment lease	1	MAIA Financial	2.0%	48	0	0	0	0	0	8,383	0	(8,383)	0	(76)	0	0	0	0	0
					15,924	70,800	(23,024)	63,700	(856)	33,611	0	(17,687)	15,924	(492)	0	0	0	0	0

SIGNIFICANT ACCOUNTING POLICIES

LEASES

At the inception of a contract, the Shire assesses whether the contract is, or contains, a lease. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration.

At the commencement date, a right-of-use asset is recognised at cost and a lease liability, at the present value of the lease payments that are not paid at that date. The lease payments are discounted using the interest rate implicit in the lease, if that rate can be readily determined. If that rate cannot be readily determined, the Shire uses its incremental borrowing rate.

LEASE LIABILITIES

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

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

8. 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) Employee entitlements reserve	31,721	50,323	0	82,044	153,871	50,559	(172,709)	31,721	151,453	52,082	(168,565)	34,970
(b) Plant replacement reserve	1,240,515	506,460	(1,137,500)	609,475	918,877	563,901	(242,263)	1,240,515	918,854	576,100	(525,500)	969,454
(c) Drainage and water management reserve	85,685	300	0	85,985	85,451	234	0	85,685	85,448	794	0	86,242
(d) Waste management reserve	641,267	200,644	(35,000)	806,911	491,355	195,227	(45,315)	641,267	491,377	200,545	(50,491)	641,431
(e) Computer software/hardware upgrade reserve	37,652	132	(37,000)	784	207,710	100,823	(270,881)	37,652	207,703	103,280	(200,000)	110,983
(f) Mount Barker Regional Saleyards capital improvements reserve	430,025	110,227	(533,220)	7,032	300,845	156,185	(27,005)	430,025	294,820	64,152	(234,665)	124,307
(g) Mount Barker Regional Saleyards operating loss reserve	292,097	1,023	0	293,120	291,227	870	0	292,097	291,021	2,703	0	293,724
(h) Outstanding land resumptions reserve	9,521	33	0	9,554	9,393	128	0	9,521	9,392	87	0	9,479
(i) Natural disaster reserve	195,329	684	(150,000)	46,013	119,819	75,510	0	195,329	119,909	77,127	0	197,036
(j) Plantagenet medical centre reserve	85,341	82,646	0	167,987	392,960	82,381	(390,000)	85,341	2,853	82,544	0	85,397
(k) Spring Road roadworks reserve	55,974	196	0	56,170	55,807	167	0	55,974	55,806	518	0	56,324
(l) Mount Barker swimming pool revitalisation reserve	316,271	603,646	(114,140)	805,777	59,408	391,244	(134,381)	316,271	449,675	4,177	(240,000)	213,852
(m) Hockey ground carpet replacement	93,969	18,405	0	112,374	75,706	18,263	0	93,969	75,704	18,946	0	94,650
(n) Community resource centre building reserve	40,425	10,184	0	50,609	30,314	10,111	0	40,425	30,313	10,417	0	40,730
(o) Museum complex reserve	9,147	32	0	9,179	68,941	206	(60,000)	9,147	68,940	640	(60,000)	9,580
(p) Standpipe reserve	17,710	10,104	(6,000)	21,814	21,490	10,084	(13,864)	17,710	21,489	10,335	(13,900)	17,924
(q) Paths and trails reserve	31,741	111	(10,000)	21,852	31,646	95	0	31,741	28,542	265	0	28,807
(r) Major Projects and Renewals Reserve	179,842	630	(176,394)	4,078	281,445	68,636	(170,240)	179,842	285,338	79,136	(156,806)	207,668
(s) Public Open Space Reserve - WAPC 99183	13,147	0	0	13,147	0	13,147	0	13,147	0	0	0	0
	3,807,379	1,595,779	(2,199,254)	3,203,905	3,596,268	1,737,769	(1,526,658)	3,807,379	3,588,637	1,283,848	(1,649,927)	3,222,558

(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) Employee entitlements reserve	Ongoing	To fund sick, annual and long service leave entitlements for former staff and unplanned payments of annual leave and long service leave
(b) Plant replacement reserve	Ongoing	To fund the purchase of vehicles, plant and machinery
(c) Drainage and water management reserve	Ongoing	To fund the purchase of land for drainage purposes and carry out major drainage works and projects identified in the Shire of Plantagenet Water Strategy 2020
(d) Waste management reserve	Ongoing	To fund waste management infrastructure and major items of associated plant and equipment
(e) Computer software/hardware upgrade reserve	Ongoing	To fund the upgrade of business system software and hardware with latest versions and additional functionality
(f) Mount Barker Regional Saleyards capital improvements reserve	Ongoing	To fund capital works and purchases at the Mount Barker Regional Saleyards
(g) Mount Barker Regional Saleyards operating loss reserve	Ongoing	To retain a proportion of Saleyards operating surpluses to fund operating deficits
(h) Outstanding land resumptions reserve	Ongoing	To fund old / outstanding obligations for land resumptions associated with road realignments and the like
(i) Natural disaster reserve	Ongoing	To fund the Council's proportion of natural disaster events in the Shire of Plantagenet
(j) Plantagenet medical centre reserve	Ongoing	To fund the renewal, refurbishment and improvements to the Plantagenet Medical Centre
(k) Spring Road roadworks reserve	Ongoing	To fund the construction of roadworks in Spring Road, Porongurup as required by the relevant subdivision condition
(l) Mount Barker swimming pool revitalisation reserve	Ongoing	To fund planning and capital works associated with the revitalisation of the Mount Barker Memorial Swimming Pool
(m) Hockey ground carpet replacement	Ongoing	To contribute towards the planned replacement of carpet at the Sounness Park Hockey Ground
(n) Community resource centre building reserve	Ongoing	To contribute to the maintenance, renewal, refurbishment and improvements to the Mount Barker Community Resource Centre
(o) Museum complex reserve	Ongoing	To fund the refurbishment of buildings at the Mount Barker Historical Museum complex
(p) Standpipe reserve	Ongoing	To fund the repair, renewal and upgrade of water standpipes
(q) Paths and trails reserve	Ongoing	To fund the development of new pathways, cycleway infrastructure and trails
(r) Major Projects and Renewals Reserve	Ongoing	To fund new, improvements or refurbishments to existing Shire buildings and / or infrastructure and concept planning / working drawings for projects, to be determined by the Council
(s) Public Open Space Reserve - WAPC 99183	Ongoing	To hold the cash in lieu of open space contribution held against the subdivision in WAPC reference 99183 until approval is granted to use those funds, pursuant to Section 6.11 of the Local Government Act 1995

9. FEES & CHARGES REVENUE

	2021/22 Budget	2020/21 Actual	2020/21 Budget
	\$	\$	\$
Governance	0	0	300
General purpose funding	32,500	41,344	70,450
Law, order, public safety	23,000	22,667	24,000
Health	97,232	103,137	97,237
Education and welfare	24,033	22,222	24,033
Community amenities	956,000	950,449	956,888
Recreation and culture	193,500	231,494	187,005
Transport	91,000	86,946	1,000
Economic services	908,490	940,372	978,950
Other property and services	5,750	8,624	18,050
	2,331,505	2,407,255	2,357,913

10. GRANT REVENUE

By Program:

(a) Operating grants, subsidies and contributions

	2021/22 Budget	2020/21 Actual	2020/21 Budget
	\$	\$	\$
General purpose funding	909,760	1,806,765	1,106,721
Law, order, public safety	577,349	250,113	151,110
Recreation and culture	1,000	5,568	19,971
Transport	231,080	218,199	0
Economic services	117,805	97,913	146,510
	1,836,994	2,378,558	1,464,312

(b) Non-operating grants, subsidies and contributions

Recreation and culture	860,851	497,324	1,100,000
Transport	1,822,364	1,998,071	2,027,114
Economic services	610,754	121,246	800,000
	3,293,969	2,616,641	3,927,114
Total grants, subsidies and contributions	5,130,963	4,995,199	5,391,426

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

11. 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
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	Recreation Centre 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	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

12 TRUST FUNDS

Funds held at balance date which are required by legislation to be credited to the trust fund and which are not included in the financial statements are as follows:

Detail	Balance 30 June 2021	Estimated amounts received	Estimated amounts paid	Estimated balance 30 June 2022
	\$	\$	\$	\$
Feral Pig Eradication Program	83,359	0	0	83,359
Contribution - Public Open Space	102,077	0	0	102,077
Other Deposits	330,291	0	0	330,291
	515,727	0	0	515,727

13. ELECTED MEMBERS REMUNERATION

	2021/22 Budget	2020/21 Actual	2020/21 Budget
	\$	\$	\$
Cr Chris Pavlovich			
President's allowance	29,565	6,790	6,790
Meeting attendance fees	20,274	15,450	15,450
Annual allowance for ICT expenses	2,000	2,000	2,000
Travel and accommodation expenses	224	0	224
	<u>52,063</u>	<u>24,240</u>	<u>24,464</u>
Cr Jon Oldfield			
Deputy President's allowance	7,392	1,698	1,698
Meeting attendance fees	13,094	8,250	8,250
Annual allowance for ICT expenses	2,000	2,000	2,000
Travel and accommodation expenses	222	0	222
	<u>22,708</u>	<u>11,948</u>	<u>12,170</u>
Cr Brett Bell			
Meeting attendance fees	13,094	8,250	8,250
Annual allowance for ICT expenses	2,000	2,000	2,000
Travel and accommodation expenses	222	0	222
	<u>15,316</u>	<u>10,250</u>	<u>10,472</u>
Cr Ken Clements			
Meeting attendance fees	13,094	8,250	8,250
Annual allowance for ICT expenses	2,000	2,000	2,000
Travel and accommodation expenses	222	0	222
	<u>15,316</u>	<u>10,250</u>	<u>10,472</u>
Cr Sue Etherington JP			
Meeting attendance fees	13,094	8,250	8,250
Annual allowance for ICT expenses	2,000	2,000	2,000
Travel and accommodation expenses	222	0	222
	<u>15,316</u>	<u>10,250</u>	<u>10,472</u>
Cr Len Handasyde			
Meeting attendance fees	13,094	8,250	8,250
Annual allowance for ICT expenses	2,000	2,000	2,000
Travel and accommodation expenses	222	0	222
	<u>15,316</u>	<u>10,250</u>	<u>10,472</u>
Cr Jeff Moir			
Meeting attendance fees	13,094	8,250	8,250
Annual allowance for ICT expenses	2,000	2,000	2,000
Travel and accommodation expenses	222	679	222
	<u>15,316</u>	<u>10,929</u>	<u>10,472</u>
Cr Marie O'Dea			
Meeting attendance fees	13,094	8,250	8,250
Annual allowance for ICT expenses	2,000	2,000	2,000
Travel and accommodation expenses	222	0	222
	<u>15,316</u>	<u>10,250</u>	<u>10,472</u>
Cr Karen Woltering			
Meeting attendance fees	13,094	8,250	8,250
Annual allowance for ICT expenses	2,000	2,000	2,000
Travel and accommodation expenses	222	0	222
	<u>15,316</u>	<u>10,250</u>	<u>10,472</u>
	<u>181,983</u>	<u>108,617</u>	<u>109,938</u>
President's allowance	29,565	6,790	6,790
Deputy President's allowance	7,392	1,698	1,698
Meeting attendance fees	125,026	81,450	81,450
Annual allowance for ICT expenses	18,000	18,000	18,000
Travel and accommodation expenses	2,000	679	2,000
	<u>181,983</u>	<u>108,617</u>	<u>109,938</u>

14. OTHER INFORMATION

The net result includes as revenues

(a) Interest earnings

	2021/22 Budget	2020/21 Actual	2020/21 Budget
	\$	\$	\$
Investments			
- Reserve funds	15,000	14,090	50,000
- Other funds	5,000	6,185	25,000
Financial assets at amortised cost - SSL	6,485	18,844	15,534
Other interest revenue (refer note 1b)	49,000	50,667	50,263
	75,485	89,786	140,797

* In the 2021/22 financial year, the Shire resolved to charge interest under section 6.13 for the late payment of any amount of money at 7%.

(b) Other revenue

Reimbursements and recoveries	910,277	2,124,077	1,865,102
	910,277	2,124,077	1,865,102

The net result includes as expenses

(c) Auditors remuneration

Audit services	7,000	4,099	(54,632)
Other services	5,000	2,950	(12,000)
	12,000	7,049	(66,632)

(d) Interest expenses (finance costs)

Borrowings (refer Note 6(a))	77,614	90,123	92,219
Interest expense on lease liabilities	856	492	0
	78,470	90,615	92,219

15. 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.

CAPITAL ITEMS



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

CAPITAL WORKS PROGRAM

Account Number	Job Number	Description	Responsible Officer	2021/2022 Budget	2020/2021 Est. Actual	2020/2021 Budget	Comment / Funding Source
<u>PROGRAM 3 - GENERAL PURPOSE FUNDING</u>							
INVEST							
Capital Expenditure							
4030181		INVEST - Transfer Interest To Reserve	SFO	\$ (20,000)	\$ (14,016)	\$ (50,002)	
Total Capital Expenditure				\$ (20,000)	\$ (14,016)	\$ (50,002)	
TOTAL RATES AND GENERAL PURPOSE EXPENSES				\$ (20,000)	\$ (14,016)	\$ (50,002)	
TOTAL RATES AND GENERAL PURPOSE INCOME				\$ -	\$ -	\$ -	
<u>PROGRAM 4 - GOVERNANCE</u>							
OTHER GOVERNANCE							
Capital Expenditure							
4040282		OTH GOV - Loan Principal Repayments	SFO	\$ (185,684)	\$ (175,332)	\$ (175,332)	Loan No. 90 - New Admin Centre
Total Capital Expenditure				\$ (185,684)	\$ (175,332)	\$ (175,332)	
TOTAL GOVERNANCE CAPITAL EXPENSES				\$ (185,684)	\$ (175,332)	\$ (175,332)	
TOTAL GOVERNANCE CAPITAL INCOME				\$ -	\$ -	\$ -	
<u>PROGRAM 5 - LAW, ORDER & PUBLIC SAFETY</u>							
FIRE PREVENTION - COUNCIL							
Capital Expenditure							
4050130		FIRE - Plant & Equipment	CESM	\$ -	\$ -	\$ (55,000)	
4050185		FIRE - Lease Principal Repayments	SFO	\$ (13,534)	\$ -	\$ -	
Total Capital Expenditure				\$ (13,534)	\$ -	\$ (55,000)	
Capital Income							
5050150		FIRE - Proceeds on Disposal of Assets	SFO	\$ 12,000	\$ -	\$ 12,000	
5050151		FIRE - Realisation on Disposal of Assets	SFO	\$ (12,000)	\$ -	\$ -	
Total Capital Income				\$ -	\$ -	\$ 12,000	

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

CAPITAL WORKS PROGRAM

Account Number	Job Number	Description	Responsible Officer	2021/2022 Budget	2020/2021 Est. Actual	2020/2021 Budget	Comment / Funding Source
OTHER LAW, ORDER & PUBLIC SAFETY							
Capital Expenditure							
4050330		OLOPS - Plant & Equipment		\$ -	\$ -	\$ (18,543)	
Total Capital Expenditure				\$ -	\$ -	\$ (18,543)	
TOTAL LAW, ORDER AND PUBLIC SAFETY OPERATING EXPENSE				\$ (13,534)	\$ -	\$ (73,543)	
TOTAL LAW, ORDER AND PUBLIC SAFETY CAPITAL INCOME				\$ -	\$ -	\$ 12,000	
 <u>PROGRAM 7 - HEALTH</u>							
PREVENTIVE SERVICES - OTHER (Medical Centre)							
Capital Expenditure							
4070612		PREV OTH - Building Specialised			\$ -	\$ -	
	BC300	Plantagenet Medical Centre - Building (Capital)	EMSD	\$ (38,341)	\$ (290,175)	\$ (324,026)	
4070681		PREV OTH - Transfers to Reserve	SFO	\$ (82,000)	\$ (471,418)	\$ -	Medical Centre Reserve
4070682		PREV OTH - Loan Principal Repayments	SFO	\$ (40,225)	\$ (39,739)	\$ (39,232)	Loan No. 97 - Medical Centre Upgrade
Total Capital Expenditure				\$ (160,566)	\$ (801,332)	\$ (363,258)	
Capital Income							
5070681		PREV OTH - Transfers from Reserve	SFO	\$ -	\$ -	\$ -	Medical Centre Reserve
Total Capital Income				\$ -	\$ -	\$ -	
TOTAL HEALTH CAPITAL EXPENSES				\$ (160,566)	\$ (801,332)	\$ (363,258)	
TOTAL HEALTH CAPITAL INCOME				\$ -	\$ -	\$ -	

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

CAPITAL WORKS PROGRAM

Account Number	Job Number	Description	Responsible Officer	2021/2022 Budget	2020/2021 Est. Actual	2020/2021 Budget	Comment / Funding Source
<u>PROGRAM 8 - EDUCATION & WELFARE</u>							
AGED OTHER							
Capital Expenditure							
4080682		AGED OTHER - Loan Principal Repayments	SFO	\$ (40,342)	\$ (39,681)	\$ (39,681)	Loan 96 - Plantagenet Village Homes (SS)
Total Capital Expenditure				\$ (40,342)	\$ (39,681)	\$ (39,681)	
Capital Income							
5080658		AGED OTHER - Self Supporting Loan Principal Received	SFO	\$ 40,342	\$ 39,681	\$ 39,681	Loan 96 - Plantagenet Village Homes (SS)
Total Capital Income				\$ 40,342	\$ 39,681	\$ 39,681	
TOTAL EDUCATION AND WELFARE OPERATING EXPENSE				\$ (40,342)	\$ (39,681)	\$ (39,681)	
TOTAL EDUCATION AND WELFARE CAPITAL INCOME				\$ 40,342	\$ 39,681	\$ 39,681	
<u>PROGRAM 9 - HOUSING</u>							
HOUSING - STAFF							
Capital Expenditure							
4090109		STF HOUSE - Land (Capital)	EMSD	\$ (150,000)	\$ -	\$ -	Water and power - Martin Street subdivision (municipal)
4090114		STF HOUSE - Building Non-Specialised	EMSD		\$ -	\$ -	
	BC402	Refurbishment - Lot 337 Martin Street - Council Home	DCEO	\$ (135,140)	\$ (45,957)	\$ (150,000)	Major Projects Reserve
Total Capital Expenditure				\$ (285,140)	\$ (45,957)	\$ (150,000)	
Capital Income							
5090181		STF HOUSE - Transfers from Reserve	SFO	\$ 135,140	\$ 45,957	\$ -	Major Projects Reserve
Total Capital Income				\$ 135,140	\$ 45,957	\$ -	
TOTAL HOUSING CAPITAL EXPENSE				\$ (285,140)	\$ (45,957)	\$ (150,000)	
TOTAL HOUSING CAPITAL INCOME				\$ 135,140	\$ 45,957	\$ -	

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

CAPITAL WORKS PROGRAM

Account Number	Job Number	Description	Responsible Officer	2021/2022 Budget	2020/2021 Est. Actual	2020/2021 Budget	Comment / Funding Source
PROGRAM 10 - COMMUNITY AMENITIES							
SANITATION							
Capital Expenditure							
4100130		SAN - Plant & Equipment	EMWS	\$ (34,000)	\$ -	\$ -	Waste Transfer Bin for tip sites
4100181		SAN - Transfers to Reserve	SFO	\$ (197,562)	\$ (193,368)	\$ -	Waste Management Reserve
4100190		SAN - Infrastructure Other			\$ -	\$ -	
	OC500	O'Neill Road Refuse Site Infrastructure	EMWS	\$ (5,160)	\$ (9,840)	\$ (15,000)	O'Neill Road Landfill Site - Recycled Oil Receptacle and Shed Cover (Muni)
Total Capital Expenditure				\$ (236,722)	\$ (203,208)	\$ (15,000)	
Capital Income							
5100181		SAN - Transfers from Reserve	SFO	\$ 35,000	\$ 45,315	\$ -	Waste Management Reserve
Total Capital Income				\$ 35,000	\$ 45,315	\$ -	
OTHER COMMUNITY AMENITIES							
Capital Expenditure							
4100712		COM AMEN - Building Specialised	EMSD	\$ -	\$ (7,372)	\$ (170,000)	
	BC510	Kendenu Hall - Toilets - Building	EMSD	\$ (150,000)	\$ -	\$ (150,000)	LRCIP-2
	BC515	Rocky Gully - Toilet Block	EMSD	\$ (10,000)	\$ -	\$ -	Highway toilets (municipal)
4100790		COM AMEN - Infrastructure Other			\$ -	\$ -	
	OC506	Mount Barker Cemetery (West)	EMWS	\$ (10,000)	\$ -	\$ -	Signage (municipal)
	OC507	Kendenu Cemetery	EMWS	\$ (10,000)	\$ -	\$ -	Signage (municipal)
Total Capital Expenditure				\$ (180,000)	\$ (7,372)	\$ (320,000)	
TOTAL COMMUNITY AMENITIES CAPITAL EXPENSES				\$ (416,722)	\$ (210,580)	\$ (335,000)	
TOTAL COMMUNITY AMENITIES CAPITAL INCOME				\$ 35,000	\$ 45,315	\$ -	

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

CAPITAL WORKS PROGRAM

Account Number	Job Number	Description	Responsible Officer	2021/2022 Budget	2020/2021 Est. Actual	2020/2021 Budget	Comment / Funding Source
PROGRAM 11 - RECREATION & CULTURE							
PUBLIC HALLS AND CIVIC CENTRES							
Capital Expenditure							
4110112		HALLS - Building Specialised	EMSD	\$ -	\$ (24,974)	\$ (29,532)	
Total Capital Expenditure				\$ -	\$ (24,974)	\$ (29,532)	
SWIMMING AREAS AND BEACHES							
Capital Expenditure							
4110212		SWIM AREAS - Building Specialised		\$ -	\$ (180)	\$ (2,500)	
	BC607	Swimming Pool Facility Refurbishment	EMSD	\$ (1,475,352)	\$ (390,326)	\$ (1,676,683)	DCF, CSRFF, Loan
4110230		SWIM AREAS - Plant & Equipment	EMWS	\$ (17,000)	\$ -	\$ -	Automatic Pool Vacuum Cleaner
4110282		SWIM AREAS - Loan Principal Repayments	SFO	\$ (47,815)	\$ -	\$ -	New loan - pool redevelopment
Total Capital Expenditure				\$ (1,540,167)	\$ (390,506)	\$ (1,679,183)	
Capital Income							
5110255		SWIM AREAS - New Loan Borrowings	SFO	\$ 500,000	\$ -	\$ 500,000	
5110281		SWIM AREAS - Transfers from Reserve	SFO	\$ 114,140	\$ 524,381	\$ 240,000	Pool Revitalisation Reserve
Total Capital Income				\$ 614,140	\$ 524,381	\$ 740,000	

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

CAPITAL WORKS PROGRAM

Account Number	Job Number	Description	Responsible Officer	2021/2022 Budget	2020/2021 Est. Actual	2020/2021 Budget	Comment / Funding Source
OTHER RECREATION & SPORT							
Capital Expenditure							
4110312		REC - Other Rec Facilities Building Specialised		\$ -	\$ -	\$ -	
	BC608	Frost Park - Pavilion Upgrade	EMSD	\$ (111,888)	\$ (9,236)	\$ (118,145)	Major Projects Reserve
4110370		REC - Infrastructure Parks & Gardens	EMWS	\$ -	\$ (102,026)	\$ (124,000)	
	PC608A	Water Transfer - Lot 81 Dam to Sounness Park	EMWS	\$ (16,987)	\$ (115,046)	\$ (126,353)	Major Projects Reserve
	PC615	Wilson Park - Fencing	EMWS	\$ (20,000)	\$ -	\$ -	Municipal
	PC653	Narrakup Playground	EMWS	\$ (41,000)	\$ -	\$ -	Two wood BBQs need to be replaced with electric (municipal)
	OC615	Albany Highway - Infill Drain	EMWS	\$ (100,000)	\$ -	\$ (100,000)	LRCIP-2
4110381		REC - Transfers to Reserve	SFO	\$ (18,000)	\$ (98,805)	\$ -	Hockey, Paths & Trails, Major Projects & POS Reserves
4110382		REC - Loan Principal Repayments	SFO	\$ (42,017)	\$ (40,449)	\$ (40,449)	Loan 94 - Sounness Park
4110390		REC - Infrastructure Other			\$ -	\$ -	
	OC623	Mount Barker Hill Infrastructure - Boardwalk	EMSD	\$ (247,864)	\$ (117,796)	\$ (455,000)	DCF
	OC623A	Mount Barker Hill - Carpark & Bus Bay	EMSD	\$ (57,000)	\$ -	\$ (57,000)	LRCIP-2
	OC623B	Mount Barker Hill Infrastructure	EMSD	\$ (744,000)	\$ -	\$ -	SCA, Shire to contribute 50% (GSCORE BBRF funding of \$744,000)
	OC623C	Mount Barker Hill Infrastructure - Pathways & Retaining Wall	EMSD	\$ (82,340)	\$ -	\$ -	DCF
	OC623D	Mount Barker Hill Infrastructure - Interpretive Signage	EMSD	\$ (7,000)	\$ -	\$ -	DCF
	OC114C	O'Neill Road - Trail	EMSD	\$ (10,000)	\$ -	\$ -	Municipal
Total Capital Expenditure				\$ (1,498,096)	\$ (483,358)	\$ (1,020,947)	
Capital Income							
5110355		REC - New Loan Borrowings	SFO	\$ 744,000	\$ -	\$ -	
5110381		REC - Transfers from Reserve	SFO	\$ 51,254	\$ 124,283	\$ -	Hockey, Paths & Trails, Major Projects & POS Reserves
Total Capital Income				\$ 795,254	\$ 124,283	\$ -	
LIBRARIES							
Mount Barker Library & Art Gallery							
Capital Expenditure							
4110512		LIBRARY - Library Building Specialised	EMSD	\$ -	\$ -	\$ -	
	BC618	Library - Replace Carpet Tiles	EMSD	\$ (22,761)	\$ -	\$ (13,142)	Municipal
Total Capital Expenditure				\$ (22,761)	\$ -	\$ (13,142)	

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

CAPITAL WORKS PROGRAM

Account Number	Job Number	Description	Responsible Officer	2021/2022 Budget	2020/2021 Est. Actual	2020/2021 Budget	Comment / Funding Source
HERITAGE							
Capital Expenditure							
4110612		HERITAGE - Building Specialised	EMSD	\$ -	\$ (116,233)	\$ (119,923)	
4110614		HERITAGE - Building Non-Specialised	EMSD	\$ -	\$ -	\$ -	
	BC619	Mount Barker Historic Museum Buildings	EMSD	\$ (10,000)	\$ -	\$ (14,784)	Repair drainage - stage 1 (municipal)
4110630		HERITAGE - Plant & Equipment	EMWS	\$ -	\$ -	\$ -	
Total Capital Expenditure				\$ (10,000)	\$ (116,233)	\$ (134,707)	
Capital Income							
5110681		HERITAGE - Transfers from Reserve	SFO	\$ -	\$ 60,000	\$ -	
Total Capital Income				\$ -	\$ 60,000	\$ -	
OTHER CULTURE							
Capital Expenditure							
4110712		OTH CUL - Building Specialised	EMSD	\$ -	\$ (57,140)	\$ (65,000)	
4110755		OTH CUL - New Loan Borrowings Paid to Group	SFO	\$ -	\$ (70,000)	\$ (70,000)	
4110781		OTH CUL - Transfers to Reserve	SFO	\$ (10,000)	\$ (10,000)	\$ -	
4110782		OTH CUL - Loan Principal Repayments	SFO	\$ (23,288)	\$ (11,610)	\$ (22,816)	SS Loan - Mount Barker Golf Club
Total Capital Expenditure				\$ (33,288)	\$ (148,750)	\$ (157,816)	
Capital Income							
5110755		OTH CUL - New Loan Borrowings	SFO	\$ -	\$ 70,000	\$ 70,000	
5110758		OTH CUL - Self Supporting Loan Principal Received	SFO	\$ 23,288	\$ -	\$ 22,816	SS Loan - Mount Barker Golf Club
5110781		OTH CUL - Transfers from Reserve	SFO	\$ -	\$ -	\$ -	
Total Capital Income				\$ 23,288	\$ 70,000	\$ 92,816	
TOTAL RECREATION AND CULTURE CAPITAL EXPENSES				\$ (3,104,312)	\$ (1,163,821)	\$ (3,035,327)	
TOTAL RECREATION AND CULTURE CAPITAL INCOME				\$ 1,432,682	\$ 778,664	\$ 832,816	

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

CAPITAL WORKS PROGRAM

Account Number	Job Number	Description	Responsible Officer	2021/2022 Budget	2020/2021 Est. Actual	2020/2021 Budget	Comment / Funding Source
PROGRAM 12 - TRANSPORT							
CONSTRUCTION - STREETS, ROADS, BRIDGES & DEPOTS							
Capital Expenditure							
4120112		ROADC - Building Specialised		\$ -	\$ (24)	\$ (10,000)	
4120139		ROADC - Roads Built Up Area - Gravel - Council Funded					
	RC235B	First Avenue	EMWS	\$ (54,250)	\$ -	\$ -	SLK 0.00 - 0.45 (Corbould Street to Beverley Road intersection)
	RC236	Second Avenue	EMWS	\$ (95,000)	\$ -	\$ -	SLK 0.74 - 1.17 (Austin Street to Penniford Street intersection)
4120140		ROADC - Roads Built Up Area - Sealed - Council Funded			\$ -	\$ -	
	RC000	Road Construction General (Budgeting Only)	EMWS	\$ (25,000)	\$ (211,821)	\$ (255,967)	\$25K - Reseal - Rural and Townsite Roads
	RC272	Langton Road	EMWS	\$ (50,822)	\$ -	\$ (50,822)	
	RC001	Lowood Road	EMWS	\$ -	\$ (95,333)	\$ (85,000)	
	RC044	Narpund Street	EMWS	\$ (20,000)	\$ (486)	\$ (83,750)	
	RC116	Haese Street	EMWS	\$ -	\$ (15,416)	\$ (20,700)	
	RC217	Bonnyup Street	EMWS	\$ (10,140)	\$ -	\$ -	SLK 0 - 0.19 Re-seal
	RC087	Parsons Street	EMWS	\$ (13,620)	\$ -	\$ -	
	RC216	Fellows Street	EMWS	\$ (9,080)	\$ -	\$ -	SLK 0 - 0.26 and 0 - 0.17 Re-seal
4120141		ROADC - Roads Outside BUA - Sealed - Council Funded			\$ -	\$ -	
	RC063A	Wilson Road	EMWS	\$ -	\$ (65,130)	\$ (65,000)	
	RC015	Sturdee Road	EMWS	\$ -	\$ (82,815)	\$ (265,000)	
	RC019	Mount Barker Road	EMWS	\$ -	\$ (41,770)	\$ (39,480)	
	RC032	Carbarup Road (Pre-construction)	EMWS	\$ (81,760)			
4120142		ROADC - Roads Outside BUA - Gravel - Council Funded					
	RC064	Kwornicup Road	EMWS	\$ (43,944)	\$ (1,056)	\$ (45,000)	
	RC134	St Jack Road	EMWS	\$ -	\$ (66,443)	\$ (65,000)	
	RC075B	Beattie Road	EMWS	\$ (24,609)	\$ (391)	\$ (25,000)	
	RC050	Turpin Road	EMWS	\$ -	\$ (66,119)	\$ (69,125)	
	RC100A	Mill Road	EMWS	\$ (24,051)	\$ (45,074)	\$ (69,125)	
	RC058	Lake Barnes Road	EMWS	\$ -	\$ (129,401)	\$ (231,600)	
	RC034	Syred Road	EMWS	\$ -	\$ (128,317)	\$ (155,000)	
	RC033B	Takalarup Road	EMWS	\$ (156,000)	\$ -	\$ -	SLK 2.64 to 14.55
	RC079	Fisher Road	EMWS	\$ (78,800)	\$ -	\$ -	SLK 2.25 to 4.10
	RC056	Washpool Road	EMWS	\$ (189,000)	\$ -	\$ -	SLK 0.00 to 12.25
	RC036	Stirling School Road	EMWS	\$ (174,000)	\$ -	\$ -	SLK 0.00 to 8.72 (Skip resheet)
	RC113A	Hay River Road	EMWS	\$ (100,000)	\$ -	\$ -	SLK 0.00 to 8.48

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

CAPITAL WORKS PROGRAM

Account Number	Job Number	Description	Responsible Officer	2021/2022 Budget	2020/2021 Est. Actual	2020/2021 Budget	Comment / Funding Source
4120144	RC176	Hobbs Road	EMWS	\$ (85,000)	\$ -	\$ -	
	RC148	Narrikup Road	EMWS	\$ (136,000)	\$ -	\$ -	SLK 0.0 - 7.03
		ROADC - Roads Built Up Area - Roads to Recovery			\$ -	\$ -	
	R2R095A	Martin Street (R2R)	EMWS	\$ -	\$ (27,792)	\$ (40,790)	
	R2R005A	Hassell Avenue (South) (R2R)	EMWS	\$ (77,950)	\$ -	\$ -	SLK 0 - 0.44
	R2R287	Corbould Street (R2R)	EMWS	\$ (23,390)	\$ -	\$ -	
	R2R286	Lloyd Street (R2R)	EMWS	\$ (23,390)	\$ -	\$ -	
4120145	R2R235B	First Avenue (R2R)	EMWS	\$ (87,670)	\$ -	\$ -	
	R2R261	Oatlands Rd (R2R)	EMWS	\$ (59,400)	\$ -	\$ -	SLK .480 - SLK .670
		ROADC - Roads Outside BUA - Sealed - Roads to Recovery					
4120146	R2R015	Sturdee Road (R2R)	EMWS	\$ -	\$ (332,920)	\$ (374,208)	
	R2R111A	Pardelup Road (R2R)	EMWS	\$ (294,400)	\$ -	\$ -	SLK 0 - 1.58
		ROADC - Roads Outside BUA - Gravel - Roads to Recovery			\$ -	\$ -	
4120149	R2R037	Bloxidge Road (R2R)	EMWS	\$ -	\$ (127,194)	\$ (151,200)	
	R2R037	Carry Forward Funds - Unallocated (R2R)	EMWS	\$ (78,292)	\$ -	\$ -	
		ROADC - Roads Outside BUA - Sealed - Regional Road Group					
4120153	RRG008	Spencer Road (RRG)	EMWS	\$ -	\$ (400,532)	\$ (388,198)	
	RRG017	Settlement Road (RRG)	EMWS	\$ -	\$ (167,609)	\$ (185,164)	
	RRG045A	Boyup Road (RRG)	EMWS	\$ (243,343)	\$ -	\$ -	SLK 0 - 9.18
	RRG003	Woogenellup Road (RRG)	EMWS	\$ (271,425)	\$ -	\$ -	SLK 6.12 to 19.77
	RRG015	Sturdee Road (RRG)	EMWS	\$ (181,534)	\$ -	\$ -	SLK 6.30 to 10.72
		ROADC - Roads Outside BUA - Sealed - Black Spot			\$ -	\$ -	
4120161	BS047A	Lake Matilda Road (BS)	EMWS	\$ -	\$ (97,129)	\$ (90,000)	
		ROADC - Roads Built Up Area - Other Funding			\$ -	\$ -	
4120162	OF328	Mead Street (LRCIP-2)	EMWS	\$ (234,000)	\$ -	\$ (234,000)	Adjoining swimming pool
		ROADC - Roads Outside BUA - Sealed - Other Funding			\$ -	\$ -	
4120163	CRF010	Pile Road (CR Funding)	EMWS	\$ -	\$ (197,517)	\$ (197,517)	
	CRF035A	Palmdale Road (CR Funding)	EMWS	\$ (34,389)	\$ (158,940)	\$ (193,329)	
	CRF007	Yellanup Road (CR Funding)	EMWS	\$ -	\$ (371,075)	\$ (372,075)	
	CRF016	Chillinup Road (CR Funding)	EMWS	\$ (359,009)	\$ -	\$ -	SLK 7.87 - 17.75
	OF111A	Pardelup Road (Corrective Services)	EMWS	\$ (83,850)			SLK 0 - 1.58
		ROADC - Roads Outside BUA - Gravel - Other Funding					
	RC063B	Wilson Road - LRCIP	EMWS	\$ -	\$ (310,082)	\$ (303,214)	

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

CAPITAL WORKS PROGRAM

Account Number	Job Number	Description	Responsible Officer	2021/2022 Budget	2020/2021 Est. Actual	2020/2021 Budget	Comment / Funding Source
4120165		ROADC - Drainage Built Up Area					
	DC000	Drainage General (Budgeting Only)	EMWS	\$ (50,000)	\$ (1,404)	\$ (20,000)	
	DC044	Narpund Street - Drainage Capital	EMWS	\$ (52,547)	\$ (16,078)	\$ (68,625)	
	DC001	Lowood Road - Drainage Capital	EMWS	\$ (36,000)	\$ -	\$ -	Replace 225mm pipe at SLK 1.542 with 375mm and lower
4120170		ROADC - Footpaths and Cycleways					
	FC000	Footpaths General (Budgeting Only)		\$ (70,000)	\$ -	\$ -	
	FC001	Footpath Construction (incl Lowood Road)		\$ -	\$ (67,784)	\$ (59,400)	
4120181		ROADC - Transfers to Reserve	EMWS	\$ -	\$ (75,000)	\$ -	Natural Disaster Reserve
Total Capital Expenditure				\$ (3,631,665)	\$ (3,300,652)	\$ (4,213,289)	
Capital Income							
5120181		ROADC - Transfers from Reserve	SFO	\$ 150,000	\$ -	\$ -	Natural Disaster Reserve
Total Capital Income				\$ 150,000	\$ -	\$ -	
PLANT							
Capital Expenditure							
4120330		PLANT - Plant & Equipment	EMWS	\$ (862,500)	\$ (225,071)	\$ (552,200)	Plant Replacement Reserve
4120381		PLANT - Transfers to Reserve	SFO	\$ (1,100,000)	\$ (560,000)	\$ -	Plant Replacement Reserve
Total Capital Expenditure				\$ (1,962,500)	\$ (785,071)	\$ (552,200)	
Capital Income							
5120350		PLANT - Proceeds on Disposal of Assets	SFO	\$ 300,500	\$ 93,429	\$ 92,200	
5120351		PLANT - Realisation on Disposal of Assets	SFO	\$ (300,500)	\$ -	\$ -	
5120381		PLANT - Transfers from Reserve	SFO	\$ 1,137,500	\$ 242,263	\$ -	
Total Capital Income				\$ 1,137,500	\$ 335,692	\$ 92,200	
TOTAL TRANSPORT CAPITAL EXPENSES				\$ (5,594,165)	\$ (4,085,723)	\$ (4,765,489)	
TOTAL TRANSPORT CAPITAL INCOME				\$ 1,287,500	\$ 335,692	\$ 92,200	

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

CAPITAL WORKS PROGRAM

Account Number	Job Number	Description	Responsible Officer	2021/2022 Budget	2020/2021 Est. Actual	2020/2021 Budget	Comment / Funding Source
<u>PROGRAM 13 - ECONOMIC SERVICES</u>							
TOURISM & AREA PROMOTION							
Capital Expenditure							
4130290		TOUR - Infrastructure Other		\$ (306,550)	\$ (3,450)	\$ (330,000)	
	OC640B	Albany Hwy Inf - Mural Wall / Observation Deck	EMSD	\$ -			LRCIP
	OC640C	Albany Hwy Inf - Visitor Carpark	EMSD	\$ -			LRCIP
	OC640D	Albany Hwy Inf - Signage	EMSD	\$ -			LRCIP
Total Capital Expenditure				\$ (306,550)	\$ (3,450)	\$ (330,000)	
Capital Income							
BUILDING CONTROL							
Capital Expenditure							
4130314		BUILD - Building Non-Specialised	EMSD	\$ -	\$ -	\$ -	
	BC801	Marmion Street - Building / Cleaners Store	DCEO	\$ (7,500)	\$ -	\$ (7,500)	Replace roof (c/fwd) (municipal)
4130330		BUILD - Plant & Equipment	EMWS	\$ -	\$ (28,749)	\$ (38,000)	
Total Capital Expenditure				\$ (7,500)	\$ (28,749)	\$ (45,500)	
Capital Income							
5130350		BUILD - Proceeds on Disposal of Assets	SFO	\$ -	\$ -	\$ 12,500	
Total Capital Income				\$ -	\$ -	\$ 12,500	

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

CAPITAL WORKS PROGRAM

Account Number	Job Number	Description	Responsible Officer	2021/2022 Budget	2020/2021 Est. Actual	2020/2021 Budget	Comment / Funding Source
CATTLE SALEYARDS							
Capital Expenditure							
4130412		SALEYARDS - Building Specialised			\$ -	\$ -	
	BC802	Mount Barker Regional Saleyards Buildings - Building	SY MGR	\$ (224,880)	\$ -	\$ (24,880)	Saleyards Capital Reserve
4130430		SALEYARDS - Plant & Equipment	EMWS	\$ (19,500)	\$ (16,500)	\$ (23,000)	Irrigator & Lawnmower (Saleyards Capital Reserve)
4130481		SALEYARDS - Transfers to Reserve	SFO	\$ (108,263)	\$ (155,162)	\$ -	Saleyards Capital Reserve
4130482		SALEYARDS - Loan Principal Repayments	SFO	\$ (25,262)	\$ (24,594)	\$ (24,594)	Loan No. 95 - Saleyards Roof (Saleyards Capital Reserve)
4130490		SALEYARDS - Infrastructure Other	SY MGR		\$ -	\$ -	
	OC802	Saleyards - General Infrastructure	SY MGR	\$ -	\$ -	\$ (3,920)	
	OC802A	Saleyards - Outloading Ramp Bugle Modification	SY MGR	\$ (18,865)	\$ -	\$ (18,865)	Saleyards Capital Reserve
	OC802B	Saleyards - Bitumen Repairs	EMWS	\$ (12,713)	\$ (2,287)	\$ (10,000)	Saleyards Capital Reserve
	OC802C	Saleyards - Waste Water Treatment System Modifications	SY MGR	\$ (50,000)	\$ -	\$ (50,000)	Saleyards Capital Reserve
	OC802D	Saleyards - Painting of Galvanised Elements - Roof and Walkways	SY MGR	\$ -	\$ (8,218)	\$ (25,000)	
	OC802E	Saleyards - Additional Water Tank - wash down	SY MGR	\$ (25,000)	\$ -	\$ (25,000)	Saleyards Capital Reserve
	OC802F	Saleyards - Replace Alies panel scanners	SY MGR	\$ (116,000)	\$ -	\$ (47,000)	Saleyards Capital Reserve
	OC802H	Saleyards - Three pens adjacent to ramp 7	SY MGR	\$ (30,000)	\$ -	\$ -	Saleyards Capital Reserve
	OC802I	Saleyards - Upgrade pump shed controller	SY MGR	\$ (11,000)	\$ -	\$ -	Saleyards Capital Reserve
Total Capital Expenditure				\$ (641,484)	\$ (206,761)	\$ (252,259)	
Capital Income							
5130450		SALEYARDS - Proceeds on Disposal of Assets	SFO	\$ -	\$ 3,773	\$ -	
5130481		SALEYARDS - Transfers from Reserve	SFO	\$ 533,220	\$ 27,005	\$ -	Saleyards Capital Reserve
Total Capital Income				\$ 533,220	\$ 30,778	\$ -	

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

CAPITAL WORKS PROGRAM

Account Number	Job Number	Description	Responsible Officer	2021/2022 Budget	2020/2021 Est. Actual	2020/2021 Budget	Comment / Funding Source
OTHER ECONOMIC DEVELOPMENT							
Capital Expenditure							
OTHER ECONOMIC SERVICES							
Capital Expenditure							
4130830		OTH ECON - Plant & Equipment	EMWS	\$ (6,000)	\$ (13,864)	\$ (13,900)	Standpipe Reserve
4130881		OTH ECON - Transfers to Reserve	SFO	\$ (10,000)	\$ (10,000)	\$ -	Standpipe Reserve
4130890		OTH ECON - Infrastructure Other	EMWS	\$ -	\$ (16,465)	\$ (20,000)	
Total Capital Expenditure				\$ (16,000)	\$ (40,329)	\$ (33,900)	
Capital Income							
5130881		OTH ECON - Transfers from Reserve	SFO	\$ 6,000	\$ 13,864	\$ -	Standpipe Reserve
Total Capital Income				\$ 6,000	\$ 13,864	\$ -	
TOTAL ECONOMIC SERVICES CAPITAL EXPENSES				\$ (971,534)	\$ (279,289)	\$ (661,659)	
TOTAL ECONOMIC SERVICES CAPITAL INCOME				\$ 539,220	\$ 44,642	\$ 12,500	

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

CAPITAL WORKS PROGRAM

Account Number	Job Number	Description	Responsible Officer	2021/2022 Budget	2020/2021 Est. Actual	2020/2021 Budget	Comment / Funding Source
PROGRAM 14 - OTHER PROPERTY & SERVICES							
OVERHEADS - ADMINISTRATION							
Capital Expenditure							
4140212		ADMIN - Building Specialised			\$ -	\$ -	
	BC100A	ADMIN - Administration Building (Painting façade walls / timber)	EMSD	\$ (5,030)	\$ -	\$ (5,030)	Municipal
	BC100B	ADMIN - Administration Building (Roof safety system)	EMSD	\$ (14,000)	\$ -	\$ -	Municipal
	BC100C	ADMIN - Administration Building (Replace roof sheets)	EMSD	\$ (30,000)	\$ -	\$ -	Municipal
4140214		ADMIN - Building Non-Specialised	EMSD	\$ -	\$ -	\$ (5,000)	
4140231		ADMIN - Furniture and Equipment		\$ (51,119)	\$ (270,881)	\$ (312,000)	New business system software (Computer Software Reserve)
4140230		ADMIN - Plant and Equipment	EMWS	\$ -	\$ (60,998)	\$ (59,644)	
4140281		ADMIN - Transfers to Reserve	SFO	\$ (50,000)	\$ (150,000)	\$ -	Employee Entitlements & Computer software Reserves
4140285		ADMIN - Lease Principal Repayments	SFO	\$ (9,490)	\$ -	\$ -	
Total Capital Expenditure				\$ (159,639)	\$ (481,879)	\$ (381,674)	
Capital Income							
5140250		ADMIN - Proceeds on Disposal of Assets	SFO	\$ 12,500	\$ -	\$ -	
5140251		ADMIN - Realisation on Disposal of Assets	SFO	\$ (12,500)	\$ -	\$ -	
5140281		ADMIN - Transfers from Reserve	SFO	\$ 37,000	\$ 443,590	\$ -	Employee Entitlements & Computer software Reserves
Total Capital Income				\$ 37,000	\$ 443,590	\$ -	
PUBLIC WORKS OVERHEADS							
Capital Expenditure							
4140330		PWO - Plant and Equipment	EMWS	\$ (135,000)	\$ (117,406)	\$ (115,000)	
4140381		PWO - Transfers to Reserve	SFO	\$ -	\$ -	\$ -	
Total Capital Expenditure				\$ (135,000)	\$ (117,406)	\$ (115,000)	
Capital Income							
5140350		PWO - Proceeds on Disposal of Assets	SFO	\$ -	\$ 78,029	\$ 71,000	
5140381		PWO - Transfers from Reserve	SFO	\$ -	\$ -	\$ 599,500	
Total Capital Income				\$ -	\$ 78,029	\$ 670,500	
TOTAL OTHER PROPERTY AND SERVICE CAPITAL EXPENSES				\$ (294,639)	\$ (599,285)	\$ (496,674)	
TOTAL OTHER PROPERTY AND SERVICE CAPITAL INCOME				\$ 37,000	\$ 521,619	\$ 670,500	

INFORMATION NOTES

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

**16. TRADING UNDERTAKINGS
MOUNT BARKER REGIONAL SALEYARDS**

As required under Financial Management Regulation 27 (i), the Shire of Plantagenet is to disclose projected income and expenditure for any trading undertakings. The Mount Barker Regional Saleyards is owned and operated by the Shire of Plantagenet. The following budget is based on a throughput of 62,000 cattle.

The Saleyards is being undertaken on a self sustaining basis, with no impact on rates. It is now the Council's practice to transfer any surplus funds from this trading undertaking into reserve accounts to fund capital projects and unexpected deficits.

	2021/2022 Budget	2020/2021 Actual	2020/2021 Budget
Operating Expenditure			
2130400 SALEYARDS - Employee Costs	\$ (314,321)	\$ (343,916)	\$ (299,471)
2130404 SALEYARDS - Training & Development	\$ (6,000)	\$ -	\$ (6,000)
2130407 SALEYARDS - Protective Clothing	\$ (4,000)	\$ (4,010)	\$ (3,000)
2130408 SALEYARDS - Other Employee Expenses	\$ (6,220)	\$ (6,157)	\$ (5,000)
2130409 SALEYARDS - Travel & Accommodation	\$ (1,500)	\$ -	\$ (1,500)
2130410 SALEYARDS - Motor Vehicle Expenses	\$ (7,500)	\$ (2,633)	\$ (10,000)
2130420 SALEYARDS - Communication Expenses	\$ (9,000)	\$ (9,286)	\$ (9,000)
2130421 SALEYARDS - Information Systems	\$ (15,000)	\$ (9,729)	\$ (15,500)
2130430 SALEYARDS - Insurance Expenses	\$ (35,100)	\$ (35,095)	\$ (32,500)
2130440 SALEYARDS - Advertising & Promotion	\$ (27,000)	\$ (27,921)	\$ (25,000)
2130441 SALEYARDS - Subscriptions & Memberships	\$ (3,000)	\$ -	\$ -
2130452 SALEYARDS - Consultants	\$ (20,000)	\$ (9,303)	\$ (20,000)
2130465 SALEYARDS - Maintenance/Operations	\$ (140,000)	\$ (114,126)	\$ (141,000)
2130470 SALEYARDS - Loan Interest Repayments	\$ (3,432)	\$ (5,230)	\$ (4,100)
2130486 SALEYARDS - Expensed Minor Asset Purchases	\$ (3,000)	\$ (1,078)	\$ (3,000)
2130487 SALEYARDS - Other Expenses	\$ (25,000)	\$ (26,082)	\$ (30,000)
2130489 SALEYARDS - Building Maintenance	\$ (5,000)	\$ -	\$ -
2130492 SALEYARDS - Depreciation	\$ (196,619)	\$ (196,619)	\$ (171,547)
2130499 SALEYARDS - Administration Allocated	\$ (91,874)	\$ (86,215)	\$ (91,490)
Total Operating Expenditure	\$ (913,566)	\$ (877,400)	\$ (868,108)
Operating Income			
3130400 SALEYARDS - Contributions & Donations	\$ 68,000	\$ 69,552	\$ 65,000
3130420 SALEYARDS - Fees & Charges	\$ 745,990	\$ 756,095	\$ 705,750
3130435 SALEYARDS - Other Income	\$ 11,220	\$ 13,821	\$ 11,000
Total Operating Income	\$ 825,210	\$ 839,468	\$ 781,750
Net Operating Profit / (loss)	\$ (88,356)	\$ (37,932)	\$ (86,358)
Net Operating Profit / (loss) - Excluding Dep'n (Transferred to Reserve)	\$ 108,263	\$ 158,687	\$ 85,189

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

17. COMMUNITY GRANTS

Category	Recipient	Details	2021/22 Budget	2020/21 Budget
1. Regional Events				
	Mount Barker Amateur Swim Club	Hosting 2021 country pennants (in kind)	\$ -	\$ 5,000
	ArtSouth WA Inc	Contribution towards Art & Craft Trail	\$ -	\$ 2,000
	Porongurup Promotions Ass'n	Cash (\$3,500) and in-kind traffic mgm't support (\$1,500)	\$ 5,000	\$ 3,500
	Mountains and Murals Mt Barker Inc	Advertising Mountains and Murals event (carry forward)	\$ 5,000	\$ 5,000
2. Local Events				
	Mt Barker Wildflower Photo Cttee	Frost Park building hire costs (in kind)	\$ 2,142	\$ 2,275
	Plantagenet Arts Council	Frost Pavilion hire fees (\$2,450) and Art Prize (\$2,000)	\$ -	\$ 4,450
3. Community Group Project				
	Kendenup Country Club	Renew building frontage	\$ -	\$ 1,040
	Kendenup Tennis Club	Contribution to replacement of hit up wall (carry forward)	\$ 7,000	\$ 7,000
	Mount Barker Speedway Club	Track resurfacing	\$ 2,475	\$ 5,000
	Mount Barker Sporting Shooters Inc	Renewal of timber wall backstop	\$ 4,500	\$ -
	Plantagenet Village Homes	Contribution towards pathway	\$ 5,000	\$ 5,000
	Rocky Gully CWA	Rocky Gully memorial project (New project; no carry forward)	\$ 5,000	\$ 1,000
	Rotary Club of Mount Barker	Australia Day Breakfast / Senior's Lunch - Frost Pavilion Hire	\$ 1,200	\$ 1,000
4. Community Group Operating				
	Barker Bishops Chess Club	Contribution to attendance of inter-school championship	\$ -	\$ 1,000
	Australian Red Cross Shop Mount Barker	Waste Disposal	\$ 2,000	\$ 1,000
	Plantagenet Historical Society	Contribution to operations (now separately budgeted)	\$ -	\$ 20,000
	Anglican Op Shop	Waste Disposal	\$ -	\$ 412
	Empowering Plantagenet Seniors	Equipment for EPS facility	\$ 4,466	\$ -
	Forest Hill-Denbarker Community Hall	Public liability / building insurance & building maintenance	\$ 4,639	\$ 976
	Friends of the Porongurup Range	Sponsorship of Art Prize / promotion & advertising	\$ 2,500	\$ -
	Kendenup Primary School P & C	Books - Improve literacy outcomes	\$ 300	\$ -
	Mount Barker Golf Club	Operational costs	\$ 1,500	\$ 1,500
	Mount Barker RSL Sub Branch	Renewal of retaining wall	\$ 750	\$ 500
	Mt Barker Toy Library	Operating costs	\$ 1,600	\$ 1,620
	Wine Show of WA	Opportunity to co-host evening meal with judges etc	\$ 1,500	\$ -
5. Community Group Equipment				
	HorsePower Plantagenet (RDA)	Purchase of shade gazebo	\$ 620	\$ 1,000
	Kendenup Town Hall / Market Day Committee	Purchase of gas BBQ	\$ 828	\$ -
6. Traditional or Continuing Projects				
	Youthcare Mount Barker	Contribution towards Chaplain Service	\$ 6,000	\$ 5,000
	Mount Barker CRC - Food Relief	Contribution towards increasing costs due to Covid-19	\$ -	\$ 1,000
TOTAL			\$ 64,020	\$ 76,273

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

18. NON RATEABLE AND EXEMPT PROPERTIES

In accordance with Section 6.26 of the Local Government Act 1995, the following properties listed on the Landgate valuation schedule are either exempt or declared as non-rateable for 2021/22.

Valuation No.	Reason	Owner	2021/2022 Valuation
GRV			
1833948	Non Rateable	Shire of Plantagenet (Lot 153 McDonald Avenue)	\$ 15,500
783862	Exempt	Country Womens Association	\$ 7,280
1638125	Non Rateable	Jehovah's Witness Congregation	\$ 14,040
1663788	Non Rateable	Mount Barker Hospital (Vacant Land)	\$ 9,000
1253930	Exempt	Southern Aboriginal Corporation	\$ 10,400
783627	Exempt	Southern Aboriginal Corporation	\$ 8,216
784011	Exempt	Southern Aboriginal Corporation	\$ 10,192
783369	Exempt	Southern Aboriginal Corporation	\$ 10,920
			\$ 85,548
UV			
16277	Non Rateable	Friends of Porongurup Range	\$ 344,000
1096457	Non Rateable	DeGaris & Shire of Plantagenet	\$ 31,000

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

19. ROAD CONSTRUCTION PROGRAM

PROJECT DESCRIPTION							BUDGET						
PROGRAM	OLD JOB NO.	NEW JOB NO.	ROAD NAME	LOCALITY	SECTION	DESCRIPTION OF WORK	R2R	RRG	COMMODITY	Other	CARRIED FORWARD	COUNCIL	TOTAL BUDGET
Regional Roads Group		RRG045A	Boyup Road	Forest Hill	SLK 0 - 9.18 (Muir Highway to Kwornicup Road intersection)	Re-seal		162,229				81,114	243,343
		RRG003	Woogenellup Road	Woogenellup	SLK 6.12 to 19.77 Carbarup Road to Chester Pass Road	Cement stabilise and re-seal failing areas		180,950				90,475	271,425
		RRG015	Sturdee Road	Mount Barker	SLK 6.30 to 10.72 Carr Road intersection to Boyup Road	Repair edges, stabilise, re-seal						60,511	181,534
	TOTAL REGIONAL ROAD GROUP							0	464,201	0	0	0	232,101
Commodity Route	51816.0250	CRF035A	Palmdale Road	Takalarup	SLK 0 - 4.32	Reseal, patch shoulders, improve drainage			34,389				34,389
		CRF016	Chillinup Road	Takalarup	SLK 7.87 - 17.75	Re-seal, minor shoulder repairs, mulching			239,339			119,670	359,009
TOTAL COMMODITY ROUTE FUNDING							0	0	273,728	0	0	119,670	393,398
Roads to Recovery		R2R037	Carry Forward Funds - Unallocated (R2R)								78,292		78,292
		R2R111A	Pardelup Road	Forest Hill	SLK 0 - 1.58	Full reconstruction to 6m width, overlay 100mm roadbase, profile, waterbind and seal	294,400						294,400
		R2R005A	Hassell Avenue (South)	Kendenup	SLK 0 - 0.44 (Corbould Street to Beverley Road intersection)	Minor reconstruct and new seal, re-sheet Courbold St and Hassell Ave (south)	77,950						77,950
		R2R287	Corbould Street	Kendenup			23,390						23,390
		R2R286	Lloyd Street	Kendenup			23,390						23,390
		R2R235B	First Avenue	Kendenup			87,670						87,670
	R2R261	Oatlands Rd	Mount Barker	Deane St (SLK .480) eastwards	Continue asphalt overlay (SLK .670) 1800 sqm	59,400						59,400	
TOTAL ROADS TO RECOVERY							566,200	0	0	0	78,292	0	644,492
Corrective Services (State)		OF111A	Pardelup Road	Forest Hill	SLK 0 - 1.58	Full reconstruction to 6m width, overlay 100mm roadbase, profile, waterbind and seal				83,850			83,850
TOTAL BLACK SPOT (FEDERAL)							0	0	0	83,850	0	0	83,850
LRCIP (Federal)		RC328	Mead Street	Mount Barker					234,000				234,000
TOTAL LRCIP (FEDERAL)							0	0	0	234,000	0	0	234,000
Council Funded		FC000	Footpath and Bike Path Construction		Various locations	Improvements and extensions						70,000	70,000
		DC000	Drainage Construction		Various locations	Drainage maintenance, improvements and extensions - all areas						50,000	50,000
		RC000	Reseal - Rural and Townsite Roads		Various locations based on need	single coat 10mm						25,000	25,000
	51797.0250	DC044	Narpund Road / Hassell St drainage project	Mount Barker		Improve drainage at Narpund / Hassell intersection through to Ingoldby St					52,547		52,547
	51798.0250	RC272	Langton Road	Mount Barker	SLK 0.217 - 1.28	Reseal (~13,000 sqm)					50,822		50,822
	51823.0250	RC064	Kwornicup Road	Forest Hill	SLK 9.91 to 11.16	Resheet only (skip resheet bare sand patches etc.)					43,944		43,944
	51825.0250	RC044	Narpund Road	Mount Barker	SLK 0.00 to 0.50	Reseal, kerb and improve drainage on north side of road					20,000		20,000
	51826.0250	RC075B	Beattie Road	Kendenup	SLK 1.25 - 2.81 (Jutland Road to Chauvel Road)	Mulch, minor resheet gravel and construct 3 pull-in passing bays					24,609		24,609
	51828.0250	RC100A	Mill Road	Rocky Gully	SLK 2.91 - 7.71	Mulch, resheet gravel with drainage improvements - sections					24,051		24,051
		RC032	Carbarup Road - Pre-Construction	Kendenup		Preconstruction Activity - future works (resumptions, planning etc)						81,760	81,760
		DC001	Lowood Rd (adjacent Crofts Service centre)	Mount Barker	Replace 225mm pipe at SLK 1.542 with 375mm and lower.							36,000	36,000
		RC217	Bonyup Street	Mount Barker	SLK 0 - 0.19 Re-seal	Reseal entire length						10,140	10,140
		RC087	Parsons Street	Mount Barker	SLK 0 - 0.26 and 0 - 0.17 Re-seal	Reseal entire length						13,620	13,620
		RC216	Fellows Streets	Mount Barker								9,080	9,080
		RC033B	Takalarup Road	Takalarup	SLK 2.64 to 14.55 (Moorialup Road intersection to end of Takalarup Road). gravel re-sheet	Gravel skip sheeting, culvert cleaning and minor replacement						156,000	156,000
		RC079	Fisher Road	Kendenup	SLK 2.25 to 4.10 (Halsey Road to Jutland Road)	Mulch, resheet gravel and improve drainage						78,800	78,800
		RC056	Washpool Road	Woogenellup	SLK 0.00 to 12.25, mulch sections, fix sandholes, repair culverts, minor re-sheet	Resheet gravel in sections and upgrade floodway approaches including culvert cleaning						189,000	189,000
		RC036	Stirling School Road	Takalarup	SLK 0.00 to 8.72 (Skip resheet)	Gravel skip resheet, approximately 50% of road						174,000	174,000
		RC235B	First Avenue	Kendenup	SLK 0.00 - 0.45 (Corbould Street to Beverly Road intersection)	Resheet, new seal, re-install crossovers						54,250	54,250
		RC236	Second Avenue	Kendenup	SLK 0.74 - 1.17 (Austin Street to Penniford Street intersection)	Resheet, new seal, re-install crossovers						95,000	95,000
	RC113A	Hay River Road	Mount Barker	SLK 0.00 to 8.48 Fix sand patches and re-sheet sandy areas (no clearing)	Widen in places, re-sheet gravel on sand areas, improvements to some corners						100,000	100,000	
	RC176	Hobbs Road	Kendenup	Add additional gravel, cut shoulders and drains.							85,000	85,000	
	RC148	Narrakup Road	Narrakup	SLK 0.0 - 7.03 Re-sheet over two years, narrow to 9m foundation and improve drainage	Gravel skip resheet						136,000	136,000	
TOTAL COUNCIL FUNDED							0	0	0	0	215,973	1,363,650	1,579,623
Total Capital Roadworks							566,200	464,201	273,728	317,850	294,265	1,715,420	3,631,665

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

20. PLANT REPLACEMENT PROGRAM

Plant No.	Rego	Budget Price	Budget Trade in	Budget Net Cost	Plant Description (Disposal)	Net Book Value	Profit on Sale	Loss on Sale	
		\$	\$	\$		\$	\$	\$	
Passenger Vehicles									
Fire Prevention - Council									
Isuzu D-Max Dual Cab Ute (CESM)	LV51	PL12432	0	12,000	12,000	Isuzu D-Max SX Crew Cab 4x4	19,500	0	(7,500)
Other Property & Services									
Volkswagen Caddy Van (Cleaner)	LV32	PL11962	0	12,500	12,500	Volkswagen Caddy Van TDI250	6,250	6,250	0
Works									
Holden Colorado (Works Crew/Sign Ute)	LV28	PL12645	(45,000)	17,000	(28,000)	Holden RG Colorado 4x4 Cab LS Auto 2.8L TD	23,333	0	(6,333)
Holden Colorado Dual Cab Ute (Gardens)	LV16	PL12643	(45,000)	17,000	(28,000)	Holden RG Colorado 4x4 crew cab LS Auto 2.8L TD	23,333	0	(6,333)
Holden Colorado Dual Cab Ute (Ass't Works Sup)	LV52	PL528	(45,000)	17,000	(28,000)	Holden RG Colorado 4x4 crew cab LS Auto 2.8L TD	25,715	0	(8,715)
Heavy Plant									
CAT 924 Loader	L12	PL005	(245,000)	50,000	(195,000)	Cat 924G Loader	45,375	4,625	0
CAT 12H Grader	G3	PL03		120,000	120,000		132,000		(12,000)
Isuzu NPR 250/300 Crew Cab	T5	PL012	(145,000)	35,000	(110,000)	Isuzu NPR 250/300 Crew Cab	24,825	10,175	0
Isuzu NPR 300 Tipper (Small)	T29	PL013	(145,000)	35,000	(110,000)	Isuzu 3 Tonne Tipper	11,000	24,000	0
Evertrans Side Tipper (pig)	LL5	N/A	(85,000)	0	(85,000)		0	0	0
Bonne Road Broom Towed	BR3	PL6327	(50,000)	5,000	(45,000)	Bonne Road Broom - Schwarze Sweeper Unit	3,750	1,250	0
Hustler HD Mower	TC15	N/A	(22,500)	4,500	(18,000)	Hustler Fastrak SDX 48	13,332		(8,832)
800L Flocon	New	N/A	(35,000)	0	(35,000)		0	0	0
			(862,500)	325,000	(537,500)		328,413	46,300	(49,713)



OPERATING PROGRAMS

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

DETAILED OPERATING PROGRAMS

Account Number	JOB	Responsible Officer	2021/2022 Budget	2020/2021 Est. Actual	2020/2021 Budget	Comment
PROGRAM 3 - GENERAL PURPOSE FUNDING						
RATES						
Operating Expenditure						
2030100		DCEO	\$ (72,496)	\$ (80,337)	\$ (78,480)	
2030104		DCEO	\$ (2,000)	\$ -	\$ -	
2030108		DCEO	\$ (2,128)	\$ (1,535)	\$ (1,887)	
2030112		DCEO	\$ (32,000)	\$ (30,937)	\$ (32,000)	
2030113		DCEO	\$ (500)	\$ (208)	\$ (500)	
2030114		DCEO	\$ (35,000)	\$ (25,667)	\$ (30,000)	
2030115		DCEO	\$ (5,000)	\$ -	\$ (5,000)	
2030116		DCEO	\$ (2,100)	\$ -	\$ -	
2030118		DCEO	\$ -	\$ (64)	\$ -	
2030121		DCEO	\$ (1,000)	\$ -	\$ -	
2030185		DCEO	\$ (2,500)	\$ -	\$ -	
2030187		DCEO	\$ (1,000)	\$ (818)	\$ (6,750)	
2030199		SFO	\$ (181,623)	\$ (157,301)	\$ (166,925)	
Total Operating Expenditure			\$ (337,348)	\$ (296,867)	\$ (321,542)	
Operating Income						
3030120		DCEO	\$ 17,000	\$ 13,668	\$ 16,000	
3030121		DCEO	\$ 15,000	\$ 25,599	\$ 15,000	
3030122		DCEO	\$ 34,000	\$ 26,898	\$ 25,000	
3030130		DCEO	\$ 7,009,522	\$ 6,805,360	\$ 6,802,340	
3030135		DCEO	\$ 4,500	\$ 4,902	\$ 4,450	
3030145		DCEO	\$ 28,000	\$ 27,904	\$ 28,444	
3030146		DCEO	\$ 21,000	\$ 22,763	\$ 21,818	
3030147		DCEO	\$ 2,100	\$ 1,096	\$ 2,100	
Total Operating Income			\$ 7,131,122	\$ 6,928,190	\$ 6,915,152	

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

DETAILED OPERATING PROGRAMS

Account Number	JOB	Responsible Officer	2021/2022 Budget	2020/2021 Est. Actual	2020/2021 Budget	Comment
OTHER GENERAL PURPOSE FUNDING						
Operating Expenditure						
2030211 GEN PUR - Bank Fees & Charges		SFO	\$ (20,000)	\$ (19,538)	\$ (21,000)	
2030213 GEN PUR - Interest on Overdraft		SFO	\$ -	\$ -	\$ -	
2030214 GEN PUR - Rounding		SFO	\$ -	\$ -	\$ (10)	
2030299 GEN PUR - Administration Allocated		SFO	\$ (67,804)	\$ (58,724)	\$ (62,317)	
Total Operating Expenditure			\$ (87,804)	\$ (78,262)	\$ (83,327)	
Operating Income						
3030210 GEN PUR - Financial Assistance Grant - General		DCEO	\$ 454,105	\$ 891,428	\$ 430,980	
3030211 GEN PUR - Financial Assistance Grant - Roads		DCEO	\$ 455,655	\$ 915,337	\$ 404,602	
3030220 GEN PUR - Charges - Photocopying / Faxing		DCEO	\$ -	\$ -	\$ -	
3030221 GEN PUR - Charges - Sale Of Electoral Rolls, Minutes, Local Laws		DCEO	\$ 500	\$ 2,077	\$ 300	
3030235 GEN PUR - Other Income		DCEO	\$ 500	\$ 576	\$ 800	
3030245 GEN PUR - Interest Earned - Reserve Funds		SFO	\$ 15,000	\$ 14,090	\$ 16,243	
3030246 GEN PUR - Interest Earned - Municipal Funds		SFO	\$ 5,000	\$ 6,185	\$ 6,500	
Total Operating Income			\$ 930,760	\$ 1,829,693	\$ 859,425	
TOTAL RATES AND GENERAL PURPOSE EXPENSES			\$ (425,152)	\$ (375,129)	\$ (404,869)	
TOTAL RATES AND GENERAL PURPOSE INCOME			\$ 8,061,882	\$ 8,757,883	\$ 7,774,577	

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

DETAILED OPERATING PROGRAMS

Account Number	JOB	Responsible Officer	2021/2022 Budget	2020/2021 Est. Actual	2020/2021 Budget	Comment	
PROGRAM 4 - GOVERNANCE							
MEMBERS OF COUNCIL							
Operating Expenditure							
2040104		MEMBERS - Training & Development	CEO	\$ (30,000)	\$ (1,397)	\$ (30,000)	
2040109		MEMBERS - Members Travel and Accommodation	CEO	\$ (2,000)	\$ (630)	\$ (2,000)	
2040111		MEMBERS - Mayors/Presidents Allowance	CEO	\$ (29,565)	\$ (6,790)	\$ (6,790)	
2040112		MEMBERS - Deputy Mayors/Presidents Allowance	CEO	\$ (7,392)	\$ (1,698)	\$ (1,698)	
2040113		MEMBERS - Members Sitting Fees	CEO	\$ (125,026)	\$ (81,450)	\$ (81,450)	
2040114		MEMBERS - Communications Allowance	CEO	\$ (20,000)	\$ (19,061)	\$ (20,000)	
2040116		MEMBERS - Election Expenses	CEO	\$ (25,000)	\$ -	\$ -	
2040130		MEMBERS - Insurance Expenses	DCEO	\$ (6,500)	\$ (6,431)	\$ (6,500)	
2040140		MEMBERS - Advertising & Promotion	CEO	\$ (1,500)	\$ (1,324)	\$ (1,000)	
2040199		MEMBERS - Administration Allocated	SFO	\$ (164,351)	\$ (142,342)	\$ (151,051)	
Total Operating Expenditure				\$ (411,334)	\$ (261,123)	\$ (300,489)	
OTHER GOVERNANCE							
Operating Expenditure							
2040211		OTH GOV - Civic Functions, Refreshments & Receptions	CEO	\$ (25,000)	\$ (22,566)	\$ (20,900)	
2040223		OTH GOV - LGIS Risk Expenditure	DCEO	\$ (22,200)	\$ (21,718)	\$ (21,500)	
2040240		OTH GOV - Advertising & Promotion	CEO	\$ (1,000)	\$ (214)	\$ (1,000)	
2040241		OTH GOV - Subscriptions & Memberships	DCEO	\$ (32,000)	\$ (32,396)	\$ (32,000)	
2040251		OTH GOV - Consultancy - Strategic	DCEO	\$ (30,000)	\$ -	\$ -	Consultancy - Strategic Community Plan Review
2040270		OTH GOV - Loan Interest Repayments	SFO	\$ (51,251)	\$ (62,697)	\$ (63,804)	Loan No. 90 - New Admin Centre
2040286		OTH GOV - Expensed Minor Asset Purchases	DCEO	\$ (3,500)	\$ -	\$ -	New PA system
2040287		OTH GOV - Other Expenses	DCEO	\$ (14,000)	\$ (6,216)	\$ (14,000)	
2040299		OTH GOV - Administration Allocated	SFO	\$ (524,762)	\$ (480,615)	\$ (500,772)	
Total Operating Expenditure				\$ (703,713)	\$ (626,422)	\$ (653,976)	
TOTAL GOVERNANCE AND ADMIN. OPERATING EXPENSES				\$ (1,115,047)	\$ (887,545)	\$ (954,465)	
TOTAL GOVERNANCE AND ADMIN. OPERATING INCOME				\$ -	\$ -	\$ -	

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

DETAILED OPERATING PROGRAMS

Account Number	JOB	Responsible Officer	2021/2022 Budget	2020/2021 Est. Actual	2020/2021 Budget	Comment
PROGRAM 5 - LAW, ORDER & PUBLIC SAFETY						
FIRE PREVENTION - COUNCIL						
Operating Expenditure						
2050100		CESM	\$ (100,921)	\$ (164,464)	\$ (164,073)	
2050104		CESM	\$ (1,000)	\$ -	\$ (1,000)	
2050108		CESM	\$ (2,850)	\$ (2,791)	\$ (10,578)	
2050110		CESM	\$ (8,500)	\$ (7,800)	\$ (8,500)	
2050112		CESM	\$ (365,390)	\$ -	\$ -	Mitigation Activity Fund Expenses
2050113		CESM	\$ (30,000)	\$ (13,295)	\$ (15,000)	
2050114		CESM	\$ (15,000)	\$ (684)	\$ (15,000)	
2050115		CESM	\$ (2,000)	\$ -	\$ -	
2050117		RANGER	\$ (35,000)	\$ (23,223)	\$ (25,000)	
2050140		CESM	\$ (2,000)	\$ (492)	\$ (2,000)	
2050165		CESM	\$ (12,000)	\$ (712)	\$ (12,000)	Emergency Responses
2050175		CESM	\$ (626)	\$ -	\$ -	
2050186		CESM	\$ (1,000)	\$ -	\$ -	
2050187		CESM	\$ (7,000)	\$ (5,432)	\$ (10,000)	
2050191		SFO	\$ (7,500)	\$ -	\$ -	
2050192		SFO	\$ (281,671)	\$ (236,367)	\$ (236,367)	
2050199		SFO	\$ (124,782)	\$ (108,072)	\$ (114,684)	
Total Operating Expenditure			\$ (997,240)	\$ (563,332)	\$ (614,202)	
Operating Income						
3050101		CESM	\$ 60,461	\$ 92,886	\$ 92,595	50% CESM & Firebreaks
3050110		CESM	\$ 365,390	\$ -	\$ -	Mitigation Activity Fund
3050140		CESM	\$ 5,000	\$ 2,717	\$ 6,500	
Total Operating Income			\$ 430,851	\$ 95,603	\$ 99,095	

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

DETAILED OPERATING PROGRAMS

Account Number	JOB	Responsible Officer	2021/2022 Budget	2020/2021 Est. Actual	2020/2021 Budget	Comment
ANIMAL CONTROL						
Operating Expenditure						
2050200 ANIMAL - Employee Costs		RANGER	\$ (85,137)	\$ (69,063)	\$ (65,915)	
2050203 ANIMAL - Uniforms		RANGER	\$ -	\$ -	\$ (450)	
2050204 ANIMAL - Training & Development		RANGER	\$ (2,000)	\$ -	\$ (3,000)	
2050207 ANIMAL - Protective Clothing		RANGER	\$ (500)	\$ -	\$ -	
2050208 ANIMAL - Other Employee Costs		RANGER	\$ (2,091)	\$ (950)	\$ (1,593)	
2050210 ANIMAL - Motor Vehicle Expenses		RANGER	\$ (3,500)	\$ (3,493)	\$ (3,500)	
2050240 ANIMAL - Advertising & Promotion		RANGER	\$ -	\$ (252)	\$ (200)	
2050286 ANIMAL - Expensed Minor Asset Purchases		RANGER	\$ (1,000)	\$ (620)	\$ (1,000)	
2050287 ANIMAL - Other Expenditure		RANGER	\$ (3,000)	\$ (1,760)	\$ (3,500)	
2050288 ANIMAL - Animal Pound Operations		RANGER	\$ (500)	\$ (173)	\$ (500)	
2050289 ANIMAL - Animal Pound Maintenance		RANGER	\$ (500)	\$ -	\$ (500)	
2050292 ANIMAL - Depreciation		SFO	\$ (7,288)	\$ (7,288)	\$ (7,288)	
2050299 ANIMAL - Administration Allocated		SFO	\$ (65,736)	\$ (56,933)	\$ (60,416)	
Total Operating Expenditure			\$ (171,251)	\$ (140,532)	\$ (147,862)	
Operating Income						
3050220 ANIMAL - Pound Fees		RANGER	\$ 500	\$ 5,955	\$ 500	
3050221 ANIMAL - Animal Registration Fees		RANGER	\$ 16,000	\$ 13,546	\$ 16,000	
3050240 ANIMAL - Fines and Penalties		RANGER	\$ 1,000	\$ -	\$ 1,000	
Total Operating Income			\$ 17,500	\$ 19,501	\$ 17,500	

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

DETAILED OPERATING PROGRAMS

Account Number		JOB	Responsible Officer	2021/2022 Budget	2020/2021 Est. Actual	2020/2021 Budget	Comment
OTHER LAW, ORDER & PUBLIC SAFETY							
Operating Expenditure							
2050300	OLOPS - Employee Costs		RANGER	\$ (26,496)	\$ (2,360)	\$ (2,960)	
2050311	OLOPS - CCTV Maintenance		DCEO	\$ (10,000)	\$ (4,083)	\$ (10,000)	
2050322	OLOPS - Security		RANGER	\$ (3,000)	\$ -	\$ (3,000)	
2050353	OLOPS - Abandoned Vehicles Expenditure		RANGER	\$ (1,000)	\$ -	\$ -	
2050386	OLOPS - Expensed Minor Asset Purchases		RANGER	\$ (2,088)	\$ (4,015)	\$ (6,103)	Grant funded - Animal Welfare in Emergencies
2050387	OLOPS - Other Expenditure		RANGER	\$ (13,000)	\$ (2,450)	\$ (13,000)	Roadwise (speed trailer sign) & abandoned vehicles
2050392	OLOPS - Depreciation		SFO	\$ (13,878)	\$ (13,878)	\$ (13,878)	
2050399	OLOPS - Administration Allocated		SFO	\$ (41,953)	\$ (37,903)	\$ (40,155)	
Total Operating Expenditure				\$ (111,416)	\$ (64,689)	\$ (89,096)	
Operating Income							
3050310	OLOPS - Grants		DCEO	\$ -	\$ 6,103	\$ 6,103	Grant - Animal Welfare in Emergencies
3050320	OLOPS - Fees & Charges		RANGER	\$ 500	\$ 449	\$ -	Fines
Total Operating Income				\$ 500	\$ 6,552	\$ 6,103	
EMERGENCY SERVICES LEVY							
Operating Expenditure							
<u>Bush Fire Brigades</u>							
2050507	ESL BFB - Clothing & Accessories		CESM	\$ (23,937)	\$ (15,388)	\$ (14,500)	
2050565	ESL BFB - Maintenance Plant & Equipment		CESM	\$ (8,222)	\$ (23)	\$ -	
2050566	ESL BFB - Maintenance Vehicles/Trailers/Boats		CESM	\$ (40,818)	\$ (42,248)	\$ (39,389)	
2050586	ESL BFB - Plant & Equipment <\$1,200 per item		CESM	\$ (8,222)	\$ (3,336)	\$ (3,060)	
2050587	ESL BFB - Other Goods and Services		CESM	\$ (15,672)	\$ (6,043)	\$ (6,546)	
2050588	ESL BFB - Utilities, Rates & Taxes		CESM	\$ (6,531)	\$ (5,584)	\$ (5,400)	
2050589	ESL BFB - Maintenance Land & Buildings		CESM	\$ (4,295)	\$ (19,966)	\$ (24,762)	
2050530	ESL BFB - Insurances		CESM	\$ (85,632)	\$ (71,586)	\$ (71,585)	
Total Operating Expenditure				\$ (193,330)	\$ (164,174)	\$ (165,242)	
Operating Income							
3050510	ESL BFB - Operating Grant		CESM	\$ 193,330	\$ 217,772	\$ 165,242	
Total Operating Income				\$ 193,330	\$ 217,772	\$ 165,242	

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

DETAILED OPERATING PROGRAMS

Account Number	JOB	Responsible Officer	2021/2022 Budget	2020/2021 Est. Actual	2020/2021 Budget	Comment
Operating Expenditure						
State Emergency Service:						
2050665		CESM	\$ (292)	\$ (610)	\$ (8,831)	
2050666		CESM	\$ (2,742)	\$ -	\$ -	
2050669		CESM	\$ (7,543)	\$ -	\$ -	
2050686		CESM	\$ (1,776)	\$ -	\$ -	
2050687		CESM	\$ (2,198)	\$ (8,494)	\$ (3,550)	
2050688		CESM	\$ (580)	\$ -	\$ -	
2050689		CESM	\$ (899)	\$ (3,575)	\$ (1,790)	
2050630		CESM	\$ (2,600)	\$ (2,806)	\$ (2,128)	
Total Operating Expenditure			\$ (18,629)	\$ (15,485)	\$ (16,299)	
Operating Income						
3050610		CESM	\$ 18,629	\$ 26,238	\$ 16,299	
Total Operating Income			\$ 18,629	\$ 26,238	\$ 16,299	
TOTAL LAW, ORDER AND PUBLIC SAFETY OPERATING EXPENSE			\$ (1,491,866)	\$ (948,212)	\$ (1,032,701)	
TOTAL LAW, ORDER AND PUBLIC SAFETY OPERATING INCOME			\$ 660,810	\$ 365,666	\$ 304,239	

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

DETAILED OPERATING PROGRAMS

Account Number	JOB	Responsible Officer	2021/2022 Budget	2020/2021 Est. Actual	2020/2021 Budget	Comment
PROGRAM 7 - HEALTH						
HEALTH ADMINISTRATION & INSPECTION						
Operating Expenditure						
2070400 HEALTH - Employee Costs		EHO	\$ (134,756)	\$ (127,948)	\$ (128,646)	
2070404 HEALTH - Training & Development		EHO	\$ (2,000)	\$ (932)	\$ (4,000)	
2070408 HEALTH - Other Employee Expenses		EHO	\$ (3,468)	\$ (2,380)	\$ (3,705)	
2070409 HEALTH - Travel & Accommodation		EHO	\$ (1,000)	\$ -	\$ -	
2070412 HEALTH - Analytical Expenses		EHO	\$ (2,000)	\$ -	\$ -	
2070440 HEALTH - Advertising & Promotion		EHO	\$ (500)	\$ -	\$ (500)	
2070452 HEALTH - Consultants		EHO	\$ (1,000)	\$ -	\$ -	
2070487 HEALTH - Other Expenses		EHO	\$ (3,000)	\$ (1,065)	\$ (5,000)	
2070499 HEALTH - Administration Allocated		SFO	\$ (47,101)	\$ (40,794)	\$ (43,290)	
Total Operating Expenditure			\$ (194,825)	\$ (173,119)	\$ (185,141)	
Operating Income						
3070401 HEALTH - Reimbursements		EHO	\$ -	\$ -	\$ 50	
3070420 HEALTH - Health Regulatory Fees & Charges		EHO	\$ 15,000	\$ 21,719	\$ 15,819	
3070422 HEALTH - Health Officer Services Charged Out		EHO	\$ 15,000	\$ 15,707	\$ 17,102	
Total Operating Income			\$ 30,000	\$ 37,426	\$ 32,971	

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

DETAILED OPERATING PROGRAMS

Account Number	JOB	Responsible Officer	2021/2022 Budget	2020/2021 Est. Actual	2020/2021 Budget	Comment
PREVENTIVE SERVICES - OTHER (Medical Centre)						
Operating Expenditure						
2070665 PREV OTH - Maintenance/Operations		EMWS	\$ (2,000)	\$ (2,211)	\$ (1,000)	
2070670 PREV OTH - Loan Interest Repayments		SFO	\$ (4,516)	\$ (6,584)	\$ (6,553)	Loan No. 97 - Medical Centre Upgrade
2070688 PREV OTH - Building Operations		BLDMTCE	\$ (5,000)	\$ (4,136)	\$ (5,000)	
2070689 PREV OTH - Building Maintenance		BLDMTCE	\$ (2,000)	\$ (143)	\$ (2,000)	
2070692 PREV OTH - Depreciation		SFO	\$ (44,723)	\$ (44,723)	\$ (42,517)	
2070699 PREV OTH - Administration Allocated		SFO	\$ (37,135)	\$ (32,162)	\$ (34,130)	
Total Operating Expenditure			\$ (95,375)	\$ (89,959)	\$ (91,200)	
Operating Income						
3070620 PREV OTH - Fees & Charges		DCEO	\$ 82,232	\$ 81,418	\$ 81,418	
Total Operating Income			\$ 82,232	\$ 81,418	\$ 81,418	
TOTAL HEALTH OPERATING EXPENSES			\$ (290,200)	\$ (263,078)	\$ (276,341)	
TOTAL HEALTH OPERATING INCOME			\$ 112,232	\$ 118,844	\$ 114,389	

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

DETAILED OPERATING PROGRAMS

Account Number	JOB	Responsible Officer	2021/2022 Budget	2020/2021 Est. Actual	2020/2021 Budget	Comment
PROGRAM 8 - EDUCATION & WELFARE						
OTHER EDUCATION						
Operating Expenditure						
2080287 OTHER ED - Other Expenses		BLDMTCE	\$ (19,226)	\$ (17,490)	\$ (19,226)	Disbursement of Rental
2080299 OTHER ED - Administration Allocated		SFO	\$ (6,367)	\$ (5,515)	\$ (5,852)	
Total Operating Expenditure			\$ (25,594)	\$ (23,005)	\$ (25,078)	
Operating Income						
3080220 OTHER ED - Fees & Charges		DCEO	\$ 24,033	\$ 22,222	\$ 24,033	
Total Operating Income			\$ 24,033	\$ 22,222	\$ 24,033	
FAMILIES (Child Care Centre)						
Operating Expenditure						
2080365 FAMILIES - Maintenance/Operations		EMWS	\$ (500)	\$ (1,075)	\$ (500)	
2080388 FAMILIES - Building Operations		BLDMTCE	\$ (1,500)	\$ (1,372)	\$ (1,500)	
2080389 FAMILIES - Building Maintenance		BLDMTCE	\$ (1,200)	\$ (339)	\$ (1,500)	
2080392 FAMILIES - Depreciation		SFO	\$ (8,599)	\$ (8,599)	\$ (8,599)	
2080399 FAMILIES - Administration Allocated		SFO	\$ (1,347)	\$ (1,364)	\$ (1,238)	
Total Operating Expenditure			\$ (13,146)	\$ (12,749)	\$ (13,337)	

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

DETAILED OPERATING PROGRAMS

Account Number	JOB	Responsible Officer	2021/2022 Budget	2020/2021 Est. Actual	2020/2021 Budget	Comment
AGED OTHER						
Operating Expenditure						
2080653 AGED OTHER - Events		CDO	\$ (4,000)	\$ -	\$ -	Seniors support and development programs
2080670 AGED OTHER - Loan Interest Repayments		SFO	\$ (6,278)	\$ (9,927)	\$ (10,649)	Loan 96 - Plantagenet Village Homes (SS)
2080699 AGED OTHER - Administration Allocated		SFO	\$ (27,175)	\$ (23,536)	\$ (24,976)	
Total Operating Expenditure			\$ (37,454)	\$ (33,463)	\$ (35,625)	
Operating Income						
3080630 AGED OTHER - Self Supporting Loan Interest Received		SFO	\$ 6,278	\$ 7,097	\$ 10,649	Loan 96 - Plantagenet Village Homes (SS)
Total Operating Income			\$ 6,278	\$ 7,097	\$ 10,649	
WELFARE						
Operating Expenditure						
2080711 WELFARE - DAIP		CDO	\$ (1,000)	\$ -	\$ -	Disability programs
2080712 WELFARE - Youth Services		CDO	\$ (45,000)	\$ -	\$ -	Concept plan for the youth precinct \$20K; on-going minor works improvements \$10K; youth programs \$15K
2080799 WELFARE - Administration Allocated		SFO	\$ (1,347)	\$ (1,166)	\$ (1,238)	
Total Operating Expenditure			\$ (47,347)	\$ (1,166)	\$ (1,238)	
TOTAL EDUCATION AND WELFARE OPERATING EXPENSE			\$ (123,541)	\$ (70,383)	\$ (75,278)	
TOTAL EDUCATION AND WELFARE OPERATING INCOME			\$ 30,311	\$ 29,319	\$ 34,682	

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

DETAILED OPERATING PROGRAMS

Account Number	JOB	Responsible Officer	2021/2022 Budget	2020/2021 Est. Actual	2020/2021 Budget	Comment
PROGRAM 9 - HOUSING						
HOUSING - STAFF						
Operating Expenditure						
2090165 STF HOUSE - Maintenance/Operations		EMWS	\$ (15,000)	\$ (23,157)	\$ (22,750)	
2090188 STF HOUSE - Building Operations		BLDMTCE	\$ (8,000)	\$ (6,588)	\$ (8,000)	
2090189 STF HOUSE - Building Maintenance		BLDMTCE	\$ (7,000)	\$ (5,139)	\$ (7,000)	
2090192 STF HOUSE - Depreciation		SFO	\$ (16,500)	\$ -	\$ -	
2090199 STF HOUSE - Administration Allocated		SFO	\$ (3,500)	\$ -	\$ -	
Total Operating Expenditure			\$ (50,000)	\$ (34,884)	\$ (37,750)	
Operating Income						
3090101 STF HOUSE - Staff Rental Reimbursements		DCEO	\$ 21,320	\$ 8,320	\$ 8,300	
Total Operating Income			\$ 21,320	\$ 8,320	\$ 8,300	
TOTAL HOUSING OPERATING EXPENSE			\$ (50,000)	\$ (34,884)	\$ (37,750)	
TOTAL HOUSING OPERATING INCOME			\$ 21,320	\$ 8,320	\$ 8,300	

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

DETAILED OPERATING PROGRAMS

Account Number	JOB	Responsible Officer	2021/2022 Budget	2020/2021 Est. Actual	2020/2021 Budget	Comment
PROGRAM 10 - COMMUNITY AMENITIES						
SANITATION						
Operating Expenditure						
2100100		WASTE	\$ (214,964)	\$ (212,836)	\$ (197,403)	
2100104		WASTE	\$ (970)	\$ (960)	\$ (2,000)	
2100107		WASTE	\$ (2,000)	\$ -	\$ -	
2100108		WASTE	\$ (3,342)	\$ (3,309)	\$ (1,376)	
2100111		WASTE	\$ (90,811)	\$ (243,205)	\$ (270,000)	Domestic Bins
2100113		WASTE	\$ (106,613)	\$ -	\$ -	Domestic Recycling
2100120		WASTE	\$ (1,500)	\$ (1,197)	\$ (1,000)	
2100152		WASTE	\$ (35,000)	\$ (21,833)	\$ (55,576)	O'Neil Road Future Expansion (Waste Reserve)
2100165		EMWS	\$ (282,645)	\$ (294,492)	\$ (306,733)	
2100187		WASTE	\$ (4,241)	\$ (23,482)	\$ (27,723)	Western Cell Expansion
2100189		EMWS	\$ (1,000)	\$ -	\$ -	
2100192		SFO	\$ (37,289)	\$ (37,289)	\$ (39,126)	
2100199		SFO	\$ (83,720)	\$ (72,509)	\$ (76,946)	
Total Operating Expenditure			\$ (864,095)	\$ (911,112)	\$ (977,883)	
Operating Income						
3100120		WASTE	\$ 432,485	\$ 557,102	\$ 556,720	
3100130		SFO	\$ 197,562	\$ 195,257	\$ 193,712	
3100135		WASTE	\$ 40,000	\$ 65,481	\$ 40,000	Sale of Surplus Materials
3100131		WASTE	\$ 28,538	\$ 122,825	\$ 100,000	
Total Operating Income			\$ 698,585	\$ 940,665	\$ 890,432	
SANITATION OTHER						
Operating Expenditure						
2100211		EMWS	\$ (49,926)	\$ -	\$ -	Non-domestic & public bins
2100265		EMWS	\$ (10,000)	\$ -	\$ -	Public bins & pickups
Total Operating Expenditure			\$ (59,926)	\$ -	\$ -	
Operating Income						
3100200		WASTE	\$ 137,700	\$ -	\$ -	
3100220		WASTE	\$ 5,000	\$ 9,912	\$ 5,000	Septic tanks fees
3100231		WASTE	\$ 85,615	\$ -	\$ -	
Total Operating Income			\$ 228,315	\$ 9,912	\$ 5,000	

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

DETAILED OPERATING PROGRAMS

Account Number		JOB	Responsible Officer	2021/2022 Budget	2020/2021 Est. Actual	2020/2021 Budget	Comment
TOWN PLANNING & REGIONAL DEVELOPMENT							
Operating Expenditure							
2100600	PLAN - Employee Costs		PLN	\$ (205,673)	\$ (190,103)	\$ (186,280)	
2100604	PLAN - Training & Development		PLN	\$ (5,000)	\$ (5,001)	\$ (5,000)	
2100608	PLAN - Other Employee Expenses		PLN	\$ (5,708)	\$ (3,108)	\$ (5,338)	
2100610	PLAN - Motor Vehicle Expenses		PLN	\$ (8,000)	\$ (4,155)	\$ (12,000)	
2100620	PLAN - Communication Expenses		PLN	\$ (500)	\$ -	\$ (500)	
2100640	PLAN - Advertising & Promotion		PLN	\$ (4,000)	\$ (2,600)	\$ (4,000)	
2100652	PLAN - Consultants		PLN	\$ (10,000)	\$ (2,209)	\$ (10,000)	
2100686	PLAN - Expensed Minor Asset Purchases		PLN	\$ (1,000)	\$ -	\$ (1,000)	
2100687	PLAN - Other Expenses		PLN	\$ (500)	\$ -	\$ (1,500)	
2100692	PLAN - Depreciation		SFO	\$ (5,078)	\$ (5,078)	\$ (7,268)	
2100699	PLAN - Administration Allocated		SFO	\$ (96,483)	\$ (83,562)	\$ (88,675)	
Total Operating Expenditure				\$ (341,942)	\$ (295,816)	\$ (321,561)	
Operating Income							
3100601	PLAN - Reimbursements		PLN	\$ 1,000	\$ 838	\$ 1,000	
3100620	PLAN - Planning Application Fees		PLN	\$ 17,000	\$ 18,346	\$ 17,000	
3100622	PLAN - Orders & Requisitions		PLN	\$ 100	\$ 66	\$ 100	
3100635	PLAN - Other Income		PLN	\$ 200	\$ 252	\$ 200	
Total Operating Income				\$ 18,300	\$ 19,502	\$ 18,300	

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

DETAILED OPERATING PROGRAMS

Account Number	JOB	Responsible Officer	2021/2022 Budget	2020/2021 Est. Actual	2020/2021 Budget	Comment
OTHER COMMUNITY AMENITIES						
Operating Expenditure						
2100711 COM AMEN - Cemetery Maintenance/Operations		EMWS	\$ (105,000)	\$ (95,509)	\$ (108,444)	Includes construction of internal roads
2100714 COM AMEN - Other Community Amenity Maintenance		EMWS	\$ (1,000)	\$ (333)	\$ (1,000)	
2100788 COM AMEN - Public Conveniences Operations		BLDMTCE	\$ (35,000)	\$ (30,646)	\$ (30,000)	
2100789 COM AMEN - Public Conveniences Maintenance		BLDMTCE	\$ (8,000)	\$ (7,841)	\$ (7,500)	
2100792 COM AMEN - Depreciation		SFO	\$ (20,032)	\$ (20,032)	\$ (23,822)	
2100799 COM AMEN - Administration Allocated		SFO	\$ (22,784)	\$ (19,733)	\$ (20,941)	
Total Operating Expenditure			\$ (191,816)	\$ (174,094)	\$ (191,707)	
Operating Income						
3100720 COM AMEN - Cemetery Fees (Burial)		DCEO	\$ 45,000	\$ 46,941	\$ 45,000	
3100721 COM AMEN - Cemetery Fees (Niche Wall & Rose Garden)		DCEO	\$ 2,000	\$ -	\$ -	
3100722 COM AMEN - Cemetery Fees (Monuments)		DCEO	\$ 5,000	\$ -	\$ -	
Total Operating Income			\$ 52,000	\$ 46,941	\$ 45,000	
TOTAL COMMUNITY AMENITIES OPERATING EXPENSES			\$ (1,457,779)	\$ (1,381,022)	\$ (1,491,151)	
TOTAL COMMUNITY AMENITIES OPERATING INCOME			\$ 997,200	\$ 1,017,020	\$ 958,732	

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

DETAILED OPERATING PROGRAMS

Account Number		JOB	Responsible Officer	2021/2022 Budget	2020/2021 Est. Actual	2020/2021 Budget	Comment
PROGRAM 11 - RECREATION & CULTURE							
PUBLIC HALLS AND CIVIC CENTRES							
Operating Expenditure							
2110165	HALLS - Maintenance/Operations		EMWS	\$ (15,000)	\$ (35,762)	\$ (30,000)	
2110186	HALLS - Expensed Minor Asset Purchases		BLDMTCE	\$ (2,000)	\$ -	\$ (2,000)	
2110188	HALLS - Town Halls and Public Bldg Operations		BLDMTCE	\$ (40,000)	\$ (36,997)	\$ (45,000)	
2110189	HALLS - Town Halls and Public Bldg Maintenance		BLDMTCE	\$ (32,000)	\$ (23,699)	\$ (22,500)	
2110192	HALLS - Depreciation		SFO	\$ (70,236)	\$ (70,236)	\$ (69,505)	
2110199	HALLS - Administration Allocated		SFO	\$ (58,537)	\$ (43,996)	\$ (46,688)	
Total Operating Expenditure				\$ (217,773)	\$ (210,690)	\$ (215,693)	
Operating Income							
3110110	HALLS - Grants		DCEO				
	Capital Grant - LRCIP-2 (Kendrup Hall Toilets)	GI510	EMWS	\$ 150,000	\$ -	\$ 150,000	
3110121	HALLS - Local Hall Hire		DCEO	\$ 1,000	\$ 1,276	\$ 900	
Total Operating Income				\$ 151,000	\$ 1,276	\$ 150,900	

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

DETAILED OPERATING PROGRAMS

Account Number		JOB	Responsible Officer	2021/2022 Budget	2020/2021 Est. Actual	2020/2021 Budget	Comment
SWIMMING AREAS AND BEACHES							
Operating Expenditure							
2110200	SWIM AREAS - Salaries		POOL	\$ (179,978)	\$ (176,679)	\$ (177,618)	
2110204	SWIM AREAS - Training & Conferences		POOL	\$ (3,500)	\$ (1,526)	\$ (3,500)	
2110207	SWIM AREAS - Protective Clothing		POOL	\$ (1,000)	\$ (512)	\$ (1,000)	
2110208	SWIM AREAS - Other Employee Costs		POOL	\$ (5,260)	\$ (3,818)	\$ (5,154)	
2110251	SWIM AREAS - Kiosk Expenses		POOL	\$ (15,000)	\$ (13,938)	\$ (15,000)	
2110252	SWIM AREAS - Consultants		EMSD	\$ (114,140)	\$ (134,381)	\$ (248,521)	
2110265	SWIM AREAS - Grounds Maintenance/Operations		POOL	\$ (2,500)	\$ (1,219)	\$ (2,500)	
2110270	SWIM AREAS - Loan Interest Repayments		DCEO	\$ (8,072)	\$ -	\$ -	New swimming pool loan
2110286	SWIM AREAS - Expensed Minor Asset Purchases		POOL	\$ (7,500)	\$ (4,227)	\$ (7,500)	
2110287	SWIM AREAS - Other Expenses		POOL	\$ (5,000)	\$ (3,310)	\$ (5,000)	
2110288	SWIM AREAS - Building Operations		POOL	\$ (50,000)	\$ (46,944)	\$ (50,000)	
2110289	SWIM AREAS - Building Maintenance		POOL	\$ (5,000)	\$ (688)	\$ (6,000)	
2110292	SWIM AREAS - Depreciation		SFO	\$ (54,165)	\$ (54,165)	\$ (88,939)	
2110299	SWIM AREAS - Administration Allocated		SFO	\$ (58,013)	\$ (50,244)	\$ (53,318)	
Total Operating Expenditure				\$ (509,128)	\$ (491,651)	\$ (664,050)	
Operating Income							
3110210	SWIM AREAS - Grants						
	CSRFF Grants - Swimming Pool Facility Refurbishment	GI607	POOL	\$ 374,183	\$ -	\$ 374,183	
	DGP Grants - Swimming Pool Facility Refurbishment	GI607A	POOL	\$ 209,854	\$ 390,146	\$ 600,000	
3110220	SWIM AREAS - Admissions		POOL	\$ 50,000	\$ 58,055	\$ 54,000	
3110221	SWIM AREAS - Kiosk Income		POOL	\$ 20,000	\$ 21,831	\$ 17,000	
Total Operating Income				\$ 654,037	\$ 470,032	\$ 1,045,183	

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

DETAILED OPERATING PROGRAMS

Account Number	JOB	Responsible Officer	2021/2022 Budget	2020/2021 Est. Actual	2020/2021 Budget	Comment
OTHER RECREATION & SPORT						
Operating Expenditure						
2110300		RECCTR	\$ (206,056)	\$ (218,765)	\$ (210,882)	
2110304		RECCTR	\$ (4,000)	\$ (1,661)	\$ (4,000)	
2110307		RECCTR	\$ (1,500)	\$ (1,139)	\$ (1,500)	
2110308		RECCTR	\$ (6,579)	\$ (3,445)	\$ (6,404)	
2110320		RECCTR	\$ (2,500)	\$ (1,829)	\$ (2,500)	
2110321		DCEO	\$ (4,500)	\$ -	\$ -	Include extra \$3,200 for additional software costs for Rec.ctr
2110341		EMSD	\$ (10,000)	\$ -	\$ -	GSCORE service agreement
2110364		EMWS	\$ (20,000)	\$ -	\$ -	
2110365		EMWS	\$ (290,000)	\$ (284,765)	\$ (287,000)	
2110366		EMWS	\$ (215,000)	\$ (213,477)	\$ (215,000)	
2110367		EMWS	\$ (46,990)	\$ -	\$ (46,990)	Deane / Ingoldby Public Open Space
2110368		EMWS	\$ (5,000)	\$ (2,511)	\$ (5,000)	
2110370		SFO	\$ (3,860)	\$ (5,467)	\$ (5,672)	Loan 94 - Sounness Park
2110386		RECCTR	\$ (10,000)	\$ (21,795)	\$ (21,600)	Gym Equipment
2110387		RECCTR	\$ (30,000)	\$ (14,237)	\$ (22,791)	Rec Ctr courses & programs, kiosk supplies
2110388		BLDMTCE	\$ (60,000)	\$ (60,406)	\$ (70,000)	
2110389		BLDMTCE	\$ (50,000)	\$ (52,214)	\$ (48,000)	Rec Ctr and other rec buildings
2110392		SFO	\$ (375,859)	\$ (375,859)	\$ (414,042)	
2110399		SFO	\$ (140,856)	\$ (121,993)	\$ (129,458)	
Total Operating Expenditure			\$ (1,482,701)	\$ (1,379,563)	\$ (1,490,839)	
Operating Income						
3110300		DCEO	\$ 26,814	\$ 13,147	\$ 39,961	Trust transfer - Ingoldby Street
3110301		DCEO	\$ 25,000	\$ 28,379	\$ 20,000	Education Dep't
3110310						
		GI608	\$ -	\$ 94,031	\$ -	
		GI615	\$ 100,000	\$ -	\$ 100,000	
3110320		RECCTR	\$ 110,000	\$ 127,706	\$ 109,000	
3110322		DCEO	\$ 7,500	\$ 18,665	\$ 7,500	
3110335		DCEO	\$ 7,000	\$ 7,268	\$ 7,500	
Total Operating Income			\$ 276,314	\$ 289,196	\$ 283,961	

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

DETAILED OPERATING PROGRAMS

Account Number	JOB	Responsible Officer	2021/2022 Budget	2020/2021 Est. Actual	2020/2021 Budget	Comment
LIBRARIES						
Mount Barker Library & Art Gallery						
Operating Expenditure						
2110500 LIBRARY - Employee Costs		LIB	\$ (162,069)	\$ (160,842)	\$ (152,133)	
2110504 LIBRARY - Training & Development		LIB	\$ (2,000)	\$ (2,979)	\$ (4,000)	
2110508 LIBRARY - Other Employee Costs		LIB	\$ (4,521)	\$ (3,052)	\$ (4,316)	
2110511 LIBRARY - Office Equipment Maintenance		LIB	\$ (5,000)	\$ (667)	\$ (1,570)	
2110512 LIBRARY - Book Purchases		LIB	\$ (2,000)	\$ (1,880)	\$ (2,000)	
2110515 LIBRARY - Printing and Stationery		LIB	\$ (3,000)	\$ (3,111)	\$ (3,000)	
2110517 LIBRARY - Event Catering		LIB	\$ (1,000)	\$ -	\$ -	
2110520 LIBRARY - Communication Expenses		LIB	\$ (4,000)	\$ (2,712)	\$ (4,000)	
2110521 LIBRARY - Information Technology		DCEO	\$ (12,500)	\$ (8,068)	\$ (7,500)	Incl upgrade of public computers \$5k
2110540 LIBRARY - Advertising & Promotions		LIB	\$ (1,000)	\$ (709)	\$ (1,000)	
2110560 LIBRARY - General Office Expenses		LIB	\$ (100)	\$ -	\$ (500)	
2110586 LIBRARY - Expensed Minor Asset Purchases		LIB	\$ (3,000)	\$ (1,022)	\$ (3,000)	
2110587 LIBRARY - Other Expenses		LIB	\$ (18,000)	\$ (7,510)	\$ (20,300)	Incl library programs & Regional Library Services
2110588 LIBRARY - Building Operations		BLDMTCE	\$ (31,000)	\$ (32,655)	\$ (31,000)	
2110589 LIBRARY - Library Building Maintenance		BLDMTCE	\$ (5,000)	\$ (3,315)	\$ (5,000)	
2110592 LIBRARY - Depreciation		SFO	\$ (180)	\$ (180)	\$ (180)	
2110599 LIBRARY - Administration Allocated		SFO	\$ (102,561)	\$ (88,826)	\$ (94,261)	
Total Operating Expenditure			\$ (356,931)	\$ (317,528)	\$ (333,760)	
Operating Income						
3110500 LIBRARY - Contributions & Donations		LIB	\$ 1,000	\$ 2,059	\$ 1,000	
3110520 LIBRARY - Fees & Charges		LIB	\$ 3,500	\$ 3,187	\$ 3,500	
3110540 LIBRARY - Fines & Penalties		LIB	\$ 500	\$ 764	\$ 500	
Total Operating Income			\$ 5,000	\$ 6,010	\$ 5,000	
HERITAGE						
Operating Expenditure						
2110665 HERITAGE - Maintenance/Operations		EMWS	\$ (36,250)	\$ -	\$ -	Incl \$20k contrib to Historical Society
2110688 HERITAGE - Building Operations		BLDMTCE	\$ (12,500)	\$ -	\$ -	
2110689 HERITAGE - Building Maintenance		BLDMTCE	\$ (7,500)	\$ -	\$ -	
2110692 HERITAGE - Depreciation		SFO	\$ (17,000)	\$ -	\$ -	
2110699 HERITAGE - Administration Allocated		SFO	\$ (17,098)	\$ -	\$ -	
Total Operating Expenditure			\$ (90,348)	\$ -	\$ -	

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

DETAILED OPERATING PROGRAMS

Account Number	JOB	Responsible Officer	2021/2022 Budget	2020/2021 Est. Actual	2020/2021 Budget	Comment
OTHER CULTURE						
Operating Expenditure						
2110717 OTH CUL - Community Arts		CDO	\$ (4,000)	\$ -	\$ -	Art initiative promotions & engagement
2110718 OTH CUL - Community Grants Scheme		SFO	\$ (64,020)	\$ (46,944)	\$ (81,573)	
2110723 OTH CUL - Artwork Storage		CDO	\$ (2,000)	\$ -	\$ (2,000)	
2110725 OTH CUL - Festival & Events		CDO	\$ -	\$ (13,598)	\$ (15,000)	
2110726 OTH CUL - Projects		EMSD	\$ (16,000)	\$ -	\$ -	Volunteering, active recreation, every club & community connectivity programs
2110740 OTH CUL - Advertising and Promotion		CDO	\$ (1,000)	\$ -	\$ -	
2110743 OTH CUL - Other Festival Event Expenses		EMWS	\$ (5,000)	\$ -	\$ -	Event traffic control
2110744 OTH CUL - Other Grant Expenditure		CDO	\$ (8,503)	\$ -	\$ -	Every Club Grant - workshops
2110752 OTH CUL - Consultants		EMSD	\$ (22,392)	\$ (10,050)	\$ (32,442)	Flora & Heritage Surveys
2110765 OTH CUL - Maintenance/Operations		EMWS	\$ (1,250)	\$ (2,142)	\$ (2,500)	
2110770 OTH CUL - Loan Interest Repayments		EMWS	\$ (206)	\$ (218)	\$ (1,441)	SS Loan - Mount Barker Golf Club
2110787 OTH CUL - Other Expenses		CDO	\$ (5,000)	\$ (1,302)	\$ (5,000)	
2110788 OTH CUL - Building Operations		BLDMTCE	\$ (25,000)	\$ (25,543)	\$ (25,000)	CRC
2110789 OTH CUL - Building Maintenance		BLDMTCE	\$ (15,000)	\$ (9,436)	\$ (15,000)	CRC
2110792 OTH CUL - Depreciation		SFO	\$ (185,600)	\$ (185,600)	\$ (191,821)	
2110799 OTH CUL - Administration Allocated		SFO	\$ (17,098)	\$ (29,617)	\$ (31,429)	
Total Operating Expenditure			\$ (372,069)	\$ (324,450)	\$ (403,206)	
Operating Income						
3110700 OTH CUL - Contributions & Donations		DCEO	\$ -	\$ 1,846	\$ -	
3110701 OTH CUL - Reimbursements		DCEO	\$ 8,000	\$ 15,303	\$ -	
3110710 OTH CUL - Grants - Other Culture		DCEO	\$ -	\$ 1,663	\$ 14,971	
3110720 OTH CUL - Fees & Charges		DCEO	\$ 1,000	\$ 10	\$ 1,105	
3110730 OTH CUL - Self Supporting Loan Interest Received		SFO	\$ 206	\$ 11,747	\$ 1,441	SS Loan - Mount Barker Golf Club
Total Operating Income			\$ 9,206	\$ 30,569	\$ 17,517	
TOTAL RECREATION AND CULTURE OPERATING EXPENSES			\$ (3,028,950)	\$ (2,723,882)	\$ (3,107,548)	
TOTAL RECREATION AND CULTURE OPERATING INCOME			\$ 1,095,557	\$ 797,083	\$ 1,502,561	

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

DETAILED OPERATING PROGRAMS

Account Number		JOB	Responsible Officer	2021/2022 Budget	2020/2021 Est. Actual	2020/2021 Budget	Comment
PROGRAM 12 - TRANSPORT							
CONSTRUCTION - STREETS, ROADS, BRIDGES & DEPOTS							
Operating Income							
3120110	ROADC - Regional Road Group Grants (MRWA)		EMWS	\$ 540,648	\$ 305,794	\$ 382,241	
3120111	ROADC - Roads to Recovery Grant		EMWS	\$ 644,492	\$ 487,906	\$ 513,400	
3120112	ROADC - Black Spot Grant		EMWS	\$ -	\$ 18,284	\$ 18,284	
3120113	ROADC - Other Grants - Roads/Streets		EMWS				
	Capital Grant - Commodity Route Funding	GICRF	EMWS	\$ 319,373	\$ 855,081	\$ 900,726	
	Capital Grant - LRCIP (Wilson Road)	GI063B	EMWS	\$ -	\$ 303,214	\$ 303,214	
	Capital Grant - LRCIP-2 (Mead Street)	GI328	EMWS	\$ 234,000	\$ -	\$ 234,000	
	Capital Grant - DOT (Lowood Road Shared Path)	GI001	EMWS	\$ -	\$ 27,794	\$ 25,000	
	Capital Grant - Corrective Services (Pardelup Road)	GI111A	EMWS	\$ 83,850	\$ -	\$ -	
Total Operating Income				\$ 1,822,364	\$ 1,998,073	\$ 2,376,865	

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

DETAILED OPERATING PROGRAMS

Account Number	JOB	Responsible Officer	2021/2022 Budget	2020/2021 Est. Actual	2020/2021 Budget	Comment
MAINTENANCE - STREETS, ROADS, BRIDGES & DEPOTS						
Operating Expenditure						
2120211	ROADM - Road Maintenance - Sealed - Built Up Areas	EMWS	\$ (260,250)	\$ -	\$ -	
2120212	ROADM - Road Maintenance - Sealed Outside BUA	EMWS	\$ (416,400)	\$ (277)	\$ -	
2120213	ROADM - Road Maintenance - Gravel Outside BUA	EMWS	\$ (1,286,318)	\$ (1,371,831)	\$ (1,585,000)	
2120214	ROADM - Road Maintenance - Formed Outside BUA	EMWS	\$ (17,350)	\$ -	\$ -	
2120218	ROADM - Ancillary Maintenance - Outside BUA	EMWS	\$ -	\$ (238,804)	\$ (240,000)	
2120221	ROADM - Road Maintenance Flood Damage - Gravel Outside BUA	EMWS	\$ -	\$ (1,253,625)	\$ (1,210,324)	
2120232	ROADM - Crossover Council Contribution	EMWS	\$ (3,000)	\$ (1,009)	\$ (3,000)	
2120233	ROADM - Rural Road Numbering Program	EMWS	\$ (1,000)	\$ -	\$ -	
2120234	ROADM - Street Lighting	EMWS	\$ (70,000)	\$ (71,886)	\$ (70,000)	
2120235	ROADM - Traffic Signs/Equipment (Safety)	EMWS	\$ (15,000)	\$ (6,975)	\$ (17,500)	
2120252	ROADM - Consultants	EMWS	\$ (5,000)	\$ (2,850)	\$ (5,000)	Road safety audits
2120265	ROADM - Maintenance/Operations	EMWS	\$ (15,000)	\$ (3,660)	\$ (10,000)	Depot grounds maintenance
2120285	ROADM - Legal Expenses	EMWS	\$ (30,000)	\$ (3,249)	\$ (30,000)	Road resumptions
2120286	ROADM - Workshop/Depot Expensed Equipment	EMWS	\$ (35,000)	\$ (20,613)	\$ (35,000)	
2120287	ROADM - Other Expenses	EMWS	\$ (15,000)	\$ -	\$ -	Includes RAMM
2120288	ROADM - Depot Building Operations	EMWS	\$ (20,000)	\$ (16,419)	\$ (35,000)	
2120289	ROADM - Depot Building Maintenance	EMWS	\$ (47,500)	\$ (50,041)	\$ (40,000)	Includes \$7.5k for lunch room upgrade
2120292	ROADM - Depreciation	SFO	\$ (3,508,477)	\$ (3,508,477)	\$ (3,431,630)	
2120299	ROADM - Administration Allocated	SFO	\$ (95,113)	\$ (82,376)	\$ (87,416)	
Total Operating Expenditure			\$ (5,840,408)	\$ (6,632,092)	\$ (6,799,870)	
Operating Income						
3120201	ROADM - Road Contribution Income	EMWS	\$ 417,896	\$ 1,464,420	\$ 2,089,016	Storm damage recoup
3120210	ROADM - Direct Road Grant (MRWA)	EMWS	\$ 231,080	\$ 218,199	\$ 215,469	
3120220	ROADM - Sale of Scrap	EMWS	\$ 1,000	\$ 548	\$ 1,000	
Total Operating Income			\$ 649,976	\$ 1,683,167	\$ 2,305,485	
PLANT						
Operating Expenditure						
2120391	PLANT - Loss on Disposal of Assets	SFO	\$ (42,213)	\$ (6,440)	\$ (38,338)	
Total Operating Expenditure			\$ (42,213)	\$ (6,440)	\$ (38,338)	
Operating Income						
3120390	PLANT - Profit on Disposal of Assets	SFO	\$ 40,050	\$ 7,973	\$ -	
Total Operating Income			\$ 40,050	\$ 7,973	\$ -	

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

DETAILED OPERATING PROGRAMS

Account Number	JOB	Responsible Officer	2021/2022 Budget	2020/2021 Est. Actual	2020/2021 Budget	Comment
TRAFFIC CONTROL (VEHICLE LICENSING)						
Operating Expenditure						
2120500 LICENSING - Employee Costs		DCEO	\$ (67,186)	\$ (65,553)	\$ (65,601)	
2120504 LICENSING - Training & Development		DCEO	\$ (2,000)	\$ (2,625)	\$ (2,000)	
2120508 LICENSING - Other Employee Costs		DCEO	\$ (1,971)	\$ (1,355)	\$ (1,949)	
2120509 LICENSING - Travel & Accommodation		DCEO	\$ (2,000)	\$ -	\$ -	
2120599 LICENSING - Administration Allocated		SFO	\$ (144,853)	\$ (125,455)	\$ (133,131)	
Total Operating Expenditure			\$ (218,010)	\$ (194,988)	\$ (202,681)	
Operating Income						
3120501 LICENSING - Reimbursements		DCEO	\$ 2,000	\$ 4,530	\$ -	
3120502 LICENSING - Transport Licensing Commission		DCEO	\$ 90,000	\$ 86,398	\$ 90,000	
3120535 LICENSING - Other Income Relating to Licensing		DCEO	\$ 1,000	\$ 1,002	\$ 500	
Total Operating Income			\$ 93,000	\$ 91,930	\$ 90,500	
TOTAL TRANSPORT OPERATING EXPENSES			\$ (6,100,631)	\$ (6,833,520)	\$ (7,040,889)	
TOTAL TRANSPORT OPERATING INCOME			\$ 2,605,390	\$ 3,781,143	\$ 4,772,850	
PROGRAM 13 - ECONOMIC SERVICES						
RURAL SERVICES						
Operating Expenditure						
2130110 RURAL - Motor Vehicle Expenses		SFO	\$ (7,080)	\$ (4,902)	\$ (7,500)	Vehicle Leases - Community Ag Ctr
2130111 RURAL - Noxious Weed Control		EMWS	\$ (89,805)	\$ (39,205)	\$ (129,010)	
2130112 RURAL - Feral Pig Control		SFO	\$ (55,000)	\$ (67,840)	\$ (54,000)	
2130199 RURAL - Administration Allocated		SFO	\$ (21,808)	\$ (23,688)	\$ (24,843)	
Total Operating Expenditure			\$ (173,693)	\$ (135,635)	\$ (215,353)	
Operating Income						
3130101 RURAL - Reimbursements		SFO	\$ 7,080	\$ 2,022	\$ 7,500	
3130110 RURAL - Grants		SFO	\$ 58,805	\$ 39,205	\$ 98,010	Noxious weed control
3130136 RURAL - Feral Pig Group Income		SFO	\$ 55,000	\$ 58,708	\$ 38,800	
Total Operating Income			\$ 120,885	\$ 99,935	\$ 144,310	

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

DETAILED OPERATING PROGRAMS

Account Number	JOB	Responsible Officer	2021/2022 Budget	2020/2021 Est. Actual	2020/2021 Budget	Comment
TOURISM & AREA PROMOTION						
Operating Expenditure						
2130211		EMSD	\$ (23,000)	\$ -	\$ -	
2130240		EMSD	\$ (18,500)	\$ (91,518)	\$ (76,500)	
2130241		EMSD	\$ (58,000)	\$ -	\$ -	
2130242		EMSD	\$ -	\$ -	\$ (15,000)	
2130250		EMWS	\$ -	\$ -	\$ -	
	Albany Hwy - Tree Planting / Fencing (LRCIP)	OP640A EMWS	\$ (4,350)	\$ (15,650)	\$ (20,000)	
2130252		EMSD	\$ (23,010)	\$ (1,990)	\$ (25,000)	Adverse Events Plan (DCP)
2130265		EMWS	\$ (4,000)	\$ (5,202)	\$ (4,000)	
2130287		EMSD	\$ (15,065)	\$ (776)	\$ (15,841)	Visitor Signage Strategy (Cfwd)
2130288		BLDMTCE	\$ (10,000)	\$ (7,415)	\$ (10,000)	
2130289		BLDMTCE	\$ (5,000)	\$ (8,566)	\$ (5,000)	
2130292		SFO	\$ (20,988)	\$ (20,988)	\$ (21,813)	
2130299		SFO	\$ (84,681)	\$ (73,340)	\$ (77,828)	
Total Operating Expenditure			\$ (266,594)	\$ (225,445)	\$ (270,982)	
Operating Income						
3130200		DCEO	\$ 4,000	\$ -	\$ 4,000	Mountains & Murals
3130210						
	Capital Grant - DCP (Mount Barker Hill Infrastructure)	GI623 EMWS	\$ 257,204	\$ 117,796	\$ 375,000	
	Capital Grant - LRCIP - Albany Highway Infrastructure	GI640A EMWS	\$ 296,550	\$ 3,450	\$ 300,000	
	Capital Grant - LRCIP - Mount Barker Hill - Carpark & Bus Bay	GI515 EMWS	\$ 57,000	\$ -	\$ 57,000	
3130220		EMSD	\$ 500	\$ 800	\$ 1,000	
Total Operating Income			\$ 615,254	\$ 122,046	\$ 737,000	

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

DETAILED OPERATING PROGRAMS

Account Number	JOB	Responsible Officer	2021/2022 Budget	2020/2021 Est. Actual	2020/2021 Budget	Comment
BUILDING CONTROL						
Operating Expenditure						
2130300	BUILD - Employee Costs	EMSD	\$ (85,565)	\$ (122,949)	\$ (102,093)	
2130303	BUILD - Uniforms	EMSD	\$ -	\$ -	\$ (500)	
2130304	BUILD - Training & Development	EMSD	\$ (2,000)	\$ (44)	\$ (2,000)	
2130308	BUILD - Other Employee Expenses	EMSD	\$ (2,545)	\$ (5,281)	\$ (4,698)	
2130309	BUILD - Travel & Accommodation	EMSD	\$ (1,000)	\$ -	\$ -	
2130310	BUILD - Motor Vehicle Expenses	EMSD	\$ (6,500)	\$ (9,013)	\$ (12,500)	
2130320	BUILD - Communication Expenses	EMSD	\$ (1,000)	\$ (425)	\$ (1,000)	
2130340	BUILD - Advertising & Promotion	EMSD	\$ -	\$ -	\$ (500)	
2130350	BUILD - Contract Building Services	EMSD	\$ (20,000)	\$ (16,701)	\$ (12,680)	
2130352	BUILD - Consultants	EMSD	\$ (5,000)	\$ -	\$ -	Renewable energy audit on key Shire buildings
2130386	BUILD - Expensed Minor Asset Purchases	EMSD	\$ (3,000)	\$ (591)	\$ (3,000)	
2130387	BUILD - Other Expenses	EMSD	\$ (1,000)	\$ -	\$ (1,000)	
2130388	BUILD - Building Operations	BLDMTCE	\$ (1,000)	\$ (864)	\$ (1,000)	Building Shed
2130389	BUILD - Building Maintenance	BLDMTCE	\$ (1,000)	\$ -	\$ -	
2130392	BUILD - Depreciation	SFO	\$ (15,809)	\$ (15,809)	\$ (15,809)	
2130399	BUILD - Administration Allocated	SFO	\$ (53,639)	\$ (46,456)	\$ (49,298)	
Total Operating Expenditure			\$ (199,059)	\$ (218,133)	\$ (206,078)	
Operating Income						
3130302	BUILD - Commissions - BSL & CTF	EMSD	\$ 1,500	\$ 972	\$ 1,500	
3130320	BUILD - Fees & Charges (Licences)	EMSD	\$ 40,000	\$ 60,885	\$ 56,000	
3130322	BUILD - Building Officer Charge Out Income	EMSD	\$ -	\$ -	\$ 5,000	
3130390	BUILD - Profit on Disposal of Assets	SFO	\$ 6,250	\$ -	\$ 5,000	
Total Operating Income			\$ 47,750	\$ 61,857	\$ 67,500	

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

DETAILED OPERATING PROGRAMS

Account Number	JOB	Responsible Officer	2021/2022 Budget	2020/2021 Est. Actual	2020/2021 Budget	Comment	
CATTLE SALEYARDS							
Operating Expenditure							
2130400		SALEYARDS - Employee Costs	SYMGR	\$ (314,321)	\$ (343,916)	\$ (299,471)	
2130404		SALEYARDS - Training & Development	SYMGR	\$ (6,000)	\$ -	\$ (6,000)	
2130407		SALEYARDS - Protective Clothing	SYMGR	\$ (4,000)	\$ (4,010)	\$ (3,000)	
2130408		SALEYARDS - Other Employee Expenses	SYMGR	\$ (6,220)	\$ (6,157)	\$ (5,000)	
2130409		SALEYARDS - Travel & Accommodation	SYMGR	\$ (1,500)	\$ -	\$ (1,500)	
2130410		SALEYARDS - Motor Vehicle Expenses	SYMGR	\$ (7,500)	\$ (2,633)	\$ (10,000)	
2130420		SALEYARDS - Communication Expenses	SYMGR	\$ (9,000)	\$ (9,286)	\$ (9,000)	
2130421		SALEYARDS - Information Systems	SYMGR	\$ (15,000)	\$ (9,729)	\$ (15,500)	
2130430		SALEYARDS - Insurance Expenses	SYMGR	\$ (35,100)	\$ (35,095)	\$ (32,500)	
2130440		SALEYARDS - Advertising & Promotion	SYMGR	\$ (27,000)	\$ (27,921)	\$ (25,000)	
2130441		SALEYARDS - Subscriptions & Memberships	SYMGR	\$ (3,000)	\$ -	\$ -	
2130452		SALEYARDS - Consultants	SYMGR	\$ (20,000)	\$ (9,303)	\$ (20,000)	Environmental Services, water monitoring
2130465		SALEYARDS - Maintenance/Operations	SYMGR	\$ (140,000)	\$ (114,126)	\$ (141,000)	Incl feed purchases and sludge removal & \$5k for bitumen repair
2130470		SALEYARDS - Loan Interest Repayments	SYMGR	\$ (3,432)	\$ (5,230)	\$ (4,100)	Loan No. 95 - Saleyards Roof
2130486		SALEYARDS - Expensed Minor Asset Purchases	SYMGR	\$ (3,000)	\$ (1,078)	\$ (3,000)	
2130487		SALEYARDS - Other Expenses	SYMGR	\$ (25,000)	\$ (26,082)	\$ (30,000)	Licence Fees & Other Op Costs
2130489		SALEYARDS - Building Maintenance	SYMGR	\$ (5,000)	\$ -	\$ -	
2130492		SALEYARDS - Depreciation	SFO	\$ (196,619)	\$ (196,619)	\$ (171,547)	
2130499		SALEYARDS - Administration Allocated	SFO	\$ (91,874)	\$ (86,215)	\$ (91,490)	
Total Operating Expenditure				\$ (913,566)	\$ (877,400)	\$ (868,108)	
Operating Income							
3130400		SALEYARDS - Contributions & Donations	SYMGR	\$ 68,000	\$ 69,552	\$ 65,000	
3130420		SALEYARDS - Fees & Charges	SYMGR	\$ 745,990	\$ 756,095	\$ 705,750	
3130435		SALEYARDS - Other Income	SYMGR	\$ 11,220	\$ 13,821	\$ 11,000	
Total Operating Income				\$ 825,210	\$ 839,468	\$ 781,750	

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

DETAILED OPERATING PROGRAMS

Account Number	JOB	Responsible Officer	2021/2022 Budget	2020/2021 Est. Actual	2020/2021 Budget	Comment
OTHER ECONOMIC DEVELOPMENT						
Operating Expenditure						
2130600 ECON DEV - Employee Costs		EMSD	\$ (86,446)	\$ (167,413)	\$ (175,878)	
2130604 ECON DEV - Training & Development		EMSD	\$ (2,000)	\$ (450)	\$ (4,000)	
2130608 ECON DEV - Other Employee Expenses		EMSD	\$ (2,535)	\$ (2,520)	\$ (4,797)	
2130642 ECON DEV - Projects		EMSD	\$ (20,000)	\$ (4,981)	\$ (20,000)	
2130699 ECON DEV - Administration Allocated		SFO	\$ (12,811)	\$ -	\$ -	
Total Operating Expenditure			\$ (123,792)	\$ (175,364)	\$ (204,675)	
OTHER ECONOMIC SERVICES						
Operating Expenditure						
2130865 OTH ECON - Standpipe Maintenance/Operations		DCEO	\$ (120,000)	\$ (117,884)	\$ (110,000)	
2130866 OTH ECON - Communications Tower Maintenance/Operations		EMWS	\$ (7,000)	\$ (4,548)	\$ (7,000)	
2130887 OTH ECON - Other Expenditure		DCEO	\$ (4,000)	\$ (4,193)	\$ (4,000)	
2130892 OTH ECON - Depreciation		SFO	\$ (15,868)	\$ (15,868)	\$ (16,039)	
2130899 OTH ECON - Administration Allocated		SFO	\$ (12,503)	\$ (10,828)	\$ (11,491)	
Total Operating Expenditure			\$ (159,371)	\$ (153,321)	\$ (148,530)	
Operating Income						
3130821 OTH ECON - Standpipe Income		DCEO	\$ 120,000	\$ 120,961	\$ 100,000	
3130834 OTH ECON - Other Fees & Charges		DCEO	\$ 500	\$ 659	\$ 200	
Total Operating Income			\$ 120,500	\$ 121,620	\$ 100,200	
TOTAL ECONOMIC SERVICES OPERATING EXPENSES			\$ (1,836,074)	\$ (1,785,298)	\$ (1,913,726)	
TOTAL ECONOMIC SERVICES OPERATING INCOME			\$ 1,729,599	\$ 1,244,926	\$ 1,830,760	
<u>PROGRAM 14 - OTHER PROPERTY & SERVICES</u>						
PRIVATE WORKS						
Operating Expenditure						
2140187 PRIVATE - Other Expenses		SFO	\$ (5,000)	\$ (8,677)	\$ (5,000)	
2140199 PRIVATE - Administration Allocated		SFO	\$ -	\$ -	\$ (1,206)	
Total Operating Expenditure			\$ (5,000)	\$ (8,677)	\$ (6,206)	
Operating Income						
3140120 PRIVATE - Private Works Income		SFO	\$ 5,750	\$ 8,624	\$ 5,750	
Total Operating Income			\$ 5,750	\$ 8,624	\$ 5,750	

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

DETAILED OPERATING PROGRAMS

Account Number	JOB	Responsible Officer	2021/2022 Budget	2020/2021 Est. Actual	2020/2021 Budget	Comment
OVERHEADS - ADMINISTRATION						
Operating Expenditure						
2140200		DCEO	\$ (1,693,239)	\$ (1,447,239)	\$ (1,459,501)	
2140203		DCEO	\$ -	\$ (190)	\$ (1,000)	
2140204		DCEO	\$ (22,500)	\$ (11,460)	\$ (22,500)	
2140205		DCEO	\$ (10,000)	\$ (11,826)	\$ (10,000)	
2140206		SFO	\$ (35,000)	\$ (27,518)	\$ (48,000)	
2140208		DCEO	\$ (48,462)	\$ (62,359)	\$ (28,000)	
2140209		DCEO	\$ (10,000)	\$ (5,090)	\$ (10,000)	
2140210		EMWS	\$ (15,000)	\$ (8,478)	\$ (9,000)	
2140215		DCEO	\$ (35,000)	\$ (40,566)	\$ (35,000)	
2140216		DCEO	\$ (15,000)	\$ (12,280)	\$ (17,000)	
2140220		DCEO	\$ (50,000)	\$ (49,331)	\$ (50,000)	
2140221		DCEO	\$ (290,000)	\$ (214,042)	\$ (240,000)	Software and hardware replacement program
2140222		DCEO	\$ (2,000)	\$ -	\$ -	
2140226		DCEO	\$ (15,000)	\$ 563	\$ (5,280)	
2140228		DCEO	\$ (230)	\$ -	\$ -	
2140230		DCEO	\$ (52,000)	\$ (52,079)	\$ (51,500)	
2140240		DCEO	\$ (17,000)	\$ (14,381)	\$ (14,000)	
2140241		DCEO	\$ (12,000)	\$ (7,049)	\$ (12,000)	
2140252		DCEO	\$ (70,000)	\$ (49,106)	\$ (55,000)	Markyt Survey, FM Review; Old Depot Site
2140265		EMWS	\$ (5,000)	\$ -	\$ -	
2140275		SFO	\$ (230)	\$ -	\$ -	
2140282		SFO	\$ (250)	\$ -	\$ (250)	
2140284		DCEO	\$ (45,000)	\$ (21,035)	\$ (40,632)	
2140285		CEO	\$ (10,000)	\$ (5,551)	\$ (10,000)	
2140286		DCEO	\$ (5,000)	\$ (5,731)	\$ (5,000)	
2140287		DCEO	\$ (11,000)	\$ (9,621)	\$ (11,416)	
2140288		BLDMTCE	\$ (50,000)	\$ (55,263)	\$ (48,000)	
2140289		BLDMTCE	\$ (25,000)	\$ (20,687)	\$ (30,000)	
2140292		SFO	\$ (148,566)	\$ (148,566)	\$ (155,281)	
2140299		SFO	\$ 2,624,976	\$ 2,273,750	\$ 2,357,238	
Total Operating Expenditure			\$ (67,500)	\$ (5,135)	\$ (11,122)	

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

DETAILED OPERATING PROGRAMS

Account Number	JOB	Responsible Officer	2021/2022 Budget	2020/2021 Est. Actual	2020/2021 Budget	Comment
Operating Income						
3140200 ADMIN - Contributions & Donations		DCEO	\$ -	\$ 6,000	\$ 5,000	
3140201 ADMIN - Reimbursements		DCEO	\$ 65,000	\$ 104,707	\$ 100,000	Reimbursements Other & LSL
3140235 ADMIN - Other Income Relating to Administration		DCEO	\$ 2,500	\$ 3,867	\$ 2,444	Other Op Inc & Cont to FBT
Total Operating Income			\$ 67,500	\$ 114,574	\$ 107,444	
PUBLIC WORKS OVERHEADS						
Operating Expenditure						
2140300 PWO - Employee Costs		EMWS	\$ (973,241)	\$ (1,034,422)	\$ (1,045,741)	
2140304 PWO - Training & Development		EMWS	\$ (14,000)	\$ (9,619)	\$ (14,000)	
2140305 PWO - Recruitment		EMWS	\$ (2,500)	\$ (2,115)	\$ (1,500)	
2140307 PWO - Protective Clothing		EMWS	\$ (20,000)	\$ (14,717)	\$ (20,000)	
2140308 PWO - Other Employee Expenses		EMWS	\$ (37,050)	\$ (57,988)	\$ (34,788)	Workers Comp, medicals, vacc
2140309 PWO - Travel & Accommodation		EMWS	\$ (5,000)	\$ (2,744)	\$ (5,000)	
2140310 PWO - Motor Vehicle Expenses		EMWS	\$ (15,000)	\$ (8,954)	\$ (25,000)	
2140316 PWO - Postage and Freight		EMWS	\$ (23,000)	\$ (17,637)	\$ (22,500)	
2140320 PWO - Communication Expenses		EMWS	\$ (7,500)	\$ (7,061)	\$ (7,000)	
2140323 PWO - Sick Pay		EMWS	\$ (10,344)	\$ -	\$ -	
2140324 PWO - Annual Leave		EMWS	\$ (41,377)	\$ -	\$ -	
2140325 PWO - Public Holidays		EMWS	\$ (39,308)	\$ -	\$ -	
2140328 PWO - Supervision		EMWS	\$ (36,205)	\$ -	\$ -	
2140330 PWO - OHS and Toolbox Meetings		EMWS	\$ (10,344)	\$ -	\$ -	
2140341 PWO - Subscriptions & Memberships		EMWS	\$ (4,000)	\$ (2,120)	\$ (4,000)	
2140387 PWO - Other Expenses		EMWS	\$ (15,000)	\$ (12,675)	\$ (45,000)	
2140391 PWO - Loss on Disposal of Assets		SFO	\$ -	\$ (16,864)	\$ (33,484)	
2140392 PWO - Depreciation		SFO	\$ (117,392)	\$ (117,392)	\$ (111,280)	
2140399 PWO - Administration Allocated		SFO	\$ (194,536)	\$ (168,485)	\$ (178,794)	
2140393 PWO - LESS Allocated to Works (PWO's)		SFO	\$ 1,490,797	\$ 1,472,793	\$ 1,583,598	
Total Operating Expenditure			\$ (75,000)	\$ -	\$ 35,511	
Operating Income						
3140301 PWO - Other Reimbursements		SFO	\$ 75,000	\$ 121,106	\$ 77,500	
3140390 PWO - Profit on Disposal of Assets		SFO	\$ -	\$ 19,586	\$ 5,584	
Total Operating Income			\$ 75,000	\$ 140,692	\$ 83,084	

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

DETAILED OPERATING PROGRAMS

Account Number	JOB	Responsible Officer	2021/2022 Budget	2020/2021 Est. Actual	2020/2021 Budget	Comment
PLANT OPERATION COSTS						
Operating Expenditure						
2140400		EMWS	\$ (172,658)	\$ (162,353)	\$ (172,658)	
2140411		EMWS	\$ (184,000)	\$ (105,041)	\$ (184,000)	
2140412		EMWS	\$ (250,000)	\$ (213,846)	\$ (275,000)	
2140413		EMWS	\$ (35,000)	\$ (25,553)	\$ (55,000)	
2140416		EMWS	\$ (15,000)	\$ (16,168)	\$ (15,000)	
2140417		EMWS	\$ (30,458)	\$ (33,283)	\$ (30,458)	
2140418		EMWS	\$ (12,500)	\$ (1,496)	\$ (12,500)	
2140419		EMWS	\$ (20,000)	\$ (7,120)	\$ (25,000)	
2140492		DCEO	\$ (243,289)	\$ (203,741)	\$ (204,236)	
2140499		SFO	\$ (20,103)	\$ -	\$ -	
2140494		DCEO	\$ 942,508	\$ 797,033	\$ 1,040,429	
Total Operating Expenditure			\$ (40,500)	\$ 28,432	\$ 66,577	
Operating Income						
3140401		EMWS	\$ 500	\$ -	\$ 500	
3140410		SFO	\$ 40,000	\$ 36,059	\$ 40,000	
Total Operating Income			\$ 40,500	\$ 36,059	\$ 40,500	

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

DETAILED OPERATING PROGRAMS

Account Number	JOB	Responsible Officer	2021/2022 Budget	2020/2021 Est. Actual	2020/2021 Budget	Comment
SALARIES & WAGES						
Operating Expenditure						
2140500 SAL - Gross Salary and Wages		DCEO	\$ (4,597,094)	\$ -	\$ -	
2140501 SAL - LESS Salaries & Wages Allocated		DCEO	\$ 4,597,094	\$ -	\$ -	
2140503 SAL - Workers Compensation Expense		DCEO	\$ (114,310)	\$ -	\$ -	
Total Operating Expenditure			\$ (114,310)	\$ -	\$ -	
Operating Income						
3140501 SAL - Reimbursement - Workers Compensation		DCEO	\$ 114,310	\$ -	\$ -	
Total Operating Income			\$ 114,310	\$ -	\$ -	

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

DETAILED OPERATING PROGRAMS

Account Number	JOB	Responsible Officer	2021/2022 Budget	2020/2021 Est. Actual	2020/2021 Budget	Comment
UNCLASSIFIED						
Operating Expenditure						
2140760 UNCLASS - Unclassified Expenditure		DCEO	\$ (1,000)	\$ (990)	\$ (1,000)	
Total Operating Expenditure			\$ (1,000)	\$ (990)	\$ (1,000)	
Operating Income						
3140735 UNCLASS - Unclassified Income		DCEO	\$ 1,000	\$ 12,445	\$ 1,000	
Total Operating Income			\$ 1,000	\$ 12,445	\$ 1,000	
STOCK, FUEL & OILS						
Operating Expenditure						
2140960 STOCK - Stock Variance		SFO	\$ (1,000)	\$ (732)	\$ (1,000)	
Total Operating Expenditure			\$ (1,000)	\$ (732)	\$ (1,000)	
TOTAL OTHER PROPERTY AND SERVICE OPERATING EXPENSES			\$ (304,310)	\$ 12,898	\$ 82,760	
TOTAL OTHER PROPERTY AND SERVICE OPERATING INCOME			\$ 304,060	\$ 312,394	\$ 237,778	

FEES & CHARGES



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

SCHEDULE OF FEES AND CHARGES

Effective from 1 August 2021

** All prices shown are inclusive of the Goods & Services Tax (where applicable) **

** The value of statutory fees are shown at the time of budget adoption, but may be subject to change during the year **

The Council's policy on Concessional Fees is that eligibility will include people who have a Pensioner Concession Card or any Health Care Card.

	Statutory (s) or Council (c) Fee	2021/22 Budget	2020/21 Budget	2019/20 Budget
PROGRAM 4 - Governance				
Publications				
'Rich and Beautiful' Book	** c	\$32.50	\$32.00	\$32.00
'Mountain Country ' Book (Retailers - Pack of six books)	** c	\$92.00	\$90.00	\$90.00
'Mountain Country ' Book	** c	\$15.00	\$15.00	\$15.00
Rate Book Enquiry				
Written Rate Searches	** c	\$32.50	\$32.00	\$32.00
Names & Address Enquiries to Ten - \$2.00 Thereafter for Each Enquiry	** c	\$41.00	\$40.00	\$40.00
Rate - Other				
Special Payment Arrangement Administration Fee (Excluding pensioners)	** c	\$25.50	\$25.00	\$25.00
Copy Of Rates Notice - Current Year - Per Notice (Hard copy or Email)	** c	\$7.00	\$7.00	\$7.00
Copy Of Rates Notice - Previous Year - Per Notice (Hard copy or Email)	** c	\$13.50	\$13.00	\$13.00
Freedom of Information				
Freedom of Information Charges as Set under the FOI Act Regulations:				
- Application Fee	s	\$30.00	\$30.00	\$30.00
- Charge for Time Dealing with the Application - Per Hour - Pro Rata	s	\$30.00	\$30.00	\$30.00
- Access Time Supervised by Staff - Per Hour - Pro Rata	s	\$30.00	\$30.00	\$30.00
- Photocopying Staff Time - Per Hour - Pro Rata	s	\$30.00	\$30.00	\$30.00
- Black & White Photocopy - A4	s	\$0.20	\$0.20	\$0.20
- Black & White Photocopy - A3	s	\$0.20	\$0.20	\$0.20
- Colour Photocopy - A4	s	\$0.20	\$0.20	\$0.20
- Colour Photocopy - A3	s	\$0.20	\$0.20	\$0.20
Other				
Provision of Rural Street Number - New	** c	\$30.50	\$30.00	\$30.00
Provision of Rural Street Number - Number Changed	** c	\$0.00	\$0.00	\$0.00
Hire of Video/Data Projector - Per Day	** c	\$71.50	\$70.00	\$70.00
Hire of Video/Data Projector - Bond	** c	\$150.00	\$140.00	\$140.00
Hire of Electronic Equipment- Per Day	** c	\$35.50	\$35.00	\$35.00
Hire of Electronic Equipment - Bond	** c	\$150.00	\$140.00	\$140.00
Hire of Other Equipment	** c	\$102.00	\$100.00	\$100.00
Shire Maps	** c	\$30.50	\$30.00	\$30.00
Sale of GIS Images (A4)	** c	\$13.50	\$13.00	\$13.00
Sale of GIS Images (A3)	** c	\$38.00	\$37.00	\$37.00
Sale of A1 Printout	** c	\$5.00	N/A	N/A
Staff Charge-out Fee - Per Hour - Pro Rata (eg: chair setup, bin delivery, signage, clean-up, cleaning, re-inspection, research requests, call outs etc)	** c	\$65.00	\$62.00	\$62.00
Facility Cleaning Charge-Out Fee - Per Hour (Includes re-inspection)	** c	N/A	N/A	N/A

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

SCHEDULE OF FEES AND CHARGES

Effective from 1 August 2021

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	Statutory (s) or Council (c) Fee	2021/22 Budget	2020/21 Budget	2019/20 Budget
<u>PROGRAM 5 - Law, Order & Public Safety</u>				
Companion Animal Licences				
<u>Dog Registrations as Set under the Dog Regulations 2013:</u>				
- Unsterilised - One Year	s	\$50.00	\$50.00	\$50.00
- Unsterilised - Three Years	s	\$120.00	\$120.00	\$120.00
- Unsterilised - Lifetime	s	\$250.00	\$250.00	\$250.00
- Sterilised - One Year	s	\$20.00	\$20.00	\$20.00
- Sterilised - Three Years	s	\$42.50	\$42.50	\$42.50
- Sterilised - Lifetime	s	\$100.00	\$100.00	\$100.00
- Guide Dogs	s	Free	Nil	Nil
- Search and rescue dogs in the ownership of a police officer (Statutory declaration required)	s	Free	Nil	Nil
- Dogs Used for Droving or Tending Stock	s	25% of fee	25% of fee	25% of fee
- Dogs Owned by Pensioners	s	50% of fee	50% of fee	50% of fee
- Registration After 31 May (Current Year Only)	s	50% of fee	50% of fee	50% of fee
Dogs kept in an approved kennel establishment licensed under Section 27 of the Dog Act where not otherwise registered - per establishment	s	\$200.00	\$200.00	\$200.00
<u>Cat Registrations</u>				
- New or Renewed - One Year	s	\$20.00	\$20.00	\$20.00
- New or Renewed - One Year (If application made after 31 May until next 31 October)	s	\$10.00	\$10.00	\$10.00
- New or renewed registration for three years	s	\$42.50	\$42.50	\$42.50
- Registration for Life	s	\$100.00	\$100.00	\$100.00
- Approved Breeding Cats (Per breeding cat - male or female)	s	\$100.00	\$100.00	\$100.00
- Pensioner Fee	s	50% of fee	50% of fee	50% of fee
<u>IMPOUNDING FEES - DOGS</u>				
- First Offence - for owner	c	\$90.00	\$88.00	\$88.00
- Second Offence - for owner	c	\$107.00	\$105.00	\$105.00
- Third Offence & Thereafter - for owner	c	\$148.00	\$145.00	\$145.00
Daily Care	c	\$29.00	\$28.00	\$28.00

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

SCHEDULE OF FEES AND CHARGES

Effective from 1 August 2021

** All prices shown are inclusive of the Goods & Services Tax (where applicable) **

** The value of statutory fees are shown at the time of budget adoption, but may be subject to change during the year **

The Council's policy on Concessional Fees is that eligibility will include people who have a Pensioner Concession Card or any Health Care Card.

	Statutory (s) or Council (c) Fee	2021/22 Budget	2020/21 Budget	2019/20 Budget
IMPOUNDING FEES - CATS				
- First Offence - for owner	c	\$90.00	\$88.00	\$88.00
- Second Offence - for owner	c	\$107.00	\$105.00	\$105.00
- Third Offence & Thereafter - for owner	c	\$148.00	\$145.00	\$145.00
Daily Care	c	\$29.00	\$28.00	\$28.00
IMPOUNDING FEES - VEHICLES				
Cost of Removal - at Cost Plus Staff Time	c	At Cost Plus Staff Time	At Cost Plus Staff Time	At Cost Plus Staff Time
Impounding Fee Daily while in Pound	c	\$16.50	\$16.00	\$16.00
IMPOUNDING FEES - STOCK				
All Stock Impounded Between 8.00am & 5.00pm:				
- First Offence	c	\$112.00	\$110.00	\$110.00
- Second Offence	c	\$138.00	\$135.00	\$135.00
- Third Offence & Thereafter	c	\$168.00	\$165.00	\$165.00
All Stock Impounded Between 5.00pm & 8.00am:				
- First Offence	c	\$143.00	\$140.00	\$140.00
- Second Offence	c	\$176.00	\$170.00	\$170.00
- Third Offence & Thereafter	c	\$204.00	\$200.00	\$200.00
Sustenance Charges - Per Head/Per Day - Horses & Cattle	c	\$32.50	\$32.00	\$32.00
Sustenance Charges - Per Head/Per Day - Sheep & Goats	c	\$15.50	\$15.00	\$15.00
Transport of Stock (Return wandering stock) - at Cost Plus Staff Time (pro rata hourly staff chargeout fee)	c	At Cost Plus Staff Time (pro rata hourly rate)	At Cost Plus Staff Time (pro rata hourly rate)	At Cost Plus Staff Time (pro rata hourly rate)
MISCELLANEOUS				
Bond - Animal Trap	c	\$65.00	\$65.00	\$65.00
Bond - Anti Barking Dog Collar	c	\$65.00	\$65.00	\$65.00
Destruction of animals at owner's Request (To be done by veterinarian)	** c	Actual Vet Costs	Actual Vet Costs	Actual Vet Costs
Infringement Reminder Fee (Bush Fire, Dog, Litter, Parking)	s	\$18.20	\$18.20	\$18.20

NOTE: Charges May Change in Accordance with the Revision of Dog Regulations 1976. All Infringements are Set under the Dog Regulations 1976 Regulation 13(1) & the Local Government (Miscellaneous Provisions) Act 1960

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

SCHEDULE OF FEES AND CHARGES

Effective from 1 August 2021

** All prices shown are inclusive of the Goods & Services Tax (where applicable) **

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	Statutory (s) or Council (c) Fee	2021/22 Budget	2020/21 Budget	2019/20 Budget
PROGRAM 7 - Health				
Health Administration & Inspection				
Itinerant Vendor's Licence - All foods/Per Annum	c	\$160.00	\$157.00	\$157.00
Hawker's Licence - Non Food/Per Annum	c	\$27.50	\$27.00	\$27.00
Annual Registration of Lodging House	c	\$280.00	\$275.00	\$275.00
License & Renewal of Morgue	c	\$137.00	\$134.00	\$134.00
Health Assessment Fee	c	\$133.00	\$130.00	\$130.00
Liquor Licensing Act 1988 - Certificate Charge - Section 39 (inc GST)	c	\$64.00	\$63.00	\$63.00
Additional Inspection Fee	c	Per Staff Charge-out Fee (Page 70)	Per Staff Charge-out Fee (Page 70)	Per Staff Charge-out Fee (Page 70)
Food premises - Annual Registration (Inspection) Fee				
- Supermarket	c	\$408.00	\$400.00	\$400.00
- Medium / High Risk	c	\$204.00	\$200.00	\$200.00
- Low risk	c	\$102.00	\$100.00	\$100.00
The following fees and charges are prescribed under various regulations made under the Health Act 1911 and the Food Act 2008 and do not require endorsement by the Council:				
- Food Regulations 2009				
- Health (Food Standards) (Administration) Regulations 1986				
- Health (Pet Meat) Regulations 1990				
- Health (Offensive Trades Fees) Regulations 1976				
- Health (Public Buildings) Regulations 1992				
- Health (Food Hygiene) Regulations 1993				
- Health (Treatment of Sewage & Disposal of Effluent & Liquid Waste) Regulations 1974				
Caravan Parks & Camping Grounds - Annual Registration Application/Renewal/Late Renewal Penalty/Temporary Licence/Licence Transfer				
- All in Accordance with the Caravan Parks & Camping Grounds Regulations 1997				
- Applications for Caravan Rigid Annexes & Park Homes etc, Assessment of Application For:				
- Rigid Annex/Shed/Other Structures	c	\$64.00	\$63.00	\$63.00
- Park Home	c	\$132.50	\$130.00	\$130.00
- Temporary Accommodation	c	\$132.50	\$130.00	\$130.00
(Includes processing application, sighting of all relevant certificates for compliance and general compliance with relevant requirements of regulations)				
Government Dam Water Charge - Per Kiloitre	** c	\$0.66	\$0.65	\$0.65

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

SCHEDULE OF FEES AND CHARGES

Effective from 1 August 2021

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	Statutory (s) or Council (c) Fee	2021/22 Budget	2020/21 Budget	2019/20 Budget
<u>PROGRAM 10 - Community Amenities</u>				
<u>Waste Rate</u>				
Waste rate for contribution towards provision of waste disposal services. Minimum payment applicable to all rateable properties.	c	\$57.00	\$56.00	\$56.00
<u>Refuse Collection Services (Receptacle Charge)</u>				
Weekly Service - Residential - All residential properties on the rubbish collection route are chargeable. This charge permits one 120 litre (or otherwise approved) rubbish bin pickup per week and one 240 litre recycling bin per fortnight, per annum (Same charge applies for any additional services)	c	\$335.00	\$330.00	\$330.00
Weekly Service - Non-domestic - This charge permits one approved 240 litre bin pickup, per annum - Non domestic properties at which owners reside on site may claim one service at the residential collection rate.	c	\$450.00	\$440.00	\$440.00
Additional Recycling Bin Service	c	\$112.00	\$110.00	\$110.00
Replacement 120 Litre Blue Bin	c	\$76.00	\$75.00	\$75.00
Replacement 240 Litre Green Bin (Yellow Lid)	c	\$138.00	\$135.00	\$135.00
<u>Waste Disposal at Landfill Sites & Transfer Stations</u>				
<u>Mount Barker Waste Disposal Site and Kendenup Transfer Station</u>				
The following fees & charges are adopted for the disposal of waste at the Council's various landfill and transfer station sites for the 2021/2022 financial year. Prepaid Refuse Disposal Voucher must be purchased at the prices indicated, which are based on the following token values:				
One 26 token voucher will be issued to rateable, rural properties with a domestic residence that do not receive a Council provided kerbside pickup service. Additional residences with occupants will be entitled to a tip pass upon proof of occupancy being provided. Additional vouchers can be purchased for the following:				
4 token Voucher	c	\$32.00	\$32.00	\$32.00
10 token Voucher	c	\$80.00	\$80.00	\$80.00
20 token Voucher	c	\$160.00	\$158.00	\$158.00
52 token Voucher	c	\$416.00	\$412.00	\$412.00

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

SCHEDULE OF FEES AND CHARGES

Effective from 1 August 2021

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	Statutory (s) or Council (c) Fee		2021/22 Budget	2020/21 Budget	2019/20 Budget
Waste Disposal at Landfill Sites & Transfer Stations					
<u>Mount Barker Waste Disposal Site and Kendenup Transfer Station</u>					
Item	Tokens Required		Equivalent Cash		
1 x 240L Mobile Garbage Bin or part thereof - Units of 240L Thereafter	1	c	\$8.00	\$7.92	\$7.92
Car Boot Load	1	c	\$8.00	\$7.92	\$7.92
Station Wagon Boot Load	1	c	\$8.00	\$15.84	\$15.84
Mattress - Any size	4	c	\$32.00	\$31.68	\$31.68
Van - Utility – Trailer - not Exceeding 1.8m x 1.2m	1	c	\$8.00	\$31.68	\$31.68
All other vehicles - per m ³ or part thereof	4	c	\$32.00	\$31.68	\$31.68
Car Body (If placed in Recyclable Area)	10	c	\$80.00	\$79.20	\$79.20
Truck Body/Large Equipment (If Recyclable)	14	c	\$112.00	\$118.80	\$118.80
White Goods - per m ³ or part thereof	4	c	\$32.00	\$31.68	\$31.68
e-waste - per m ³ or part thereof	4	c	\$32.00	\$31.68	\$31.68
Asbestos - per m ³ or part thereof - Accepted at O'Neill Road site only	24	c	\$192.00	\$198.00	\$198.00
Batteries (Car, Truck etc)	Free	c	Free	No charge	No charge
Uncontaminated, Sorted Scrap Metal - per m ³ or part thereof	4	c	\$32.00	\$15.84	\$15.84
Uncontaminated Timber	Free	c	Free	No charge	No charge
Uncontaminated Green Waste	Free	c	Free	No charge	No charge
Clean Fill	Free	c	Free	No charge	No charge
Septage (\$/kl)	8	c	\$64.00	\$63.36	\$63.36
After Hours Septage Disposal call Out Fee	30	c	\$240.00	\$237.60	\$237.60
10L Waste Oil - Deposited in the oil recycling facility - Units of 10L thereafter	1	c	\$8.00	\$7.92	\$7.92
Carcasses (Small Animal ie: cat, dog, pig, goat, sheep)	1	c	\$8.00	\$7.92	\$7.92
Carcasses (Large Animal ie: cow, horse)	4	c	\$32.00	\$15.84	\$15.84
After Hours Carcass Disposal call Out Fee	30	c	\$240.00	\$237.60	\$237.60
Recyclables (If placed in provided bin or nominated area)	Free	c	Free	No charge	No charge
Loose cardboard From Commercial Operators (m ³)	Free	c	Free	\$31.68	\$31.68
Tyres (Based On Costs as Charged to the Council)	Tokens				
- small (motorbike, car, forklift)	1	c	\$8.00	\$15.84	\$15.84
- medium (truck, small tractor)	4	c	\$32.00	\$23.76	\$23.76
- large (earthmoving equipment)	20	c	\$160.00	\$142.56	\$142.56

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

SCHEDULE OF FEES AND CHARGES

Effective from 1 August 2021

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	Statutory (s) or Council (c) Fee	2021/22 Budget	2020/21 Budget	2019/20 Budget
<u>Rocky Gully and Kamballup Transfer Stations</u>				
Putrescible Waste	c			
	c	As per token fees for Mount Barker Waste Disposal Site	As per token fees for Mount Barker Waste Disposal Site	As per token fees for Mount Barker Waste Disposal Site
Recyclables	c	Free	No charge	No charge
Clean Fill - Accepted at O'Neill Road site only	c	Not accepted	Not accepted	Not accepted
Untaminated & Sorted Scrap Metal (per m ³) - Accepted at Rocky Gully, not Kamballup	4	\$32.00	\$15.84	\$15.84
Untaminated Green Waste - Free at Rocky Gully, not Kamballup	Free	Free	\$15.84	\$15.84
All other waste	c		Not accepted	Not accepted
<u>Porongurup Transfer Station</u>				
Putrescible Waste	c	As per token fees for Mount Barker Waste Disposal Site	As per token fees for Mount Barker Waste Disposal Site	As per token fees for Mount Barker Waste Disposal Site
Recyclables	Free	Free	No charge	No charge
Batteries (Car, Truck etc)	Free	Free	No charge	No charge
Clean Fill - Accepted at O'Neill Road site only	c	Not accepted	Not accepted	Not accepted
Untaminated & Sorted Scrap Metal (per m ³)	c	Not accepted	Not accepted	Not accepted
Untaminated Green Waste	c	Not accepted	Not accepted	Not accepted
All other waste	c	Not accepted	Not accepted	Not accepted

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

SCHEDULE OF FEES AND CHARGES

Effective from 1 August 2021

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	Statutory (s) or Council (c) Fee	2021/22 Budget	2020/21 Budget	2019/20 Budget
Town Planning				
1 Determination of a Planning Consent Application for 'P' Developments for a Single House where Residential Design Code Variations are Required	c	\$127.50	\$125.00	\$125.00
1A Determination of a Planning Consent Application for All 'AA' & 'SA' Developments where the Estimated Cost of the Development Is:				
(a) not more than \$50,000	s	Maximum Fees as prescribed in the	Maximum Fees as prescribed in the	Maximum Fees as prescribed in the
(b) more than \$50,000 but not more than \$500,000	s	Planning & Development	Planning & Development	Planning & Development
(c) more than \$500,000 but not more than \$2.5 million	s	(Local Government	(Local Government	(Local Government
(d) more than \$2.5 million but not more than \$5 million	s	Planning Fees)	Planning Fees)	Planning Fees)
(e) more than \$5 million but not more than \$21.5 million -	s	Regulations	Regulations	Regulations
(f) more than \$21.5 million	s	Maximum Fees as prescribed in the	Maximum Fees as prescribed in the	Maximum Fees as prescribed in the
where a development has commenced or been carried out:		Planning & Development	Planning & Development	Planning & Development
		(Local Government	(Local Government	(Local Government
		Planning Fees)	Planning Fees)	Planning Fees)
		Regulations	Regulations	Regulations
2 Provision of a subdivision clearance:		Maximum Fees as prescribed in the	Maximum Fees as prescribed in the	Maximum Fees as prescribed in the
(a) not more than five lots	s	Planning & Development	Planning & Development	Planning & Development
(b) more than five lots but not more than 195 lots	s	(Local Government	(Local Government	(Local Government
(c) more than 195 lots	s	Planning Fees)	Planning Fees)	Planning Fees)
		Regulations	Regulations	Regulations
If WAPC conditions require the Council to clear condition(s) where expertise is required from an external consultancy, then those costs will be charged to the subdivider.				
3 Application for approval of home occupation		Maximum Fees as prescribed in the	Maximum Fees as prescribed in the	Maximum Fees as prescribed in the
(a) Initial Fee	s	Planning & Development	Planning & Development	Planning & Development
(b) Renewal Fee	s	(Local Government	(Local Government	(Local Government
		Planning Fees)	Planning Fees)	Planning Fees)
		Regulations	Regulations	Regulations

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

SCHEDULE OF FEES AND CHARGES

Effective from 1 August 2021

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	Statutory (s) or Council (c) Fee	2021/22 Budget	2020/21 Budget	2019/20 Budget
4 Applications for change of use or for alteration or extension or change of a non-conforming use where 'development' is not occurring and includes where the proposal has commenced or been carried out	s	Maximum Fees as prescribed in the Planning & Development (Local Government Planning Fees) Regulations	Maximum Fees as prescribed in the Planning & Development (Local Government Planning Fees) Regulations	Maximum Fees as prescribed in the Planning & Development (Local Government Planning Fees) Regulations
5 - Reply to a Property Settlement Questionnaire (Orders and Requisitions); - Providing a Zoning Certificate; - Providing Written Planning Advice (eg: Advice of Local Government Development Approval Exemptions for Single Houses)	s	Maximum Fees as prescribed in the Planning & Development (Local Government Planning Fees) Regulations	Maximum Fees as prescribed in the Planning & Development (Local Government Planning Fees) Regulations	Maximum Fees as prescribed in the Planning & Development (Local Government Planning Fees) Regulations
6 Determination of a Planning Consent Application for Signs	c	\$64.00	\$63.00	\$63.00
7 Liquor Licensing Certificate Charge - Sections 40 & 55	c	\$64.00	\$63.00	\$63.00
8 Provision of a Motor Vehicle Repairers Act - Planning Certificate (No GST)	c	\$64.00	\$63.00	\$63.00
9 <u>SCHEME AMENDMENTS AND STRUCTURE PLANS</u> The fees, charges and costs associated with processing and considering scheme amendments and structure plans are determined using the Town Planning (Local Government Planning Fees) Regulations fees structure guidelines. In general terms, the fees will be determined after making allowance for officer's time, direct costs involved and a percentage allowance to recover operating overhead costs. GST will be charged where applicable. The following fees are applicable, depending on the complexity of the application:				
- Fee for a Basic Amendment	c	\$3,160.00	\$3,100.00	\$3,100.00
- Fee for a Standard Amendment	c	\$5,600.00	\$5,500.00	\$5,500.00
- Fee for a Complex Amendment	c	\$9,600.00	\$9,400.00	\$9,400.00
- Fee for a Structure Plan	c	\$5,600.00	\$5,500.00	\$5,500.00
10 <u>SCHEME AMENDMENT REQUESTS</u> This procedure for lodgement of Scheme Amendment Request enables preliminary consideration to be given to an amendment proposal prior to the preparation of formal & detailed documentation. The fee for such a request is payable prior to the request being assessed.		\$835.00	\$820.00	\$820.00

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

SCHEDULE OF FEES AND CHARGES

Effective from 1 August 2021

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	Statutory (s) or Council (c) Fee	2021/22 Budget	2020/21 Budget	2019/20 Budget
11 EXTRACTIVE INDUSTRIES				
Development Application	s	Maximum Fees as prescribed in the Planning & Development (Local Government Planning Fees) Regulations	Maximum Fees as prescribed in the Planning & Development (Local Government Planning Fees) Regulations	Maximum Fees as prescribed in the Planning & Development (Local Government Planning Fees) Regulations
Annual Licence Fee under Local Law	c	\$200.00	\$195.00	\$195.00
Transfer of Licence Fee under Local Law	c	\$66.50	\$65.00	\$65.00
Licence Renewal Fee under Local Law	c	\$66.50	\$65.00	\$65.00
Performance Guarantee (Per Hectare or Part Thereof) under Local Law	c	\$2,800.00	\$2,740.00	\$2,740.00
12 ACTIVITIES IN THOROUGHFARES & PUBLIC PLACES & TRADING LOCAL LAW & DOGS LOCAL LAW				
Application for Permit Fee	c	\$138.00	\$135.00	\$135.00
Permit Renewal/Transfer Fee	c	\$66.50	\$65.00	\$65.00
13 CASH IN LIEU OF CAR PARKING				
Payment Per Car Bay	c	Payment per bay of \$4,500.00 for construction and a current valuation for the land content at 25m ² per bay	Payment per bay of \$4,400.00 for construction and a current valuation for the land content at 25m ² per bay	Payment per bay of \$4,400.00 for construction and a current valuation for the land content at 25m ² per bay
14 STRATA TITLES				
Processing of applications and issuing of Local Government Authority Certificates	s	As per Strata Titles General Regulations - Schedule 1	As per Strata Titles General Regulations - Schedule 1	As per Strata Titles General Regulations - Schedule 1
15 RELOCATED DWELLINGS				
Bond for Relocated Dwelling (Refunded on satisfactory completion of dwelling) - Cash or Bank Guarantee	c	\$15,000.00	\$15,000.00	\$15,000.00
16 ROAD IMPROVEMENT CONTRIBUTION				
Road improvement contribution per tourist accommodation unit eg: chalet & other tourist related uses depending upon scale etc when such developments are not located with direct access to a bitumen sealed road.	c	\$3,570.00	\$3,500.00	\$3,500.00
17 ADVERTISING COSTS				
Charge for proposals requiring advertising such as 'SA' developments, structure plans, scheme amendment requests. \$500 bond required. Unspent money will be refunded.	c	Actual Costs	Actual Costs	Actual Costs
Onsite advertising of Development Applications	c	\$65.00	N/A	N/A

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	Statutory (s) or Council (c) Fee	2021/22 Budget	2020/21 Budget	2019/20 Budget
Buildings				
Swimming Pool Inspection Fees - Four Yearly	s	\$60.00	\$58.45	\$58.45
Swimming Pool Re-Inspection Fee	s	\$60.00		
Issue of a Building Permit for Classes 1 & 10 Buildings - Building Regulations	s	As Per Building Regulations	As Per Building Regulations	As Per Building Regulations
Associated BCITF Levy - for Buildings Value Over \$20,000.00	s	0.2%	0.2%	0.2%
Associated Building Service Levy	s	As Per Building Regulations	As Per Building Regulations	As Per Building Regulations
Issue of a Building Permit for All Other Classes - Building Regulations	s	As Per Building Regulations	As Per Building Regulations	As Per Building Regulations
Note: building licence fees - estimated costs used for determining building permit fees will be based upon the Cordell's publication for building construction				
Refundable Infrastructure Bond - Building work valued at \$20,000.00 or greater	c	\$1,000.00	\$1,000.00	\$1,000.00
Refundable Infrastructure Bond - Building work valued at \$250,000.00 or greater	c	\$1,500.00	\$1,500.00	\$1,500.00
Building approval certificate for unauthorised building work - Building Regulations		As Per Building Regulations	As Per Building Regulations	As Per Building Regulations
Demolition Licence/per storey	s	As Per Building Regulations	As Per Building Regulations	As Per Building Regulations
Inspection of relocated dwellings upon completion for bond refund	c	\$126.00	\$124.00	\$124.00
Building Permit Archive Search	** c	\$66.00	\$65.00	\$65.00
Building Permit Renewal once expired	s	As Per Building Regulations	As Per Building Regulations	As Per Building Regulations

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	Statutory (s) or Council (c) Fee	2021/22 Budget	2020/21 Budget	2019/20 Budget
Cemeteries				
Funeral Director's Licence Fee - Annual	c	\$480.00	\$470.00	\$470.00
Funeral Director's Licence Fee - Single Interment	c	\$178.50	\$175.00	\$175.00
Monumental Mason's Licence Fee - Annual	c	\$80.00	\$78.00	\$78.00
Grave Number Plate	c	\$26.50	\$26.00	\$26.00
Single Funeral Permit (Not Funeral Directors)	c	\$637.50	\$625.00	\$625.00
Photos of a Grave	c	\$30.50	\$30.00	\$30.00
Biodegradable boxes (decanting of ashes)	c	\$15.50	\$15.00	\$0.00
Additional preparation and / or for mechanical hoist	c	Actual Costs to be Charged	Actual Costs to be Charged	Actual Costs to be Charged
(a) Application (or renewal) for a Grant of Right of Burial - 25 Years - Includes Natural Earth Burials				
- Land 2.44m x 1.2m (per plot)	c	\$1,080.00	\$1,165.00	\$1,165.00
- Grant of Memorial for Ashes (Niche Wall or Garden Niche)	** c	\$305.00	\$330.00	\$330.00
- Reservation Fee for Grant of Right of Burial		\$55.00	N/A	N/A
(b) Application to erect a headstone and/or monument/kerbing	** c	\$64.00	\$63.00	\$63.00
(c) Application for a Burial for:				
- an ordinary grave	c	\$1,415.00	\$1,386.00	\$1,386.00
- an Ordinary Grave (Section E - Headstone Section of Mount Barker Cemetery West)	** c	\$1,600.00	\$1,575.00	\$1,575.00
- a grave for any child under seven	c	\$615.00	\$600.00	\$600.00
- a grave for a stillborn child	c	Free	N/A	N/A
- extra charge for each interment on a Saturday, Sunday or Public Holiday	c	\$1,235.00	\$1,210.00	\$1,155.00
Note - Standard grave depth is 2.1m.				
(d) Application for Transfer of Right of Burial or Right of Memorial (Niche)	c	\$64.00	\$63.00	\$63.00
(e) 2nd Interment				
- Reopening	c	\$1,415.00	\$1,386.00	\$1,386.00
- Exhumation	c	Actual Costs to be Charged	Actual Costs to be Charged	Actual Costs to be Charged
(f) Reburial After Exhumation	c	Fee for standard burial applies	Fee for standard burial applies	Fee for standard burial applies

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(g) Interment of Ashes in a Grave or Niche (Includes plaque installation; plus actual costs for bronze plaque)				
- Monday to Friday	** c	\$510.00	\$500.00	\$500.00
- Saturday, Sunday & Public Holidays	** c	\$1,020.00	\$1,000.00	\$1,000.00
- Vases for niche wall	** c	\$92.00	\$90.00	\$90.00
(h) Miscellaneous Charges - Mount Barker (West) Cemetery				
Installation of Kerb Plaque - Garden of Remembrance (plus cost of plaque)	** c	\$215.00	\$210.00	\$210.00
Installation of Additional Plaques - Memorial Seats (plus cost of plaque)	** c	\$215.00	\$210.00	\$210.00
Memorial Rock - Standard - Up to 700mm High	** c	\$2,670.00	\$2,625.00	\$2,625.00
Memorial Seat	** c	\$3,215.00	\$3,150.00	\$3,150.00
Memorial Tree - Small Tree or Shrub - Up to 2m	** c	\$1,610.00	\$1,575.00	\$1,575.00
Memorial Tree - Medium - 2m to 4m	** c	\$2,140.00	\$2,100.00	\$2,100.00
Memorial Tree - Large - Over 4m	** c	\$2,675.00	\$2,625.00	\$2,625.00
<i>*The costs for memorial trees, seats and rocks include the grant of memorial and the option of a memorial bedrock / flower vase, which can hold up to two sets of ashes</i>				
Memorial Tree - Plaques and Cameos	** c	Actual Costs to be charged	Actual Costs to be charged	Actual Costs to be charged
Memorial Niches (Eg: Bedrock, water urn) - Excludes interment of ashes	** c	Actual Costs of materials and installation to be charged	Actual Costs of materials and installation to be charged	Actual Costs of materials and installation to be charged

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

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	Statutory (s) or Council (c) Fee	2021/22 Budget	2020/21 Budget	2019/20 Budget
PROGRAM 11 - Recreation & Culture				
All facilities				
Bond for Chairs, Trestles & Tables	c	\$100.00	\$100.00	\$100.00
Lost Keys / Swipe Cards	c	Actual costs to be charged	\$21.00	\$21.00
Provision of additional bins for events (for five bins or part thereof)	c	\$56.00	\$55.00	\$55.00
Schools & P & C Associations - Each Group Is Entitled to Receive Four Free (Donated) Hires of a Hall Per Annum				
Other Halls				
Kendenup and Narrikup Halls and District Hall Lesser Hall				
Bond - Functions Without Alcohol	c	\$200.00	\$200.00	\$200.00
Bond - Functions with Alcohol	c	\$400.00	\$400.00	\$400.00
Half Day - less than Four Hours	** c	\$16.50	\$16.00	\$16.00
Full Day - More than Four Hours	** c	\$30.50	\$30.00	\$30.00
Per Half Day Regular Booking (< 4 hours)	** c	\$10.50	\$10.00	\$10.00
Per Full Day Regular Booking (> 4 hours)	** c	\$16.50	\$16.00	\$16.00
Frost Pavilion				
Bond - Functions Without Alcohol	c	\$300.00	\$300.00	\$300.00
Bond - Functions with Alcohol	c	\$500.00	\$500.00	\$500.00
Half Day - less than Four Hours	** c	\$102.00	\$100.00	\$100.00
Full Day - More than Four Hours	** c	\$180.00	\$175.00	\$175.00
Taylor-Dennis Pavilion				
Bond - Functions Without Alcohol	c	N/A	N/A	N/A
Bond - Functions with Alcohol	c	N/A	N/A	N/A
Half Day - less than Four Hours	c	\$0.00	\$0.00	\$0.00
Full Day - More than Four Hours	** c	\$0.00	\$0.00	\$0.00
Chair Set Up Fee	**	Per Staff Charge-out Fee	Per Staff Charge-out Fee	Per Staff Charge-out Fee

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

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	Statutory (s) or Council (c) Fee	2021/22 Budget	2020/21 Budget	2019/20 Budget
Skinner Pavilion				
Half Day - less than Four Hours	** c	\$30.50	\$30.00	\$30.00
Full Day - More than Four Hours	** c	\$64.00	\$63.00	\$63.00
Frost Park Sheep Pavilion				
Bond - Functions Without Alcohol	c	N/A	N/A	N/A
Bond - Functions with Alcohol	c	N/A	N/A	N/A
Half Day - less than Four Hours	** c	\$0.00	\$0.00	\$0.00
Full Day - More than Four Hours	** c	\$0.00	\$0.00	\$0.00
Bond On Sheep Pens	c	\$300.00	\$300.00	\$300.00
Livestock sales - Sheep Pavilion (eg: cattle, sheep or goats) - (Includes 10% Agricultural Society Pen Hire)	** c	\$346.50	\$346.50	\$346.50
<i>Pen Hire for Livestock Sales above - \$34.65 inc GST income to be paid to Agricultural Society</i>				
Private Sales Cleaning Fee - If required	** c	Actual costs to be charged	Actual costs to be charged	Actual costs to be charged
Showers & Toilets Only	** c	\$45.00	\$44.00	\$44.00
Frost Park				
Bond for Hire of Oval and/or Shared Equine Facility	c	\$400.00	\$400.00	\$400.00
Agricultural Field Days (Commercial)	** c	\$637.00	\$625.00	\$625.00
Shared Equine Facility (Oval Only) - Per Day (Excluding Frost Park User Group members)	** c	\$0.00	\$0.00	\$0.00
Shared Equine Facility - Per Annum - HorsePower Plantagenet, Stock Horse Society and Mt Barker Campdraft - Each	** c	\$0.00	\$0.00	\$0.00
Note: Campdraft Arena may only be hired with express approval of Stock Horse Society and Mt Barker Campdraft Club, who own the infrastructure				
Mount Barker Turf Club - Per Meeting (Frost Park Facility as well as nearby archery ground for parking) Bond for Frost Pavilion required.	** c	\$570.00	\$560.00	\$560.00
Note: Per meeting hire for Turf Club includes day before and day after race day; Grapes & Gallops includes two days before and two days after				
Hire of Oval	** c	\$0.00	\$0.00	\$0.00
Training (With Lights) - Per Hour	** c	\$17.50	\$17.00	\$17.00
Bond per person capped at \$1,000.00 for multiple simultaneous hires				
Circus - Fee	** c	\$590.00	\$580.00	\$580.00
Circus - Bond	** c	\$1,500.00	\$1,500.00	\$1,500.00
Water Charge (Frost Park dam or Lot 81 dam) - Per Kilolitre	** c	\$0.66	\$0.65	\$0.65

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Sounness Park				
<u>Grounds</u>				
Bond - Ovals or Grounds - Functions Without Alcohol (Non-Foundation Clubs)	** c	\$400.00	\$400.00	\$400.00
Bond - Ovals or Grounds - Functions With Alcohol (Non-Foundation Clubs)	** c	\$800.00	\$800.00	\$800.00
Bond - Hockey Ground - With or without alcohol (Non-Foundation Clubs)	** c	\$1,000.00	\$1,000.00	\$1,000.00
Bond per person capped at \$1,000.00 for multiple simultaneous hires				
Lights - Competition (Per Hour)	** c	\$21.50	\$21.00	\$21.00
Lights - Training (Per Hour)	** c	\$16.50	\$16.00	\$16.00
Lights Key Charge (Per Disc)	** c	\$51.00	\$50.00	\$50.00
Circus - Fee (Not permitted)	** c	N/A	N/A	N/A
Circus - Bond (N/A)	** c	N/A	N/A	N/A
Note - There is no charge for training, competition or events on any oval or the hockey ground.				
<u>Change Rooms</u>				
Bond	** c	\$1,000.00	\$1,000.00	\$1,000.00
Note: For Foundation Club usage, the total bond is required, payable by any club or combination of clubs. Bond per team capped at \$1,000.00 for multiple facilities/events				
Key Charge (Per Key)	** c	Actual Costs	\$50.00	\$50.00
Electronic Fob Charge (Per Fob)	** c	\$20.00	\$0.00	\$0.00
Hire of changeroom 1 (includes strapping room 1)	** c	\$25.50	\$25.00	\$25.00
Hire of changeroom 2 (includes strapping room 2)	** c	\$25.50	\$25.00	\$25.00
Hire of changeroom 3	** c	\$25.50	\$25.00	\$25.00
Hire of changeroom 4	** c	\$25.50	\$25.00	\$25.00
(The charge for hire of Changerooms and Umpire Rooms is \$ per day or part thereof. Applies to training, competition and events)				
(The Umpire Rooms and Timekeeper's Box are free with any hire of changerooms - Maximum one Umpire Room per booking)				
(Changerooms need to be booked in advance and 50% of the fee above will be payable unless bookings are cancelled more than 48 hours in advance, due to inspection regime prior to usage)				
Narrakup Oval				
Bond - Functions Without Alcohol	** c	\$400.00	\$400.00	\$400.00
Bond - Functions With Alcohol	** c	\$800.00	\$800.00	\$800.00
Cricket Association - Per Season - Per Oval (Oval Only)	** c	N/A	N/A	N/A
Hire of Oval	** c	N/A	N/A	N/A

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Mount Barker Swimming Pool				
Where items are stated as being "Free" this ie. Swimming lessons, swim club, carnivals attract entry fees payment.				
Bond - Functions Without Alcohol	** c	\$300.00	\$300.00	\$300.00
Functions with Alcohol not permitted				
<u>Normal Entry</u>				
Under Five Years (Must be accompanied by a swimming adult)	** c	Free	Free	Free
Five - 16 Years - Leisure swim	** c	Free	\$5.00	\$5.00
Five - 16 Years - Swimming lessons, swim club & carnivals	** c	\$3.50	\$5.00	\$5.00
All Adults	** c	\$5.50	\$5.00	\$5.00
Spectators (Day or Part)	** c	Free	\$1.50	\$1.50
Concession		\$3.50	\$3.00	\$3.00
<u>Season Tickets</u>				
Under Five Years	** c	Free	N/A	N/A
Five - 16 Years	** c	\$50.00	\$100.00	\$100.00
Adult Season Tickets	** c	\$140.00	\$100.00	\$100.00
Adult Season Tickets - Concession	** c	\$90.00	\$65.00	\$65.00
Family Season Tickets - Two Adults & Two Children	** c	\$320.00	\$300.00	\$300.00
- Additional family members	** c	\$35.00	\$35.00	\$35.00
<u>Half Season Tickets</u>				
Tickets will be based on a pro-rata basis based on full memberships				
<u>Swimming Classes</u>				
School Swimming Classes - Other than Holders of Season Tickets	** c	\$2.50	\$2.50	\$2.50
Vacation Swimming Classes - Other than Holders of Season Tickets	** c	\$2.50	\$2.50	\$2.50
After Hours Group Bookings - Per Hour	** c	\$94.00	\$94.00	\$94.00
Swimming Carnival Set Up Fee - Per Event	c	At cost	\$60.00	\$60.00
Aquatic Programs - at Cost Plus Staff Time	c	At cost	At Cost Plus Staff Time	At Cost Plus Staff Time

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Mount Barker Rec.Centre				
Bond - Functions Without Alcohol	c	\$300.00	\$300.00	\$300.00
Bond - Functions with Alcohol	c	\$500.00	\$500.00	\$500.00
<u>Entry to the Recreation Centre Hall</u>				
Under 5 Years	** c	Free	Free	Free
Students under 16 or full time student with a student card		\$4.50	\$4.50	\$4.50
Adults	** c	\$7.00	\$6.50	\$6.50
Concession	** c	\$4.50	\$4.50	\$4.50
Spectator (Non-Function)	** c	Free	Nil	Nil
Adults - 10 Pass Card	** c	\$60.00	\$58.50	\$58.50
Concession - 10 Pass Card	** c	\$40.00	\$40.50	\$40.50
Carers of special needs participants (subject to looking after the participant at all times)	** c	Free	Nil	Nil
<u>Entry to the Gymnasium and Group Fitness Classes</u>				
Adults	** c	\$12.00	\$11.00	\$11.00
Students under 16 or full time student with a student card, noting children under 16 years should not be using gym without external professional supervision		\$6.00	\$5.50	\$5.50
Concession	** c	\$6.00	\$5.50	\$5.50
Adults - 10 Pass Card		\$108.00	\$100.00	\$100.00
Concession - 10 Pass Card	** c	\$55.00	\$50.00	\$50.00
<u>Gym and Group Fitness Supporting Activities</u>				
Gym Appraisal	** c	\$40.00	\$40.00	\$40.00
Personal Training - 30 Minutes (Excludes entry fee)	** c	\$35.00	\$35.00	\$35.00
Group Fit Room hire per hour (Participants to pay entry fee as well)	** c	POA	N/A	N/A
Specialised Recreation Programs (ie Barker's Biggest Loser)	** c	POA	At Cost Plus Staff Time	At Cost Plus Staff Time
Creche - Up to one hour - Per child, noting that creche to be closed after 1 July 2022	** c	\$4.50	\$4.50	\$4.50
Creche - One hour to two hours - per child, noting that creche to be closed after 1 July 2022	** c	\$7.00	\$7.00	\$7.00
Creche - Late child pickup fee - per half hour	** c	\$10.00	\$10.00	\$10.00
Disposable Towels	** c	At Cost	At Cost	At Cost
<u>Squash</u>				
Squash Court Hire - Per Hour (Excludes entry fee)	** c	\$12.00	\$11.00	\$11.00
All Racket Hire - Free with Membership	** c	\$4.00	\$4.00	\$4.00

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<u>Full Centre Memberships</u>				
SINGLE ADULT				
- Twelve Months	** c	\$530.00	\$517.00	\$517.00
TWO ADULTS IN ONE HOUSEHOLD (Old family membership)				
- Twelve Months	** c	\$1,000.00	\$908.00	\$908.00
- Extra adult or child under 16 will be charged at concession rate				
CONCESSION				
- Twelve Months	** c	\$380.00	\$363.00	\$363.00
Gym Swipe Card (New)		Free		
Gym Swipe Card (Replacement)		\$20.00	\$27.50	\$27.50
<u>Full Centre Memberships - Paid by Direct Debit</u>				
SINGLE ADULT				
- Twelve Months - (Fee payable per fortnightly - 26 payments)		\$22.50	\$50.50	\$50.50
CONCESSION				
- Twelve Months - (Fee payable per fortnightly - 26 payments)		\$15.00	\$36.00	\$36.00
Gym Swipe Card (New)		Free	\$27.50	\$27.50
Gym Swipe Card (Replacement)		\$20.00	\$27.50	\$27.50
Fee for Early Exit from Direct Debit Contract		4 fortnights payable	One month membership	One month membership
<u>Facility Hire Fees - During Advertised Opening Hours</u>				
Creche Room Hire - Per Hour	** c	\$18.00	\$18.00	\$18.00
Hire of One Multi-Sport Court - Per Hour	** c	\$35.00	\$35.00	\$35.00
Hire of Entire Recreation Centre (excl gym and office) - Per Hour - Capped at \$700.00 Per Day	** c	\$68.00	\$66.00	\$66.00
<u>Facility Hire Fees - Outside Advertised Opening Hours</u>				
Access to Centre (Room Hire Fees Additional)	** c	\$122.50	\$120.00	\$120.00
Supervision Fee Per Hour (If Required)	** c	\$61.00	\$60.00	\$60.00
<u>Centre Advertising Signage</u>				
Display of Sign - Per Sign - Per Annum (Advertiser is responsible for installation cost)	** c	\$84.00	\$82.50	\$82.50

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SCHEDULE OF FEES AND CHARGES

Effective from 1 August 2021

** All prices shown are inclusive of the Goods & Services Tax (where applicable) **

** The value of statutory fees are shown at the time of budget adoption, but may be subject to change during the year **

The Council's policy on Concessional Fees is that eligibility will include people who have a Pensioner Concession Card or any Health Care Card.

	Statutory (s) or Council (c) Fee	2021/22 Budget	2020/21 Budget	2019/20 Budget
Mount Barker Public Library				
Temporary Membership - Bond - Non Residents	** c	\$50.00	\$50.00	\$50.00
Replacement of Lost Cards	** c	\$2.55	\$2.50	\$2.50
Fines Other - Per Item per week (Maximum of \$5.00 if returned in good condition before billed)	** c	\$1.00	\$1.00	\$1.00
Items Lost and / or Damaged by Reader (Considered lost if 8 weeks overdue)	** c	As indicated on stock item	As indicated on stock item	As indicated on stock item
Account Fee (Added to cost of lost item when billed)	** c	\$11.50	\$11.00	\$11.00
Photocopying A4 B&W - Per Copy	** c	\$0.20	\$0.20	\$0.40
Photocopying A4 Colour - Per Copy	** c	\$0.40	\$0.40	\$2.20
Photocopying A3 B&W - Per Copy	** c	\$0.30	\$0.30	\$0.70
Photocopying A3 Colour - Per Copy	** c	\$0.60	\$0.60	\$4.40
Laminating A4 - Per Sheet	** c	\$2.20	\$2.20	\$2.20
Shire Computer Usage - Per Hour	** c	\$4.50	\$4.40	\$4.40
Shire Computer Usage - 15 to 30 minutes	** c	\$2.75	\$2.70	\$2.70
Shire Computer Usage - Up to 15 minutes	** c	\$1.75	\$1.70	\$1.70
Frequent user - 5 sessions between 5 – 60 mins. Full fee to be pre-paid (Concession Card Holders only)	** c	\$5.10	\$5.00	\$5.00
Scanning - Up to 10 pages (Per scan recipient)	** c	\$1.00	\$1.00	\$1.00
Specialist Workshops / Programs	** c	At Cost	At Cost	At Cost

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

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	Statutory (s) or Council (c) Fee	2021/22 Budget	2020/21 Budget	2019/20 Budget
<u>PROGRAM 13 - Economic Services</u>				
Rural Services				
Waybill Books	** c	\$20.00	\$19.00	\$19.00
Standpipe Cards	** c	\$20.00	\$20.00	\$20.00
Standpipe Water - Per Kilolitre	** c	\$9.50	\$9.00	\$9.00
Non Potable Water Charge - Per Kilolitre	** c	\$4.00	\$4.00	\$4.00
Mount Barker Regional Saleyards				
Cattle Weighing & Penning - Per Head	** c	\$10.67	\$10.45	\$10.23
Cattle Penning Only - Per Head	** c	\$10.67	\$10.45	\$10.23
Cattle Weighing Only - Per Head	** c	\$4.62	\$4.51	\$4.40
Private Weighs - Per Head	** c	\$4.62	\$4.51	\$4.40
Shipping Weighs - Per Head	** c	\$4.62	\$4.51	\$4.40
Private/Shipping/Weighing only (per head – under 20 Cattle)	** c	\$6.38	\$6.27	\$6.16
Stud Bull Sale - Per Head	** c	\$14.08	\$13.86	\$13.64
Feed - Per Bale	** c	At Cost Plus \$5.30	At Cost Plus \$5.30	At Cost Plus \$5.30
Removal - Per Head - minimum charge (plus excess costs above minimum and disposal fee)	** c	\$178.53	\$175.23	\$171.82
Agents Levy - Per Head	** c	\$1.10	\$1.10	\$1.10
Wash Down Fee - Per Minute - Minimum Charge \$5.50	** c	\$0.67	\$0.66	\$0.66
Manure Sales - Per Bobcat Bucket	** c	\$17.00	\$16.50	\$16.50
Bulk Manure Sales - Per Bobcat Bucket	** c	\$13.20	\$13.20	N/A
NLIS tagging services (per head / without permit – no evidence of previous tag)	** c	\$41.91	\$41.14	\$40.37
NLIS tagging services (per head / without permit - evidence of previous tag)	** c	\$21.01	\$20.57	\$20.24
NLIS tagging services (per head / non-readable tag)	** c	\$21.01	\$20.57	\$20.24
NLIS tagging services (per head / with permit)	** c	\$21.01	\$20.57	\$20.24
NLIS tagging services - Bulls (per head)	** c	\$61.60	\$60.50	\$59.51
Transit Cattle - Per Head - Per Day (>2 animals)	** c	\$4.62	\$4.62	\$4.51
Transit Cattle - Per Head - Per Day (<=2 animals)	** c	\$6.16	\$6.16	\$6.05
Crush Fee - Per Head	** c	\$2.97	\$2.97	\$2.86
Agistment Fee (per head/per week)	** c	\$0.45	\$0.45	\$0.44
Avdata Key / shower key	** c	\$30.00	\$30.00	\$30.00
After hours feeding, watering cattle or other services / call outs	** c	Per Staff Charge-out Fee	Per Staff Charge-out Fee (Page 70)	N/A
Transport Licensing				
Special Series Local Authority Number Plates (eg: 10 PL)	** c	\$39.00	\$38.00	\$38.00

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

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	Statutory (s) or Council (c) Fee	2021/22 Budget	2020/21 Budget	2019/20 Budget
<u>PROGRAM 14 - Other Property & Services</u>				
Works and Services				
Gates Permit Application (Register kept)	** c	\$0.00	\$66.00	\$66.00
Gates Permit Renewal		N/A	N/A	N/A
Permanent Road Closure Application	** c	\$660.00	\$650.00	\$650.00
Temporary Road Closure Application	** c	Actual CostsTo Be Charged	Actual CostsTo Be Charged	Actual CostsTo Be Charged
Road Renaming Application	** c	\$250.00 Plus Actual Costs	\$250.00 Plus Actual Costs	\$250.00 Plus Actual Costs
Service & Tourism Directional Signs:	** c			
- Application Fee & Sign	** c	\$400.00	\$440.00	\$440.00
- Replacement of old, damaged or stolen sign	** c	\$160.00	N/A	N/A
Erection of Lowood Road Banners	** c	Actual CostsTo Be Charged	Actual CostsTo Be Charged	Actual CostsTo Be Charged
Tourist Board Advertising Signs (Production and Insertion on Board)	** c		\$70.00	\$70.00
Standard Crossover Charges (The Council will contribute up to half of this cost subject to conforming with specifications - Refer to Policy I/R/13)				
Standard Costs:				
- Sealed Urban Crossover (Sealed Roads Only)	** c	\$620.00	\$605.00	\$605.00
- Unsealed Urban Crossover (Unsealed Roads Only)	** c	\$375.00	\$370.00	\$370.00
- Sealed Rural Crossover	** c	\$620.00	\$605.00	\$605.00
- Unsealed Rural Crossover	** c	\$490.00	\$480.00	\$480.00

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

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	Statutory (s) or Council (c) Fee	2021/22 Budget	2020/21 Budget	2019/20 Budget
Plant Hire - Hourly Rate Inclusive of Operator - Wet Hire (Subject to provisions of Private Works Policy)				
Excavator	** c	\$189.00	\$185.00	\$185.00
Grader	** c	\$189.00	\$185.00	\$185.00
Loader	** c	\$158.00	\$155.00	\$155.00
Backhoe/Loader	** c	\$110.00	\$108.00	\$108.00
Skid-steer Loader	** c	\$94.00	\$92.00	\$92.00
Low Loader	** c	\$153.00	\$150.00	\$150.00
7/8 Tonne Truck	** c	\$104.00	\$102.00	\$102.00
Tandem Truck	** c	\$130.00	\$128.00	\$128.00
Tandem Truck & Pig Trailer	** c	\$196.00	\$192.00	\$192.00
Tractor & Broom/Slasher/Cutter	** c	\$120.00	\$118.00	\$118.00
4 Tonne Truck	** c	\$88.00	\$86.00	\$86.00
Chipper - Two men	** c	\$163.00	\$160.00	\$160.00
Vibrating Roller	** c	\$147.00	\$144.00	\$144.00
Multi Wheel Roller	** c	\$147.00	\$144.00	\$144.00
Semi Trailer	** c	\$158.00	\$155.00	\$155.00
Fogger	** c	\$61.00	\$60.00	\$60.00
Kanga Mini Skid-Steer Loader	** c	\$73.50	\$72.00	\$72.00
Supply of Sand & Gravel Per m3 - Excluding Delivery	** c	\$19.50	\$19.00	\$19.00
Supply of Concrete Pipes	** c	Actual purchase costs plus delivery to be charged	Actual purchase costs plus delivery to be charged	Actual purchase costs plus delivery to be charged
Additional Labour Hours - Standard (As per staff charge-out fee - page 70)	** c	\$65.00	\$62.00	\$62.00
The above charges will be modified in accordance with adjustments for applicable penalty labour rates (ie: weekend work)				
Fee to administer private and State Government contract work (% of value of works)		10%	10%	10%
NOTE: Plant Availability Is Subject to the Council's Road Program				