

Shire of West Arthur



2021 – 2022 Budget

SHIRE OF WEST ARTHUR

BUDGET

FOR THE YEAR ENDED 30 JUNE 2022

LOCAL GOVERNMENT ACT 1995

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SHIRE OF WEST ARTHUR
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)	1,776,244	1,726,902	1,727,022
Operating grants, subsidies and contributions	9(a)	813,807	1,193,697	625,608
Fees and charges	8	262,985	287,509	273,365
Interest earnings	12(a)	36,389	62,160	56,364
Other revenue	12(b)	71,872	201,814	169,739
		2,961,297	3,472,082	2,852,098
Expenses				
Employee costs		(1,869,777)	(1,501,382)	(1,674,206)
Materials and contracts		(811,033)	(777,689)	(829,465)
Utility charges		(93,534)	(81,034)	(91,700)
Depreciation on non-current assets	5	(2,140,359)	(2,140,359)	(2,137,367)
Interest expenses	12(d)	(25,232)	(30,457)	(30,457)
Insurance expenses		(103,791)	(93,484)	(93,484)
Other expenditure		(36,500)	(35,823)	(36,000)
		(5,080,226)	(4,660,228)	(4,892,679)
Subtotal				
		(2,118,929)	(1,188,146)	(2,040,581)
Non-operating grants, subsidies and contributions	9(b)	995,128	1,020,169	1,246,368
Profit on asset disposals	4(b)	6,799	1,643	19,137
Loss on asset disposals	4(b)	(5,350)	0	(18,307)
		996,577	1,021,812	1,247,198
Net result				
		(1,122,352)	(166,334)	(793,383)
Other comprehensive income				
Changes on revaluation of non-current assets		0	0	0
Total other comprehensive income		0	0	0
Total comprehensive income				
		(1,122,352)	(166,334)	(793,383)

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

SHIRE OF WEST ARTHUR FOR THE YEAR ENDED 30 JUNE 2022

BASIS OF PREPARATION

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

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

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

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

THE LOCAL GOVERNMENT REPORTING ENTITY

All funds through which the Shire of West Arthur 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 14 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 WEST ARTHUR
STATEMENT OF COMPREHENSIVE INCOME
BY PROGRAM
FOR THE YEAR ENDED 30 JUNE 2022

	NOTE	2021/22 Budget	2020/21 Actual	2020/21 Budget
Revenue	1,8,9(a),12(a),12(b)	\$	\$	\$
Governance		500	140	500
General purpose funding		2,324,130	2,805,374	2,232,606
Law, order, public safety		118,726	42,307	40,079
Health		6,035	7,165	5,865
Education and welfare		19,204	21,016	13,500
Housing		126,635	130,088	123,690
Community amenities		57,868	57,423	48,800
Recreation and culture		64,948	135,681	137,150
Transport		134,671	127,254	127,175
Economic services		46,500	49,260	46,200
Other property and services		62,080	96,374	76,533
		2,961,297	3,472,082	2,852,098
Expenses excluding finance costs	4(a),5,12(c)(e)(e)			
Governance		(476,451)	(402,095)	(358,810)
General purpose funding		(90,829)	(89,598)	(90,272)
Law, order, public safety		(304,091)	(140,963)	(160,677)
Health		(117,102)	(108,466)	(104,694)
Education and welfare		(57,354)	(49,213)	(52,512)
Housing		(92,228)	(54,618)	(79,000)
Community amenities		(735,481)	(230,774)	(310,234)
Recreation and culture		(285,255)	(759,493)	(825,571)
Transport		(2,586,935)	(2,517,886)	(2,580,032)
Economic services		(222,259)	(197,996)	(211,262)
Other property and services		(87,009)	(78,669)	(89,158)
		(5,054,994)	(4,629,771)	(4,862,222)
Finance costs	7,6(a),12(d)			
Housing		(23,359)	(27,235)	(27,235)
Economic services		(1,475)	(1,803)	(1,803)
Other property and services		(398)	(1,419)	(1,419)
		(25,232)	(30,457)	(30,457)
Subtotal		(2,118,929)	(1,188,146)	(2,040,581)
Non-operating grants, subsidies and contributions	9(b)	995,128	1,020,169	1,246,368
Profit on disposal of assets	4(b)	6,799	1,643	19,137
(Loss) on disposal of assets	4(b)	(5,350)	0	(18,307)
		996,577	1,021,812	1,247,198
Net result		(1,122,352)	(166,334)	(793,383)
Other comprehensive income				
Changes on revaluation of non-current assets		0	0	0
Total other comprehensive income		0	0	0
Total comprehensive income		(1,122,352)	(166,334)	(793,383)

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

**SHIRE OF WEST ARTHUR
FOR THE YEAR ENDED 30 JUNE 2022**

KEY TERMS AND DEFINITIONS - REPORTING PROGRAMS

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

OBJECTIVE

ACTIVITIES

GOVERNANCE

To set and achieve Council's goals and objectives for the ratepayers by providing high level direction, co-ordination and management policy.

Cost associated with meetings, elections, preparing annual reports and other statutory reporting requirements, public relations and policy development and review.

GENERAL PURPOSE FUNDING

To collect revenue to allow for the provision of services.

Costs associated with raising and collecting rates, rate enquiries, preparing general purpose grant returns and investing the Shire's surplus funds.

LAW, ORDER, PUBLIC SAFETY

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

Fire control and prevention, and animal control.

HEALTH

To provide an operational framework for environmental and community health.

Provision and maintenance of medical buildings and subsidies to health services, services of an Environmental Health Officer including food control.

EDUCATION AND WELFARE

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

School bus routes, support to families and childrens services including schools, support for seniors and welfare services.

HOUSING

To provide housing for employees of local industry and government departments.

Maintenance and provision of GROH and community housing.

COMMUNITY AMENITIES

To provide services required by the community.

Rubbish collection services, operation of refuse site, administration of the town planning scheme, storm water drainage, protection of the environment, cemetery maintenance.

RECREATION AND CULTURE

To establish and effectively manage infrastructure and resources which will help the social wellbeing of the community.

Maintenance of halls, provision of library services, maintenance of historical buildings and maintenance of reserves and recreation facilities.

TRANSPORT

To provide a smooth, safe, efficient and clearly defined road network that is environmentally acceptable and which enhances travels throughout the Shire.

Maintenance of roads, drainage works, footpaths, street lighting, median strips, traffic management, parking facilities and roadworks program.

ECONOMIC SERVICES

To help promote the local government and its economic wellbeing.

Tourism and area promotion, caravan park, standpipes, pest control services and implementation of building controls.

OTHER PROPERTY AND SERVICES

To monitor and control operating accounts.

Public works overheads, plant/vehicle operations, stock and materials, depot operations and private works.

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

	NOTE	2021/22 Budget	2020/21 Actual	2020/21 Budget
		\$	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Rates		1,796,244	1,704,925	1,762,022
Operating grants, subsidies and contributions		963,807	1,024,507	568,601
Fees and charges		262,985	287,509	273,365
Interest received		36,389	62,160	56,364
Goods and services tax received		164,500	(190,887)	167,500
Other revenue		71,872	201,814	169,739
		3,295,797	3,090,028	2,997,591
Payments				
Employee costs		(1,869,777)	(1,501,382)	(1,714,206)
Materials and contracts		(983,533)	(429,024)	(780,965)
Utility charges		(93,534)	(81,034)	(91,700)
Interest expenses		(25,232)	(30,457)	(30,457)
Insurance paid		(103,791)	(93,484)	(93,484)
Goods and services tax paid		(164,500)	171,148	(164,500)
Other expenditure		(36,500)	(35,823)	(36,000)
		(3,276,867)	(2,000,056)	(2,911,312)
Net cash provided by (used in) operating activities	3	18,930	1,089,972	86,279
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for purchase of property, plant & equipment	4(a)	(1,118,315)	(239,627)	(806,794)
Payments for construction of infrastructure	4(a)	(1,724,905)	(1,239,645)	(1,831,801)
Non-operating grants, subsidies and contributions		698,380	1,247,910	1,246,368
Proceeds from sale of plant and equipment	4(b)	64,228	17,618	52,000
Proceeds on financial assets at amortised cost - self supporting loans	6(a)	28,087	27,173	27,174
Net cash provided by (used in) investing activities		(2,052,525)	(186,571)	(1,313,053)
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings	6(a)	(96,883)	(95,629)	(95,630)
Net cash provided by (used in) financing activities		(96,883)	(95,629)	(95,630)
Net increase (decrease) in cash held		(2,130,478)	807,772	(1,322,404)
Cash at beginning of year		4,450,261	3,642,489	3,642,489
Cash and cash equivalents at the end of the year	3	2,319,783	4,450,261	2,320,085

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

SHIRE OF WEST ARTHUR
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	1,162,486	1,199,648	1,199,648
		1,162,486	1,199,648	1,199,648
Revenue from operating activities (excluding rates)				
Specified area and ex gratia rates	1(c)	3,532	3,436	3,434
Operating grants, subsidies and contributions	9(a)	813,807	1,193,697	625,608
Fees and charges	8	262,985	287,509	273,365
Interest earnings	12(a)	36,389	62,160	56,364
Other revenue	12(b)	71,872	201,814	169,739
Profit on asset disposals	4(b)	6,799	1,643	19,137
		1,195,384	1,750,259	1,147,647
Expenditure from operating activities				
Employee costs		(1,869,777)	(1,501,382)	(1,674,206)
Materials and contracts		(811,033)	(777,689)	(829,465)
Utility charges		(93,534)	(81,034)	(91,700)
Depreciation on non-current assets	5	(2,140,359)	(2,140,359)	(2,137,367)
Interest expenses	12(d)	(25,232)	(30,457)	(30,457)
Insurance expenses		(103,791)	(93,484)	(93,484)
Other expenditure		(36,500)	(35,823)	(36,000)
Loss on asset disposals	4(b)	(5,350)	0	(18,307)
		(5,085,576)	(4,660,228)	(4,910,986)
Non-cash amounts excluded from operating activities	2(b)	2,138,910	2,148,414	2,136,537
Amount attributable to operating activities		(588,796)	438,093	(427,154)
INVESTING ACTIVITIES				
Non-operating grants, subsidies and contributions	9(b)	995,128	1,020,169	1,246,368
Payments for property, plant and equipment	4(a)	(1,118,315)	(239,627)	(806,794)
Payments for construction of infrastructure	4(a)	(1,724,905)	(1,239,645)	(1,831,801)
Proceeds from disposal of assets	4(b)	64,228	17,618	52,000
Proceeds from financial assets at amortised cost - self supporting loans	6(a)	28,087	27,173	27,174
Amount attributable to investing activities		(1,755,777)	(414,312)	(1,313,053)
Amount attributable to investing activities		(1,755,777)	(414,312)	(1,313,053)
FINANCING ACTIVITIES				
Repayment of borrowings	6(a)	(96,883)	(95,629)	(95,630)
Transfers to cash backed reserves (restricted assets)	7(a)	(569,223)	(690,261)	(684,840)
Transfers from cash backed reserves (restricted assets)	7(a)	1,237,967	201,129	797,089
Amount attributable to financing activities		571,861	(584,761)	16,619
Budgeted deficiency before general rates		(1,772,712)	(560,980)	(1,723,588)
Estimated amount to be raised from general rates	1(a)	1,772,712	1,723,466	1,723,588
Net current assets at end of financial year - surplus/(deficit)	2	0	1,162,486	0

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

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SHIRE OF WEST ARTHUR
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									
GRV Townsite	0.07412	85	744,156	55,157	0	0	55,157	53,311	53,311
GRV Commercial	0.07412	13	239,564	17,757	0	0	17,757	17,440	17,440
GRV Industrial	0.07412	7	112,580	8,344	0	0	8,344	8,196	8,196
GRV Other Townsite	0.07412	14	89,544	6,637	0	0	6,637	6,519	6,519
Unimproved valuations									
UV Rural	0.00511207	365	314,798,000	1,609,269	0	0	1,609,269	1,570,043	1,571,407
				0			0		0
				0			0		0
Sub-Totals		484	315,983,844	1,697,164	0	0	1,697,164	1,655,509	1,656,873
Minimum payment									
	\$								
Gross rental valuations									
GRV Townsite	531	35	176,046	18,585	0	0	18,585	18,506	18,576
GRV Commercial	531	9	22,440	4,779	0	0	4,779	4,986	4,644
GRV Industrial	531	4	7,990	2,124	0	0	2,124	1,548	1,548
GRV Other Townsite	371	19	20,820	7,049	0	0	7,049	6,859	6,859
Unimproved valuations									
UV Rural	531	63	4,792,600	33,453	0	0	33,453	28,380	28,380
UV Industrial	531	5	129,500	2,655	0	0	2,655	2,580	2,580
UV Mining	531	13	173,512	6,903	0	0	6,903	5,098	4,128
Sub-Totals		148	5,322,908	75,548	0	0	75,548	67,957	66,715
		632	321,306,752	1,772,712	0	0	1,772,712	1,723,466	1,723,588
Total amount raised from general rates							1,772,712	1,723,466	1,723,588
Ex gratia rates							3,532	3,436	3,434
Total rates							1,776,244	1,726,902	1,727,022

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

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

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

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

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	17/09/2021	0		7.0%
Option two				
First instalment	17/09/2021	5	3.0%	7.0%
Second instalment	19/11/2021			
Option three				
First instalment	17/09/2021	15	3.0%	7.0%
Second instalment	19/11/2021			
Third instalment	21/01/2022			
Fourth instalment	25/03/2022			

	2021/22 Budget revenue	2020/21 Actual revenue	2020/21 Budget revenue
	\$	\$	\$
Instalment plan admin charge revenue	600	680	600
Instalment plan interest earned	1,800	1,198	1,800
Unpaid rates and service charge interest earned	6,200	19,608	6,200
	8,600	21,486	8,600

SHIRE OF WEST ARTHUR
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

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

2. NET CURRENT ASSETS

(a) Composition of estimated net current assets

Current assets

Cash and cash equivalents- unrestricted	3	96,060	1,261,046	28,999
Cash and cash equivalents - restricted	3	2,223,723	3,189,215	2,291,086
Financial assets - unrestricted		29,031	28,087	28,087
Receivables		217,019	387,019	118,765
Inventories		20,933	23,433	24,032

		2,586,766	4,888,800	2,490,969
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Less: current liabilities

Trade and other payables		(366,847)	(541,847)	(194,933)
Unspent non-operating grant, subsidies and contributions liability		0	(296,748)	0
Long term borrowings	6	(89,815)	(96,883)	(96,883)
Employee provisions		(404,074)	(404,074)	(411,799)

		(860,736)	(1,339,552)	(703,615)
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Net current assets

		1,726,030	3,549,248	1,787,354
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Less: Total adjustments to net current assets

2.(c)		(1,726,030)	(2,386,762)	(1,787,354)
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Net current assets used in the Rate Setting Statement

		0	1,162,486	0
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2. NET CURRENT ASSETS (CONTINUED)

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

Items excluded from calculation of budgeted deficiency

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

(b) Operating activities excluded from budgeted deficiency

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

Adjustments to operating activities

Less: Profit on asset disposals

Add: Loss on disposal of assets

Add: Depreciation on assets

Movement in accrued wages

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)	(6,799)	(1,643)	(19,137)
4(b)	5,350	0	18,307
5	2,140,359	2,140,359	2,137,367
	0	9,698	0
	2,138,910	2,148,414	2,136,537
7	(2,223,723)	(2,892,467)	(2,291,086)
	(29,031)	(28,087)	(28,087)
	89,815	96,883	96,883
	404,076	404,076	411,799
	32,833	32,833	23,137
Total adjustments to net current assets	(1,726,030)	(2,386,762)	(1,787,354)

(c) Current assets and liabilities excluded from budgeted deficiency

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

Adjustments to net current assets

Less: Cash - restricted reserves

Less: Current assets not expected to be received at end of year

- Current portion of self supporting loans receivable

Add: Current liabilities not expected to be cleared at end of year

- Current portion of borrowings

- Employee benefit provisions

Add: Accrued Salaries and Wages

Total adjustments to net current assets

SHIRE OF WEST ARTHUR
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 West Arthur 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 West Arthur contributes to a number of superannuation funds on behalf of employees.

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

LAND HELD FOR RESALE

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

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

CONTRACT ASSETS

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

TRADE AND OTHER RECEIVABLES

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

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

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

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

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

PROVISIONS

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

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

EMPLOYEE BENEFITS

Short-term employee benefits

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

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

CONTRACT LIABILITIES

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

3. RECONCILIATION OF CASH

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

Note	2021/22 Budget	2020/21 Actual	2020/21 Budget
	\$	\$	\$
Cash at bank and on hand	2,319,783	4,450,261	2,320,085
Total cash and cash equivalents	2,319,783	4,450,261	2,320,085
Held as			
- Unrestricted cash and cash equivalents	96,060	1,261,046	28,999
- Restricted cash and cash equivalents	2,223,723	3,189,215	2,291,086
	2,319,783	4,450,261	2,320,085
Restrictions			
The following classes of assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:			
- Cash and cash equivalents	2,223,723	3,189,215	2,291,086
	2,223,723	3,189,215	2,291,086
The restricted assets are a result of the following specific purposes to which the assets may be used:			
Reserves - cash/financial asset backed	7	2,223,723	2,892,467
Unspent non-operating grants, subsidies and contribution liabilities		0	296,748
		2,223,723	3,189,215
		2,223,723	2,291,086
Reconciliation of net cash provided by operating activities to net result			
Net result		(1,122,352)	(166,334)
			(793,383)
Depreciation	5	2,140,359	2,140,359
(Profit)/loss on sale of asset	4(b)	(1,449)	(1,643)
(Increase)/decrease in receivables		170,000	(210,906)
(Increase)/decrease in inventories		2,500	(902)
Increase/(decrease) in payables		(175,000)	349,567
Increase/(decrease) in unspent non-operating grants		(296,748)	227,741
Non-operating grants, subsidies and contributions		(698,380)	(1,247,910)
Net cash from operating activities		18,930	1,089,972
			86,279

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 WEST ARTHUR
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
	General purpose funding	Housing	Community amenities	Recreation and culture	Transport	Other property and services			
	\$	\$	\$	\$	\$	\$	\$	\$	
<i>Property, Plant and Equipment</i>									
Buildings - non-specialised		25,000				520,000	545,000	0	95,000
Buildings - specialised			8,700	26,000			34,700	108,406	179,794
Furniture and equipment	8,500						8,500	0	0
Plant and equipment					530,115		530,115	131,221	532,000
	8,500	25,000	8,700	26,000	530,115	520,000	1,118,315	239,627	806,794
<i>Infrastructure</i>									
Infrastructure - roads					1,138,717		1,138,717	1,066,520	1,255,157
Infrastructure - Other			279,188	307,000			586,188	173,125	576,644
	0	0	279,188	307,000	1,138,717	0	1,724,905	1,239,645	1,831,801
Total acquisitions	8,500	25,000	287,888	333,000	1,668,832	520,000	2,843,220	1,479,272	2,638,595

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

SIGNIFICANT ACCOUNTING POLICIES

RECOGNITION OF ASSETS

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

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

SHIRE OF WEST ARTHUR
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												
Transport	62,779	64,228	6,799	(5,350)	15,975	17,618	1,643	0	51,170	52,000	19,137	(18,307)
	62,779	64,228	6,799	(5,350)	15,975	17,618	1,643	0	51,170	52,000	19,137	(18,307)
By Class												
<i>Property, Plant and Equipment</i>												
Plant and equipment	62,779	64,228	6,799	(5,350)	15,975	17,618	1,643	0	51,170	52,000	19,137	(18,307)
	62,779	64,228	6,799	(5,350)	15,975	17,618	1,643	0	51,170	52,000	19,137	(18,307)

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

- Staff housing programme
- Plant replacement programme

SIGNIFICANT ACCOUNTING POLICIES

GAINS AND LOSSES ON DISPOSAL

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

5. ASSET DEPRECIATION

	2021/22 Budget	2020/21 Actual	2020/21 Budget
	\$	\$	\$
By Program			
Law, order, public safety	42,982	42,982	42,982
Health	41,663	41,663	39,054
Housing	19,425	19,425	19,425
Community amenities	15,924	15,924	16,023
Recreation and culture	196,851	196,851	198,754
Transport	1,496,709	1,496,709	1,502,801
Economic services	17,703	17,703	17,282
Other property and services	309,102	309,102	301,046
	2,140,359	2,140,359	2,137,367
By Class			
Buildings - non-specialised	43,961	43,961	43,961
Buildings - specialised	159,248	159,248	158,172
Furniture and equipment	5,848	5,848	5,848
Plant and equipment	311,916	311,916	309,855
Infrastructure - roads	981,491	981,491	981,491
Infrastructure - Other	138,054	138,054	137,549
Infrastructure - Bridges	499,841	499,841	500,491
	2,140,359	2,140,359	2,137,367

SIGNIFICANT ACCOUNTING POLICIES

DEPRECIATION

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

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

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

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

Buildings - non-specialised	30 to 50 years
Buildings - specialised	30 to 50 years
Furniture and equipment	4 to 10 years
Plant and equipment	5 to 15 years
Sealed roads and streets formation	not depreciated
pavement	70 years
Sealed roads and streets - bitumous surfaces	15 to 25 years
- asphalt surfaces	15 to 25 years
Gravel roads formation	not depreciated
pavement	50 years
gravel sheeting	10 - 15 years
Formed roads (unsealed) formation	not depreciated
pavement	50 years
Infrastructure - Other	20 years
Sewerage piping	100 years
Water supply piping and drainage	75 years
Bridges	60 to 90 years

AMORTISATION

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

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

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

SHIRE OF WEST ARTHUR
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 1 July 2021	Budget New Loans	Budget Principal Repayments	Principal outstanding 30 June 2022	Budget Interest Repayments		Principal 1 July 2020	Actual New Loans	Actual Principal Repayments	Principal outstanding 30 June 2021		Actual Interest Repayments	Principal 1 July 2020	Budget New Loans	Budget Principal Repayments
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Housing																		
GROH Housing	70	WATC	6.6%	193,286	0	(47,023)	146,263	(11,539)	237,347	0	(44,061)	193,286	(14,501)	237,347	0	(44,061)	193,286	(14,501)
Economic services																		
Industrial Land	72	WATC	3.3%	48,917	0	(10,259)	38,658	(1,475)	58,848	0	(9,931)	48,917	(1,803)	58,848	0	(9,931)	48,917	(1,803)
Other property and services																		
Staff Housing - L30 Hillm	69	WATC	6.9%	11,514	0	(11,514)	0	(398)	25,977	0	(14,463)	11,514	(1,419)	25,977	0	(14,464)	11,513	(1,419)
				253,717	0	(68,796)	184,921	(13,412)	322,172	0	(68,455)	253,717	(17,723)	322,172	0	(68,456)	253,716	(17,723)
Self Supporting Loans																		
Housing																		
WA Cottage Homes	73	WATC	3.3%	366,493	0	(28,087)	338,406	(11,820)	393,667	0	(27,174)	366,493	(12,734)	393,667	0	(27,174)	366,493	(12,734)
				366,493	0	(28,087)	338,406	(11,820)	393,667	0	(27,174)	366,493	(12,734)	393,667	0	(27,174)	366,493	(12,734)
				620,210	0	(96,883)	523,327	(25,232)	715,839	0	(95,629)	620,210	(30,457)	715,839	0	(95,630)	620,209	(30,457)

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

6. INFORMATION ON BORROWINGS

(b) New borrowings - 2021/22

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

(c) Unspent borrowings

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

(d) Credit Facilities

**Undrawn borrowing facilities
credit standby arrangements**

Bank overdraft limit

Bank overdraft at balance date

Credit card limit

Credit card balance at balance date

Total amount of credit unused

Loan facilities

Loan facilities in use at balance date

	2021/22 Budget	2020/21 Actual	2020/21 Budget
	\$	\$	\$
Bank overdraft limit	150,000	150,000	150,000
Bank overdraft at balance date	0	0	0
Credit card limit	0	0	0
Credit card balance at balance date	0	0	0
Total amount of credit unused	150,000	150,000	150,000
Loan facilities			
Loan facilities in use at balance date	523,327	620,210	620,209

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

7. CASH BACKED RESERVES

(a) Cash Backed Reserves - Movement

	2021/22 Budget Opening Balance	2021/22 Budget Transfer to	2021/22 Budget Transfer (from)	2021/22 Budget Closing Balance	2020/21 Actual Opening Balance	2020/21 Actual Transfer to	2020/21 Actual Transfer (from)	2020/21 Actual Closing Balance	2020/21 Budget Opening Balance	2020/21 Budget Transfer to	2020/21 Budget Transfer (from)	2020/21 Budget Closing Balance
(a) Leave Reserve	\$ 210,490	\$ 842	\$ (25,000)	\$ 186,332	\$ 208,619	\$ 1,871	\$ 0	\$ 210,490	\$ 208,619	\$ 1,878	\$ 0	\$ 210,497
(b) Plant Reserve	522,877	312,102	(465,887)	369,092	319,811	316,669	(113,603)	522,877	319,812	316,679	(480,000)	156,491
(c) Building Reserve	677,641	88,362	(515,000)	251,003	691,332	66,309	(80,000)	677,641	691,332	66,331	(130,000)	627,663
(d) Town Development Reserve	71,305	285	(70,000)	1,590	70,671	634	0	71,305	70,672	636	(70,000)	1,308
(e) Recreation Reserve	162,775	651	0	163,426	121,684	41,091	0	162,775	121,685	41,095	0	162,780
(f) Heritage Reserve	5,755	323	0	6,078	5,343	412	0	5,755	5,343	348	0	5,691
(g) Community Housing Reserve	153,767	20,610	(25,000)	149,377	131,406	22,361	0	153,767	131,406	21,183	(25,000)	127,589
(h) Waste Management Reserve	122,370	489	(100,000)	22,859	121,282	1,088	0	122,370	121,282	1,092	(60,000)	62,374
(i) Darkan Swimming Pool Reserve	44,081	5,176	0	49,257	38,734	5,347	0	44,081	38,734	5,349	0	44,083
(j) Information Technology Reserve	50,306	50,201	0	100,507	46,886	3,420	0	50,306	46,885	3,422	0	50,307
(k) Darkan Sport and Community Centre Reserve	289,516	31,158	0	320,674	257,209	32,307	0	289,516	257,208	32,315	0	289,523
(l) Arthur River Country Club Reserve	34,043	6,136	0	40,179	27,794	6,249	0	34,043	27,795	6,250	0	34,045
(m) Museum Reserve	128,155	497	(5,000)	123,652	128,102	1,281	(1,228)	128,155	128,102	1,153	(5,000)	124,255
(n) Moodiarrup Sports Club Reserve	13,539	5,058	0	18,597	9,475	5,085	(1,021)	13,539	9,475	5,085	0	14,560
(o) Landcare Reserve	37,871	173	(17,080)	20,964	42,765	383	(5,277)	37,871	42,763	385	(27,089)	16,059
(p) Corporate Planning and Valuation Reserve	34,836	139	(15,000)	19,975	34,526	310	0	34,836	34,526	311	0	34,837
(q) Kids Central Reserve	1,607	5,707	0	7,314	670	937	0	1,607	670	6	0	676
(r) The Shed Reserve	12,258	47	0	12,305	11,550	708	0	12,258	11,550	104	0	11,654
(s) Recreation Trails Reserve	1,214	5	0	1,219	1,203	11	0	1,214	1,203	11	0	1,214
(t) Community Gym Reserve	11,026	34	0	11,060	8,367	2,659	0	11,026	8,367	75	0	8,442
(u) Economic Development Reserve	73,617	40,294	0	113,911	43,229	30,388	0	73,617	43,229	30,389	0	73,618
(v) Road Reserve	233,418	934	0	234,352	82,677	150,741	0	233,418	82,677	150,743	0	233,420
	2,892,467	569,223	(1,237,967)	2,223,723	2,403,335	690,261	(201,129)	2,892,467	2,403,335	684,840	(797,089)	2,291,086

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

7. CASH BACKED RESERVES

(b) Cash Backed Reserves - Purposes

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

Reserve name	Anticipated date of use	Purpose of the reserve
(a) Leave Reserve	Ongoing	To be used to fund long service leave and annual leave requirements
(b) Plant Reserve	Ongoing	To be used for the purchase of major plant
(c) Building Reserve	Ongoing	To be used for the construction and maintenance of Council buildings
(d) Town Development Reserve	Ongoing	To be used to enhance town infrastructure
(e) Recreation Reserve	Ongoing	To be used to enhance recreation infrastructure
(f) Heritage Reserve	Ongoing	To be used to maintain and improve the heritage buildings of the Shire
(g) Community Housing Reserve	Ongoing	To be used for the maintenance and provision of housing within the Shire
(h) Waste Management Reserve	Ongoing	To be used to assist with funding future infrastructure requirements for waste management
(i) Darkan Swimming Pool Reserve	Ongoing	To be used to assist with funding works at the Darkan swimming pool
(j) Information Technology Reserve	Ongoing	To be used for upgrades to computers and office equipment
(k) Darkan Sport and Community Centre Reserve	Ongoing	To be used to maintain and improve the Darkan Sport and Community Centre
(l) Arthur River Country Club Reserve	Ongoing	To be used to maintain and improve the Arthur River Country Club
(m) Museum Reserve	Ongoing	To be used to maintain and to provide new displays in the Museum
(n) Moodiarrup Sports Club Reserve	Ongoing	To be used to maintain and improve the Moodiarrup Sports Club Reserve
(o) Landcare Reserve	Ongoing	To be used to fund the landcare expenditure of the Shire
(p) Corporate Planning and Valuation Reserve	Ongoing	To be used to fund the corporate planning and valuation expenditure of the Shire
(q) Kids Central Reserve	Ongoing	To be used to fund the renewal of equipment and infrastructure
(r) The Shed Reserve	Ongoing	To be used to fund the renewal of equipment and infrastructure
(s) Recreation Trails Reserve	Ongoing	To be used for the construction and maintenance of recreation trails
(t) Community Gym Reserve	Ongoing	To be used for the renewal of gym equipment and activities
(u) Economic Development Reserve	Ongoing	To be used for economic development initiatives that benefit the Shire
(v) Road Reserve	Ongoing	To be used to fund road improvements or urgent repairs

8. FEES & CHARGES REVENUE

	2021/22 Budget	2020/21 Actual	2020/21 Budget
	\$	\$	\$
Governance	0	10	0
General purpose funding	2,000	2,951	2,000
Law, order, public safety	600	3,330	600
Health	200	200	200
Education and welfare	13,500	16,648	13,500
Housing	101,755	114,203	108,200
Community amenities	53,880	53,289	47,300
Recreation and culture	11,750	10,348	11,550
Economic services	46,500	48,925	46,200
Other property and services	32,800	37,605	43,815
	262,985	287,509	273,365

9. GRANT REVENUE

	2021/22 Budget	2020/21 Actual	2020/21 Budget
	\$	\$	\$
By Program:			
(a) Operating grants, subsidies and contributions			
Governance	500	130	500
General purpose funding	517,317	1,021,895	455,954
Law, order, public safety	118,126	38,897	39,479
Education and welfare	0	3,640	0
Housing	10,495	850	2,500
Community amenities	2,000	186	0
Recreation and culture	30,698	924	0
Transport	134,671	127,175	127,175
	813,807	1,193,697	625,608
(b) Non-operating grants, subsidies and contributions			
General purpose funding	0	366,694	253,187
Recreation and culture	104,996	0	30,000
Transport	811,221	653,475	874,758
Economic services	78,911	0	88,423
	995,128	1,020,169	1,246,368
Total grants, subsidies and contributions	1,808,935	2,213,866	1,871,976

10. REVENUE RECOGNITION

SIGNIFICANT ACCOUNTING POLICIES

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

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/Refunds/Warranties	Determination of transaction price	Allocating transaction price	Measuring obligations for returns	Revenue recognition
Rates	General Rates	Over time	Payment dates adopted by Council during the year	None	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Specified area rates	Rates charge for specific defined purpose	Over time	Payment dates adopted by Council during the year	Refund in event monies are unspent	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Service charges	Charge for specific service	Over time	Payment dates adopted by Council during the year	Refund in event monies are unspent	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Grant contracts with customers	Community events, minor facilities, research, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants, subsidies or contributions for 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
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
Licences/ Registrations/ Approvals	Building, planning, development and animal management, having the same nature as a licence regardless of naming.	Single point in time	Full payment prior to issue	None	Set by State legislation or limited by legislation to the cost of provision	Based on timing of issue of the associated rights	No refunds	On payment and issue of the licence, registration or approval
Pool inspections	Compliance safety check	Single point in time	Equal proportion based on an equal annually fee	None	Set by State legislation	Apportioned equally across the inspection cycle	No refunds	After inspection complete based on a 4 year cycle
Other inspections	Regulatory Food, Health and Safety	Single point in time	Full payment prior to inspection	None	Set by State legislation or limited by legislation to the cost of provision	Applied fully on timing of inspection	Not applicable	Revenue recognised after inspection event occurs
Waste management collections	Kerbside collection service	Over time	Payment on an annual basis in advance	None	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Waste management entry fees	Waste treatment, recycling and disposal service at disposal sites	Single point in time	Payment in advance at gate or on normal trading terms if credit provided	None	Adopted by council annually	Based on timing of entry to facility	Not applicable	On entry to facility
Airport landing charges	Permission to use facilities and runway	Single point in time	Monthly in arrears	None	Adopted by council annually	Applied fully on timing of landing/take-off	Not applicable	On landing/departure event
Property hire and entry	Use of halls and facilities	Single point in time	In full in advance	Refund if event cancelled within 7 days	Adopted by council annually	Based on timing of entry to facility	Returns limited to repayment of transaction price	On entry or at conclusion of hire
Memberships	Gym and pool membership	Over time	Payment in full in advance	Refund for unused portion on application	Adopted by council annually	Apportioned equally across the access period	Returns limited to repayment of transaction price	Output method Over 12 months matched to access right
Fees and charges for other goods and services	Cemetery services, library fees, reinstatements and private works	Single point in time	Payment in full in advance	None	Adopted by council annually	Applied fully based on timing of provision	Not applicable	Output method based on provision of service or completion of works
Sale of stock	Aviation fuel, kiosk and visitor centre stock	Single point in time	In full in advance, on 15 day credit	Refund for faulty goods	Adopted by council annually, set by mutual agreement	Applied fully based on timing of provision	Returns limited to repayment of transaction price	Output method based on goods
Commissions	Commissions on licencing and ticket sales	Over time	Payment in full on sale	None	Set by mutual agreement with the customer	On receipt of funds	Not applicable	When assets are controlled
Reimbursements	Insurance claims	Single point in time	Payment in arrears for claimable event	None	Set by mutual agreement with the customer	When claim is agreed	Not applicable	When claim is agreed

11. ELECTED MEMBERS REMUNERATION

	2021/22 Budget	2020/21 Actual	2020/21 Budget
	\$	\$	\$
Cr Kevin King - President			
President's allowance	4,000	4,000	4,000
Meeting attendance fees	3,550	3,481	3,550
Annual allowance for ICT expenses	500	500	500
Travel and accommodation expenses	0	458	0
	8,050	8,439	8,050
Cr Neil Morrell - Deputy President			
Deputy President's allowance	1,000	1,000	1,000
Meeting attendance fees	2,513	2,415	2,470
Annual allowance for ICT expenses	500	500	500
Travel and accommodation expenses	1,177	1,131	1,104
	5,190	5,046	5,074
Cr Adam Squires - Elected Member			
Meeting attendance fees	2,120	1,943	2,080
Annual allowance for ICT expenses	500	500	500
	2,620	2,443	2,580
Cr Marie Lloyd - Elected Member			
Meeting attendance fees	2,980	2,810	2,890
Annual allowance for ICT expenses	500	500	500
Travel and accommodation expenses	500	461	434
	3,980	3,771	3,824
Cr Julie McFall - Elected Member			
Meeting attendance fees	2,320	2,151	2,280
Annual allowance for ICT expenses	500	500	500
	2,820	2,651	2,780
Cr Graeme Peirce - Elected Member			
Meeting attendance fees	2,260	2,152	2,260
Annual allowance for ICT expenses	500	500	500
Travel and accommodation expenses	780	745	719
	3,540	3,397	3,479
Cr Neil Manuel - Elected Member			
Meeting attendance fees	1,800	1,698	1,763
Annual allowance for ICT expenses	500	500	500
Travel and accommodation expenses	500	480	450
	2,800	2,678	2,713
Total Elected Member Remuneration	29,000	28,425	28,500
President's allowance	4,000	4,000	4,000
Deputy President's allowance	1,000	1,000	1,000
Meeting attendance fees	17,543	16,650	17,293
Annual allowance for ICT expenses	3,500	3,500	3,500
Travel and accommodation expenses	2,957	3,275	2,707
	29,000	28,425	28,500

12. OTHER INFORMATION

	2021/22 Budget	2020/21 Actual	2020/21 Budget
	\$	\$	\$
The net result includes as revenues			
(a) Interest earnings			
Investments			
- Reserve funds	11,569	21,553	21,630
- Other funds	5,000	7,067	14,000
Self supporting loan	11,820	12,734	12,734
Other interest revenue (refer note 1b)	8,000	20,806	8,000
	36,389	62,160	56,364
(b) Other revenue			
Reimbursements and recoveries	71,872	201,814	169,739
	71,872	201,814	169,739
The net result includes as expenses			
(c) Auditors remuneration			
Audit services	29,500	29,415	30,000
	29,500	29,415	30,000
(d) Interest expenses (finance costs)			
Borrowings (refer Note 6(a))	25,232	30,457	30,457
	25,232	30,457	30,457

13. INTERESTS IN JOINT ARRANGEMENTS

The Shire has a joint arrangement with Department of Communities which provides housing for the community.

The only assets are land and housing units of which the Shire owns a percentage share.

The assets are included in Property, Plant and Equipment as follows:

		2021/22 Budget	2020/21 Actual	2020/21 Budget
		\$	\$	\$
Non-current assets				
Land - 10 Hillman Street	54%	16,200	16,200	16,200
Land - 12 Hillman Street	35%	10,500	10,500	10,500
Land - 18 Gibbs St/25 Nangip Cres	22%	6,820	6,820	6,820
Building - 10 Hillman Street	54%	119,979	127,556	127,557
Building - 12 Hillman Street	35%	50,421	53,098	53,097
Building - 18 Gibbs Street	22%	12,172	12,940	12,940
Building - 25 Nangip Cres	22%	8,999	9,566	9,565
		225,091	236,680	236,679

SIGNIFICANT ACCOUNTING POLICIES

INTERESTS IN JOINT ARRANGEMENTS

Joint arrangements represent the contractual sharing of control between parties in a business venture where unanimous decisions about relevant activities are required.

Separate joint venture entities providing joint venturers with an interest to net assets are classified as a joint venture and accounted for using the equity method.

Joint venture operations represent arrangements whereby joint operators maintain direct interests in each asset and exposure to each liability of the arrangement. The Shire of West Arthur's interests in the assets liabilities revenue and expenses of joint operations are included in the respective line items of the financial statements.

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

14. 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
	\$	\$	\$	\$
Westcare	44,275	133	(500)	43,908
Seniors Luncheon	1,310	104	(250)	1,164
RSL Trust Fund	4,410	13	(100)	4,323
Arthur River Development	4,047	12	(200)	3,859
Darkan Arts Council	8,181	25	(200)	8,006
Arthur River Hall - Donations	2,411	7	(2,418)	0
Arthur River Restoration funds	10,325	31	(1,000)	9,356
	74,959	325	(4,668)	70,616

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

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 PROGRAM - SUPPLEMENTARY INFORMATION TO THE BUDGET															
FOR THE YEAR ENDED 30 JUNE 2022															
				Wages	Employee Overheads	Plant Operation Costs	Plant Depr	Total Alloc	Materials	Total Cost	Proceeds from Sale	Grants Current Year	Grants Carried Forward	Reserve	General Revenue
Furniture and Equipment															
E166820	Printer								8,500	8,500					8,500
				-	-	-	-	-	8,500	8,500	-	-	-	-	8,500
Land and Buildings															
E168506	Staff Housing Improvements	Renovations to existing homes		5,000	3,000	200	100	8,300	50,000	58,300				50,000	8,300
E168507	Community housing	Upgrades to units		-	-	-	-	-	25,000	25,000				25,000	-
E168508	New Staff House			3,500	2,100	3,500	2,600	11,700	450,000	461,700				450,000	11,700
E168509	Toilet - Bowelling	Compositing or drop style toilet. Grant to be sourced for materials.		4,000	2,400	1,500	800	8,700	-	8,700					8,700
E168510	Chalet	Completion of chalet		500	300	150	50	1,000	25,000	26,000				15,000	11,000
				13,000	7,800	5,350	3,550	29,700	550,000	579,700	-	-	-	540,000	39,700
Plant and Equipment															
E167819	Mower								13,890	13,890	3,000			10,890	-
E167820	Prime mover								170,000	170,000	12,000			158,000	-
E167821	Side tipping trailer								120,000	120,000	12,000			108,000	-
E167822	Passenger vehicle								52,225	52,225	34,728			17,497	-
E167823	Forklift								25,000	25,000				25,000	-
E167824	Road broom								45,000	45,000	2,500			42,500	-
E167825	Utes	Parks, mechanic and leading hand (3)							104,000	104,000	-			104,000	-
				-	-	-	-	-	530,115	530,115	64,228		-	465,887	-
Infrastructure Other															
E167926	Darkan Railway Reserve - Family Space	Complete redevelopment of play and youth area		14,000	8,400	4,500	3,100	30,000	220,000	250,000		60,000		70,000	120,000
E167927	Car Park Opposite HRC	Slip lane car park off Burrowes Street		12,712	7,627	8,350	5,384	34,073	19,115	53,188					53,188
E167928	Darkan Refuse Site	Redevelopment to enable improved management		9,300	5,580	3,620	1,500	20,000	100,000	120,000				100,000	20,000
E167929	Cricket Oval Infrastructure	Wicket (LRC12)							17,000	17,000		17,000			-
E167930	Potable Water Infrastructure	Growden Place and Horwood Street (LRC12)							25,000	25,000		25,000			-
E167931	Lake Towerrinning	Shade and landscaping (LRC12)							40,000	40,000		27,996			12,004
E167932	Kylie Dam	Carred forward previous year		5,200	3,120	3,300	2,380	14,000	67,000	81,000		53,911		12,080	15,009
				41,212	24,727	19,770	12,364	98,073	488,115	586,188	-	183,907	-	182,080	220,201

CAPITAL PROGRAM - SUPPLEMENTARY INFORMATION TO THE BUDGET															
FOR THE YEAR ENDED 30 JUNE 2022															
				Wages	Employee Overheads	Plant Operation Costs	Plant Depr	Total Alloc	Materials	Total Cost	Proceeds from Sale	Grants Current Year	Grants Carried Forward	Reserve	General Revenue
Infrastructure Roads															
<u>Regional Road Group (State Funding - up to 2/3 of total cost)</u>															
E168888	Boyup Brook Arthur Road	Cement stabilise failed sections, extend culverts, clear roadside vegetation, improve drainage, replace headwalls and reinstall guideposts and signage SLK 0.00-14.00. Full construction SLK 23.19-24.59. Reseal SLK 55.8-56.8.		49,680	29,808	48,597	30,067	158,152	126,856	285,008		183,979			101,029
E168889	Bowelling Duranillin Road	Widen seal from 6.2m to 7m on straights and 8m on curves with two coat seal, correct super elevations and improve drainage at SLK 33.69-36.31. Reseal SLK 21.6-22.525 and 23.275-24.40		41,130	24,678	51,206	29,041	146,055	104,307	250,362		166,905			83,457
<u>Roads to Recovery (Federal Funding)</u>															
E168890	Darkan South Road	Slip lane and intersection with Capercup North		11,881	7,128	5,834	4,007	28,850	29,600	58,450		58,450			0
E168891	Darkan South Road	Widening corners at hill (SLK 3.7-4.75)		24,960	14,976	16,781	10,935	67,652	40,220	107,872		1,095	102,073		4,704
E168892	Sandalwood Road	Gravel sheet		23,160	13,896	29,441	17,144	83,641	26,480	110,121		110,121			-
E168893	Moodiarrup South Road	Gravel sheet		13,080	7,848	16,152	9,314	46,394	12,450	58,844		58,844			-
E168894	Darkan South Road	Super elevation		17,400	10,440	12,081	7,743	47,664	51,100	98,764		91,754			7,010
<u>Local Roads and Community Infrastructure</u>															
E168895	Bowelling Dura, Darkan South, Moodiarrup Chang (centre line)								38,000	38,000		38,000			-
<u>Shire</u>															
E168896	Burnett Road	Resheet and drainage		15,480	9,288	17,613	10,630	53,011	11,032	64,043					64,043
E168897	Cordering North Road	Resheet		15,600	9,360	15,686	9,373	50,019	11,690	61,709					61,709
E168898	Collie South East Road	Reseal 200m		108	65	40	12	225	5,320	5,545					5,545
				212,479	127,487	213,431	128,266	681,663	457,055	1,138,718	-	709,148	102,073	-	327,497
Total Capital Expenditure				266,691	160,014	238,551	144,180	809,436	2,033,785	2,843,221	64,228	893,055	102,073	1,187,967	595,898

**INCOME - SUPPLEMENTARY INFORMATION TO THE BUDGET
FOR THE YEAR ENDING 30 JUNE 2022**

	Details	Rates	Non-Operating Grants	Grants Operating	Fees & Charges	Subs and Cont	Operating Reimb (Other Revenue)	Interest Revenue	Profit on Sale of Asset	Total Income
I03 - GENERAL PURPOSE FUNDING										
I031 - Rates										
I031702	GRV - 'T' Residential Darkan	55,157	-	-	-	-	-	-	-	55,157
I031703	GRV - 'O' Other Townsites Resid	6,637	-	-	-	-	-	-	-	6,637
I031704	GRV - 'C' Commercial	17,757	-	-	-	-	-	-	-	17,757
I031705	GRV - 'I' Industrial	8,344	-	-	-	-	-	-	-	8,344
I031706	UV - 'R'	1,609,269	-	-	-	-	-	-	-	1,609,269
I031707	GRV Mins Darkan	18,585	-	-	-	-	-	-	-	18,585
I031708	Other Townsites Minimums	7,049	-	-	-	-	-	-	-	7,049
I031709	Commercial Minimums	4,779	-	-	-	-	-	-	-	4,779
I031710	Industrial Minimums	2,124	-	-	-	-	-	-	-	2,124
I031711	UV Minimums	43,011	-	-	-	-	-	-	-	43,011
I031712	Penalty on Rates	<i>Interest at 7%</i>	-	-	-	-	-	6,200	-	6,200
I031713	Interest on Instalments	<i>Interest on instalments at 3.0%</i>	-	-	-	-	-	1,800	-	1,800
I031714	Instalment Charges		-	-	600	-	-	-	-	600
I031730	Ex Gratia Rates	<i>Payment made by CBH - % increase in rate in the \$</i>	3,532	-	-	-	-	-	-	3,532
I031731	ESL Admin Grant	<i>Received for administering the ESL program through rates</i>	-	-	-	-	4,000	-	-	4,000
I031732	Rate Enquiry Charges		-	-	600	-	-	-	-	600
I031733	Interim Rates		-	-	-	-	-	-	-	-
Total I031 - Rates		1,776,244	-	-	1,200	-	4,000	8,000	-	1,789,444
I032 - GP Grant										
I032010	LGGC General Purpose Grant	<i>Federal funding received through the State's Grants Commission.</i>	-	279,900	-	-	-	-	-	279,900
I032015	LGGC Local Roads Grant		-	237,417	-	-	-	-	-	237,417
I032016	Road and Community Infrastructure Funding		-	-	-	-	-	-	-	-
I032020	Special Project Bridge Money		-	-	-	-	-	-	-	-
Total I032 - GP Grant		-	-	517,317	-	-	-	-	-	517,317
I033 - Investing										
I033010	Interest on Muni Fund		-	-	-	-	-	5,000	-	5,000
I033020	Credit Card Surcharge		-	-	800	-	-	-	-	800
I033015	Interest on Reserve Fund		-	-	-	-	-	11,569	-	11,569
Total I033 - Investing		-	-	-	800	-	-	16,569	-	17,369
Total I03 - GENERAL PURPOSE FUNDING		1,776,244	-	517,317	2,000	-	4,000	24,569	-	2,324,130
I04 - GOVERNANCE										
I041 - Members										
I041320	Contrib. & Reimb.		-	-	-	-	-	-	-	-
Total I041 - Members		-	-	-	-	-	-	-	-	-
I043 - Other Governance										
I043003	Contrib. & Reimb.	<i>Contributions to public relation events</i>	-	-	-	500	-	-	-	500
Total I043 - Other Governance		-	-	-	-	500	-	-	-	500
Total I04 - GOVERNANCE		-	-	-	-	500	-	-	-	500

**INCOME - SUPPLEMENTARY INFORMATION TO THE BUDGET
FOR THE YEAR ENDING 30 JUNE 2022**

	Details	Rates	Non-Operating Grants	Grants Operating	Fees & Charges	Subs and Cont	Operating Reimb (Other Revenue)	Interest Revenue	Profit on Sale of Asset	Total Income
I05 - LAW ORDER & PUBLIC SAFETY										
I051 - Fire Prevention										
I051010 - ESL	<i>Grant received to cover expenses for brigades including insurance and maintenance of equipment, protective clothing, etc</i>	-	-	43,126	-	-	-	-	-	43,126
I051115 - Sale of Fire Maps		-	-	-	-	-	-	-	-	-
I051120 - Fire Other		-	-	-	-	-	-	-	-	-
Total I051 - Fire Prevention		-	-	43,126	-	-	-	-	-	43,126
I052 - Animal Control										
I052110 - Fines and Penalties		-	-	-	-	-	-	-	-	-
I052120 - Dog Reg. Fees		-	-	-	500	-	-	-	-	500
I052130 - Cat Reg. Fees		-	-	-	100	-	-	-	-	100
Total I052 - Animal Control		-	-	-	600	-	-	-	-	600
I053 - Community Safety										
I053020 - Community Safety Grants	<i>LRCI Funding St John</i>	-	-	75,000	-	-	-	-	-	75,000
Total I053 - Community Safety		-	-	75,000	-	-	-	-	-	75,000
Total I05 - LAW ORDER & PUBLIC SAFETY		-	-	118,126	600	-	-	-	-	118,726
I06 - EDUCATION & WELFARE										
I061 - Aged and Disabled										
I061011 - Seniors Meals Project	<i>Sale of meals</i>	-	-	-	13,000	-	-	-	-	13,000
Total I062 - Education		-	-	-	13,000	-	-	-	-	13,000
I063 - Welfare										
I063010 - Westcare Income		-	-	-	-	-	-	-	-	-
I063015 - Welfare Other Contributions		-	-	-	-	-	-	-	-	-
I063016 - Youth Collaboration		-	-	-	-	-	-	-	-	-
Total I063 - Welfare		-	-	-	-	-	-	-	-	-
I064 - Care of Families and Children										
I064015 - Kids Central - Childcare Fees		-	-	-	-	-	-	-	-	-
I064010 - Kids Central - Other - Memberships and Ac	<i>Memberships and activities - transfer to reserve from fund</i>	-	-	-	500	-	5,704	-	-	6,204
Total I063 - Welfare		-	-	-	500	-	5,704	-	-	6,204
Total I06 - EDUCATION & WELFARE		-	-	-	13,500	-	5,704	-	-	19,204
I07 - HEALTH										
I071 - Admin. & Inspections										
I071115 - Health Licences		-	-	-	200	-	-	-	-	200
Total I071 - Admin. & Inspections		-	-	-	200	-	-	-	-	200
I073 - Other										
I073110 - HRC Contribution	<i>Doctor PBS reimbursement</i>	-	-	-	-	-	535	-	-	535
I073120 - UGS Contribution	<i>Contrib towards running of HRC - quarterly with CPI increase annually.</i>	-	-	-	-	-	5,300	-	-	5,300
Total I073 - Other		-	-	-	-	-	5,835	-	-	5,835
Total I07 - HEALTH		-	-	-	200	-	5,835	-	-	6,035

**INCOME - SUPPLEMENTARY INFORMATION TO THE BUDGET
FOR THE YEAR ENDING 30 JUNE 2022**

	Details	Rates	Non-Operating Grants	Grants Operating	Fees & Charges	Subs and Cont	Operating Reimb (Other Revenue)	Interest Revenue	Profit on Sale of Asset	Total Income
I09 - HOUSING										
I091 - Community Housing										
I091105	Lease from GROH Housing	<i>Two properties leased to teachers</i>	-	-	57,200	-	-	-	-	57,200
I091110	Rent Joint V Housing Duplexes	<i>Six units owned in partnership with State Government</i>	-	-	37,555	-	-	-	-	37,555
I091111	Rent Staff Houses Tenanted by Non Staff	<i>Where staff houses are rented privately</i>	-	-	7,000	-	-	-	-	7,000
I091118	Community Housing Reimbursements	<i>Grant for community housing repairs</i>	-	10,495	-	-	-	-	-	10,495
I091120	West Arthur Cottage Homes Income	<i>Cont towards loan repayment</i>	-	-	-	-	2,565	11,820	-	14,385
Total I091 - Community Housing			-	10,495	101,755	-	2,565	11,820	-	126,635
Total I09 - HOUSING			-	10,495	101,755	-	2,565	11,820	-	126,635
I10 - COMMUNITY AMENITIES										
I101 - General Refuse										
I101110	Domestic Refuse Fees	<i>Raised on rates notice</i>	-	-	32,595	-	-	-	-	32,595
Total I101 - General Refuse			-	-	32,595	-	-	-	-	32,595
I102 - Other Sanitation										
I102110	Commercial Refuse Fees	<i>Raised on rates notice</i>	-	-	15,785	-	-	-	-	15,785
I102120	DrumMuster Contributions	<i>To be invoiced to drummuster</i>	-	-	-	-	500	-	-	500
I102160	Sale of recycling/metal	<i>Sale of scrap materials from refuse site</i>	-	-	-	-	1,488	-	-	1,488
Total I102 - Other Sanitation			-	-	15,785	-	1,988	-	-	17,773
I103 - Protection of Environment										
I103400	Landcare Project Income		-	-	-	-	-	-	-	-
Total I103 - Protection of Environment			-	-	-	-	-	-	-	-
I106 - Town Planning										
I106390	Contributions & Reimbursements	<i>Town planning fees</i>	-	-	4,000	-	-	-	-	4,000
Total I106 - Town Planning			-	-	4,000	-	-	-	-	4,000
I107 - Other Community Amenities										
I107140	Cemetery Charges	<i>Burial fees</i>	-	-	1,500	-	-	-	-	1,500
I107145	Septic Tank Charges	<i>not licences for septic tank approvals for new build</i>	-	-	-	-	-	-	-	-
I107150	Townscape Projects	<i>LRCI - seat</i>	-	2,000	-	-	-	-	-	-
Total I107 - Other Community Amenities			-	2,000	1,500	-	-	-	-	1,500
Total I10 - COMMUNITY AMENITIES			-	2,000	53,880	-	1,988	-	-	57,868
I11 - RECREATION & CULTURE										
I111 - Public Halls										
I111110	Hall Hire Fees		-	-	200	-	-	-	-	200
I111120	Public Halls - Other		-	-	-	-	-	-	-	-
Total I111 - Public Halls			-	-	200	-	-	-	-	200
I112 - Swimming Areas										
I112110	Swimming Pool Income	<i>Annual membership and gate takings; grant LRCI</i>	-	20,000	8,500	-	-	-	-	28,500
I112120	Lake Towerrinning Income	<i>LRCI 2 Shade and landscaping</i>	-	27,996	-	-	-	-	-	27,996
Total I112 - Swimming Areas			-	27,996	8,500	-	-	-	-	56,496

**INCOME - SUPPLEMENTARY INFORMATION TO THE BUDGET
FOR THE YEAR ENDING 30 JUNE 2022**

	Details	Rates	Non-Operating Grants	Grants Operating	Fees & Charges	Subs and Cont	Operating Reimb (Other Revenue)	Interest Revenue	Profit on Sale of Asset	Total Income
I113 · Other Recreation										
I113110 · Contributions & Donations	<i>\$15,000 contrib DSCC reserve, \$3,000 Arthur River Reserve Contribution, DDSC Insurance and garden \$5100, public open space Railway reserve \$60,000 LRCI ph2, cricket wicket \$17,000 LRCI ph2</i>	-	77,000	-	-	-	22,500	-	-	99,500
I113140 · Community Gym	<i>Gym fundraising and memberships</i>	-	-	-	3,000	-	-	-	-	3,000
Total I113 · Other Recreation		-	77,000	-	3,000	-	22,500	-	-	102,500
I116 · Heritage										
I116110 · Sale of History Books		-	-	-	50	-	-	-	-	50
I116111 · Historical Projects Income -	<i>Review of Heritage Inventory Funding</i>	-	-	9,198	-	-	-	-	-	9,198
Total I116 · Heritage		-	-	9,198	50	-	-	-	-	9,248
I117 · Other Culture										
I117110 · Grants & Contributions	<i>Community events</i>	-	-	1,000	-	-	-	-	-	1,000
I117112 · Cultural Events Other		-	-	-	-	-	-	-	-	-
I117113 · Museum Donations		-	-	-	-	500	-	-	-	500
I117120 · The Shed - Shire Income	<i>Not groups own membership or fundraising.</i>	-	-	-	-	-	-	-	-	-
Total I117 · Other Culture		-	-	1,000	-	500	-	-	-	1,500
Total I11 · RECREATION & CULTURE		-	104,996	30,198	11,750	500	22,500	-	-	169,944
I12 · TRANSPORT										
I121 · Construction										
I121020 · Direct Road Grants	<i>Grant recived from Main Roads based on road lengths</i>	-	-	134,671	-	-	-	-	-	134,671
I121030 · Roads to Recovery Grants	<i>Federal grant received for specific works. Tied</i>	-	320,264	-	-	-	-	-	-	320,264
I121030 · Roads to Recovery Grants	<i>Carried Forward R2R funds from 2020/21</i>	-	102,073	-	-	-	-	-	-	102,073
I121040 · Other Road Funding	<i>LRCI White Lining</i>	-	38,000	-	-	-	-	-	-	38,000
I121050 · RRG Project Grants	<i>Received from Main Roads for 2/3 funding on significant roads.</i>	-	350,884	-	-	-	-	-	-	350,884
I121050 Commodity Route Funding		-	-	-	-	-	-	-	-	-
Total I121 · Construction		-	811,221	134,671	-	-	-	-	-	945,892
I122 · Maintenance										
I122020 · Crossover Income		-	-	-	-	-	-	-	-	-
I122040 · Storm Damage Funding		-	-	-	-	-	-	-	-	-
Total I122 · Maintenance		-	-	-	-	-	-	-	-	-
I123 · Purchase Road Plant										
I123040 · Profit on Sale of Assets		-	-	-	-	-	-	-	6,799	6,799
Total I123 · Purchase Road Plant		-	-	-	-	-	-	-	6,799	6,799
Total I12 · TRANSPORT		-	811,221	134,671	-	-	-	-	6,799	952,691
I13 · ECONOMIC SERVICES										
I132 · Tourism/Area Promotion										
I132110 Grants and Contributions		-	-	-	-	-	-	-	-	-
I132040 Caravan Park Income		-	-	-	28,000	-	-	-	-	28,000
Total I132 · Tourism/Area Promotion		-	-	-	28,000	-	-	-	-	28,000

**INCOME - SUPPLEMENTARY INFORMATION TO THE BUDGET
FOR THE YEAR ENDING 30 JUNE 2022**

	Details	Rates	Non-Operating Grants	Grants Operating	Fees & Charges	Subs and Cont	Operating Reimb (Other Revenue)	Interest Revenue	Profit on Sale of Asset	Total Income
I133 · Building Control										
I133110 · Building Permit Fees		-		-	1,200	-	-	-		1,200
I133120 · BRB Collection Fee		-		-		-	-	-		-
I133130 · BCITF Collection Fee		-		-		-	-	-		-
Total I133 · Building Control		-		-	1,200	-	-	-		1,200
I134 · Public Utilities										
I134110 · Duranillin Water Service Fee		-		-	480	-	-	-		480
I134120 · Duranillin Water Water Charge		-		-	1,520	-	-	-		1,520
I134140 · Grants & Reimbursements	<i>Kylie Dam Dep of Water \$53,911 & LRCI \$25,000 potable water</i>		78,911	-		-	-	-		78,911
I134130 · Sale of Water - Standpipes		-		-	15,300	-	-	-		15,300
Total I134 · Public Utilities		-	78,911	-	17,300	-	-	-		96,211
I139 · Economic Development										
I139110 · Contrib and Reimb		-		-	-	-	-	-		-
Total I139 · Economic Development		-		-	-	-	-	-		-
Total I13 · ECONOMIC SERVICES		-	78,911	-	46,500	-	-	-		125,411
I14 · OTHER PROPERTY & SERVICES										
I141 · Private Works										
I141035 · New Series AW Plates	<i>Any income is transferred to heritage reserve.</i>	-		-	300	-	-	-		300
I141110 · Private Works Charges		-		-	12,000	-	-	-		12,000
I141120 · Online Licensing Commission	<i>Admin service</i>	-		-	7,500	-	-	-		7,500
I141130 · Vehicle Examination	<i>Carried out by Peter Lutz on HV</i>	-		-		-	-	-		-
I141 · Private Works - Other		-		-		-	-	-		-
Total I141 · Private Works		-		-	19,800	-	-	-		19,800
I143 · Works Overheads										
I143100 · Staff Housing Contribution	<i>Rental and reimbursements of staff houses</i>	-		-	12,000	-	-	-		12,000
I143101 · Reimbursements	<i>Uniform and other</i>	-		-		-	-	-		-
Total I143 · Works Overheads		-		-	12,000	-	-	-		12,000
I144 · Plant Operation Costs										
I144050 · Diesel Rebate		-		-			27,405	-		27,405
I144055 · Insurance Claim/Refund		-		-		-		-		-
I144058 · Plant Reimbursement		-		-			875	-		875
I144056 · Staff Vehicle Contribution	<i>Deducted from payroll for senior staff</i>	-		-		-	1,000	-		1,000
Total I144 · Plant Operation Costs		-		-		-	29,280	-		29,280
I146 · Salaries Control										
I146110 · Reimb. - Workers Comp.		-		-		-		-		-
Total I146 · Salaries Control		-		-		-		-		-
I147 · Business Unit										
I147120 · The Shed	<i>Shed memberships and donations. Own source funding.</i>	-		-	1,000	-		-		1,000
Total I147 · Business Unit		-		-	1,000	-		-		1,000
Total I14 · OTHER PROPERTY & SERVICES		-		-	32,800	-	29,280	-		62,080
TOTAL INCOME		1,776,244	995,128	812,807	262,985	1,000	71,872	36,389	6,799	3,963,224

**OPERATING EXPENDITURE - SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDING 30 JUNE 2022**

Description	Wages Admin and Senior Staff	Wages Works	PWOH	POC	Pdepn	Admin Allocation	Depr	Loss on Sale of Asset	Total Alloc & Non Cash
E03 - GENERAL PURPOSE FUNDING.									
E031 - Rates									
E031530 - Rates	25,000	-	12,475	-	-	14,250			51,725
E031535 - Provision for Doubtful Debts									-
E031537 - Valuation Expenses	-	-		-	-	-			-
E031540 - Rates Refund Account									-
Total E031 - Rates	25,000	-	12,475	-	-	14,250	-	-	51,725
E032 - Other General Purpose Funding									
E032010 - GP Grant	500	-	250	-	-	285			1,035
E032020 - Investing	1,000	-	499	-	-	570			2,069
Total E032 - Other General Purpose Funding	1,500	-	749	-	-	855	-	-	3,104
Total E03 - GENERAL PURPOSE FUNDING.	26,500	-	13,224	-	-	15,105	-	-	54,829
E04 - GOVERNANCE.									
E041 - Members									
E041001 - Council & Comm Meetings	30,000	-	14,970	-	-	17,540			62,510
E041002 - Council Office Maintenance		1,500	749			-			2,249
E041004 - Sitting Fees	-	-	-	-	-	-			-
E041007 - Members Travelling	-	-	-	-	-	-			-
E041008 - Communications Allowance	-	-	-	-	-	-			-
E041009 - Members of Council General	17,000	-	8,483	-	-	10,190			35,673
E041017 - Councillors Training	-	-	-	-	-	-			-
E041018 - Members Conference Expenses	-	-	-	-	-	-			-
E041020 - Presidential Allowance	-	-	-	-	-	-			-
E041100 - Depreciation Council Chambers	-	-	-	-	-	-			-
E041 - Members - Other	-	-	-	-	-	-			-
Total E041 - Members	47,000	1,500	24,202	-	-	27,730	-	-	100,432
E042 - Members Other									
E042002 - Elections	200	-	100	-	-	114			414
Total E042 - Members Other	200	-	100	-	-	114	-	-	414

**OPERATING EXPENDITURE - SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDING 30 JUNE 2022**

Description	Wages	Employee Costs Other	Materials & Contracts	Insurance Non Employee Related	Interest Expenses	Other Expenses	Utilities	Total Cash Budget	Total Budget
E03 - GENERAL PURPOSE FUNDING.									
E031 - Rates									
E031530 - Rates	-		13,000	-	-		-	13,000	64,725
E031535 - Provision for Doubtful Debts						7,500		7,500	7,500
E031537 - Valuation Expenses	-		9,000	-	-		-	9,000	9,000
E031540 - Rates Refund Account								-	-
Total E031 - Rates	-		22,000	-	-	7,500	-	29,500	81,225
E032 - Other General Purpose Funding									
E032010 - GP Grant	-		-	-	-		-	-	1,035
E032020 - Investing	-		6,500	-	-		-	6,500	8,569
Total E032 - Other General Purpose Funding	-		6,500	-	-		-	6,500	9,604
Total E03 - GENERAL PURPOSE FUNDING.	-		28,500	-	-	7,500	-	36,000	90,829
E04 - GOVERNANCE.									
E041 - Members									
E041001 - Council & Comm Meetings	-		2,500	-	-		-	2,500	65,010
E041002 - Council Office Maintenance			500	3,132				3,632	5,881
E041004 - Sitting Fees	-			-		17,543	-	17,543	17,543
E041007 - Members Travelling	-			-		2,957	-	2,957	2,957
E041008 - Communications Allowance	-			-		3,500	-	3,500	3,500
E041009 - Members of Council General	-		250	4,822			-	5,072	40,745
E041017 - Councillors Training	-		6,000	-			-	6,000	6,000
E041018 - Members Conference Expenses	-		2,000	-			-	2,000	2,000
E041020 - Presidential Allowance	-			-		5,000	-	5,000	5,000
E041100 - Depreciation Council Chambers	-			-			-	-	-
E041 - Members - Other	-			-			-	-	-
Total E041 - Members	-		11,250	7,954		29,000	-	48,204	148,636
E042 - Members Other									
E042002 - Elections	-		4,000	-			-	4,000	4,414
Total E042 - Members Other	-		4,000	-			-	4,000	4,414

**OPERATING EXPENDITURE - SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDING 30 JUNE 2022**

	Description	Wages Admin and Senior Staff	Wages Works	PWOH	POC	Pdepn	Admin Allocation	Depr	Loss on Sale of Asset	Total Alloc & Non Cash
E043 · Other Governance										
E043003 · Corporate Planning	<i>Integrated Planning and other strategic and organisation planning. Asset management plans and revaluations. Facilitating community consultation.</i>	15,000	500	7,735	-	-	8,603			31,838
E043004 · Annual Reports/Electors Meeting	<i>Preparing annual report, organising electors meeting, minutes from meeting,</i>	5,000	-	2,495	-	-	2,850			10,345
E043006 · Public Relations & Civic Funct.	<i>Australia Day breakfast, new residents evening, ceremonies, Bleat, community newsletters, web site management</i>	10,000	800	5,389	-	-	5,700			21,889
E043007 · Budget	<i>Preparation of annual budget including data entry and preparing statutory report. Roadworks costings to go to roadworks planning. Costing other works to go to cost area associated.</i>	9,000	-	4,491	-	-	5,130			18,621
E043009 · Policy & Local Laws	<i>Review and administration of council policy and local laws. Not enforcement of local laws. Review of Local Laws required this financial year.</i>	10,000	-	4,990	-	-	5,700			20,690
E043010 · Compliance	<i>Costs associated with advertising, compliance returns, financial interest registers, local government act requirements.</i>	17,000	-	8,483	-	-	10,190			35,673
E043011 · Audit Fees	<i>Council general audit - not Roads to Recovery or other funding which should be allocated to their cost centre.</i>	-	-	-	-	-	-			-
E043013 · Financial Reporting	<i>Preparing financial reports for council and other statutory financial</i>	15,100	-	7,535	-	-	8,607			31,242
E043015 · Other Governance	<i>WALGA membership fees, Central Zone affiliation, attendance at zone meetings, other.</i>	14,000	-	6,986	-	-	8,480			29,466
E043020 · VROC & Regional Collaboration	<i>Involvement with 4WD VROC and partnerships with neighbours or reforms.</i>	2,000		998			1,140			4,138
Total E043 · Other Governance		97,100	1,300	49,102	-	-	56,400	-	-	203,902
Total E04 · GOVERNANCE.		144,300	2,800	73,403	-	-	84,244	-	-	304,747
E05 · LAW ORDER & PUBLIC SAFETY.										
E051 · Fire Prevention										
E051010 · Bush Fire Advisory Brigades - non ESL	<i>Non ESL recoverable costs - attendance at BFAC meeting, agendas for BFAC meeting, printing CFO cards, allowance for chief \$1000.</i>	8,000	200	4,092	-	-	4,560	-		16,852
E051015 · Fire Brigades - ESL	<i>Any costs that can be claimed though ESL - i.e. insurance, protective clothing, brigade building maintenance, maintenance of fire units, 2way maintenance, electricity for brigade sheds</i>	-	-	-	-	-	-			-
E051016 · Bushfire Mitigation - Funded	<i>Expenditure associated with Bushfire Mitigation funding</i>	-	-	-	-	-	-			-
E051017 · Bushfire Mitigation - Unfunded	<i>Bushfire mitigation works funded by Shire i.e. firebreaks, burning etc.</i>	1,000	4,000	2,495	-	-	570			8,065
E051020 · Control Other (includes \$10,000 CESM)	<i>SMS for movement vehicle bans, fire breaks, attendance at fires, ranger support for firebreak inspections</i>	7,000	3,000	4,990	500	350	3,990			19,830
E051120 Loss of Disposal of Assets	<i>Loss on disposal of fire plant</i>			-					-	-
E051100 · Depreciation Fire Control	<i>Depreciation of fire trucks or equipment</i>	-	-	-	-	-	-	42,982		42,982
Total E051 · Fire Prevention		16,000	7,200	11,577	500	350	9,120	42,982	-	87,729

**OPERATING EXPENDITURE - SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDING 30 JUNE 2022**

	Description	Wages	Employee Costs Other	Materials & Contracts	Insurance Non Employee Related	Interest Expenses	Other Expenses	Utilities	Total Cash Budget	Total Budget
E043 · Other Governance										
E043003 · Corporate Planning	<i>Integrated Planning and other strategic and organisation planning. Asset management plans and revaluations. Facilitating community consultation.</i>	-		24,000	-	-	-	-	24,000	55,838
E043004 · Annual Reports/Electors Meeting	<i>Preparing annual report, organising electors meeting, minutes from meeting.</i>	-			-	-	-	-	-	10,345
E043006 · Public Relations & Civic Funct.	<i>Australia Day breakfast, new residents evening, ceremonies, Bleat, community newsletters, web site management</i>	-		6,000	-	-	-	-	6,000	27,889
E043007 · Budget	<i>Preparation of annual budget including data entry and preparing statutory report. Roadworks costings to go to roadworks planning. Costing other works to go to cost area associated.</i>	-			-	-	-	-	-	18,621
E043009 · Policy & Local Laws	<i>Review and administration of council policy and local laws. Not enforcement of local laws. Review of Local Laws required this financial year.</i>	-		10,000	-	-	-	-	10,000	30,690
E043010 · Compliance	<i>Costs associated with advertising, compliance returns, financial interest registers, local government act requirements.</i>	-		20,000	-	-	-	-	20,000	55,673
E043011 · Audit Fees	<i>Council general audit - not Roads to Recovery or other funding which should be allocated to their cost centre.</i>	-		29,500	-	-	-	-	29,500	29,500
E043013 · Financial Reporting	<i>Preparing financial reports for council and other statutory financial</i>	-			-	-	-	-	-	31,242
E043015 · Other Governance	<i>WALGA membership fees, Central Zone affiliation, attendance at zone meetings, other.</i>	-		23,000	-	-	-	-	23,000	52,466
E043020 · VROC & Regional Collaboration	<i>Involvement with 4WD VROC and partnerships with neighbours or reforms.</i>			7,000					7,000	11,138
Total E043 · Other Governance		-	-	119,500	-	-	-	-	119,500	323,402
Total E04 · GOVERNANCE.		-	-	134,750	7,954	-	29,000	-	171,704	476,451
E05 · LAW ORDER & PUBLIC SAFETY.										
E051 · Fire Prevention										
E051010 · Bush Fire Advisory Brigades - non ESL	<i>Non ESL recoverable costs - attendance at BFAC meeting, agendas for BFAC meeting, printing CFO cards, allowance for chief \$1000.</i>	-		6,109	-	-	-	-	6,109	22,961
E051015 · Fire Brigades - ESL	<i>Any costs that can be claimed though ESL - i.e. insurance, protective clothing, brigade building maintenance, maintenance of fire units, 2way maintenance, electricity for brigade sheds</i>	-		21,891	21,415	-	-	918	44,224	44,224
E051016 · Bushfire Mitigation - Funded	<i>Expenditure associated with Bushfire Mitigation funding</i>	-							-	-
E051017 · Bushfire Mitigation - Unfunded	<i>Bushfire mitigation works funded by Shire i.e. firebreaks, burning etc.</i>	-							-	8,065
E051020 · Control Other (includes \$10,000 CESM)	<i>SMS for movement vehicle bans, fire breaks, attendance at fires, ranger support for firebreak inspections</i>	-		14,000	-	-	-		14,000	33,830
E051120 Loss of Disposal of Assets	<i>Loss on disposal of fire plant</i>									-
E051100 · Depreciation Fire Control	<i>Depreciation of fire trucks or equipment</i>	-		-	-	-	-	-	-	42,982
Total E051 · Fire Prevention		-	-	42,000	21,415	-	-	918	64,333	152,062

**OPERATING EXPENDITURE - SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDING 30 JUNE 2022**

Description	Wages Admin and Senior Staff	Wages Works	PWOH	POC	Pdepn	Admin Allocation	Depr	Loss on Sale of Asset	Total Alloc & Non Cash
E052 · Animal Control									
E052010 · Animal Control Expenses	4,000	100	2,046	-	-	2,280			8,426
Total E052 · Animal Control	4,000	100	2,046	-	-	2,280	-	-	8,426
E053 · Other									
E053010 · LEMC subcentre. Includes \$75,000 grant t	7,000	-	3,493	-	-	3,990			14,483
<i>Local Emergency Management Committee - Plans, meetings, new subcentre. Funded \$75,000 LRCI grant towards sub centre and \$50,000 from building reserve</i>									
E053015 · Enforcement of Local Laws	300	-	150	-	-	171			621
E053020 · Crime Prevention & Safety	-	-	-	-	-	-			-
Total E053 · Other	7,300	-	3,643	-	-	4,161	-	-	15,104
Total E05 · LAW ORDER & PUBLIC SAFETY.	27,300	7,300	17,265	500	350	15,561	42,982	-	111,258
E06 · EDUCATION & WELFARE.									
E061 · Aged and Disabled									
E061010 · Senior Citizens Services	4,000	-	1,996			2,280			8,276
<i>Seniors activities such as funding bus to Bunbury, music for dance etc.</i>									
E061011 · Senior Meal Service	8,000		3,992			4,560			16,552
<i>Coordinator and supplies for meal service.</i>									
Total E061 · Aged and Disabled	12,000	-	5,988	-	-	6,840	-	-	24,828
E062 · Education									
E062010 · School Bus Routes	400	1,500	948	400	280	228			3,756
<i>Works on the road for school bus purposes i.e. turn around bays, discussions with operators, discussion with schools, completion of paper work</i>									
E062020 · Other Education	200	3,000	1,597	-	-	114			4,911
<i>Donated works, donated books, supporting high school education for districts youth</i>									
E062030 · Community Training & Development	-	-	-	-	-	-			-
<i>Courses in relation to running committees and good governance, assisting with getting courses at the shed or CRC that relate to community education etc.</i>									
Total E062 · Education	600	4,500	2,545	400	280	342	-	-	8,667
E063 · Welfare									
E063010 · Westcare	-	-	-	-	-	-			-
E063015 · Westcare Shire Costs	150	-	75	-	-	86			310
E063018 · Youth Services	1,000	-	499	-	-	570			2,069
<i>Events or activities for youth and children</i>									
E063020 · Welfare Other	800	-	399	-	-	456			1,655
<i>SOYF, Southern Agcare \$500, PATS \$500</i>									
Total E063 · Welfare	1,950	-	973	-	-	1,112	-	-	4,035
E064 · Care of Families and Children									
E064010 · Care of Families and Children	800		399			456			1,655
<i>Care to families, Shire sponsored</i>									
E064012 · Kids Central: Shire	1,000	-	499			570			2,069
<i>Shire staff assisting Kids Central</i>									
E064016 · Kids Central: Grants									-
<i>Kids Central grants</i>									

**OPERATING EXPENDITURE - SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDING 30 JUNE 2022**

Description	Wages	Employee Costs Other	Materials & Contracts	Insurance Non Employee Related	Interest Expenses	Other Expenses	Utilities	Total Cash Budget	Total Budget
E052 · Animal Control									
E052010 · Animal Control Expenses	-		3,000	-	-	-	-	3,000	11,426
Total E052 · Animal Control	-		3,000	-	-	-	-	3,000	11,426
E053 · Other									
E053010 · LEMC subcentre. Includes \$75,000 grant to	-		125,500	-	-	-	-	125,500	139,983
<i>Local Emergency Management Committee - Plans, meetings, new subcentre. Funded \$75,000 LRCI grant towards sub centre and \$50,000 from building reserve</i>									
E053015 · Enforcement of Local Laws	-		-	-	-	-	-	-	621
E053020 · Crime Prevention & Safety			-					-	-
Total E053 · Other	-		125,500	-	-	-	-	125,500	140,604
Total E05 · LAW ORDER & PUBLIC SAFETY.	-	-	170,500	21,415	-	-	918	192,833	304,091
E06 · EDUCATION & WELFARE.									
E061 · Aged and Disabled									
E061010 · Senior Citizens Services			2,000					2,000	10,276
<i>Seniors activities such as funding bus to Bunbury, music for dance etc.</i>									
E061011 · Senior Meal Service			10,000					10,000	26,552
<i>Coordinator and supplies for meal service.</i>									
Total E061 · Aged and Disabled	-	-	12,000	-	-	-	-	12,000	36,828
E062 · Education									
E062010 · School Bus Routes	-			-	-	-	-	-	3,756
<i>Works on the road for school bus purposes i.e. turn around bays, discussions with operators, discussion with schools, completion of paper work</i>									
E062020 · Other Education	-		100	-	-	-	-	100	5,011
<i>Donated works, donated books, supporting high school education for districts youth</i>									
E062030 · Community Training & Development	-		-	-	-	-	-	-	-
<i>Courses in relation to running committees and good governance, assisting with getting courses at the shed or CRC that relate to community education etc.</i>									
Total E062 · Education	-		100	-	-	-	-	100	8,767
E063 · Welfare									
E063010 · Westcare	-				-		-	-	-
E063015 · Westcare Shire Costs	-		-	-	-	-	-	-	310
E063018 · Youth Services	-	-	1,500					1,500	3,569
<i>Events or activities for youth and children</i>									
E063020 · Welfare Other	-		1,500	-	-	-	-	1,500	3,155
<i>SOYF, Southern Agcare \$500, PATS \$500</i>									
Total E063 · Welfare	-		3,000	-	-	-	-	3,000	7,035
E064 · Care of Families and Children									
E064010 · Care of Families and Children			-					-	1,655
<i>Care to families, Shire sponsored</i>									
E064012 · Kids Central: Shire			-					-	2,069
<i>Shire staff assisting Kids Central</i>									
E064016 · Kids Central: Grants			-					-	-
<i>Kids Central grants</i>									

**OPERATING EXPENDITURE - SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDING 30 JUNE 2022**

Description		Wages Admin and Senior Staff	Wages Works	PWOH	POC	Pdepn	Admin Allocation	Depr	Loss on Sale of Asset	Total Alloc & Non Cash
E064014 - Kids Central: Member Activities	<i>Activities of Kids Central not related to Childcare i.e. activities, toy library. Funded by members</i>									-
E064015 - Kids Central Childcare Employee insurance										
E064015 - Kids Central: Childcare	<i>Kids Central service costs</i>	-					-	-		-
Total E064 - Care of Families and Children		1,800	-	898	-	-	1,026	-	-	3,724
Total E06 - EDUCATION & WELFARE.		16,350	4,500	10,404	400	280	9,320	-	-	41,254
E07 - HEALTH.										
E072 - Preventative Services										
E072010 - Environmental Health Officer	<i>EHO -relating to health - food premises inspections etc.</i>	2,700	-	1,347	-	-	1,539			5,586
E072025 - Fruit Fly & Mosquito Control	<i>Fruit fly baiting on town trees, mosquito control through the shire</i>	-	3,500	1,747	860	516	-			6,623
Total E072 - Preventative Services		2,700	3,500	3,094	860	516	1,539	-	-	12,209
E073 - Other										
E073010 - Health Resource Centre	<i>Cost of maintaining the HRC building</i>	1,000	5,000	2,994	900	500	570	41,663		52,627
E073020 - Medical Services	<i>Supporting new services, discussions with doctors, minor equip, health promotion, reception service, doctor travel</i>	1,500	-	749	-	-	855			3,104
E073930 - Ambulance Services	<i>Donated services</i>		100	50						150
E073900 - Depreciation	<i>Depreciation of HRC</i>	-	-	-	-	-	-			-
Total E073 - Other		2,500	5,100	3,792	900	500	1,425	41,663	-	55,880
Total E07 - HEALTH.		5,200	8,600	6,886	1,760	1,016	2,964	41,663	-	68,089
E09 - HOUSING.										
E091 - Community Housing										
E091010 - GEHA Housing Mtce	<i>King Street and Hillman Street - Teachers houses</i>	100	2,000	1,048	-	-	57			3,205
E091030 - Joint Venture Housing Units	<i>6 brick units - 4 in Hillman Street and 2 on cnr of Nangip and Gibbs</i>	4,000	8,000	5,988	200	140	2,280			20,608
E091040 - West Arthur Cottage Homes	<i>Loan repayment - self supporting</i>	-	-	-	-	-	-			-
E091060 - Housing Other	<i>Enquiries for more housing, costing options</i>	1,000	-	499			570	19,425		21,494
E091111 - Non Staff use of Staff Housing	<i>Staff housng being rented by non staff.</i>	-	2,000	998			-			2,998
E091100 - Depreciation		-	-	-	-	-	-			-
Total E091 - Community Housing		5,100	12,000	8,533	200	140	2,907	19,425	-	48,305
Total E09 - HOUSING.		5,100	12,000	8,533	200	140	2,907	19,425	-	48,305

**OPERATING EXPENDITURE - SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDING 30 JUNE 2022**

Description		Wages	Employee Costs Other	Materials & Contracts	Insurance Non Employee Related	Interest Expenses	Other Expenses	Utilities	Total Cash Budget	Total Budget
E064014 - Kids Central: Member Activities	<i>Activities of Kids Central not related to Childcare i.e. activities, toy library. Funded by members</i>			1,000					1,000	1,000
E064015 - Kids Central Childcare Employee insurance									-	-
E064015 - Kids Central: Childcare	<i>Kids Central service costs</i>			-					-	-
Total E064 - Care of Families and Children		-	-	1,000	-	-	-	-	1,000	4,724
Total E06 - EDUCATION & WELFARE.		-	-	16,100	-	-	-	-	16,100	57,354
E07 - HEALTH.										
E072 - Preventative Services										
E072010 - Environmental Health Officer	<i>EHO -relating to health - food premises inspections etc.</i>	-		6,000	-	-	-	-	6,000	11,586
E072025 - Fruit Fly & Mosquito Control	<i>Fruit fly baiting on town trees, mosquito control through the shire</i>	-		5,000	-	-	-	-	5,000	11,623
Total E072 - Preventative Services		-		11,000	-	-	-	-	11,000	23,209
E073 - Other										
E073010 - Health Resource Centre	<i>Cost of maintaining the HRC building</i>	-		7,000	5,873	-	-	7,140	20,013	72,640
E073020 - Medical Services	<i>Supporting new services, discussions with doctors, minor equip, health promotion, reception service, doctor travel</i>	-		18,000	-	-	-	-	18,000	21,104
E073930 - Ambulance Services	<i>Donated services</i>								-	150
E073900 - Depreciation	<i>Depreciation of HRC</i>	-		-	-	-	-	-	-	-
Total E073 - Other		-		25,000	5,873	-	-	7,140	38,013	93,893
Total E07 - HEALTH.		-		36,000	5,873	-	-	7,140	49,013	117,102
E09 - HOUSING.										
E091 - Community Housing										
E091010 - GEHA Housing Mtce	<i>King Street and Hillman Street - Teachers houses</i>	-		2,000	2,187	11,539	-	816	16,542	19,747
E091030 - Joint Venture Housing Units	<i>6 brick units - 4 in Hillman Street and 2 on cnr of Nangip and Gibbs</i>	-		23,000	3,277		-	5,100	31,377	51,985
E091040 - West Arthur Cottage Homes	<i>Loan repayment - self supporting</i>			2,565	-	11,820			14,385	14,385
E091060 - Housing Other	<i>Enquiries for more housing, costing options</i>	-		-	-	-	-	-	-	21,494
E091111 - Non Staff use of Staff Housing	<i>Staff housng being rented by non staff.</i>			2,000	938			2,040	4,978	7,976
E091100 - Depreciation		-		-	-	-	-	-	-	-
Total E091 - Community Housing		-		29,565	6,402	23,359	-	7,956	67,282	115,587
Total E09 - HOUSING.		-	-	29,565	6,402	23,359	-	7,956	67,282	115,587

**OPERATING EXPENDITURE - SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDING 30 JUNE 2022**

	Description	Wages Admin and Senior Staff	Wages Works	PWOH	POC	Pdepn	Admin Allocation	Depr	Loss on Sale of Asset	Total Alloc & Non Cash
E10 - COMMUNITY AMENITIES.										
E101 - General Refuse										
E101020	Domestic Refuse <i>Refuse contractor only</i>	-	-	-	-	-	-	-	-	-
E101030	Refuse Site Mtce <i>Maintenance at Darkan and Dura refuse sites</i>	8,000	25,000	16,467	12,000	8,400	4,560	-	-	74,427
E101040	Recycling <i>Recycling for the district</i>	-	300	150	-	-	-	-	-	450
E101050	Waste Oil <i>Waste Oil facility</i>	-	-	-	-	-	-	-	-	-
E101060	Waste Management Admin <i>Investigation into waste sites, waste reduction, annual surveys</i>	8,000	1,000	4,491	-	-	4,560	-	-	18,051
Total E101 - General Refuse		16,000	26,300	21,108	12,000	8,400	9,120	-	-	92,928
E102 - Other Sanitation										
E102020	Commercial Refuse <i>Refuse contractor only</i>	-	-	-	-	-	-	-	-	-
E102030	Streets Refuse <i>Emptying street bins</i>	-	3,000	1,497	1,000	700	-	-	-	6,197
E102040	DrumMuster <i>All costs associated with Drummuster program</i>	200	700	449	-	-	114	-	-	1,463
E102050	Tidy Towns <i>Entry to tidy towns competition - not works wages. Officer time association with application.</i>	-	-	-	-	-	-	-	-	-
E102060	Clean Up Australia Day etc. <i>Works staff time associated with assisting community clean ups.</i>	-	-	-	-	-	-	-	-	-
E102070	Urban Stormwater Drainage <i>Kerbside collection service on as needs basis</i>	-	-	-	-	-	-	-	-	-
E102070	Urban Stormwater Drainage <i>Darkan and Dura townsite - drainage works in streets.</i>	200	1,500	848	400	280	114	10,784	-	14,126
Total E102 - Other Sanitation		400	5,200	2,794	1,400	980	228	10,784	-	21,786
E103 - Protection of Environment										
E103020	Protection of Environment <i>Environmental issues etc.</i>	494	-	247	-	-	282	-	-	1,022
E103030	Landcare Officer Employee Costs <i>24 hours/month - BBG (\$5,000 funded from reserve)</i>	-	-	-	-	-	-	-	-	-
E103032	Landcare office, admin and community engagement	-	-	-	-	-	-	-	-	-
E103050	Reserve Management <i>Shire reserves - conservation - not recreation reserves or declared weed control</i>	400	300	349	-	-	228	-	-	1,277
E103101	Landcare Officer supervision	200	-	100	-	-	114	-	-	414
E103400	Landcare Project Expenses	-	-	-	-	-	-	-	-	-
E103120	Feral Pig Program	-	-	-	-	-	-	-	-	-
Total E103 - Protection of Environment		1,094	300	696	-	-	624	-	-	2,713
E106 - Town Planning										
E106020	Town Planning Services <i>Planning enquires, applications, and review of Town Planning Scheme,</i>	13,000	-	6,487	-	-	7,410	-	-	26,897
Total E106 - Town Planning		13,000	-	6,487	-	-	7,410	-	-	26,897
E107 - Other										
E107020	Public Conveniences <i>Public toilets not part of a public facility i.e. Railway Reserve</i>	300	20,000	10,130	-	-	171	-	-	30,601
E107030	Cemeteries <i>Includes allowance for identifying unmarked graves at Arthur River.</i>	4,000	7,000	5,489	2,000	1,400	2,280	-	-	22,169
E107040	Townscape <i>Only for purchase and maintained to town seating, new planter boxes, banners and poles - not gardens.</i>	-	-	-	-	-	-	-	-	-
E107050	Other Community Amenities	-	-	-	-	-	-	5,140	-	5,140
Total E107 - Other		4,300	27,000	15,619	2,000	1,400	2,451	5,140	-	57,910
Total E10 - COMMUNITY AMENITIES.		34,794	58,800	46,703	15,400	10,780	19,833	15,924	-	202,234

**OPERATING EXPENDITURE - SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDING 30 JUNE 2022**

Description	Wages	Employee Costs Other	Materials & Contracts	Insurance Non Employee Related	Interest Expenses	Other Expenses	Utilities	Total Cash Budget	Total Budget
E10 - COMMUNITY AMENITIES.									
E101 - General Refuse									-
E101020 - Domestic Refuse <i>Refuse contractor only</i>	-		14,500	-	-	-	-	14,500	14,500
E101030 - Refuse Site Mtce <i>Maintenance at Darkan and Dura refuse sites</i>	-		8,000	616	-	-	-	8,616	83,043
E101040 - Recycling <i>Recycling for the district</i>	-		16,500	-	-	-	-	16,500	16,950
E101050 - Waste Oil <i>Waste Oil facility</i>			1,000	26				1,026	1,026
E101060 - Waste Management Admin <i>Investigation into waste sites, waste reduction, annual surveys</i>			1,000					1,000	19,051
Total E101 - General Refuse	-		41,000	642	-	-	-	41,642	134,570
E102 - Other Sanitation									
E102020 - Commercial Refuse <i>Refuse contractor only</i>	-		6,000	-	-	-	-	6,000	6,000
E102030 - Streets Refuse <i>Emptying street bins</i>	-		-	-	-	-	-	-	6,197
E102040 - DrumMuster <i>All costs associated with Drummuster program</i>	-		-	-	-	-	-	-	1,463
E102050 - Tidy Towns <i>Entry to tidy towns competition - not works wages. Officer time association with application.</i>	-		-	-	-	-	-	-	-
E102060 - Clean Up Australia Day etc. <i>Works staff time associated with assisting community clean ups.</i>	-		-	-	-	-	-	-	-
<i>Kerbside collection service on as needs basis</i>	-		-	-	-	-	-	-	-
E102070 - Urban Stormwater Drainage <i>Darkan and Dura townsite - drainage works in streets.</i>	-		500	-	-	-	-	500	14,626
Total E102 - Other Sanitation	-		6,500	-	-	-	-	6,500	28,286
E103 - Protection of Environment									
E103020 - Protection of Environment <i>Environmental issues etc.</i>	-		500	-	-	-	-	500	1,522
E103030 - Landcare Officer Employee Costs <i>24 hours/month - BBG (\$5,000 funded from reserve)</i>		-	15,000	-	-	-	-	15,000	15,000
E103032 - Landcare office, admin and community engagement			-					-	-
E103050 - Reserve Management <i>Shire reserves - conservation - not recreation reserves or declared weed control</i>	-		-	-	-	-	-	-	1,277
E103101 - Landcare Officer supervision								-	414
E103400 - Landcare Project Expenses								-	-
E103120 - Feral Pig Program	-	-	-					-	-
Total E103 - Protection of Environment	-	-	15,500	-	-	-	-	15,500	18,213
E106 - Town Planning									
E106020 - Town Planning Services <i>Planning enquires, applications, and review of Town Planning Scheme,</i>	-		7,000	-	-	-	-	7,000	33,897
Total E106 - Town Planning	-	-	7,000	-	-	-	-	7,000	33,897
E107 - Other									
E107020 - Public Conveniences <i>Public toilets not part of a public facility i.e. Railway Reserve</i>	-		4,000	859	-	-	510	5,369	35,970
E107030 - Cemeteries <i>Includes allowance for identifying unmarked graves at Arthur River.</i>	-		1,500	-	-	-	510	2,010	24,179
E107040 - Townscape <i>Only for purchase and maintained to town seating, new planter boxes, banners and poles - not gardens.</i>	-		5,000	-	-	-	-	5,000	5,000
E107050 - Other Community Amenities	-		-	-	-	-	-	-	5,140
Total E107 - Other	-	-	10,500	859	-	-	1,020	12,379	70,289
Total E10 - COMMUNITY AMENITIES.	-	-	80,500	1,501	-	-	1,020	83,021	285,255

**OPERATING EXPENDITURE - SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDING 30 JUNE 2022**

Description	Wages Admin and Senior Staff	Wages Works	PWOH	POC	Pdepn	Admin Allocation	Depr	Loss on Sale of Asset	Total Alloc & Non Cash
E11 - RECREATION & CULTURE.									
E111 - Public Halls						-			
E111020 - Public Halls	<i>Darkan, Arthur River, Dura and Moodi</i>	2,000	11,000	6,487	300	180	1,140	35,201	56,308
Total E111 - Public Halls		2,000	11,000	6,487	300	180	1,140	35,201	-
E112 - Swimming Areas									
E112001 - Lake Towerrinning	<i>Lake maintenance and improvements.</i>	7,000	20,000	13,473	500	300	3,990		45,263
E112002 - Darkan Swimming Pool	<i>Operating costs - included \$20,000 LRCI project</i>	5,000	30,000	17,465			2,850		55,315
E112100 - Depreciation		-	-	-	-	-	-	13,193	13,193
Total E112 - Swimming Areas		12,000	50,000	30,938	500	300	6,840	13,193	-
E113 - Other Recreation									
E113010 - Parks & Gardens Mtce	<i>General parks and gardens</i>	500	35,000	17,715	3,500	2,100	285		59,100
E113011 - Community Garden		-	-	-					-
E113012 - Arthur River - Parks & Gardens			-	-	600	420			1,020
E113016 - Duranillin - Parks & Gardens			-	-	600	420			1,020
E113020 - Reserves Mtce	<i>Recreation used reserves - pathways, maint loading ramp</i>	250	15,000	7,610	3,500	2,450	143	-	28,952
E113030 - Sports Clubs and Amenities	<i>Includes funding for community grants and maintenance.</i>	8,000	12,000	9,980	1,000	700	4,560	-	36,240
E113032 - Darkan Sport & Community Centre	<i>insurance to be reimbursed</i>	-	-	-			-		-
E113037 - Community Gym	<i>Funded by member fundraising and fees</i>	-	-	-			-		-
E113040 - Youth Activity Area	<i>Youth and Nature Play Area on Darkan Rail Reserve</i>	3,800	6,000	4,890	1,000	700	2,166	-	18,556
E113050 - Multi-Use Recreation Trails	<i>Collie to Darkan Rail Trail and heritage trail.</i>	2,000	3,000	2,495	300	210	1,140		9,145
E113060 - Football & Hockey Ovals	<i>Ovals only - not facilities</i>	-	12,000	5,988	2,500	1,750	-		22,238
E113070 - Town Dam	<i>Provides water to school, football oval and bowling club</i>	80	2,500	1,287	200	140	46		4,253
E113100 - Depreciation		-	-	-	-	-	-	140,277	140,277
Total E113 - Other Recreation		14,630	85,500	49,965	13,200	8,890	8,339	140,277	320,801
E114 - Library									
E114020 - Library Expenses	<i>Paid to CRC for the library plus additional costs</i>	300	-	150	-	-	171	-	621
Total E114 - Library		300	-	150	-	-	171	-	621
E116 - Heritage									
E116010 - Historical Projects	<i>Arthur River and others not mentioned below.</i>	3,000	500	1,747			1,710	-	6,957
E116013 - Historical Arhives	<i>Management of the communities historical arcives (non shire)</i>	5,000		2,495			2,850		10,345
E116015 - War Memorial		700	1,000	848	-	-	399	-	2,947
E116020 - Bowelling Station		200	200	200	-	-	114	-	714
E116030 - Six Mile Cottage		300	-	150	-	-	171	-	621
E116035 - Duranillin School		150	100	125			86		460
E116040 - Darkan Railway Precinct	<i>Maintenance on station and house</i>	100	1,000	549	-	-	357	6,584	8,590
Total E116 - Heritage		9,450	2,800	6,113	-	-	5,687	6,584	-
E117 - Other Culture									
E017011 - Community Grants	<i>For running cultural events, art displays etc.</i>	-	-	-	-	-	-		-
E117010 - Community Cultural Activities	<i>Shire specific projects</i>	9,000	-	4,491	-	-	5,130		18,621

**OPERATING EXPENDITURE - SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDING 30 JUNE 2022**

Description	Wages	Employee Costs Other	Materials & Contracts	Insurance Non Employee Related	Interest Expenses	Other Expenses	Utilities	Total Cash Budget	Total Budget
E11 - RECREATION & CULTURE.									
E111 - Public Halls									
E111020 - Public Halls			6,000	8,318	-	-	5,100	19,418	75,726
Total E111 - Public Halls	-	-	6,000	8,318	-	-	5,100	19,418	75,726
E112 - Swimming Areas									
E112001 - Lake Towerrinning			12,000	2,198	-	-	1,020	15,218	60,481
E112002 - Darkan Swimming Pool			31,500		-	-		31,500	86,815
E112100 - Depreciation			-	-	-	-	-	-	13,193
Total E112 - Swimming Areas	-	-	43,500	2,198	-	-	1,020	46,718	160,489
E113 - Other Recreation									
E113010 - Parks & Gardens Mtce			16,000		-	-	2,346	18,346	77,446
E113011 - Community Garden								-	-
E113012 - Arthur River - Parks & Gardens								-	1,020
E113016 - Duranillin - Parks & Gardens			-					-	1,020
E113020 - Reserves Mtce			1,500		-	-	1,530	3,030	31,982
E113030 - Sports Clubs and Amenities			9,000	2,394	-	-	1,530	12,924	49,164
E113032 - Darkan Sport & Community Centre			-	3,549				3,549	3,549
E113037 - Community Gym			3,000	-				3,000	3,000
E113040 - Youth Activity Area			2,500	828	-	-	-	3,328	21,884
E113050 - Multi-Use Recreation Trails			500	-	-	-	-	500	9,645
E113060 - Football & Hockey Ovals			9,000	-	-	-	5,100	14,100	36,338
E113070 - Town Dam			-	-	-	-	3,060	3,060	7,313
E113100 - Depreciation			-	-	-	-	-	-	140,277
Total E113 - Other Recreation	-	-	41,500	6,771	-	-	13,566	61,837	382,638
E114 - Library									
E114020 - Library Expenses			15,759	95	-	-	-	15,854	16,475
Total E114 - Library	-	-	15,759	95	-	-	-	15,854	16,475
E116 - Heritage									
E116010 - Historical Projects			13,000	1,280	-	-	918	15,198	22,155
E116013 - Historical Archives									10,345
E116015 - War Memorial			-	-	-	-	-	-	2,947
E116020 - Bowelling Station			-	407	-	-	-	407	1,121
E116030 - Six Mile Cottage			-	-	-	-	-	-	621
E116035 - Duranillin School			-	296			816	1,112	1,572
E116040 - Darkan Railway Precinct			-	862			306	1,168	9,758
Total E116 - Heritage	-	-	13,000	2,845	-	-	2,040	17,885	48,518
E117 - Other Culture									
E017011 - Community Grants			3,000	-	-	-	-	3,000	3,000
E117010 - Community Cultural Activities			2,000	-	-	-	-	2,000	20,621

**OPERATING EXPENDITURE - SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDING 30 JUNE 2022**

Description	Wages Admin and Senior Staff	Wages Works	PWOH	POC	Pdepn	Admin Allocation	Depr	Loss on Sale of Asset	Total Alloc & Non Cash
E117025 - Musuem									
E117025 - Musuem									
E117080 - The Shed									
E117080 - The Shed									
Total E117 - Other Culture									
Total E11 - RECREATION & CULTURE.									
E12 - TRANSPORT.									
E121 - Maintenance Urban (Built Up Areas)									
E121045 - Maintenance Other Town Roads									
E121045 - Maintenance Other Town Roads									
E121050 - Footpaths									
E121050 - Footpaths									
E121051 - Signage Townsites									
E121051 - Signage Townsites									
E121055 - Street Lighting									
E121055 - Street Lighting									
E121056 - Street Trees									
E121056 - Street Trees									
E121061 - Crossovers Townsites									
E121061 - Crossovers Townsites									
E121081 - Verges Townsites									
E121081 - Verges Townsites									
E121082 - Back Lanes Townsites									
E121082 - Back Lanes Townsites									
E122 - Rural (Roads Outside Built Up Areas)									
E122030 - Road Grading Gravel Roads									
E122030 - Road Grading Gravel Roads									
E122031 - Road Grading Formed Roads									
E122031 - Road Grading Formed Roads									
E122032 - Road Grading - Sealed - Edges									
E122032 - Road Grading - Sealed - Edges									
E122034 - Gravel Sheeting									
E122034 - Gravel Sheeting									
E122035 - Tree Lopping									
E122035 - Tree Lopping									
E122040 - Bridges									
E122040 - Bridges									
E122041 - Culverts									
E122041 - Culverts									
E122045 - Maint Other Gravel/Formed									
E122045 - Maint Other Gravel/Formed									
E122046 - Maint Other Sealed Roads									
E122046 - Maint Other Sealed Roads									
E122051 - Signage Rural Areas									
E122051 - Signage Rural Areas									
E122052 - Storm Damage									
E122052 - Storm Damage									
E122060 - Crossover - rural									
E122060 - Crossover - rural									
E122081 - Verges									
E122081 - Verges									
E122085 - Depot Maintenance									
E122085 - Depot Maintenance									
E122100 - Depreciation									
E122100 - Depreciation									
Total Maintenance									
E124 - Parking Facilities									
E124020 - Parking Bays/Roadside Refuse									
E124020 - Parking Bays/Roadside Refuse									
Total E124 - Parking Facilities									
E128 - Purchase Road Plant									
E128010 - Plant Purchasing & Planning									
E128010 - Plant Purchasing & Planning									
E128020 - Loss on Sale of Assets									
E128020 - Loss on Sale of Assets									
Total E128 - Purchase Road Plant									
E129 - Transport Administration									
E129010 - Transport Admin and Permits									
E129010 - Transport Admin and Permits									
E129065 - Funding Management									
E129065 - Funding Management									

**OPERATING EXPENDITURE - SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDING 30 JUNE 2022**

Description	Wages	Employee Costs Other	Materials & Contracts	Insurance Non Employee Related	Interest Expenses	Other Expenses	Utilities	Total Cash Budget	Total Budget
E117025 - Musuem			7,000					7,000	21,483
E117080 - The Shed			1,000	1,164	-	-	816	2,980	6,531
Total E117 - Other Culture			13,000	1,164	-	-	816	14,980	51,635
Total E11 - RECREATION & CULTURE.			132,759	21,391	-	-	22,542	176,692	735,481
E12 - TRANSPORT.									
E121 - Maintenance Urban (Built Up Areas)									-
E121045 - Maintenance Other Town Roads			-					-	8,635
E121050 - Footpaths			7,000	-	-	-	-	7,000	32,038
E121051 - Signage Townsites			1,000					1,000	3,427
E121055 - Street Lighting			-	-	-	-	16,320	16,320	16,320
E121056 - Street Trees			-	-	-	-	-	-	12,193
E121061 - Crossovers Townsites			-					-	-
E121081 - Verges Townsites			500					500	10,746
E121082 - Back Lanes Townsites								-	1,499
E122 - Rural (Roads Outside Built Up Areas)									-
E122030 - Road Grading Gravel Roads								-	339,800
E122031 - Road Grading Formed Roads								-	32,715
E122032 - Road Grading - Sealed - Edges								-	32,715
E122034 - Gravel Sheeting								-	65,505
E122035 - Tree Lopping								-	72,895
E122040 - Bridges			69,000					69,000	590,038
E122041 - Culverts			2,000					2,000	28,426
E122045 - Maint Other Gravel/Formed			6,500	9,332				15,832	88,842
E122046 - Maint Other Sealed Roads			10,000					10,000	84,045
E122051 - Signage Rural Areas			2,000					2,000	12,244
E122052 - Storm Damage								-	21,975
E122060 - Crossover - rural								-	4,092
E122081 - Verges			1,000					1,000	10,099
E122085 - Depot Maintenance			4,000	2,006			2,346	8,352	40,800
E122100 - Depreciation								-	981,491
Total Maintenance			103,000	11,338			18,666	133,004	2,490,536
E124 - Parking Facilities									
E124020 - Parking Bays/Roadside Refuse								-	450
Total E124 - Parking Facilities								-	450
E128 - Purchase Road Plant									
E128010 - Plant Purchasing & Planning								-	6,372
E128020 - Loss on Sale of Assets								-	5,350
Total E128 - Purchase Road Plant								-	11,722
E129 - Transport Administration									
E129010 - Transport Admin and Permits			3,000					3,000	31,966
E129065 - Funding Management								-	16,552

**OPERATING EXPENDITURE - SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDING 30 JUNE 2022**

Description	Wages Admin and Senior Staff	Wages Works	PWOH	POC	Pdepn	Admin Allocation	Depr	Loss on Sale of Asset	Total Alloc & Non Cash
E129070 · RoMan Database									
<i>maintaining & working with Roman including updating data</i>	1,000	-	499	-	-	570			2,069
E129075 · Roadworks Program Planning									
<i>Planning for next year and 5 years plan.</i>	13,000	-	6,487	-	-	7,410			26,897
E129080 · Road Closures/Realignments									
<i>dealing with state govt,</i>	2,000	-	998	-	-	1,140			4,138
E129090 · Stock Control Management									
<i>stock reports and allocations, stock takes</i>	100	500	299	-	-	57			956
Total E129 · Transport Administration	38,100	500	19,261	-	-	21,717	-	-	79,578
Total E12 · TRANSPORT.	67,400	386,936	226,319	131,386	96,265	38,918	1,496,709	5,350	2,449,282
E13 · ECONOMIC SERVICES.									
E130 · EH & Building Control									
E133040 · Building Services									
<i>Building officer services - certifying plans</i>	2,000	4,500	3,244	-	-	1,140			10,884
Total E130 · EH & Building Control	2,000	4,500	3,244	-	-	1,140	-	-	10,884
E131 · Rural Services									
E131010 · Declared Weed Control									
<i>Cape Tulip and bridal creeper - not spraying for general road maintenance</i>	600	2,532	1,563	500	350	342			5,887
E131020 · Vermin Control									
	-	-	-	-	-	-			-
E131050 · Rural Street Addressing									
<i>Green road number signs on rural properties</i>	200	100	150	-	-	114			564
Total E131 · Rural Services	800	2,632	1,713	500	350	456	-	-	6,451
E132 · Tourism/Area Promotion									
E132020 · Tourism & Area Promotion									
<i>Brochures, advertising. Astro tourism</i>	7,079	300	3,682	-	-	4,035			15,096
E132035 · Information Bays									
<i>Darkan and Arthur River - maintenance. New signage for Arthur River.</i>	1,000	2,000	1,497			570			5,067
E132040 · Caravan Park									
	4,500	26,000	15,220	1,000	700	2,565			49,985
E132100 · Depreciation									
	-	-	-	-	-	-	15,378		15,378
Total E132 · Tourism/Area Promotion	12,579	28,300	20,399	1,000	700	7,170	15,378	-	85,526
E134 · Public Utilities									
E134110 · Duranillin Water Supply									
<i>Maintenance and billing for Dura Water Supply.</i>	1,500	4,000	2,745			855			9,100
E134100 · Public Utilities Depreciation									
							896		896
E134120 · Standpipe Water									
<i>Water Corp Standpipes , backwater testing - accounts to be raised for water used, water strategy</i>	1,500	800	1,148	-	-	855			4,303
Total E134 · Public Utilities	3,000	4,800	3,892	-	-	1,710	896	-	14,298
E135 Saleyards and Markets									
E135100 Depreciation									
E135105 Maintenance									
<i>Ram Pavilion</i>							1,429		1,429
Total E135 - Total Saleyards and Markets	-	-	-	-	-	-	1,429	-	1,429
E139 · Economic Development									
E139110 · Sustainable Development									
<i>Supporting existing business, investigating new business opportunities, industrial land support.</i>	10,000	-	4,990	-	-	5,700			20,690
Total E139 · Economic Development	10,000	-	4,990	-	-	5,700	-	-	20,690
Total E13 · ECONOMIC SERVICES.	28,379	40,232	34,237	1,500	1,050	16,176	17,703	-	139,277

**OPERATING EXPENDITURE - SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDING 30 JUNE 2022**

Description	Wages	Employee Costs Other	Materials & Contracts	Insurance Non Employee Related	Interest Expenses	Other Expenses	Utilities	Total Cash Budget	Total Budget
E129070 · RoMan Database	-	-	7,000	-	-	-	-	7,000	9,069
E129075 · Roadworks Program Planning	-	-	-	-	-	-	-	-	26,897
E129080 · Road Closures/Realignments	-	-	-	-	-	-	-	-	4,138
E129090 · Stock Control Management	-	-	-	-	-	-	-	-	956
Total E129 · Transport Administration	-	-	10,000	-	-	-	-	10,000	89,578
Total E12 · TRANSPORT.	-	-	113,000	11,338	-	-	18,666	143,004	2,592,286
E13 · ECONOMIC SERVICES.									
E130 · EH & Building Control									-
E133040 · Building Services	-	-	6,000	-	-	-	-	6,000	16,884
Total E130 · EH & Building Control	-	-	6,000	-	-	-	-	6,000	16,884
E131 · Rural Services									
E131010 · Declared Weed Control	-	-	1,000	-	-	-	-	1,000	6,887
E131020 · Vermin Control	-	-	-	-	-	-	-	-	-
E131050 · Rural Street Addressing	-	-	-	-	-	-	-	-	564
Total E131 · Rural Services	-	-	1,000	-	-	-	-	1,000	7,451
E132 · Tourism/Area Promotion									
E132020 · Tourism & Area Promotion	-	-	4,000	-	-	-	-	4,000	19,096
E132035 · Information Bays	-	-	2,000	945	-	-	3,060	6,005	11,072
E132040 · Caravan Park	-	-	10,000	2,355	-	-	4,080	16,435	66,420
E132100 · Depreciation	-	-	-	-	-	-	-	-	15,378
Total E132 · Tourism/Area Promotion	-	-	16,000	3,300	-	-	7,140	26,440	111,966
E134 · Public Utilities									
E134110 · Duranillin Water Supply	-	-	2,000	-	-	-	510	2,510	11,610
E134100 · Public Utilities Depreciation	-	-	-	-	-	-	-	-	896
E134120 · Standpipe Water	-	-	30,000	-	-	-	13,821	43,821	48,124
Total E134 · Public Utilities	-	-	32,000	-	-	-	14,331	46,331	60,629
E135 Saleyards and Markets									
E135100 Depreciation	-	-	-	-	-	-	-	-	-
E135105 Maintenance	-	-	-	211	-	-	-	211	1,640
Total E135 - Total Saleyards and Markets	-	-	-	211	-	-	-	211	1,640
E139 · Economic Development									
E139110 · Sustainable Development	-	-	3,000	-	1,475	-	-	4,475	25,165
Total E139 · Economic Development	-	-	3,000	-	1,475	-	-	4,475	25,165
Total E13 · ECONOMIC SERVICES.	-	-	58,000	3,511	1,475	-	21,471	84,457	223,734

**OPERATING EXPENDITURE - SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDING 30 JUNE 2022**

	Description	Wages Admin and Senior Staff	Wages Works	PWOH	POC	Pdepn	Admin Allocation	Depr	Loss on Sale of Asset	Total Alloc & Non Cash
E14 · OTHER PROPERTY & SERVICES.										
E141 · Private Works										
E141020 · Private Works	<i>Works crew works to be invoiced to others</i>	-	3,000	1,497	1,000	600	-			6,097
E141025 · Online Licensing	<i>Costs for police licensing service</i>	15,000	-	7,485	-	-	8,550			31,035
E141030 · Vehicle Examination	<i>Depot examinations of trucks for licensing</i>	-	5,000	2,495	-	-	-			7,495
Total E141 · Private Works		15,000	8,000	11,477	1,000	600	8,550	-	-	44,627
E142 · Administration Overheads										
E142005 · Creditors	<i>Cost for processing payments</i>	20,000	-	9,980	-	-				29,980
E142010 · Debtors	<i>Cost for processing accounts receivable</i>	8,000	-	3,992	-	-				11,992
E142015 · Other Accounting Functions	<i>Bank recs, bas, checking allocations etc.</i>	34,000	-	16,966	-	-				50,966
E142020 · Computers and equipment	<i>Includes maintenance, replacement and software</i>	5,600	500	3,044	-	-				9,144
E142025 · Filing - Archives	<i>Archiving & general filing hard copies of documents,</i>	8,000	-	3,992	-	-				11,992
E142065 · Building Maintenance	<i>Office building maintenance</i>	200	4,000	2,096	-	-	-			6,296
E142070 · Other Admin Expenses	<i>Postage, printing, general, opening mail,</i>	34,377	-	17,154	-	-				51,531
E142075 · Depreciation		-	-	-	-	-		30,640		30,640
E142999 · LESS ALLOCATED TO OTHER		-	-	-	-	-	(272,203)			(272,203)
Total E142 · Administration Overheads		110,177	4,500	57,224	-	-	(272,203)	30,640	-	(69,662)
E143 · Works Overheads										
E143005 · Occupational Health & Safety	<i>compliance with legislation - staff meetings, contribution to regional risk coordinator. Not purchasing equipment</i>	4,149	2,500	3,318	-	-	2,365			12,332
E143010 · Payroll	<i>Cost of preparing pay.</i>	25,000	-	12,475	-	-	14,250			51,725
E143015 · Housing	<i>Staff housing only</i>	1,000	6,000	3,493	-	-	570			11,063
E143020 · Training & Development	<i>Staff training not training directly related to an activity.</i>	2,500	7,000	4,741	-	-	1,425			15,666
E143025 · Sick & Public Holiday Pay	<i>Sick and public holidays - not annual leave</i>	33,000	70,000		-	-				103,000
E143030 · Service Pay	<i>Christmas bonus pay to non contract staff</i>	2,000	9,300		-	-				11,300
E143040 · Annual Leave		52,000	91,000							143,000
E143035 · Long Service Leave Accruals		-	-	-	-	-	-			-
E143045 · Housing Allowance	<i>Paid to staff who do not receive subsidised housing.</i>	6,240	46,800		-	-				53,040
E143050 · Uniform/Clothing Allowance	<i>Office staff get allowance(reimbursed on purchase), works get clothes purchased</i>	1,500	-		-	-				1,500
E143052 · Works Allowance			28,000							28,000
E143055 · Industry Allowance	<i>As per award to outside employees</i>		28,000		-	-				28,000
E143058 · Travel Allowance		-		-			-			-
E143060 · Superannuation	<i>To all admin and works staff</i>	-	-	-	-	-	-			-
E143062 · Worker Compensation	<i>Code used when an employee is paid workers compensation</i>									-
E143064 · Insurance on Staff	<i>Insurance for workers comp and professional indemnity</i>	-	-	-	-	-				-
E143065 · Employee Costs Other	<i>performance reviews, advertising, relocation expenses</i>	15,000	1,000	7,984	-	-	7,693			31,677
E143066 · Salary Adjustments										-
E143070 · Emergency Services Leave	<i>Staff attendance at bush fire, ambulance in volunteer capacity</i>	-	300	-	-	-				300
E143090 · Fringe Benefits Tax		-	-	-	-	-				-
E143100 · Depreciation								14,432		14,432
E143999 · LESS PWOH ALLOCATED-PROJECTS		-	-	(830,273)	-	-				(830,273)

**OPERATING EXPENDITURE - SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDING 30 JUNE 2022**

Description	Wages	Employee Costs Other	Materials & Contracts	Insurance Non Employee Related	Interest Expenses	Other Expenses	Utilities	Total Cash Budget	Total Budget
E14 - OTHER PROPERTY & SERVICES.									
E141 - Private Works									
E141020 - Private Works	-			-	-	-	-	-	6,097
E141025 - Online Licensing			200	-	-	-		200	31,235
E141030 - Vehicle Examination	-		300	-	-	-	-	300	7,795
Total E141 - Private Works	-	-	500	-	-	-	-	500	45,127
E142 - Administration Overheads									
E142005 - Creditors	-		-	-	-	-	-	-	29,980
E142010 - Debtors	-		-	-	-	-	-	-	11,992
E142015 - Other Accounting Functions	-		14,000	-	-	-	-	14,000	64,966
E142020 - Computers and equipment	-		33,001	-	-	-	-	33,001	42,145
E142025 - Filing - Archives	-		-	-	-	-	-	-	11,992
E142065 - Building Maintenance	-		1,000	-	-	-	-	1,000	7,296
E142070 - Other Admin Expenses	-		16,000	-	-	-	5,661	21,661	73,192
E142075 - Depreciation	-		-	-	-	-	-	-	30,640
E142999 - LESS ALLOCATED TO OTHER	-		-	-	-	-	-	-	(272,203)
Total E142 - Administration Overheads	-	-	64,001	-	-	-	5,661	69,662	-
E143 - Works Overheads									
E143005 - Occupational Health & Safety	-		7,000	-	-	-	-	7,000	19,332
E143010 - Payroll	-		-	-	-	-	-	-	51,725
E143015 - Housing		15,000	-	4,027	398	-	8,160	27,585	38,648
E143020 - Training & Development		12,000	-	-	-	-	-	12,000	27,666
E143025 - Sick & Public Holiday Pay	-		-	-	-	-	-	-	103,000
E143030 - Service Pay			-	-	-	-	-	-	11,300
E143040 - Annual Leave									143,000
E143035 - Long Service Leave Accruals	-		-	-	-	-	-	-	-
E143045 - Housing Allowance			-	-	-	-	-	-	53,040
E143050 - Uniform/Clothing Allowance		6,500	-	-	-	-	-	6,500	8,000
E143052 - Works Allowance									28,000
E143055 - Industry Allowance			-	-	-	-	-	-	28,000
E143058 - Travel Allowance									-
E143060 - Superannuation		207,778	-	-	-	-	-	207,778	207,778
E143062 - Worker Compensation									-
E143064 - Insurance on Staff		40,376	-	-	-	-	-	40,376	40,376
E143065 - Employee Costs Other		30,000	-	-	-	-	-	30,000	61,677
E143066 - Salary Adjustments									-
E143070 - Emergency Services Leave	-		-	-	-	-	-	-	300
E143090 - Fringe Benefits Tax		6,000	-	-	-	-	-	6,000	6,000
E143100 - Depreciation									14,432
E143999 - LESS PWOH ALLOCATED-PROJECTS	-		-	-	-	-	-	-	(830,273)

**OPERATING EXPENDITURE - SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDING 30 JUNE 2022**

Description	Wages Admin and Senior Staff	Wages Works	PWOH	POC	Pdepn	Admin Allocation	Depr	Loss on Sale of Asset	Total Alloc & Non Cash
Total E143 · Works Overheads	142,389	289,900	(798,263)	-	-	26,303	14,432	-	(325,239)
E144 · Plant Cost Overheads									
E144001 · Expendable Tools	-	-	-	-	-	-	-	-	-
E144002 · Workshop Consumables	-	-	-	-	-	-	-	-	-
E144003 · Blades and Points			-			-			-
E144004 · Plant Licences			-			-			-
E144005 · Stock Control	-	-	-	-	-	-			-
E144006 · Parts & Repairs	-	-	-	-	-	-			-
E144008 · Plant Insurance			-			-			-
E144010 · Plant Maintenance	1,000	60,000	30,439	-	-	570			92,009
E144015 · Fuel & Oils	-	-	-	-	-	-			-
E144100 · Depreciation	-	-	-	-	-	-	264,030		264,030
E144998 · LESS PDEPN ALLOCATED-WORKS	-	-	-	-	(264,030)	-			(264,030)
E144999 · LESS POC ALLOCATED-WORKS	-	-	-	(404,697)	-	-			(404,697)
E144 · Plant Cost Overheads - Other	-	-	-	-	-	-			-
Total E144 · Plant Cost Overheads	1,000	60,000	30,439	(404,697)	(264,030)	570	264,030	-	(312,688)
E146 · Salaries Control									
E146010 · Gross Total Salaries and Wages	-	-	-	-	-	-			-
E146200 · LESS SALS/WAGES ALLOCATED									-
Total E146 · Salaries Control	-	-	-	-	-	-	-	-	-
E147 · Business Unit									
E147020 · The Shed	-	-	-	-	-	-			-
Total E147 · Business Unit	-	-	-	-	-	-	-	-	-
E148 · Unclassified									
E148010 · Mobile Phone Tower	-	-	-	-	-	-			-
E148015 · Unclassified Other	-	-	-	-	-	-			-
E148130 · Settlement Expenses	-	-	-	-	-	-			-
E148010 · Sale of Land	-	-	-	-	-	-			-
Total E147 · Unclassified	-	-	-	-	-	-	-	-	-
E149 · Town Planning Schemes									
E149010 · Land Development			-	-	-	-			-
E149011 · Town Planning Scheme	-	-	-	-	-	-			-
Total E149 · Town Planning Schemes	-	-	-	-	-	-	-	-	-
Total E14 · OTHER PROPERTY & SERVICES.	268,566	362,400	(699,123)	(403,697)	(263,430)	(236,780)	309,102	-	(662,962)
TOTAL OPERATING EXPENSE	679,069	1,033,068	(160,014)	(238,551)	(144,180)	(0)	2,140,359	5,350	3,315,102

**OPERATING EXPENDITURE - SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDING 30 JUNE 2022**

Description	Wages	Employee Costs Other	Materials & Contracts	Insurance Non Employee Related	Interest Expenses	Other Expenses	Utilities	Total Cash Budget	Total Budget
Total E143 · Works Overheads	-	317,654	7,000	4,027	398	-	8,160	337,239	12,000
E144 · Plant Cost Overheads									
E144001 · Expendable Tools	-		8,000	-	-	-	-	8,000	8,000
E144002 · Workshop Consumables	-		9,000	-	-	-	-	9,000	9,000
E144003 · Blades and Points			9,000					9,000	9,000
E144004 · Plant Licences			12,000					12,000	12,000
E144005 · Stock Control	-		-	-	-	-	-	-	-
E144006 · Parts & Repairs	-		113,590	-	-	-	-	113,590	113,590
E144008 · Plant Insurance				20,378				20,378	20,378
E144010 · Plant Maintenance	-		-	-	-	-	-	-	92,009
E144015 · Fuel & Oils	-		170,000	-	-	-	-	170,000	170,000
E144100 · Depreciation	-		-	-	-	-	-	-	264,030
E144998 · LESS PDEPN ALLOCATED-WORKS	-		-	-	-	-	-	-	(264,030)
E144999 · LESS POC ALLOCATED-WORKS	-		-	-	-	-	-	-	(404,697)
E144 · Plant Cost Overheads - Other	-		-	-	-	-	-	-	-
Total E144 · Plant Cost Overheads	-	-	321,590	20,378	-	-	-	341,968	29,280
E146 · Salaries Control									
E146010 · Gross Total Salaries and Wages	(1,978,828)		-	-	-	-	-	(1,978,828)	(1,978,828)
E146200 · LESS SALS/WAGES ALLOCATED	1,978,828		-	-	-	-	-	-	-
Total E146 · Salaries Control	-	-	-	-	-	-	-	(1,978,828)	-
E147 · Business Unit									
E147020 · The Shed	-		1,000	-	-	-	-	1,000	1,000
Total E147 · Business Unit	-	-	1,000	-	-	-	-	1,000	1,000
E148 · Unclassified									
E148010 · Mobile Phone Tower	-		-	-	-	-	-	-	-
E148015 · Unclassified Other	-		-	-	-	-	-	-	-
E148130 · Settlement Expenses	-		-	-	-	-	-	-	-
E148010 · Sale of Land	-		-	-	-	-	-	-	-
Total E147 · Unclassified	-	-	-	-	-	-	-	-	-
E149 · Town Planning Schemes									
E149010 · Land Development	-		-	-	-	-	-	-	-
E149011 · Town Planning Scheme	-		-	-	-	-	-	-	-
Total E149 · Town Planning Schemes	-	-	-	-	-	-	-	-	-
Total E14 · OTHER PROPERTY & SERVICES.	-	317,654	394,091	24,405	398	-	13,821	(1,228,459)	87,407
TOTAL OPERATING EXPENSE	-	317,654	1,193,765	103,790	25,232	36,500	93,534	(208,353)	5,085,577

SHIRE OF WEST ARTHUR SCHEDULE OF FEES AND CHARGES 2021/22						
		Legislation	Details	GST (excl) \$	GST \$	Fee
GENERAL PURPOSE FUNDING						
	<u>Rates</u>					
I031714	Instalment Fee - per instalment	LG Act 1995 S6.45	instalment > first	5	exempt	5
I031732	Rate enquiry fee (Account enquiry fee for amounts only)	LG Act 1995 S6.16	per enquiry	50	exempt	50
	Full orders and requisitions -			73	exempt	73
I033020	Surcharge for payment of rates, ESL or rubbish charge by credit card		payment amount * 0.75%	0.682%	0.068%	0.75%
	Penalty Interest			7%		
	Instalment Interest			3%		
GOVERNANCE						
	<u>Photocopying</u>					
I043003	Photocopy (black and white) A4	LG Act 1995 S6.16	per copy	0.45	0.05	0.50
	Photocopy (colour) A4		per copy	0.86	0.09	0.95
	Photocopy (black and white) A3		per copy	0.86	0.09	0.95
	Photocopy (colour) A3		per copy	1.73	0.17	1.90
	(Copy of Shire documents only. General photocopying service available at CRC)					
	<u>Postage</u>		actual cost	various		
	<u>Freedom of Information</u>					
	Application fee for non personal information	WA FOI Act 1992		30	exempt	30
	Application fee for personal information		no fee			
	FOI photocopying		per copy	0.20	exempt	0.20
	Staff time (search and discovery of documents)		per hour	30	exempt	30
LAW, ORDER AND PUBLIC SAFETY						
I051115	Fire Maps	LG Act 1995 S6.16	per map	16.36	1.64	18
I052110	<u>Dogs</u>					
	Kennel license	Dog Regs 2013 R17	per annum	200	exempt	200
	Impounding fee and sustenance		as per regs	as per regs	exempt	as per regs
	Kennel Inspection fee		per annum	90.91	GST	100
I052120	<u>Dog Registration</u>					
	Unsterilised - 1 year	Dog Regs 2013 R17	per dog	50	exempt	50
	Unsterilised - 3 year		per dog	120	exempt	120
	Unsterilised - lifetime		per dog	250	exempt	250
	Sterilised - 1 year		per dog	20	exempt	20
	Sterilised - 3 year		per dog	42.50	exempt	42.50
	Sterilised - lifetime		per dog	100	exempt	100
	(Dogs owned by pensioner - 50% of fee; Droving dogs - 25% of fee)					
	<u>Cats</u>					
I052110	Impound fees	Cat Regs 2012 Sch 3	As per regs	as per regs	exempt	as per regs
I052130	<u>Cat Registration</u>	Cat Regs 2012 Sch 3				
	1 year		per cat	20	exempt	20
	3 years		per cat	42.5	exempt	42.5
	Lifetime		per cat	100	exempt	100
	(Cat owned by pensioner 50% of fee)					
I052110	Infringements and Penalties	Cat Act 2011, Dog Act 1976, Local Laws				as per legislation
HEALTH						
I07115	Septic tank application	Health Act 1911		118	exempt	118
I07115	Caravan Park Licence	Car and Camp Regs Sech 3 Div 1		200	exempt	200
	Offensive Trade Licences	Refer to Health Dept Scale of Fees				
	<u>Food Business Vendor Licence</u>					
	Commercial in residential kitchen - initial registration			50	exempt	50
	Low Risk			60	exempt	60
	Medium risk			195	exempt	195
	Very low risk or charitable			free	exempt	free
EDUCATION AND WELFARE						
	<u>Kids Central Membership</u>					
I064010	Kid's Central yearly family membership (pro-rata below 6 months)	LG Act 1995 S6.16	per membership	45.45	4.55	50
	Electric Swipe Key (Authorised for Kids Central)		per key	18.18	1.82	20
	<u>Meals Service</u>					
I061011	Main meal			7	exempt	7
	Dessert	LG Act 1995 S6.16		3	exempt	3
I063015	Bus Service to Bunbury	LG Act 1995 S6.16		13.64	1.36	15
HOUSING						
I091110	<u>Community Housing</u>					
	Unit 1/10 Hillman St	LG Act 1995 S6.16	per week	130	exempt	130
	Unit 2/10 Hillman St		per week	145	exempt	145
	Unit 3/12 Hillman St		per week	145	exempt	145
	Unit 4/12 Hillman St		per week	130	exempt	130
	25 Nangip Crescent		per week	150	exempt	150
	18 Gibbs Street		per week	150	exempt	150
I091111	<u>Use of Staff Housing by Non Staff</u>					
	52 Hillman Street	LG Act 1995 S6.16	per week	187	exempt	187
	10 Gibbs Street		per week	187	exempt	187
	31 Arthur Street		per week	153	exempt	153
	7 Hillman Street		per week	128	exempt	128
	8 Hillman Street		per week	163	exempt	163
I091105	<u>GROH Housing</u>					
	11 King Street	LG Act 1995 S6.16	per week	550	exempt	550
	6 Hillman Street	Lease agreement	per week	550	exempt	550

SHIRE OF WEST ARTHUR SCHEDULE OF FEES AND CHARGES 2021/22						
		Legislation	Details	GST (excl) \$	GST \$	Fee
COMMUNITY AMENITIES						
I102160	Asbestos Disposal (plus cost of staff time and equipment)	LG Act 1995 S6.16	cubic metre	50	5	55
	<u>Rubbish Rates</u>					
I101110	Rubbish Collection		per service - refuse and recycle	205	exempt	205
	Recycle bin - non service areas	LG Act 1995 S6.16		64.00	exempt	64.00
I107140	<u>Cemetery Fees</u>	LG Act 1995 S6.16				
	Internments			518	52	570
	Re-opening of grave for exhumation (Where contractors used - cost)			518	52	570
	Re-internment after exhumation (Where contractors used - cost)			518	52	570
	Permission to erect a headstone, a monument to enclose with, kerb any grave, to erect a nameplate			30	0	30
	Grave Reservation Fee			50	0	50
	Niche Wall - includes reservation fee - single			30	0	30
	Niche Wall - includes reservation fee double (Cost of Niche Wall plaque additional)			60	0	60
I106390	<u>Town Planning Application Fees</u>	PD Regs 2009				
	Less than \$50,000			147	exempt	147
	More than \$50,000 but not more than \$500,000		0.32% of estimated development cost	as per schedule	exempt	as per schedule
	More than \$500 000 but not more than \$2.5 million		\$1,700, + 0.257% for every \$1 in excess of \$500,000	as per schedule	exempt	as per schedule
	More than \$2.5 million but not more than \$5 million		\$7,161 + 0.206% for every \$1 in excess of \$2.5 million	as per schedule	exempt	as per schedule
	More than \$5 million but not more than \$21.5 million		\$12,633 + 0.123% for every \$1 in excess of \$5 million	as per schedule	exempt	as per schedule
	More than \$21.5 million			34196	exempt	34196
	Change of Use			295	exempt	295
	Extractive industry			739	exempt	739
	Home business, home occupation, Cottage industry			222	exempt	222
	Advertising		at cost		applicable	
	Development application fees to do not apply to not for profit community groups					
	Development Applications in Wellington Catchment that would not otherwise require Development Approval in other areas of the Shire will not be charged a fee.					
	All other planning fees maximum fee allowed by Department of Planning					
RECREATION AND CULTURE						
I111110	<u>Darkan Town Hall</u>					
	Functions including kitchen and at least one hall	LG Act 1995 S6.16	per use	100	10	110
	Meetings including use of kitchen		per use	70	7	77
	Meetings not including use of kitchen (using one area of hall)		per use	40	4	44
	Community activities		per use	20	2	22
	A bond of \$200 is applicable on all function bookings.					
	<i>Local community and not for profit groups have free use of the Darkan Town Hall.</i>					
I112110	<u>Darkan Swimming Pool</u>					
	Single Membership		per annum	73	7	80
	Family Membership		per annum	109	11	120
	Student Membership (between the age of 18 and 23)		per annum	18	2	20
	Visitors - Adults		per visit	2.73	0.27	3
	Visitors - Children		per visit	1.82	0.18	2
	Group course fees		per person	15	1.50	16.5
	Individual course fees		per person	45	4.50	49.5
	Baby swim classes - Pool Member		per student	7	0.73	8
	Baby swim classes - Non-Pool Member		per student	10	1	11
	Swipe Key (Authorised for Darkan Swimming Pool)		per key	18	1.82	20
	Swim coaching		at cost			
	Swim club - pool member			5	0.45	5
	Swim club - non pool member			6	0.64	7
I113140	<u>Community Gym Membership to 30 June 2020</u>					
	Single			59.09	5.91	65
	Family			90.91	9.09	100
	Concession (pro-rata if below 6 months)			27.27	2.73	30.00
	<u>Equipment Hire</u>					
	Hire of Chairs (only the old orange style hall chairs)			0.30	0.03	0.33
I116110	<u>History Books</u>					
	Hard Cover			25.00	2.50	27.50
	Paperback (Postage extra)			17.27	1.73	19.00
				At cost		
I147120	<u>The Shed to 30 June 2021</u>					
	Membership - Yearly (pro-rata below 6 months)			54.55	5.45	60.00
	Membership - Pensioner/Seniors Concession			36.36	3.64	40.00
	Locker Hire			9.09	0.91	10.00
	Hourly Rate			27.27	2.73	30.00
	Social membership			4.55	0.45	5.00
ECONOMIC SERVES						
	<u>Scheme Standpipe Water</u>					
I134130	Community standpipe water	LG Act S6.16	per kilolitre	2.50	exempt	2.50
	Commercial standpipe water - per kilolitre	LG Act S6.16	per kilolitre	10.00	exempt	10.00
	Deposit Growden Place Standpipe key (held in trust)			25.00	0.00	25.00
	<u>Duranillin Water Supply</u>					
I136110	Annual service charge		Per annum	120	exempt	120
I134120	Water Usage (first 100kl)		Per kilolitre	3.50	exempt	3.50
	Water Usage (next 300kl)		Per kilolitre	5.00	exempt	5.00
	Water Usage (above 400kl)		Per kilolitre	8.00	exempt	8.00

SHIRE OF WEST ARTHUR SCHEDULE OF FEES AND CHARGES 2021/22						
		Legislation	Details	GST (excl) \$	GST \$	Fee
I133110	Building Permit Fees					
	Building Permit Fees are in accordance with Building Reg 2012					
	Building Act fees Department of Mines, Industry Regulation and Safety (commerce.wa.gov.au)					
	Uncertified application for a building or demolition permit (minimum fee)		per permit			
	The fee is 0.32% of the estimated value of the building work as determined by the relevant permit authority, but not less than \$110.00					
	Certified application (minimum fee)	Building Regs S16 (1)	per permit			
	For building work for a Class 1 or Class 10 Building or incidental structure the fee is 0.19% of the estimated value of the building work as determined by the relevant permit authority, but not less than \$110.00					
	Certified application for building permit for Class 2 to 9 buildings	Building Reg 2012 Reg 12	Of the estimated value of the building works as determined by the relevant permit authority but not less than \$110.00 Building Regulations 2012			0.09%
	Application for demolition permit Class 1 or 10 buildings	Building Reg 2012 Reg 14	Building Regulations 2012			110.00
	Application for demolition permit Class 2 to 9 buildings	Building Reg 2012 Reg 15	Per storey Building Regulations 2012			110.00
	Application to extend Demolition permit I	Building Reg 2012 Reg 16	Building Regulations 2012			110.00
	Application for occupancy permit	Building Reg 2012 Reg 17	Building Regulations 2012			110.00
	Application for temporary occupancy permit	Building Reg 2012 Reg 18	Building Regulations 2012			110.00
	Application for the modification of an occupancy permit for additional use on a temporary basis	Building Reg 2012 Reg 19	Building Regulations 2012			110.00
	Application for a replacement occupancy permit for permanent change of the buildings use classification	Building Reg 2012 Reg 20	Building Regulations 2012			110.00
	Application for occupancy permit for a building in respect of which unauthorised work has been done	Building Reg 2012 Reg 22	Of the estimated value of the building works as determined by the relevant permit authority but not less than \$110.00 Building Regulations 2012			0.18%
		Building Reg 2012 Reg 23	Of the estimated value of the building works as determined by the relevant permit authority but not less than \$110.00 Building Regulations 2012			0.38%
	Application for a building approval certificate for an existing building where unauthorised works have been done	Building Reg 2012 Reg 25				110.00
	Swimming Pool Inspection Fee (one off)	Building Reg 2012 Reg 53	Per year			58.50
I132040	Darkan Caravan Park					
	Site (2 people) - three nights at price of two nights.		Per night	18.18	1.82	20
	Extra person (each)/Use of shower only		Per night	4.55	0.45	5
	Site (2 people)		Per week	109.09	10.91	120
	Extra person (each)		Per week	27.27	2.73	30
	Chalet (2 people) - staying one night only		Per night	145.45	14.55	160
	Chalet (2 people) - two or more nights		Per night	118.18	11.82	130
	Chalet - extra person per night		Per night	13.64	1.36	15
	Washing Machine		Per cycle	2.73	0.27	3
	Dryer		Per cycle	0.91	0.09	1
OTHER PROPERTY AND SERVICES						
	Private Works					
I141110						
	Graders		Per Hour	197.27	19.73	217
	Prime Mover only or six wheeler			140.91	14.09	155
	Prime Mover with one trailer			188.18	18.82	207
	Truck - 5 Tonne			118.18	11.82	130
	Truck - 10 Tonne			140.91	14.09	155
	JCB Backhoe			146.36	14.64	161
	Dozer			216.36	21.64	238
	Loader			197.27	19.73	217
	Rollers			150.91	15.09	166
	Tractor			80.91	8.09	89
	Tractor with implement			108.18	10.82	119
	Bobcat			108.18	10.82	119
	Squirrel (one operator included)			80.91	8.09	89
	Road Broom (ute and one operator included)			103.64	10.36	114
	Tree Saw (Includes loader and one operator)			235.45	23.55	259
	Labour (Labourer/operator)			54.55	5.45	60
	Works manager			100.00	10.00	112
	Labour (time & 1/2)			70.91	7.09	78
	Labour (double time)			86.36	8.64	95
	(All plant above includes operator)					
	Ute		Per km	0.85	0.08	0.93
	Compactor		Per day	58.18	5.82	64
			Per m3			
	*Sand (non ratepayer) - per cubic metre		9.00	8.18	0.82	9
	*Gravel (non ratepayer) - per cubic metre		9.00	100.00	10.00	9
	* Gravel or sand supplied to ratepayers will be at cost plus plant and labour					
	Second Hand Grader Blades (or sold with scrap metal)		5.50	5.00	0.50	5.50
			Per Tonne			
	Blue Metal - seconds (per tonne)		30.00	27.27	2.73	30
	Blue Metal - not seconds (per tonne)		50.00	45.45	4.55	50
	Staff Housing					
	<i>(Rental by non Shire staff will be 200% of the applicable charge)</i>					
	15 Nangip Crescent					as per contract
	52 Hillman Street			93.50	exempt	93.50
	10 Gibbs Street			93.50	exempt	93.50
	22 Hillman Street				exempt	as per contract
	31 Arthur Street			76.50	exempt	76.50
	7 Hillman Street			64.00	exempt	64.00
	8 Hillman Street			81.50	exempt	81.50
I141035	Special Series - AW Number Plates					
	DPI Fee			cost	exempt	cost
	Shire additional fee			45.45	4.55	50

REVENUE / INCOME CLASSES		
CLASS	Description	Financial Reporting
Rates	All rates levied under the <i>Local Government Act 1995</i> . Includes general, differential, specific area rates, minimum rates, interim rates, back rates, ex-gratia rates, less discounts offered. [Exclude administration fees, interest on instalments, interest on arrears, service charges and sewerage rates.]	Own Source of Revenue <u>Reported under</u> : Rates
Fees & Charges	Revenues (other than service charges) from the use of facilities and charges made for local government services, sewerage rates, rentals, hire charges, fee for service, private works, photocopying charges, licences, sale of goods or information, fines, penalties and administration fees.	Own Source of Revenue <u>Reported under</u> : Fees & Charges
Interest Revenue	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.	Own Source of Revenue <u>Reported under</u> : Interest Revenue
Profit on Sale of Asset	Profit on the disposal of assets including gains on the disposal of long term investments. (Losses are disclosed under the expenditure classifications.)	Own Source of Revenue <u>Reported under</u> : Other Revenue
Operating Reimbursements	Reimbursements of a reciprocal nature where something has been given in return. (Examples; reimbursement of a Shire expense, insurance claim income). IE Staff vehicle contribution, Drum Muster Contribution, VROC 4WD, HRC Contribution Reimbursement, UGS Contribution	Own Source of Revenue <u>Reported under</u> : Other Revenue
Non-Operating Grants	Capital Grants received specifically for the acquisition, construction of new or the upgrading of non-current assets.	Not Own Source Of Revenue <u>Reported under</u> : Non-Operating Grants, Subsidies and Contribution
Non-Operating Income - Other	Capital Donations & contributions received specifically for the acquisition, construction of new or the upgrading of non-current assets.	Not Own Source Of Revenue <u>Reported under</u> : Non-Operating Grants, Subsidies and Contribution
Operating Grants	Non-capital Grants received for operating purposes. Grants that are required to be acquitted and shown in grants worksheet.	Not Own Source Of Revenue <u>Reported under</u> : Operating Grants, Subsidies and Contribution
Operating Contributions	Non-capital Subsidies, recoveries & contributions of a non-reciprocal nature where nothing has been given in return. (Examples, Swimming Pool Subsidy, Fuel Tax Credit, ESL Admin Grant, Kids Central Qtrly Grant, Landcare Officer Income	Not Own Source Of Revenue <u>Reported under</u> : Operating Grants, Subsidies and Contribution
Other Revenue	Other sources of revenue which cannot be classified under the above headings, includes Dividends, discounts, rebates etc.	Own Source of Revenue <u>Reported under</u> : Other Revenue

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EXPENSE CLASSES		
CLASS	Description	Financial Reporting
Employee Costs	All costs associate 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.	<u>Reported under</u> : Employee Costs
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	<u>Reported under</u> : Materials and Contracts
Utility Charges	(Electricity, Gas, Water, etc.) Expenditures made to the respective agencies for the provision of power, gas or water. Excludes expenditure incurred for the for the reinstatement of roadworks on behalf of those agencies	<u>Reported under</u> Utility Charges
Depreciation on Non-Current Assets	Depreciation expenses raised on all classes of assets.	<u>Reported under</u> Depreciation
Loss on Asset Disposal	Loss on the disposal of fixed assets.	<u>Reported under</u> Other Expenses
Interest Expenses	Interest and other costs of finance paid, including costs of finance for loan debentures, overdraft accommodation and refinancing expenses.	<u>Reported under</u> Interest Expenses
Insurance Expenses	All insurance other than worker's compensation and health benefit insurance included as a cost of employment	<u>Reported under</u> Insurance Expenses
Other Expenditure	Statutory fees, taxes, provision for bad debts, member's fees or levies including FESA levy and State taxes. Donations and subsidies made to community groups	<u>Reported under</u> Other Expenses
<u>Allocations</u> Admin OH : 142 Admin (E142999) Plant OH: 144 Depn (E144998) : 144 POC (E144999) Works OH: 143 PWOH (E143999) Salaries OH:146 Wages (E146200) : 146WagesAdmin(E146200)	No expenses are ever directly classified to these Overhead (OH) classes. They are instead "allocated" through the Works Costing Process or annual allocation process.	

MM 25/07/12