



SHIRE OF WOODANILLING



Special Council Meeting Minutes 2nd October 2020

STEPHEN GASH
CHIEF EXECUTIVE OFFICER
2 October 2020

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1. **PURPOSE OF MEETING**

The purpose of the Special Council Meeting was to adopt the Shire of Woodanilling 2020/2021 Budget.

The Council considered the key management schedules of the draft budget at an Audit Committee meeting on 29 September 2020, noting the budget needed to be presented in the statutory format for adoption. This was not available until late 1 October 2020.

At the Audit Committee Councillors proposed to meet at 8.30am on 2 October 2020 and only if comfortable with the final presentation call a Special Council meeting to adopt the budget given it had passed the required adoption date. This special Council Meeting request was confirmed by the president at 9.00am 2 October 2020.

2. **DECLARATION OF OPENING / ANNOUNCEMENT OF VISITORS**

Meeting opened 9:15am.

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

Present:

Cr HR Thomson	Shire President	Cr M Trimming	
Cr D Douglas	Deputy Shire President	Cr S Jefferies	
Cr P Morrell		Stephen Gash	Chief Executive Officer
		Sue Dowson	Deputy CEO

Apologies:

Cr T Brown

4. CHIEF EXECUTIVE OFFICER'S REPORT

ITEM 3.1 2020/21 ANNUAL BUDGET

Proponent	Shire of Woodanilling
Owner	
Location/Address	3316 Robinson Road Woodanilling
Author of Report	Stephen Gash CEO
Date of Meeting	29/09/2020
Previous Reports	Nil
Disclosure of any Interest	Nil
File Reference	17.1.1
Attachments	2020/21 Statutory Budget

BRIEF SUMMARY

To adopt Council's 2020/2021 Annual Budget.

BACKGROUND

The final draft was considered by the Audit Committee on 29 September where it resolved to recommend adoption by Council at a Special Council Meeting on 2 October 2020.

STATUTORY/LEGAL IMPLICATIONS

Section 6.2 of the Local Government Act 1995 provides for the adoption of the budget.

POLICY IMPLICATIONS

"Significant Accounting Policies" are relevant and have been reviewed as part of the budget adoption process.

FINANCIAL IMPLICATIONS

The 2020/2021 budget proposes a balanced position while maintaining a "zero" increase in rate yield to offset COVID impacts to the community.

Council had the option of maintaining the rate in the dollar at prior year levels or adjusting to not increase the rate yield. However the unimproved value of farming land increased by 7.2% across most of the district last year and not proportionately reducing the rate in the dollar would have seen significant rate increases.

The budget proposes \$791,800 in infrastructure capital projects and renewal with:

- Approximately \$630,000 on roads
- \$60,000 Culvert replacement
- \$20,000 Footpath renewal
- \$80,000 Town centre enhancement

\$233,000 of the above is funded by Federal Stimulus Funding grant in response to COVID 19.

STRATEGIC IMPLICATIONS

The Budget has been drafted with regard to the Strategic Community Plan, Corporate Business Plan and the informing strategies. The Strategic Community Plan will be reviewed after the Community Consultation being held 16th October 2020

CONSULTATION/COMMUNICATION

Consultation has occurred during the Council process with relevant committee's and community groups.

RISK MANAGEMENT

The 2020/2021 rating process no longer includes differential rating to streamline compliance and timing of approvals previously required for differential rating. It is noted differential rating was imposed to address disparity with five assessments A289, A290, A291, A294, and A437 differentially rated as 'urban farm' that can now achieve the same rate through granting of concession of 50% of the gross rental value.

The adoption date is past the statutory time and extension date from the Minister for Local Government. The Shire has switched from consultant resources to an employed part time accountant to improve the on time performance in the future.

COMMENT

The 2020/2021 budget includes key works identified in the financial implications section of this report but also seeks to maintain all other services at existing levels with a business as usual approach.

Fees and charges proposed for the budget are largely unchanged except where statutory increases are required. Councillor fees are also maintained at current levels.

The budget attempts to reduce the overhead cost structure of works through the full year impact of staffing changes made last year and also adds organisational capacity with employees replacing consultant accounting and town planning services.

VOTING REQUIREMENTS

Absolute Majority

OFFICER'S RECOMMENDATION – ITEM 3.1 2020/2021 DRAFT BUDGET REPORT

Moved Cr P Morrell seconded Cr D Douglas

That council:

In accordance with the provisions of Section 6.2 of the Local Government Act 1995, Council adopts the budget for the financial year ending 30 June 2021, including the published fees and charges, as presented.

Impose the following rates on all rateable property in the Shire of Woodanilling for the 2020/2021 financial year:

General Rates:

Gross Rental Valued Properties – rate in the dollar = 11.4403 cents in the dollar

Unimproved Valued Properties – rate in the dollar= 0.5392 cents in the dollar

Minimum Rates All Properties \$390 pa

Concessions

Grant a concession of 50% of the rate imposed for properties rated “gross rental value” to properties which are zoned “Local Rural” and are currently run as an operational farm in conjunction with land zoned “Regional Rural” and rated “unimproved value”.

Rubbish Collection Charges

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

Domestic/Commercial (includes recycling)

Once a week bin pickup (Includes one general waste bin and one Recycling Bin) = \$325pa

Each bin in addition to the once a week service = \$162.50 pa

Rate Instalments – Payment Options

In accordance with the provisions of Section 6.45(1) of the Local Government Act 1995, offers to ratepayers the opportunity to pay rates and rubbish charges in instalments as follows:

Four (4) instalments due on 35 days from date of issue 07/10/2020

11/11/2020

13/01/2021

17/03/2021

12/05/2021

Two (2) instalments due on 35 days from date of issue

11/11/2020

17/03/2021

Fee for Rate Instalments

In accordance with the provisions of Section 6.45(3) and (4) of the Local Government Act 1995 and Regulations 67 and 68 of the Local Government (Financial Management) Regulations 1996, impose the following charges for ratepayers electing to pay by instalments:

Administration Fee = \$5.00 per instalment

Interest charge = 3% (Calculated on simple interest basis from date of first instalment to the due date of each subsequent instalment)

Interest on Outstanding Rates

That in accordance with the provisions of Section 6.51 of the Local Government Act 1995 and Regulations 70 and 71 of the Local Government (Financial Management) Regulations 1996, impose interest on outstanding rates and service charges as follows:

On outstanding rates and service charges where no Instalment election has been made: 8% (Imposed from the due date until the day before the day on which a payment is received by the local government.)

On outstanding instalments of rates and service charges = 8% (Imposed from when each instalment becomes due and payable) On other monies owing to Council = 8% (Imposed after a period of 35 days from the date issued.)

NOTE: Interest on outstanding rates is in addition to any Instalment interest that may be applicable.

Discount closing dates:

Offers to its ratepayers a discount of 5.0% on general rates only, on the condition that all rates (including Rubbish Rates & FESA Levy) and arrears are paid in full on or before 35 days from date of issue.

In addition Council provides a 50% discount on general rates only to Lots 32, 33, 34, 35 & 38 DP 223222, Quartermaine & Shenton Roads, Woodanilling, and Lots 2, 3 & 4 DP 227523 Albany Highway due to Planning restrictions on these lots. This does not apply to any other monies owing to the Council.

CARRIED BY ABSOLUTE MAJORITY 5/0

5. OTHER OFFICER'S REPORTS

Nil

6. ITEMS LISTED FOR DISCUSSION

Nil as it is a Special Council Meeting called for a specific purpose.

7. CLOSURE OF MEETING

Meeting Closed 9.28am.

SHIRE OF WOODANILLING

BUDGET

FOR THE YEAR ENDED 30 JUNE 2021

LOCAL GOVERNMENT ACT 1995

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SHIRE'S VISION

The Shire will endeavour to provide community services and facilities to meet the needs of members of the community and enable them to enjoy a pleasant and healthy way of life.

SHIRE OF WOODANILLING
 STATEMENT OF COMPREHENSIVE INCOME
 BY NATURE OR TYPE
 FOR THE YEAR ENDED 30 JUNE 2021

	NOTE	2020/21 Budget	2019/20 Actual	2019/20 Budget
		\$	\$	\$
Revenue				
Rates	1(a)	772,376	771,494	768,499
Operating grants, subsidies and contributions	9(a)	590,443	1,176,260	541,225
Fees and charges	8	390,030	389,536	456,973
Interest earnings	11(a)	5,200	5,939	8,664
Other revenue	11(b)	600	525	178,757
		1,758,649	2,343,754	1,954,118
Expenses				
Employee costs		(1,078,324)	(1,021,216)	(1,011,434)
Materials and contracts		(263,000)	(367,824)	(632,218)
Utility charges		(95,912)	(145,916)	(42,373)
Depreciation on non-current assets	5	(878,305)	(869,477)	(978,337)
Insurance expenses		(91,366)	(81,178)	(96,747)
Other expenditure		(75,000)	(279,327)	(320,296)
		(2,481,907)	(2,764,938)	(3,081,405)
Subtotal		(723,258)	(421,184)	(1,127,287)
Non-operating grants, subsidies and				
The Shire will endeavour to provide community	9(b)	576,353	606,651	556,333
Profit on asset disposals	4(b)	60,960	7,609	0
Loss on asset disposals	4(b)	0	(2,619)	(875)
Fair value adjustments to financial assets at fair value through profit or loss		0	4,677	0
		637,313	616,318	555,458
Net result		(85,945)	195,134	(571,829)
Other comprehensive income				
Changes on revaluation of non-current assets		0	0	0
Total other comprehensive income		0	0	0
Total comprehensive income		(85,945)	195,134	(571,829)

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

SHIRE OF WOODANILLING

FOR THE YEAR ENDED 30 JUNE 2021

BASIS OF PREPARATION

The budget has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and interpretations of the Australian Accounting Standards Board, and the *Local Government Act 1995* and accompanying regulations. The *Local Government (Financial Management) Regulations 1996* take precedence over Australian Accounting Standards. Regulation 16 prohibits a local government from recognising as assets Crown land that is a public thoroughfare, such as land under roads, and land not owned by but under the control or management of the local government, unless it is a golf course, showground, racecourse or recreational facility of State or regional significance. Consequently, some assets, including land under roads acquired on or after 1 July 2008, have not been recognised in this budget. This is not in accordance with the requirements of AASB 1051 *Land Under Roads* paragraph 15 and AASB 116 *Property, Plant and Equipment* paragraph 7.

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

THE LOCAL GOVERNMENT REPORTING ENTITY

The Shire will endeavour to provide community services and facilities to meet the needs of members of the community and enable them to enjoy a pleasant and healthy way of life. Services and facilities to carry out 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 15 to the budget.

2019/20 ACTUAL BALANCES

Balances shown in this budget as 2019/20 Actual are estimates as forecast at the time of budget preparation and are subject to final adjustments.

CHANGE IN ACCOUNTING POLICIES

On the 1 July 2020 the following new accounting policies are to be adopted and may impact the preparation of the budget:

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

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

KEY TERMS AND DEFINITIONS - NATURE OR TYPE

REVENUES

RATES

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

SERVICE CHARGES

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

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

PROFIT ON ASSET DISPOSAL

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

REVENUES (CONTINUED)

OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

FEES AND CHARGES

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

INTEREST EARNINGS

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

of members of the community and enable them to enjoy a pleasant and healthy way of

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 WOODANILLING
STATEMENT OF COMPREHENSIVE INCOME
BY PROGRAM
FOR THE YEAR ENDED 30 JUNE 2021

	NOTE	2020/21 Budget	2019/20 Actual	2019/20 Budget
Revenue	1,8,9(a),11(a),11(b)	\$	\$	\$
Governance		7,300	745	8,200
General purpose funding		1,170,845	1,611,346	1,216,966
Law, order, public safety		58,309	107,696	34,910
Health		800	758	750
Education and welfare		92,500	95,410	113,500
Housing		17,200	16,026	19,300
Community amenities		36,800	37,234	32,850
Recreation and culture		1,800	1,613	2,250
Transport		262,002	372,757	367,102
Economic services		53,500	29,533	64,150
Other property and services		57,593	70,636	94,140
		1,758,649	2,343,754	1,954,118
Expenses excluding finance costs	4(a),5,11(c),(d),(e)			
Governance		(136,313)	(226,829)	(229,142)
General purpose funding		(4,820)	(17,191)	(16,086)
Law, order, public safety		(92,000)	(226,007)	(159,529)
Health		(38,737)	(36,281)	(38,737)
Education and welfare		(44,100)	(45,231)	(44,434)
Housing		(68,000)	(84,120)	(62,010)
Community amenities		(93,526)	(130,761)	(134,226)
The Shire will endeavour to provide community services and facilities to meet the		(155,000)	(235,129)	(147,746)
Transport		(1,762,711)	(1,369,554)	(2,183,892)
Economic services		(65,000)	(127,063)	(50,232)
Other property and services		(21,700)	(266,772)	(15,371)
		(2,481,907)	(2,764,938)	(3,081,405)
Subtotal		(723,258)	(421,184)	(1,127,287)
Non-operating grants, subsidies and contributions	9(b)	576,353	606,651	556,333
Profit on disposal of assets	4(b)	60,960	7,609	0
(Loss) on disposal of assets	4(b)	0	(2,619)	(875)
Fair value adjustments to financial assets at fair value through profit or loss		0	4,677	0
		637,313	616,318	555,458
Net result		(85,945)	195,134	(571,829)
Other comprehensive income				
Changes on revaluation of non-current assets		0	0	0
Total other comprehensive income		0	0	0
Total comprehensive income		(85,945)	195,134	(571,829)

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

SHIRE OF WOODANILLING
FOR THE YEAR ENDED 30 JUNE 2021

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

Members of Council, civic reception, functions, public relations, electoral requirements, and administration

Members of Council
Administration

The Shire will endeavour to provide community services and facilities to meet the needs of members of the community and enable them to enjoy a pleasant and healthy way of life.

GENERAL PURPOSE FUNDING

Rates, general purpose revenue

Rates
General purpose revenue

LAW, ORDER, PUBLIC SAFETY

Supervision of various by-laws, fire prevention, and animal control

Fire prevention
Animal control
Other

HEALTH

Food control, meat inspection, water testing, and health inspection services

Preventative services
Community health
Other

EDUCATION AND WELFARE

Well aged housing and services for youth and aged

Disability access and inclusion
Care of senior citizens

HOUSING

Staff Housing

Staff housing

COMMUNITY AMENITIES

Refuse site, cemetery and public conveniences

Sanitation
Storm water drainage
Town planning
Protection of environment
Other

RECREATION AND CULTURE

Maintenance of halls, parks, gardens, and ovals, library and heritage

Public halls
Swimming areas
Libraries
Other

TRANSPORT

Road construction and maintenance, footpaths and traffic signs

Road construction
Road maintenance
Road plant purchases
Transport licensing agency

ECONOMIC SERVICES

Area promotion, pest control, building control

Rural services
Tourism
Building control

OTHER PROPERTY AND SERVICES	Other
Private works, public works overheads and plant operation	Private works
	Public works overheads
	Plant operation costs
	Stock control
	Salaries and wages

SHIRE OF WOODANILLING
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2021

	NOTE	2020/21 Budget	2019/20 Actual	2019/20 Budget
		\$	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Rates		787,376	761,579	768,499
Operating grants, subsidies and contributions		521,157	1,113,706	541,225
Fees and charges		390,030	389,536	456,973
Interest earnings		5,200	5,939	8,664
Goods and services tax		0	0	67,133
Other revenue		600	525	178,757
		1,704,363	2,271,285	2,021,251
Payments				
Employee costs		(1,117,324)	(996,837)	(1,011,434)
Materials and contracts		(316,488)	(378,808)	(431,467)
Utility charges		(95,912)	(145,916)	(42,373)
Insurance expenses		(91,366)	(81,178)	(96,747)
Goods and services tax		0	0	(67,133)
Other expenditure		(75,000)	(279,327)	(320,296)
		(1,696,090)	(1,882,066)	(1,969,450)
Net cash provided by (used in) operating activities	3	8,273	389,219	51,801
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for purchase of property, plant & equipment	4(a)	(569,000)	(84,507)	(81,466)
Payments for construction of infrastructure	4(a)	(791,800)	(844,644)	(794,748)
Non-operating grants, subsidies and contributions		576,353	606,651	556,333
Proceeds from sale of plant and equipment	4(b)	100,000	30,378	16,000
Net cash provided by (used in) investing activities		(684,447)	(292,122)	(303,881)
Net increase (decrease) in cash held		(676,174)	97,097	(252,080)
Cash at beginning of year		1,248,273	1,151,176	1,208,740
Cash and cash equivalents at the end of the year	3	572,099	1,248,273	956,660

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

SHIRE OF WOODANILLING
RATE SETTING STATEMENT
FOR THE YEAR ENDED 30 JUNE 2021

	NOTE	2020/21 Budget	2019/20 Actual	2019/20 Budget
		\$	\$	\$
OPERATING ACTIVITIES				
Net current assets at start of financial year - surplus/(deficit)		361,121	215,572	1,080,167
Revenue from operating activities (excluding rates)		361,121	215,572	1,080,167
Governance		7,300	5,422	8,200
General purpose funding		398,469	839,852	442,488
Law, order, public safety		58,309	107,696	34,910
Health		800	758	750
Education and welfare		92,500	95,410	113,500
Housing		17,200	16,026	19,300
Community amenities		36,800	37,234	32,850
Recreation and culture		1,800	1,613	2,250
Transport		322,962	380,366	367,102
Economic services		53,500	29,533	64,150
Other property and services		57,593	70,636	94,140
		1,047,233	1,584,546	1,179,640
Expenditure from operating activities				
Governance		(136,313)	(226,829)	(229,142)
General purpose funding		(4,820)	(17,191)	(16,086)
Law, order, public safety		(92,000)	(226,007)	(159,529)
Health		(38,737)	(36,281)	(38,737)
The Shire will endeavour to provide community services and facilities to meet the		(44,100)	(45,231)	(44,434)
Housing		(68,000)	(84,120)	(62,010)
Community amenities		(93,526)	(130,761)	(134,226)
Recreation and culture		(155,000)	(235,129)	(147,746)
Transport		(1,762,711)	(1,372,173)	(2,184,767)
Economic services		(65,000)	(127,063)	(50,232)
Other property and services		(21,700)	(266,772)	(15,371)
		(2,481,907)	(2,767,557)	(3,082,280)
Non-cash amounts excluded from operating activities	2 (a)(i)	817,345	849,741	979,212
Amount attributable to operating activities		(256,208)	(117,698)	156,739
INVESTING ACTIVITIES				
Non-operating grants, subsidies and contributions	9(b)	576,353	606,651	556,333
Purchase property, plant and equipment	4(a)	(569,000)	(84,507)	(81,466)
Purchase and construction of infrastructure	4(a)	(791,800)	(844,644)	(794,748)
Proceeds from disposal of assets	4(b)	100,000	30,378	16,000
Amount attributable to investing activities		(684,447)	(292,122)	(303,881)
FINANCING ACTIVITIES				
Transfers to cash backed reserves (restricted assets)	7(a)	(220,000)	(553)	(627,318)
Transfers from cash backed reserves (restricted assets)	7(a)	389,000	0	0
Amount attributable to financing activities		169,000	(553)	(627,318)
Budgeted deficiency before general rates		(771,655)	(410,373)	(774,460)
Estimated amount to be raised from general rates	1	772,376	771,494	774,478
Net current assets at end of financial year - surplus/(deficit)	2 (a)(iii)	721	361,121	0

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

SHIRE OF WOODANILLING
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FOR THE YEAR ENDED 30 JUNE 2021

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1. RATES AND SERVICE CHARGES

(a) Rating Information

RATE TYPE	Rate in	Number of properties	Rateable value	2020/21 Budgeted rate revenue	2020/21 Budgeted interim rates	2020/21 Budgeted back rates	2020/21 Budgeted total revenue	2019/20 Actual total revenue	2019/20 Budget total revenue
	\$		\$	\$	\$	\$	\$	\$	\$
Differential general rate or general rate									
Gross rental valuations									
GRV	0.11403	99	880,800	100,438			100,438	100,474	100,623
Unimproved valuations									
UV	0.00539	194	125,612,000	677,300			677,300	677,382	677,837
Sub-Totals		293	126,492,800	777,738	0	0	777,738	777,856	778,460
Minimum									
Minimum payment									
Gross rental valuations									
GRV	390	65		25,350			25,350	25,740	25,740
Unimproved valuations									
UV	390	20		7,800			7,800	7,410	7,020
Sub-Totals		85	0	33,150	0	0	33,150	33,150	32,760
		378	126,492,800	810,888	0	0	810,888	811,006	811,220
Discounts (Refer note 1(e))							(31,087)	(39,512)	(36,742)
Concessions (Refer note 1(f))							(7,425)	0	0
Total amount raised from general rates							772,376	771,494	774,478

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

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

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

1. RATES AND SERVICE CHARGES (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				
35 days from notice	11/11/2020	0	0.0%	8.0%
Option two				
Instalment one	11/11/2020	0	0.0%	8.0%
Instalment two	17/03/2021	5	3.0%	8.0%
Option three				
Instalment one	11/11/2020	0	0.0%	8.0%
Instalment two	13/01/2021	5	3.0%	8.0%
Instalment three	17/03/2021	5	3.0%	8.0%
Instalment four	12/05/2021	5	3.0%	8.0%

	2020/21 Budget revenue	2019/20 Actual revenue	2019/20 Budget revenue
	\$	\$	\$
Instalment plan admin charge revenue	500	500	500
Instalment plan interest earned	590	1,082	926
Unpaid rates and service charge interest earned	2,800	3,936	7,203
	3,890	5,518	8,629

1. RATES AND SERVICE CHARGES (CONTINUED)

(c) Specified Area Rate

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

(d) Service Charges

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

1. RATES AND SERVICE CHARGES (CONTINUED)

(e) Rates discounts

Rate or fee to which discount is granted	Discount %	Discount (\$)	2020/21 Budget	2019/20 Actual	2019/20 Budget	Circumstances in which discount is granted
General Rates	5.0%		\$ 31,087	\$ 39,512	\$ 36,742	All rates and charges paid in full within 35 days of issue. In addition 38 DP 223222, Quartermaine & Shenton Roads, Woodanilling, an lots.
			31,087	39,512	36,742	

(f) Waivers or concessions

Rate or fee and charge to which the waiver or concession is granted	Type	Discount %	Discount (\$)	2020/21 Budget	2019/20 Actual	2019/20 Budget	Circumstances in which the waiver or concession is granted	Objects and reasons of the waiver or concession
GRV (Urban Farm)	Concession	50.0%		\$ 7,425	\$ 0	\$ 7,425	Assessments being zoned "local rural" adjacent to land zoned "regional rural" that is currently being run as an operational farm that would otherwise be rated as unimproved land.	In moving from differential to general rating to make the use consistent
				7,425	0	0		

2 (a). NET CURRENT ASSETS

Items excluded from calculation of budgeted deficiency

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

(i) Operating activities excluded from budgeted deficiency

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

Adjustments to operating activities

	Note	2020/21 Budget 30 June 2021	2019/20 Actual 30 June 2020	2019/20 Budget 30 June 2020
Less: Profit on asset disposals	4(b)	(60,960)	(7,609)	0
Less: Movement in employee liabilities associated with restricted cash		0	(10,069)	0
Add: Loss on disposal of assets	4(b)	0	2,619	875
Add: Loss on revaluation of non current assets		0	(4,677)	0
Add: Depreciation on assets	5	878,305	869,477	978,337
Non cash amounts excluded from operating activities		817,345	849,741	979,212

(ii) Current assets and liabilities excluded from budgeted deficiency

The following current assets and liabilities have been excluded from the net current assets used in the Rate Setting Statement.

Adjustments to net current assets

Less: Cash - restricted reserves	3	(459,751)	(628,751)	(628,198)
Total adjustments to net current assets		(459,751)	(628,751)	(628,198)

2 (a). NET CURRENT ASSETS (CONTINUED)

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

	Note	2020/21 Budget 30 June 2021	2019/20 Actual 30 June 2020	2019/20 Budget 30 June 2020
		\$	\$	\$
(iii) Composition of estimated net current assets				
Current assets				
Cash and cash equivalents- unrestricted	3	112,348	550,236	249,062
Cash and cash equivalents - restricted				
Cash backed reserves	3	459,751	628,751	628,198
Unspent grants, subsidies and contributions	9	0	69,286	79,400
Receivables		159,911	174,911	112,556
Inventories		8,521	8,521	18,904
Other Assets		1,050	1,050	1,050
		741,581	1,432,755	1,089,170
Less: current liabilities				
Trade and other payables		(157,578)	(226,066)	(160,124)
Contract liabilities		0	(69,286)	0
Provisions		(123,531)	(147,531)	(142,049)
		(281,109)	(442,883)	(302,173)
Net current assets		460,472	989,872	786,997
Less: Total adjustments to net current assets	2 (a)(ii)	(459,751)	(628,751)	(628,198)
Closing funding surplus / (deficit)		721	361,121	158,799

2 (b). NET CURRENT ASSETS (CONTINUED)

SIGNIFICANT ACCOUNTING POLICIES

CURRENT AND NON-CURRENT CLASSIFICATION

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

TRADE AND OTHER PAYABLES

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

CONTRACT ASSETS

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

PROVISIONS

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

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

INVENTORIES

General

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

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

Superannuation

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

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

LEASE LIABILITIES

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

TRADE AND OTHER RECEIVABLES

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

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

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

EMPLOYEE BENEFITS

Short-term employee benefits

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

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

LAND HELD FOR RESALE

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

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

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

CONTRACT LIABILITIES

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

3. RECONCILIATION OF CASH

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

Note	2020/21 Budget	2019/20 Actual	2019/20 Budget
	\$	\$	\$
Cash at bank and on hand	572,099	1,248,273	956,660
	572,099	1,248,273	956,660
- Unrestricted cash and cash equivalents	112,348	550,236	249,062
- Restricted cash and cash equivalents	459,751	698,037	707,598
	572,099	1,248,273	956,660
The following restrictions have been imposed by regulation or other externally imposed requirements on cash and cash equivalents:			
Plant replacement reserve	279,772	448,772	448,377
Building reserve	42,073	42,073	42,036
Affordable housing reserve	102,264	102,264	102,174
Office equipment reserve	14,024	14,024	14,012
Road construction reserve	21,618	21,618	21,599
Unspent grants, subsidies and contributions	9	0	69,286
	459,751	698,037	707,598
Reconciliation of net cash provided by operating activities to net result			
Net result	(85,945)	195,134	(571,829)
Depreciation	5	878,305	869,477
(Profit)/loss on sale of asset	4(b)	(60,960)	(4,990)
(Increase)/decrease in receivables		15,000	(62,355)
(Increase)/decrease in inventories		0	10,383
Increase/(decrease) in payables		(68,488)	7,600
Increase/(decrease) in contract liabilities		(69,286)	(10,114)
Increase/(decrease) in employee provisions		(24,000)	(4,588)
Non-operating grants, subsidies and contributions		(576,353)	(606,651)
Net cash from operating activities		8,273	393,896
			51,801

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 WOODANILLING
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2021

4. FIXED ASSETS

(a) Acquisition of Assets

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

Asset class	Transporting program			
	Transport	2020/21 Budget total	2019/20 Actual total	2019/20 Budget total
	\$	\$	\$	\$
<i>Property, Plant and Equipment</i>				
Buildings - non-specialised		0		10,000
Furniture and equipment	80,000	80,000		14,966
Plant and equipment	489,000	489,000	84,507	56,500
	569,000	569,000	84,507	81,466
<i>Infrastructure</i>				
Infrastructure - roads	710,800	710,800	814,692	768,873
Other Infrastructure - footpaths	20,000	20,000	19,271	20,814
Other Infrastructure - bridges and drain	61,000	61,000	10,681	5,061
	791,800	791,800	844,644	794,748
Total acquisitions	1,360,800	1,360,800	929,151	876,214

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

SIGNIFICANT ACCOUNTING POLICIES

RECOGNITION OF ASSETS

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

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

SHIRE OF WOODANILLING
 NOTES TO AND FORMING PART OF THE BUDGET
 FOR THE YEAR ENDED 30 JUNE 2021

4. FIXED ASSETS

(b) Disposals of Assets

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

	2020/21 Budget Net Book Value	2020/21 Budget Sale Proceeds	2020/21 Budget Profit	2020/21 Budget Loss	2019/20 Actual Net Book Value	2019/20 Actual Sale Proceeds	2019/20 Actual Profit	2019/20 Actual Loss	2019/20 Budget Net Book Value	2019/20 Budget Sale Proceeds	2019/20 Budget Profit	2019/20 Budget Loss
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
By Program												
Transport	39,040	100,000	60,960	0	25,388	30,378	7,609	(2,619)	16,875	16,000	0	(875)
	39,040	100,000	60,960	0	25,388	30,378	7,609	(2,619)	16,875	16,000	0	(875)
By Class												
<i>Property, Plant and Equipment</i>												
Plant and equipment	39,040	100,000	60,960	0	25,388	30,378	7,609	(2,619)	16,875	16,000	0	(875)
	39,040	100,000	60,960	0	25,388	30,378	7,609	(2,619)	16,875	16,000	0	(875)

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

SIGNIFICANT ACCOUNTING POLICIES

GAINS AND LOSSES ON DISPOSAL

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

5. ASSET DEPRECIATION

By Program

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

By Class

Buildings - non-specialised
Furniture and equipment
Plant and equipment
Infrastructure - roads
Other Infrastructure - footpaths
Other Infrastructure - bridges and drainage
Other Infrastructure - parks and ovals

2020/21 Budget	2019/20 Actual	2019/20 Budget
\$	\$	\$
30,292	30,292	23,884
49,388	49,388	36,504
25,980	26,208	31,261
14,950	14,950	12,984
3,034	3,034	3,637
72,110	72,095	16,470
411,351	406,186	673,208
271,200	267,325	180,389
878,305	869,477	978,337
109,850	109,814	65,574
28,211	26,529	11,953
328,908	327,755	244,637
311,280	306,169	644,432
9,318	9,226	9,291
88,288	87,551	
2,450	2,433	2,450
878,305	869,477	978,337

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
Furniture and equipment	4 to 10 years
Plant and equipment	5 to 15 years
Infrastructure - roads	
Other Infrastructure - footpaths	20 years
Other Infrastructure - bridges and drainage	80 years
Other Infrastructure - parks and ovals	30 to 75 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 WOODANILLING
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2021

6. INFORMATION ON BORROWINGS

(a) Borrowing repayments

The Shire has not budgeted to have any borrowings for the year ended 30 June 2021 and did not have or budget to have any borrowings for the year ended 30 June 2020

SHIRE OF WOODANILLING
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2021

6. INFORMATION ON BORROWINGS

(b) New borrowings - 2020/21

The Shire does not intend to undertake any new borrowings for the year ended 30 June 2021

(c) Unspent borrowings

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

(d) Credit Facilities

	2020/21 Budget	2019/20 Actual	2019/20 Budget
	\$	\$	\$
Undrawn borrowing facilities credit standby arrangements			
Bank overdraft limit	0	0	0
Bank overdraft at balance date	0	0	0
Credit card limit	4,000	2,000	2,000
Credit card balance at balance date	(500)	(828)	(82)
Total amount of credit unused	3,500	1,172	1,918

SIGNIFICANT ACCOUNTING POLICIES

BORROWING COSTS

Borrowing costs are recognised as an expense when incurred except where they are directly attributable to the acquisition, construction or production of a qualifying asset. Where this is the case, they are capitalised as part of the cost of the particular asset until such time as the asset is substantially ready for its intended use or sale.

7. CASH BACKED RESERVES

(a) Cash Backed Reserves - Movement

	2020/21 Budget Opening Balance	2020/21 2020/21 Budget Transfer to	2020/21 Budget Transfer (from)	2020/21 Budget Closing Balance	2019/20 Actual Opening Balance	2019/20 2019/20 Actual Transfer to	2019/20 Actual Transfer (from)	2019/20 Actual Closing Balance	2019/20 Budget Opening Balance	2019/20 2019/20 Budget Transfer to	2019/20 Budget Transfer (from)	2019/20 Budget Closing Balance
(a) Plant replacement reserve	\$ 448,772	\$ 220,000	\$ (389,000)	\$ 279,772	\$ 448,377	\$ 395	\$	\$ 448,772	\$ 628	\$ 447,749	\$	\$ 448,377
(b) Building reserve	42,073			42,073	42,036	37		42,073	59	41,977		42,036
(c) Affordable housing reserve	102,264			102,264	102,174	90		102,264	143	102,031		102,174
(d) Office equipment reserve	14,024			14,024	14,012	12		14,024	20	13,992		14,012
(e) Road construction reserve	21,618			21,618	21,599	19		21,618	30	21,569		21,599
	628,751	220,000	(389,000)	459,751	628,198	553	0	628,751	880	627,318	0	628,198

(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) Plant replacement reserve	As per plant replacement	To be used to fund the net cost of plant and equipment purchases as determined in the 10 Year Plant Replacement Program
(b) Building reserve	As per building plan	To be used to meet requirements for providing new buildings for Council purposes, other than affordable housing or recreational facilities, or for major maintenance
(c) Affordable housing reserve	As per building plan	To be used to meet requirements for affordable housing, either new or major upgrades into the future
(d) Office equipment reserve	As required	To be used for the purchase of office equipment and future computer upgrades
(e) Road construction reserve	1/07/2021	To be used to fund road construction projects within the Woodanilling Shire, or to levy additional funding

8. FEES & CHARGES REVENUE

	2020/21 Budget	2019/20 Actual	2019/20 Budget
	\$	\$	\$
Governance	500	340	2,200
General purpose funding	600	500	1,900
Law, order, public safety	27,030	60,697	5,073
Health	800	758	750
Education and welfare	52,500	52,442	51,500
Housing	16,000	15,696	17,800
Community amenities	36,800	37,234	32,850
Recreation and culture	1,800	1,613	2,250
Transport	187,000	186,473	265,000
Economic services	53,500	29,533	64,150
Other property and services	13,500	4,250	13,500
	390,030	389,536	456,973

9. GRANT REVENUE

	Unspent grants, subsidies and contributions liability					Grants, subsidies and contributions revenue		
	Liability 1 July 2020	Increase in Liability	Liability Reduction (As revenue)	Total Liability 30 June 2021	Current Liability 30 June 2021	2020/21 Budget	2019/20 Actual	2019/20 Budget
By Program:	\$	\$	\$	\$	\$	\$	\$	\$
(a) Operating grants, subsidies and contributions								
Governance				0		1,000	520	0
General purpose funding				0		397,869	832,773	436,286
Law, order, public safety				0		31,279	47,000	29,837
Education and welfare				0		40,000	42,969	
Housing				0		1,200	329	
Transport				0		75,002	186,283	75,102
Other property and services	3,236		(3,236)	0	0	44,093	66,386	
	3,236	0	(3,236)	0	0	590,443	1,176,260	541,225
(b) Non-operating grants, subsidies and contributions								
Recreation and culture				0		0	52,551	0
Transport	66,050	196,687	(262,737)	0	0	576,353	554,100	556,333
	66,050	196,687	(262,737)	0	0	576,353	606,651	556,333
Total	69,286	196,687	(265,973)	0	0	1,166,796	1,782,911	1,097,558

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

	Budget Closing Balance 30 June 2021	Actual Balance 30 June 2020
Unspent grants, subsidies and contributions	0	69,286
	0	69,286

SHIRE OF WOODANILLING
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2021

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 the construction of non-financial assets	Construction or acquisition of recognisable non-financial assets to be controlled by the local government	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants with no contract commitments Licences/ Registrations/ Approvals	General appropriations and contributions with no reciprocal commitment Building, planning, development and animal management, having the same nature as a licence regardless of naming.	No obligations Single point in time	Not applicable Full payment prior to issue	Not applicable None	Cash received Set by State legislation or limited by legislation to the cost of provision	On receipt of funds Based on timing of issue of the associated rights	Not applicable No refunds	When assets are controlled On payment and issue of the licence, registration or approval
Pool inspections	Compliance safety check	Single point in time	Equal proportion based on an equal annually fee	None	Set by State legislation	Apportioned equally across the inspection cycle	No refunds	After inspection complete based on a 4 year cycle
Other inspections	Regulatory Food, Health and Safety	Single point in time	Full payment prior to inspection	None	Set by State legislation or limited by legislation to the cost of provision	Applied fully on timing of inspection	Not applicable	Revenue recognised after inspection event occurs
Waste management collections	Kerbside collection service	Over time	Payment on an annual basis in advance	None	Adopted by council annually	Apportioned equally across the collection period	Not applicable	Output method based on regular weekly and fortnightly period as proportionate to collection service
Waste management entry fees	Waste treatment, recycling and disposal service at disposal sites	Single point in time	Payment in advance at gate or on normal trading terms if credit provided	None	Adopted by council annually	Based on timing of entry to facility	Not applicable	On entry to facility
Airport landing charges	Permission to use facilities and runway	Single point in time	Monthly in arrears	None	Adopted by council annually	Applied fully on timing of landing/take-off	Not applicable	On landing/departure event
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

The Shire will endeavour to provide community services and facilities to meet the needs of members of the community and enable them to enjoy a pleasant and healthy way of life.

11. OTHER INFORMATION

The net result includes as revenues

(a) Interest earnings

Investments

Other interest revenue (refer note 1b)

* The Shire has resolved to charge interest under section 6.13 for the late payment of any amount of money at 5%.

(b) Other revenue

Reimbursements and recoveries

The net result includes as expenses

(c) Auditors remuneration

Audit services

(d) Elected members remuneration

Meeting fees

Mayor/President's allowance

Deputy Mayor/President's allowance

Travelling expenses

Telecommunications allowance

(e) Low Value lease expenses

Office equipment

	2020/21 Budget	2019/20 Actual	2019/20 Budget
	\$	\$	\$
	3,390	5,018	8,129
	3,390	5,018	8,129
	600	525	178,757
	600	525	178,757
	29,900	29,900	29,800
	29,900	29,900	29,800
	27,300	21,748	27,300
	7,000	5,925	7,000
	4,000	3,703	4,000
	0	283	0
	5,500	5,474	4,500
	43,800	37,133	42,800
	7,500	7,303	5,000
	7,500	7,303	5,000

12. MAJOR LAND TRANSACTIONS

No major land transactions are proposed for 2020/21

15. TRUST FUNDS

Funds held at balance date over which the local government has no control and which are not included in the financial statements are as follows:

Detail	Balance 30 June 2020	Estimated amounts received	Estimated amounts paid	Estimated balance 30 June 2021
Nil	\$ 0	\$ 0	\$ 0	\$ 0

16. 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.

SCHEDULE OF FEES AND CHARGES 2020 / 2021

ALL FEES ARE QUOTED GST INCLUSIVE UNLESS OTHERWISE STATED

FACILITIES CHARGES		2020/2021
Woodanilling Hall/Council Chambers		
Hall Hire - Casual	9 - 24 hours	\$66.00
Hall Hire - Funeral (incl set up & pack up)		\$220.00
Meetings/Day Rate - Main Hall	1-8 hours	\$22.00
Hall Kitchen only	1 - 24 hours	\$11.00
Service of Alcohol Fee		\$38.50
Bond – refundable – to be paid 14 days in advance (GST Not applicable)		\$220.00
Council Chambers (Councillor or staff member must be present) Mon-Fri only	1-8 hours	\$66.00
Woodanilling Oval & Buildings - Day Rates (users other than Groups affiliated with the WSRA Inc)		
Individual use fees (Group sessions ie. pilates etc)	per person	\$5.00
Casual Hirers - Ground Hire (access to ablutions only)	24 hours	\$132.00
Casual Hirers - Pavilion and Rec Shed (no use of grounds)	24 hours	\$192.50
Casual Hirers - Grounds and buildings	24 hours	\$324.50
Casual Hirers - Grounds and buildings	Per ½ day (4 hours)	\$162.25
Casual Hirers - Grounds and buildings	Per hour	\$40.70
Pavilion Hire - Funeral (incl set up & packup)		\$385.00
Service of Alcohol Fee		\$42.35
Trestle Tables, Bain Marie, Crockery/Cutlery	Included in casual hirers fees	Not for separate hire
Chairs & Tables-old (at Kenmare Hall) Note: New chairs not to leave facility		free
Bain Marie	Included in casual hirers fees	Not for separate hire
Crockery/Cutlery (any amount)	Included in casual hirers fees	Not for separate hire
Bond – refundable – to be paid 14 days in advance (GST not applicable)		\$400.00
Cleaning fee (may be charged if special cleaning required after use)	May be paid in advance	\$330.00
Tennis Courts	Per ½ day or part thereof	\$11.00
RV Camping as per Council Policy		
Woodanilling Recreation Grounds	RV Friendly site (Dump site available)	\$5.00
Queerearrup Lake		Free
Affiliated WSRA Inc Clubs – Complex Annual Charge (Applicable to operating Clubs only)		
Charges are based on average number of days required during the year. This includes training, competitions, meetings or social gatherings.		
	Up to 1 day per week (half year only)	\$130.00
	> 1 day per week (half year only)	\$260.00
	> 2 days per week (half year only)	\$390.00
	Up to 1 day per week (full year)	\$260.00
	Occasional use (< than 9 times per year)	\$45.00
	(The above is based on \$5 per use)	
ADMINISTRATION & OTHER COUNCIL PROPERTIES		
Sale of Water		
As per cost recovery		
Keycard - first card		\$25.00
Keycard - replacement card		\$30.00
Photocopying		
A3/A4 Black & White	per copy	\$0.50
A3/A4 Colour	per copy	\$0.70
Scan & Email		
Outgoing	per document	\$2.00
Laminating		
A4	per page	\$5.50
A3	per page	\$9.90
Binding		
Spiral binding of documents	per document	\$5.50
Electoral Roll		
Composite		free
Rate Enquiry		
Detailed – per assessment		\$77.00
Other		
Special Series Number Plates	each	DOT Cost + \$75.00
Historical Photos on USB memory stick	Postage extra as per current cost	\$12.00
Bushfire Maps		\$22.00
ANIMAL CONTROL		
Dog & Cat Registration Fees:		
All fees & charges relating to dog registration and control are adopted pursuant to the Dog Act and Cat Act, and relevant Regulations and Local Laws		
Pound Fee	per day	\$20.00
Impound and release fee		\$70.00
Surrender of Dog or Cat		\$55.00
Misc Fees relating to Animal Control		
Application fee to keep more than two (2) dogs	Application & Renewal charge	\$200.00
CEMETERY		

All fees & charges relating to the Woodanilling Cemetery are adopted pursuant to the Cemeteries Act 1986, and relevant Regulations All fees and charges are inclusive of 10% GST (except where shown exempt)		
Right of Burial (Reservation of Plot)		
Form of Grant of Right of Burial		
Right of Burial - 25 years		\$100.00
Right of Burial - Renewal		\$50.00
Right of Burial - Transfer		\$50.00
Land for Graves		
Land 2.4m x 1.2m		\$490.00
Land 2.4m x 2.4m (2 plots alongside each other)		\$980.00
Interment Fees (Sinking Fees)		
Ordinary Adult Grave		\$820.00
Ordinary Child Grave (under 12 years)		\$540.00
Hand dug grave to 1.8m		\$1,320.00
Grave to be sunk deeper than 1.8m (max 2.4m)		
- Machine or hand dug per additional 300mm or part thereof (Min \$230)		\$230.00
Stillborn Child Grave		\$405.00
Reopening Fees for interment in existing grave		\$1,610.00
Placement of ashes in family grave (300mm depth)		\$230.00
Re-opening Fees for Exhumation		
	Service not offered - contact	
	Metropolitan Cemeteries Board for details	N/A
Additional Cemetery Charges		
Interment without due notice (2 days)		\$440.00
Interment not in usual working hours		
- Monday to Friday		\$275.00
- Saturdays, Sundays and Public Holidays		\$525.00
Hire of equipment (wheelbarrow & shovels for filling in grave)	Refundable bond on hire of equipment	\$100.00
Niche Wall Charges		
Double Niche		\$340.00
Double Niche - pre-need purchase		\$170.00
Double Niche - re-open		\$170.00
Single Niche		\$250.00
Single Niche - pre-need purchase		\$125.00
Attendance of placement of ashes		\$80.00
Memorial Plaques		
Administration Fees to arrange -		
- Single Memorial Plaque with Standard Inscription		\$70.00
- Double Memorial Plaque with Standard Inscription		\$70.00
- Second Inscription on Double memorial Plaque		\$70.00
<i>Note: Cost of Freight and the Plaque shall be paid by the purchaser.</i>		
Cemetery Licences		
Licence to erect a Headstone and/or kerbing		\$40.00
Licence to erect a Monument		\$40.00
Licence to erect a Nameplate		\$40.00
Funeral Directors Single Licence for one Internment		\$100.00
Funeral Directors Annual Licence Fee		\$100.00
RUBBISH RATES		
Rubbish and Recycling		
Rubbish & Recycling Collection Charges:		
Domestic/Commercial - combined charge for both refuse & recycling	GST NOT APPLICABLE 1 st 240lt bin	\$325.00
	Each bin thereafter	\$162.50
Refuse Site Fees (to be applied when no Tip Pass is shown)		
1 x 120 litre or 240 litre Mobile Garbage Bin (and units of 240 litre there-after)		\$10.00
Car Boot Load		\$10.00
Station wagon Boot Load		\$10.00
Van - Utility – Trailer (not exceeding 1.8m x 2.4m)		\$20.00
Small Truck (2-4 tonne)		\$50.00
Medium Truck (4-6 tonne)		\$75.00
Truck (6-8 tonne)		\$100.00
Truck (8 plus tonne single axle)		\$200.00
Truck (8 plus tonne dual axle)		\$220.00
Truck (semi trailer 20m ³ capacity)		\$330.00
Bulk Bin (3m ³ or less)		\$75.00
Bulk Bin (3m ³ - 6m ³)		\$100.00
Bulk Bin (6m ³ - 10m ³)		\$200.00
Bulk Bin (exceeding 10m ³)		\$330.00
Salt	Per 10m3	\$550.00
Asbestos (Approval required before acceptance)	Cost to be negotiated based on quantity	
Waste Oil (to be deposited in the Oil Recycling Facility)		50c per litre
Tyres	Per Tyre	\$25.00
Replacement tip pass (ratepayers only)		Free
Woodanilling Recycling Depot - Free		
Car or Truck Body or large Equipment (if placed in metal dump area)		Free

Truck Body / Large Equipment (if recyclable)		Free
White Goods (fridges to be de-gassed or \$40 fee applies)		Free
Batteries (car, truck etc)		Free
Untaminated, sorted scrap metal, timber and/or domestic greenwaste		Free
Untaminated timber		Free
Untaminated green waste domestic only		Free
Clean fill		Free
Separated Recyclables		Free
Drum muster containers - to be clean and double rinsed, lids off		Free
PRIVATE WORKS		
All items include operator unless otherwise stated		
Grader (WO.004, WO.005)	per hour or part thereof	\$198.00
Loader	per hour or part thereof	\$187.00
Skid steer Loader	per hour or part thereof	\$165.00
Skid steer Loader with attachments	per hour or part thereof	\$220.00
Side-Tipper Truck (WO 023)	per hour or part thereof	\$176.00
Side-Tipper Truck & Trailer (WO 1683)	per hour or part thereof	\$220.00
Side-Tipper Truck Trailer (only) - excluding truck	per km (max \$440 per day)	\$4.40
Plant Trailer (WO 1643) - including truck hire	per hour or part thereof	\$198.00
Truck - 6 wheel (WO 002)	per hour or part thereof	\$176.00
Truck - Maintenance Truck - 5 tonne (WO 016)	per hour or part thereof	\$132.00
Backhoe	per hour or part thereof	\$187.00
Vibe Roller	per hour or part thereof	\$187.00
Road Broom - excluding loader	per hour or part thereof	\$77.00
Tree Pruner - including loader	per hour or part thereof	\$220.00
Mosquito Fogging	per hour or part thereof	\$22.00
Labourer	per hour or part thereof	\$99.00
Labourer - outside normal working hours	per hour or part thereof	\$132.00
Spray Trailer - no vehicle - no operator	per day or part thereof	\$132.00
Mobile Traffic Lights (only available for use by other LG)	per day or part thereof	\$77.00
Multi-message Sign (only available for use by other LG)	per day or part thereof	\$220.00
Multi-message Sign - community groups (shire to move and set up)	per day or part thereof	\$11.00
Ride-on Mower	per hour or part thereof	\$100.00
Post Hole Digger or Plate Compactor(Diesel) - no operator	per day or part thereof	\$247.50
Plate compactor(petrol) - no operator	per day or part thereof	\$165.00
Small equipment (approved by WS) - no operator	per hour (min 2 hours)	\$33.00
Stand down time	per hour or part thereof	50% rates
Travel Time for all Plant	per hour (min 1 hour)	\$88.00
Cost of truck hire (6 wheeler truck) sand/gravel	1 - 5 Loads - Per load	\$275.00
	6 -10 Loads - Per load	\$247.50
	> 10 loads - Per load	\$231.00
Plant Hire outside normal working hours (additional to rates above)	per hour or part thereof	\$60.00
Surplus Blue Metal	m ³	Cost plus 20%
TOWN PLANNING & REGIONAL DEVELOPMENT		
1. Determining a development application (other than for an extractive industry) where the development had not commenced or been carried out and the estimated cost of the development is -		
a) not more than \$50,000		\$147.00
b) more than \$50,000 but not more than \$500,000	0.32% of the estimated cost of development	
c) more than \$500,000 but not more than \$2.5 million	\$1,700 + 0.257% for every \$1 in excess of \$500,000	
d) more than \$2.5 million but not more than \$5 million	\$7,161 + 0.206% for every \$1 in excess of \$2.5 million	
e) more than \$5 million but not more than \$21.5 million	\$12,633 + 0.123% for every \$1 in excess of \$5 million	
f) more than \$21.5 million		\$34,196.00
2. Determining a development application (other than for an extractive industry) where the development has commenced or been carried out	The fee in item 1 plus, by way of penalty, twice that fee	
3. Determining a development application for an extractive industry where the development has not commenced or been carried out		\$739.00
4. Determining a development application for an extractive industry where the development has commenced or been carried out	The fee in Item 3 plus, by way of penalty, twice that fee	
5A. Determining an application to amend or cancel development approval		\$295.00
5B. Providing a subdivision clearance for -		
a) not more than 5 lots (per lot)		\$73.00
b) more than 5 lots but not more than 195 lots	\$73 per lot for the first 5 lots then \$35 per lot	
c) more than 195 lots		\$7,393.00
6. Determining an initial application for approval of a home occupation or home business where the home occupation or home business has not commenced		\$222.00
7. Determining an initial application for approval of a home occupation or home business where the home occupation or home business has commenced	The fee in Item 6 plus, by way of penalty, twice that fee	
8. Determining an application for the renewal of an approval of a home occupation or home business where the application is made before the approval expires		\$73.00
9. Determining an application for the renewal of an approval of a home occupation or home business where the application is made after the approval has expired	The fee in Item 8 plus, by way of penalty, twice that fee	
10. Determining the application for a change of use or for an alteration or extension or change of a non-conforming use to which item 1 does not apply, where the change or the alteration, extension or change has not commenced or been carried out		\$295.00

11. Determining the application for a change of use or for an alteration or extension or change of a non-conforming use to which item 2 does not apply, where the change or the alteration, extension or change has commenced or been carried out	The fee in Item 10 plus, by way of penalty, twice that fee	
12. Public advertising of development applications, scheme amendments, Structure Plans, Activity Centre Plans or Development Plans	The fee in Item 10 plus, by way of penalty, twice that fee	
13. Providing a zoning certificate		\$73.00
14. Replying to a property settlement questionnaire		\$73.00
15. Providing written planning advice (Including property enquires not subject to a settlement enquiry).		\$73.00
16. Scheme Amendments		
a) upon lodgement of the Scheme Amendment request with the local government		\$1,350 plus 10% GST
b) following initiation of Scheme Amendment by the local government and prior to referral to the EPA for environmental clearance		\$1,350 plus 10% GST
17. Structure Plans, Activity Centre Plans or Development Plans		
a) upon lodgement of the Structure Plan, Activity Centre Plan or Development Plan with the local government		\$1,350 plus 10% GST
HEALTH		
Preventative Services - Administration & Inspection		
Food Premises Fees		
Application for registration / notification of food premises		
Review of registration / notification of food premises		\$100.00
Transfer of Registration Fee		\$62.00
Plans Assessment Fee - Small - Residential		\$78.00
Plans Assessment Fee \$ 155.00		\$155.00
Plans Assessment Fee - Supermarkets or Premises > 2		\$240.00
Inspection of Premises on request		\$173.00
Request for copy of Condemnation Certificate		\$80.00
Copy of Food Sampling Results Certificate		\$27.00
Temporary Food Business Assessment Fee (per occasion)		\$40.00
Temporary Food Business Assessment Fee (annual)		\$180.00
Lodging House Registration Fees		
Application for Registration of Lodging House < 15 lodgers		\$354.00
Renewal of Registration of Lodging House < 15 lodgers		\$236.00
Application for Registration of Lodging House 15 or more lodgers		\$506.00
Renewal of Registration of Lodging House 15 or more lodgers		\$338.00
Temporary Accommodation Approval Fees		
Application for Approval to camp (Regulation 11 Caravan Parks & Camping Grounds Regulations 1997)		\$235.00
General Fees		
Request for a Section 39 Liquor Certificate		\$190.00
Premises Plan Assessment Fee - miscellaneous		\$155.00
Request for Inspection of Premises - miscellaneous		\$173.00
Request for Premises Inspection Report		\$153.00
Reports to Settlement Agents		\$103.00
Copy of Certificate of Analysis		\$27.00
Itinerant Food Vans / Traders		
Application or Renewal of Itinerant Food Van / Traders Permit Fee		
Per Occasion		\$30.00
One Month		\$100.00
Twelve Months		\$600.00
For the first 12 months the fee is set at 50% of the stated amount as an encouragement to establish new businesses in the Shire		
Water Sampling Fee		
Chemical Swimming Pool Sample		\$14.00
Micro / Amoeba Swimming Pool Sample		\$34.00
Private Water Supply Sampling Fee		\$72.00
Effluent disposal Fee		
Local Government application fee - paid to local government		\$118.00
When EDPH approval is required / Health Department of WA application fee:		
a) with a local government report		\$51.00
b) without a local government report		\$110.00
Local government report fee		\$118.00
Fee for the grant of a permit to use an apparatus		\$118.00
Request for re-inspection		\$123.00
Building Control Building Fees		
Shire		
<i>Class 1 (House), Class 10 (Shed, Patio, Pool)</i>		
Certified Application - 0.19% Cost of Construction Fee - Minimum Fee		\$105.00
Uncertified Application - 0.32% Cost of Construction Fee - Minimum Fee		\$105.00
<i>Class 2 - 9 (Commercial)</i>		
Certified Application - 0.09% Cost of Construction Fee - Minimum Fee		\$105.00
Uncertified Application - 0.32% Cost of Construction Fee - Minimum Fee		\$105.00
Occupancy Permit for Completed Building (Commercial) - Minimum Fee		\$105.00
Demolition Permit - Minimum Fee		\$105.00
Application to Extend a Building Permit/Demolition Permit - Minimum Fee		\$105.00
Building Approval Applications for Unauthorised Work - 0.38% of Work Value - Minimum Fee		\$105.00

Septic Tank Application		\$236.00
Local Government Report on a Septic System		\$56.00
Building Services Levy (BSL)		
Over \$45,000 Cost of Construction - 0.137% of Work Value		
Under \$45,000 Cost of Construction - Minimum Fee		\$61.65
Demolition Permit - 0.137% of Work Value - Minimum Fee		\$61.65
Occupancy Permit or Building Approval Certificate - Minimum Fee		\$61.65
Occupancy Permit or Building Approval Certificate for Unauthorised Work - Minimum Fee		\$61.65
Construction Training Fund (CTF formally BCITF)		
Over \$20,000 Cost of Construction - 0.2% Cost of Construction		
Under \$20,000 Cost of Construction - no fee		
Swimming Pool Inspection Fees		
Private Swimming Pool Inspection Fee		\$60.00
All Building Fees in accordance with Building Regulations 2012		