



# BUDGET

## 2021-2022



# SHIRE OF WOODANILLING

## BUDGET

### FOR THE YEAR ENDED 30 JUNE 2022

#### 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 2022**

	NOTE	2021/22 Budget	2020/21 Actual	2020/21 Budget
		\$	\$	\$
<b>Revenue</b>				
Rates	1(a)	822,811	769,940	772,376
Operating grants, subsidies and contributions	9(a)	592,016	1,107,657	590,443
Fees and charges	8	345,285	351,347	390,030
Interest earnings	12(a)	3,725	4,932	5,200
Other revenue	12(b)	0	(659)	600
		<b>1,763,837</b>	<b>2,233,217</b>	<b>1,758,649</b>
<b>Expenses</b>				
Employee costs		(1,023,663)	(1,053,023)	(1,078,324)
Materials and contracts		(509,122)	(501,809)	(263,000)
Utility charges		(85,090)	(95,040)	(95,912)
Depreciation on non-current assets	5	(888,733)	(856,073)	(878,305)
Insurance expenses		(76,537)	(81,174)	(91,366)
Other expenditure		(112,279)	(132,473)	(75,000)
		<b>(2,695,424)</b>	<b>(2,719,592)</b>	<b>(2,481,907)</b>
<b>Subtotal</b>				
		<b>(931,587)</b>	<b>(486,375)</b>	<b>(723,258)</b>
Non-operating grants, subsidies and contributions	9(b)	1,015,152	358,825	576,353
Profit on asset disposals	4(b)	124,656	0	60,960
Loss on asset disposals	4(b)	(1,822)	0	0
Fair value adjustments to financial assets at fair value through profit or loss		2,000	1,292	0
		<b>1,139,986</b>	<b>360,117</b>	<b>637,313</b>
<b>Net result</b>				
		<b>208,399</b>	<b>(126,258)</b>	<b>(85,945)</b>
<b>Other comprehensive income</b>				
Changes on revaluation of non-current assets		0	0	0
<b>Total other comprehensive income</b>		<b>0</b>	<b>0</b>	<b>0</b>
<b>Total comprehensive income</b>				
		<b>208,399</b>	<b>(126,258)</b>	<b>(85,945)</b>

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

# SHIRE OF WOODANILLING

## 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 Woodanilling 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 WOODANILLING**  
**STATEMENT OF COMPREHENSIVE INCOME**  
**BY PROGRAM**  
**FOR THE YEAR ENDED 30 JUNE 2022**

	NOTE	2021/22 Budget	2020/21 Actual	2020/21 Budget
<b>Revenue</b>	1,8,9(a),12(a),12(b)	\$	\$	\$
Governance		0	1,340	7,300
General purpose funding		1,232,537	1,629,184	1,170,845
Law, order, public safety		42,043	41,813	58,308
Health		0	0	800
Education and welfare		106,500	129,986	92,500
Housing		23,700	23,551	17,200
Community amenities		31,500	31,046	36,800
Recreation and culture		4,205	4,141	1,800
Transport		254,072	248,373	262,002
Economic services		46,280	49,931	53,500
Other property and services		23,000	75,144	57,593
		1,763,837	2,234,509	1,758,648
<b>Expenses excluding finance costs</b>	4(a),5,12(c)(d)(e)			
Governance		(277,716)	(210,741)	(136,313)
General purpose funding		(19,022)	(19,228)	(4,820)
Law, order, public safety		(115,157)	(139,920)	(92,000)
Health		(35,224)	(37,904)	(38,737)
Education and welfare		(58,005)	(41,062)	(44,100)
Housing		(47,249)	(51,954)	(68,000)
Community amenities		(141,407)	(148,856)	(93,526)
Recreation and culture		(205,676)	(201,691)	(155,000)
Transport		(1,512,098)	(1,579,679)	(1,762,711)
Economic services		(95,183)	(98,404)	(65,000)
Other property and services		(188,687)	(190,154)	(21,700)
		(2,695,424)	(2,719,593)	(2,481,907)
<b>Subtotal</b>		(931,587)	(485,084)	(723,259)
Non-operating grants, subsidies and contributions	9(b)	1,015,152	358,825	576,353
Profit on disposal of assets	4(b)	124,656	0	60,960
(Loss) on disposal of assets	4(b)	(1,822)	0	0
Fair value adjustments to financial assets at fair value through profit or loss		2,000	1,292	0
		1,139,986	360,117	637,313
<b>Net result</b>		<b>208,399</b>	<b>(124,967)</b>	<b>(85,946)</b>
<b>Other comprehensive income</b>				
Changes on revaluation of non-current assets		0	0	0
<b>Total other comprehensive income</b>		<b>0</b>	<b>0</b>	<b>0</b>
<b>Total comprehensive income</b>		<b>208,399</b>	<b>(124,967)</b>	<b>(85,946)</b>

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

**SHIRE OF WOODANILLING**  
**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**

**GOVERNANCE**

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

**ACTIVITIES**

Members of Council  
Administration

**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

**OTHER PROPERTY AND SERVICES**

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 2022**

	NOTE	2021/22 Budget	2020/21 Actual	2020/21 Budget
		\$	\$	\$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
<b>Receipts</b>				
Rates		863,811	756,240	787,376
Operating grants, subsidies and contributions		713,357	1,225,628	521,157
Fees and charges		238,944	351,347	390,030
Interest received		3,725	4,932	5,200
Goods and services tax received		0	(1,237)	0
Other revenue		0	(659)	600
		1,819,837	2,336,251	1,704,363
<b>Payments</b>				
Employee costs		(1,092,782)	(1,110,258)	(1,117,324)
Materials and contracts		(506,066)	(478,558)	(316,488)
Utility charges		(85,090)	(95,040)	(95,912)
Insurance paid		(76,537)	(81,174)	(91,366)
Other expenditure		(112,279)	(132,473)	(75,000)
		(1,872,754)	(1,897,503)	(1,696,090)
<b>Net cash provided by (used in) operating activities</b>	3	(52,917)	438,748	8,273
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Payments for purchase of property, plant & equipment	4(a)	(746,000)	(110,611)	(569,000)
Payments for construction of infrastructure	4(a)	(1,215,087)	(272,968)	(791,800)
Non-operating grants, subsidies and contributions	9(b)	1,015,152	358,825	576,353
Proceeds from sale of plant and equipment	4(b)	188,000	0	100,000
<b>Net cash provided by (used in) investing activities</b>		(757,935)	(24,754)	(684,447)
<b>Net increase (decrease) in cash held</b>		(810,852)	413,994	(676,174)
Cash at beginning of year		1,662,267	1,248,273	1,248,273
<b>Cash and cash equivalents at the end of the year</b>	3	<b>851,415</b>	<b>1,662,267</b>	<b>572,099</b>

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

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

	NOTE	2021/22 Budget	2020/21 Actual	2020/21 Budget
		\$	\$	\$
<b>OPERATING ACTIVITIES</b>				
<b>Net current assets at start of financial year - surplus/(deficit)</b>	2	485,418	361,122	361,122
		485,418	361,122	361,122
<b>Revenue from operating activities (excluding rates)</b>				
Operating grants, subsidies and contributions	9(a)	592,016	1,107,657	590,443
Fees and charges	8	345,285	351,347	390,030
Interest earnings	12(a)	3,725	4,932	5,200
Other revenue	12(b)	0	(659)	600
Profit on asset disposals	4(b)	124,656	0	60,960
		1,065,682	1,463,277	1,047,233
<b>Expenditure from operating activities</b>				
Employee costs		(1,023,663)	(1,053,023)	(1,078,324)
Materials and contracts		(509,122)	(501,809)	(263,000)
Utility charges		(85,090)	(95,040)	(95,912)
Depreciation on non-current assets	5	(888,733)	(856,073)	(878,305)
Insurance expenses		(76,537)	(81,174)	(91,366)
Other expenditure		(112,279)	(132,473)	(75,000)
Loss on asset disposals	4(b)	(1,822)	0	0
		(2,697,246)	(2,719,592)	(2,481,907)
Non-cash amounts excluded from operating activities	2(b)	852,351	854,295	817,345
<b>Amount attributable to operating activities</b>		(293,795)	(40,898)	(256,207)
<b>INVESTING ACTIVITIES</b>				
Non-operating grants, subsidies and contributions	9(b)	1,015,152	358,825	576,353
Payments for property, plant and equipment	4(a)	(746,000)	(110,611)	(569,000)
Payments for construction of infrastructure	4(a)	(1,215,087)	(272,968)	(791,800)
Payments for financial assets at fair value through profit and loss		1,940	1,290	0
Proceeds from disposal of assets	4(b)	188,000	0	100,000
<b>Amount attributable to investing activities</b>		(755,995)	(23,464)	(684,447)
<b>Amount attributable to investing activities</b>		(755,995)	(23,464)	(684,447)
<b>FINANCING ACTIVITIES</b>				
Transfers to cash backed reserves (restricted assets)	7(a)	(347,290)	(220,160)	(220,000)
Transfers from cash backed reserves (restricted assets)	7(a)	584,290	0	389,000
<b>Amount attributable to financing activities</b>		<b>237,000</b>	<b>(220,160)</b>	<b>169,000</b>
<b>Budgeted deficiency before general rates</b>		(812,790)	(284,522)	(771,654)
<b>Estimated amount to be raised from general rates</b>	1(a)	822,811	769,940	772,376
<b>Net current assets at end of financial year - surplus/(deficit)</b>	2	<b>10,021</b>	<b>485,418</b>	<b>722</b>

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 2022

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

1. RATES

(a) Rating Information

RATE TYPE	Rate in	Number of properties	Rateable value	2021/22 Budgeted rate revenue	2021/22 Budgeted interim rates	2021/22 Budgeted back rates	2021/22 Budgeted total revenue	2020/21 Actual total revenue	2020/21 Budget total revenue
	\$		\$	\$	\$	\$	\$	\$	\$
<b>Differential general rate or general rate</b>									
<b>Gross rental valuations</b>									
GRV	0.11954	98	877,300	104,873			104,873	101,058	100,438
<b>Unimproved valuations</b>									
UV	0.00514	192	139,423,500	716,358			716,358	677,376	677,300
<b>Sub-Totals</b>		290	140,300,800	821,231	0	0	821,231	778,434	777,738
<b>Minimum</b>									
<b>Minimum payment</b>									
<b>Gross rental valuations</b>									
	430	67		28,810			28,810	25,350	25,350
<b>Unimproved valuations</b>									
	430	23		9,890			9,890	7,800	7,800
<b>Sub-Totals</b>		90	0	38,700	0	0	38,700	33,150	33,150
		380	140,300,800	859,931	0	0	859,931	811,584	810,888
Discounts (Refer note 1(c))							(31,720)	(36,548)	(31,087)
Concessions (Refer note 1(d))							(5,400)	(5,096)	(7,425)
<b>Total amount raised from general rates</b>							822,811	769,940	772,376

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 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 WOODANILLING  
 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
		\$	%	%
<b>Option one</b>				
Single full payment	23/12/2021	0	0.0%	7.0%
<b>Option two</b>				
First instalment	23/12/2021	0	0.0%	7.0%
Second instalment	26/04/2022	5	3.0%	7.0%
<b>Option three</b>				
First instalment	23/12/2021	0	0.0%	7.0%
Second instalment	21/02/2022	5	3.0%	7.0%
Third instalment	26/04/2022	5	3.0%	7.0%
Fourth instalment	24/06/2022	5	3.0%	7.0%

	2021/22 Budget revenue	2020/21 Actual revenue	2020/21 Budget revenue
	\$	\$	\$
Instalment plan admin charge revenue	150	250	500
Instalment plan interest earned	150	161	590
Unpaid rates and service charge interest earned	3,500	4,593	2,800
	3,800	5,004	3,890





SHIRE OF WOODANILLING  
 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) Rates discounts

Rate or fee to which discount is granted	Discount %	Discount (\$)	2021/22 Budget	2020/21 Actual	2020/21 Budget	Circumstances in which discount is granted
General Rates	2.0%		\$ 30,000	\$ 35,019	\$ 29,527	Early payment of rates in full by 06/01/2022
General Rates	50.0%		1,720	1,560	1,560	All rates and charges paid in full within 35 days 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.
			31,720	36,579	31,087	

(d) Waivers or concessions

Rate or fee and charge to which the waiver or concession is granted	Type	Discount %	Discount (\$)	2021/22 Budget	2020/21 Actual	2020/21 Budget	Circumstances in which the waiver or concession is granted	Objects and reasons of the waiver or concession
GRV (Urban Farm)	Concession	50.0%		\$ 5,400	\$ 5,096	\$ 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
				5,400	5,096	7,425		

SHIRE OF WOODANILLING  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2022  
2. NET CURRENT ASSETS

(a) Composition of estimated net current assets

Current assets

Cash and cash equivalents- unrestricted  
Cash and cash equivalents - restricted  
Receivables  
Contract assets  
Inventories

Less: current liabilities

Trade and other payables  
Contract liabilities  
Employee provisions

Net current assets

Less: Total adjustments to net current assets

Net current assets used in the Rate Setting Statement

Note	2021/22 Budget 30 June 2022	2020/21 Actual 30 June 2021	2020/21 Budget 30 June 2021
	\$	\$	\$
3	1,050,357	(140,878)	112,348
3	611,910	955,251	459,751
	50,284	106,284	159,911
	0	106,341	0
	12,098	22,098	8,521
	1,724,649	1,049,096	740,531
	(212,584)	(219,528)	(157,578)
	0	(106,341)	0
	(80,270)	(131,500)	(123,531)
	(292,854)	(457,369)	(281,109)
	1,431,795	591,727	459,422
2.(c)	(611,910)	(848,910)	(459,751)
	819,885	(257,183)	(329)

SHIRE OF WOODANILLING  
 NOTES TO AND FORMING PART OF THE BUDGET  
 FOR THE YEAR ENDED 30 JUNE 2022  
 2. NET CURRENT ASSETS (CONTINUED)

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

Items excluded from calculation of budgeted deficiency

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

(b) Operating activities excluded from budgeted deficiency

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

Adjustments to operating activities

Less: Profit on asset disposals  
 Less: Fair value adjustments to financial assets at fair value through profit and loss  
 Add: Loss on disposal of assets  
 Add: Depreciation on assets  
 Movement in non-current employee provisions  
 Movement in current contract liabilities associated with restricted cash

Non cash amounts excluded from operating activities

Note	2021/22 Budget 30 June 2022	2020/21 Actual 30 June 2021	2020/21 Budget 30 June 2021
	\$	\$	\$
4(b)	(124,656)	0	(60,960)
	(2,000)	(1,292)	0
4(b)	1,822	0	0
5	888,733	856,073	878,305
	(17,889)	(486)	0
	106,341		0
	852,351	854,295	817,345
7	(611,910)	(848,910)	(459,751)
<b>Total adjustments to net current assets</b>	<b>(611,910)</b>	<b>(848,910)</b>	<b>(459,751)</b>

(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

Total adjustments to net current assets



**SHIRE OF WOODANILLING**  
**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 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.

**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 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.

**LAND HELD FOR RESALE**

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

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

**CONTRACT ASSETS**

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

**TRADE AND OTHER RECEIVABLES**

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

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

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

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

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

**PROVISIONS**

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

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

**EMPLOYEE BENEFITS**

**Short-term employee benefits**

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

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

**CONTRACT LIABILITIES**

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

**SHIRE OF WOODANILLING**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2022**  
**3. RECONCILIATION OF CASH**

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

Note	2021/22 Budget	2020/21 Actual	2020/21 Budget
	\$	\$	\$
Cash at bank and on hand	1,662,267	814,373	572,099
<b>Total cash and cash equivalents</b>	<b>1,662,267</b>	<b>814,373</b>	<b>572,099</b>
Held as			
- Unrestricted cash and cash equivalents	1,050,357	(140,878)	112,348
- Restricted cash and cash equivalents	611,910	955,251	459,751
	1,662,267	814,373	572,099
<b>Restrictions</b>			
The following classes of assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:			
- Cash and cash equivalents	611,910	955,251	459,751
	611,910	955,251	459,751
The restricted assets are a result of the following specific purposes to which the assets may be used:			
Reserves - cash/financial asset backed	7	611,910	848,910
Contract liabilities		0	106,341
		611,910	955,251
			459,751
<b>Reconciliation of net cash provided by operating activities to net result</b>			
<b>Net result</b>		208,339	(124,967)
Depreciation	5	888,733	856,073
(Profit)/loss on sale of asset	4(b)	(122,834)	0
(Increase)/decrease in receivables		56,000	68,627
(Increase)/decrease in contract assets		106,341	(37,055)
(Increase)/decrease in inventories		10,000	(13,577)
Increase/(decrease) in payables		(6,944)	(6,538)
Increase/(decrease) in contract liabilities		(106,341)	37,055
Increase/(decrease) in employee provisions		(69,119)	(16,517)
Non-operating grants, subsidies and contributions		(1,015,152)	(358,825)
<b>Net cash from operating activities</b>		<b>(50,977)</b>	<b>404,276</b>
			77,558

**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 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	2020/21	2020/21
	Governance	Law, order, public safety	Community amenities	Transport	Budget total	Actual total	Budget total
	\$	\$	\$	\$	\$	\$	\$
<i>Property, Plant and Equipment</i>							
Furniture and Equipment		25,000	54,000		79,000	110,611	80,000
Plant and Equipment	58,000			609,000	667,000		489,000
	58,000	25,000	54,000	609,000	746,000	110,611	569,000
<i>Infrastructure</i>							
Infrastructure - Roads				1,215,087	1,215,087	266,588	710,800
Infrastructure - Footpaths					0	0	20,000
Infrastructure - Bridges and Drainage					0	6,380	61,000
Infrastructure - Parks and Ovals					0	0	
	0	0	0	1,215,087	1,215,087	272,968	791,800
<b>Total acquisitions</b>	<b>58,000</b>	<b>25,000</b>	<b>54,000</b>	<b>1,824,087</b>	<b>1,961,087</b>	<b>383,579</b>	<b>1,360,800</b>

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 WOODANILLING  
 NOTES TO AND FORMING PART OF THE BUDGET  
 FOR THE YEAR ENDED 30 JUNE 2022  
 4. FIXED ASSETS

(b) Disposals of Assets

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

	2021/22 Budget Net Book Value	2021/22 Budget Sale Proceeds	2021/22 Budget Profit	2021/22 Budget Loss	2020/21 Actual Net Book Value	2020/21 Actual Sale Proceeds	2020/21 Actual Profit	2020/21 Actual Loss	2020/21 Budget Net Book Value	2020/21 Budget Sale Proceeds	2020/21 Budget Profit	2020/21 Budget Loss
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>By Program</b>												
Governance	0	30,000	30,000	0	0	0	0	0	0	0	0	0
Transport	65,226	158,000	94,656	(1,882)	0	0	0	0	39,040	100,000	60,960	0
	65,226	188,000	124,656	(1,882)	0	0	0	0	39,040	100,000	60,960	0
<b>By Class</b>												
<i>Property, Plant and Equipment</i>												
Plant and Equipment	65,226	188,000	124,656	(1,882)	0	0	0	0	39,040	100,000	60,960	0
	65,226	188,000	124,656	(1,882)	0	0	0	0	39,040	100,000	60,960	0

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

- Staff housing programme
- Plant replacement programme

**SIGNIFICANT ACCOUNTING POLICIES**

**GAINS AND LOSSES ON DISPOSAL**

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

**SHIRE OF WOODANILLING**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2022**  
**5. ASSET DEPRECIATION**

**By Program**

Governance
Law, order, public safety
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
Infrastructure - Footpaths
Infrastructure - Bridges and Drainage
Infrastructure - Parks and Ovals

<b>2021/22 Budget</b>	<b>2020/21 Actual</b>	<b>2020/21 Budget</b>
\$	\$	\$
1,390	10,015	30,292
7,520	5,120	49,388
26,208	26,208	25,980
14,950	14,950	14,950
5,833	3,033	3,034
71,546	71,546	72,110
444,863	425,638	411,351
316,423	299,563	271,200
<b>888,733</b>	<b>856,073</b>	<b>878,305</b>
112,614	109,814	109,850
15,639	21,864	28,211
316,423	299,563	328,908
343,322	325,097	311,280
10,674	9,674	9,318
87,628	87,628	88,288
2,433	2,433	2,450
<b>888,733</b>	<b>856,073</b>	<b>878,305</b>

**SIGNIFICANT ACCOUNTING POLICIES**

**DEPRECIATION**

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

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

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

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

Buildings - non-specialised	30 to 50 years
Furniture and Equipment	4 to 10 years
Plant and Equipment	5 to 15 years
Infrastructure - Roads	
Infrastructure - Footpaths	20 years
Infrastructure - Bridges and Drainage	80 years
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 2022**  
**6. INFORMATION ON BORROWINGS**

**(a) Borrowing repayments**

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

The Shire has not budgeted to have any borrowings for the year ended 30th June 2022 and did not have or budget to have any borrowings for the year ended 30th June 2021

**SHIRE OF WOODANILLING**  
**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**

	<b>2021/22 Budget</b>	<b>2020/21 Actual</b>	<b>2020/21 Budget</b>
	\$	\$	\$
<b>Undrawn borrowing facilities credit standby arrangements</b>			
Bank overdraft limit	0	0	0
Bank overdraft at balance date	0	0	0
Credit card limit	4,000	2,000	4,000
Credit card balance at balance date	(500)	(1,007)	(500)
<b>Total amount of credit unused</b>	<b>3,500</b>	<b>993</b>	<b>3,500</b>

**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 WOODANILLING**  
**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) Plant Replacement Reserve	668,887	125,000	(482,000)	311,887	448,772	220,115		668,887	448,772	220,000	(389,000)	279,772
(b) Building Reserve	42,082	152,290		194,372	42,072	10		42,082	42,073			42,073
(c) Office Equipment Reserve	14,028			14,028	14,024	4		14,028	14,024			14,024
(d) Road Construction Reserve	21,623	50,000		71,623	21,618	5		21,623	21,618			21,618
(e) Affordable Housing Reserve	102,290		(102,290)	0	102,264	26		102,290	102,264			102,264
(f) Staff Leave Reserve	0	20,000		20,000	0			0				0
	848,910	347,290	(584,290)	611,910	628,750	220,160	0	848,910	628,751	220,000	(389,000)	459,751

**(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 program	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 required	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) Office Equipment Reserve	As required	To be used for the purchase of office equipment and future computer upgrades
(d) Road Construction Reserve	As required	To be used to fund road construction project cost escalation if required
(e) Affordable Housing Reserve	As per building plan	To be used to meet requirements for affordable housing, either new or major upgrades into the future
(f) Staff Leave Reserve	As required	To fund any relief or interim positions and recruitment / locum agency costs that

**(c) Cash Backed Reserves - Change in Use**

The Shire has resolved to make the following changes in the use of part of the money in a reserve account. This money is to be used or set aside for a purpose other than the purpose for which the account was established.

Cash Backed Reserve	Proposed new purpose of the reserve	Objects of changing of the reserve	Reasons for changing the use of the reserve	2021/22 Budget amount to be used	2021/22 Budget amount change of purpose
Building Reserve	To be used to meet requirements for providing new or renewal of Council buildings and facilities, or for major maintenance and contribution to building grants.		To provide for all Council Building assets, including affordable housing.	0	102,290
Affordable Housing Reserve			Affordable housing comprises part of the Building Asset Management	0	-102,290
				0	0



## 8. FEES & CHARGES REVENUE

	2021/22 Budget	2020/21 Actual	2020/21 Budget
	\$	\$	\$
Governance	200	200	500
General purpose funding	1,500	1,500	600
Law, order, public safety	9,700	14,746	27,030
Health	0	0	800
Education and welfare	52,500	53,082	52,500
Housing	23,700	22,968	16,000
Community amenities	31,500	31,046	36,800
Recreation and culture	4,205	4,141	1,800
Transport	172,700	171,430	187,000
Economic services	46,280	49,931	53,500
Other property and services	3,000	1,901	13,500
	345,285	350,945	390,030

## 9. GRANT REVENUE

	2021/22 Budget	2020/21 Actual	2020/21 Budget
	\$	\$	\$
<b>By Program:</b>			
<b>(a) Operating grants, subsidies and contributions</b>			
General purpose funding	404,301	852,562	397,869
Law, order, public safety	32,343	27,823	31,279
Education and welfare	54,000	76,904	40,000
Housing	0	583	1,200
Transport	81,372	76,543	75,002
Other property and services	20,000	73,242	44,093
	592,016	1,107,657	590,443
<b>(b) Non-operating grants, subsidies and contributions</b>			
General purpose funding	0	119,154	0
Law, order, public safety	23,985	0	0
Community amenities	54,000	0	0
Transport	937,167	239,671	576,353
	1,015,152	358,825	576,353
<b>Total grants, subsidies and contributions</b>	<b>1,607,168</b>	<b>1,466,482</b>	<b>1,166,796</b>

**SHIRE OF WOODANILLING**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2022**  
**10. REVENUE RECOGNITION**

**SIGNIFICANT ACCOUNTING POLICIES**

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

Revenue Category	Nature of goods and services	when obligations typically satisfied	Payment terms	Returns/Refunds/Warranties	Determination of transaction price	Allocating transaction price	Measuring obligations for returns	Revenue recognition
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 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	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

## 11. ELECTED MEMBERS REMUNERATION

	2021/22 Budget	2020/21 Actual	2020/21 Budget
	\$	\$	\$
<b>President</b>			
President's annual allowance	7,000	5,925	7,000
Meeting attendance fees	4,550	3,500	4,550
Child care expenses			
Other expenses			
ICT expenses			
Annual allowance for ICT expenses	1,050	1,050	917
Travel and accommodation expenses			
Annual allowance for travel and accommodation expenses			
	12,600	10,475	12,467
<b>Deputy President</b>			
Deputy President's annual allowance	4,000	4,938	4,000
Meeting attendance fees	4,550	3,500	4,550
Child care expenses			
Other expenses			
ICT expenses			
Annual allowance for ICT expenses	1,050	1,050	917
Travel and accommodation expenses			
Annual allowance for travel and accommodation expenses			
	9,600	9,488	9,467
<b>Councillor 1</b>			
Meeting attendance fees	4,550	3,500	4,550
Child care expenses			
Other expenses			
ICT expenses			
Annual allowance for ICT expenses	1,050	1,050	917
Travel and accommodation expenses	500	1,038	283
Annual allowance for travel and accommodation expenses			
	6,100	5,588	5,750
<b>Councillor 2</b>			
Meeting attendance fees	4,550	3,500	4,550
Child care expenses			
Other expenses			
ICT expenses			
Annual allowance for ICT expenses	1,050	1,050	917
Travel and accommodation expenses			
Annual allowance for travel and accommodation expenses			
	5,600	4,550	5,467
<b>Councillor 3</b>			
Meeting attendance fees	4,550	3,500	4,550
Child care expenses			
Other expenses			
ICT expenses			
Annual allowance for ICT expenses	1,050	1,050	917
Travel and accommodation expenses			
Annual allowance for travel and accommodation expenses			
	5,600	4,550	5,467
<b>Councillor 4</b>			
Meeting attendance fees	3,500	3,500	4,550
Child care expenses			

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

Other expenses			
ICT expenses			
Annual allowance for ICT expenses	800	1,050	917
Travel and accommodation expenses			
Annual allowance for travel and accommodation expenses			
	4,300	4,550	5,467
<b>Elected member [describe]</b>			
Meeting attendance fees			
Child care expenses			
Other expenses			
ICT expenses			
Annual allowance for ICT expenses			
Travel and accommodation expenses			
Annual allowance for travel and accommodation expenses			
	0	0	0
<b>Elected member [describe]</b>			
Meeting attendance fees			
Child care expenses			
Other expenses			
ICT expenses			
Annual allowance for ICT expenses			
Travel and accommodation expenses			
Annual allowance for travel and accommodation expenses			
	0	0	0
<b>Elected member [describe]</b>			
Meeting attendance fees			
Child care expenses			
Other expenses			
ICT expenses			
Annual allowance for ICT expenses			
Travel and accommodation expenses			
Annual allowance for travel and accommodation expenses			
	0	0	0
<b>Elected member [describe]</b>			
Meeting attendance fees			
Child care expenses			
Other expenses			
ICT expenses			
Annual allowance for ICT expenses			
Travel and accommodation expenses			
Annual allowance for travel and accommodation expenses			
	0	0	0
<b>Elected member [describe]</b>			
Meeting attendance fees			
Child care expenses			
Other expenses			
ICT expenses			
Annual allowance for ICT expenses			
Travel and accommodation expenses			
Annual allowance for travel and accommodation expenses			
	0	0	0
<b>Elected member [describe]</b>			
Meeting attendance fees			

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

Child care expenses			
Other expenses			
ICT expenses			
Annual allowance for ICT expenses			
Travel and accommodation expenses			
Annual allowance for travel and accommodation expenses			
	0	0	0
<b>Elected member [describe]</b>			
Meeting attendance fees			
Child care expenses			
Other expenses			
ICT expenses			
Annual allowance for ICT expenses			
Travel and accommodation expenses			
Annual allowance for travel and accommodation expenses			
	0	0	0
	43,800	39,201	44,085
President's allowance	7,000	5,925	7,000
Deputy President's allowance	4,000	4,938	4,000
Meeting attendance fees	26,250	21,000	27,300
Child care expenses	0	0	0
Other expenses	0	0	0
ICT expenses	0	0	0
Annual allowance for ICT expenses	6,050	6,300	5,502
Travel and accommodation expenses	500	1,038	283
Annual allowance for travel and accommodation expenses	0	0	0
	43,800	39,201	44,085

## 12. OTHER INFORMATION

	2021/22 Budget	2020/21 Actual	2020/21 Budget
	\$	\$	\$
<b>The net result includes as revenues</b>			
<b>(a) Interest earnings</b>			
Investments			
- Reserve funds	150	160	
- Other funds	150	18	1,810
Late payment of fees and charges *	3,500	4,754	3,390
Other interest revenue (refer note 1b)	3,650	4,754	3,390
	7,450	9,686	8,590
* The Shire has resolved to charge interest under section 6.13 for the late payment of any amount of money at 5%.			
<b>(b) Other revenue</b>			
Reimbursements and recoveries	0	(659)	600
	0	(659)	600
<b>The net result includes as expenses</b>			
<b>(c) Auditors remuneration</b>			
Audit services	31,500	29,900	29,900
	31,500	29,900	29,900
<b>(d) Write offs</b>			
General rate	400	75	0
	400	75	0
<b>(e) Low Value lease expenses</b>			
Office equipment	0	0	7,500
	0	0	7,500

**SHIRE OF WOODANILLING**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2022**  
**13. MAJOR LAND TRANSACTIONS**

No major land transactions are proposed

#### 14. 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 2021 / 2022**

**ALL FEES ARE QUOTED GST INCLUSIVE UNLESS OTHERWISE STATED**

FACILITIES CHARGES		2021/2022
<b>Woodanilling Hall/Council Chambers</b>		
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
Table Linen hire per table cloth		\$16.00
Service of Alcohol Fee		\$38.50
Cleaning fee (may be charged if special cleaning required after use)	May be paid in advance	\$150.00
Bond – refundable – to be paid 14 days in advance ( <b>GST Not applicable</b> )		\$220.00
Council Chambers (Councillor or staff member must be present) Mon-Fri only	1-8 hours	\$66.00
<b>Woodanilling Oval &amp; Buildings - Day Rates (users other than Groups affiliated with the WSRA Inc)</b>		
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 & pack up)		\$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 ( <b>GST not applicable</b> )		\$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
<b>RV Camping as per Council Policy</b>		
Woodanilling Recreation Grounds (max 72hrs)	RV Friendly site (Dump site available)	\$5.00
Queerearrup Lake		Free
<b>Affiliated WSRA Inc Clubs – Complex Annual Charge (Applicable to operating Clubs only)</b>		
<b>Charges are based on average number of days required during the year. This includes training, competitions, meetings or social gatherings.</b>		
	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)	
<b>ADMINISTRATION &amp; OTHER COUNCIL PROPERTIES</b>		
<b>Sale of Water</b>		
As per cost recovery		
Keycard - first card		\$25.00
Keycard - replacement card		\$30.00
<b>Photocopying</b>		
A3/A4 Black & White	per copy	\$0.50
A3/A4 Colour	per copy	\$0.70
<b>Scan &amp; Email</b>		
Outgoing	per document	\$2.00
<b>Laminating</b>		
A4	per page	\$5.50
A3	per page	\$9.90
<b>Binding</b>		
Spiral binding of documents	per document	\$5.50
<b>Electoral Roll</b>		
Composite		free
<b>Rate Enquiry</b>		
Detailed – per assessment		\$77.00
<b>Other</b>		
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
<b>ANIMAL CONTROL</b>		
<b>Dog &amp; Cat Registration Fees:</b>		
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
<b>Misc Fees relating to Animal Control</b>		
Application fee to keep more than two (2) dogs (initial cost)	Application & Renewal charge	\$200.00
<b>CEMETERY</b>		
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)		
<b>Right of Burial (Reservation of Plot)</b>		
Form of Grant of Right of Burial		
Right of Burial - 25 years	0CEM	\$100.00
Right of Burial - Renewal	1CEM	\$50.00
Right of Burial - Transfer	2CEM	\$50.00
Land for Graves		
Land 2.4m x 1.2m	3CEM	\$490.00
Land 2.4m x 2.4m (2 plots alongside each other)	4CEM	\$980.00
<b>Interment Fees (Sinking Fees)</b>		

Ordinary Adult Grave	05CEM	\$820.00
Ordinary Child Grave (under 12 years)	06CEM	\$540.00
Hand dug grave to 1.8m	07CEM	\$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)	08CEM	\$230.00
Stillborn Child Grave	09CEM	\$405.00
Reopening Fees for interment in existing grave	10CEM	\$1,610.00
Placement of ashes in family grave (300mm depth)	11CEM	\$230.00
<b>Re-opening Fees for Exhumation</b>	Service not offered - contact	
	Metropolitan Cemeteries Board for details	N/A
<b>Additional Cemetery Charges</b>		
Interment without due notice (2 days)	12CEM	\$440.00
Interment not in usual working hours		
- Monday to Friday	13CEM	\$275.00
- Saturdays, Sundays and Public Holidays	14CEM	\$525.00
Hire of equipment (wheelbarrow & shovels for filling in grave)	Refundable bond on hire of equipment - 15CEM	\$100.00
<b>Niche Wall Charges</b>		
Double Niche	16CEM	\$340.00
Double Niche - pre-need purchase	17CEM	\$170.00
Double Niche - re-open	18CEM	\$170.00
Single Niche	19CEM	\$250.00
Single Niche - pre-need purchase	20CEM	\$125.00
Attendance of placement of ashes	21CEM	\$80.00
<b>Memorial Plaques</b>		
Administration Fees to arrange -		
- Single Memorial Plaque with Standard Inscription	22CEM	\$70.00
- Double Memorial Plaque with Standard Inscription	23CEM	\$70.00
- Second Inscription on Double memorial Plaque	24CEM	\$70.00
<i>Note: Cost of Freight and the Plaque shall be paid by the purchaser.</i>		
<b>Cemetery Licences</b>		
Licence to erect a Headstone and/or kerbing	25CEM	\$40.00
Licence to erect a Monument	26CEM	\$40.00
Licence to erect a Nameplate	27CEM	\$40.00
Funeral Directors Single Licence for one Internment	28CEM	\$100.00
Funeral Directors Annual Licence Fee	29CEM	\$100.00
<b>RUBBISH RATES</b>		
<b>Rubbish and Recycling</b>		
Rubbish & Recycling Collection Charges:	<b>GST NOT APPLICABLE</b>	
Domestic/Commercial - combined charge for both refuse & recycling	1 <sup>st</sup> 240lt bin	\$325.00
	Each bin thereafter	\$162.50
<b>Refuse Site Fees (to be applied when no Tip Pass is shown)</b>		
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 <sup>3</sup> capacity)		\$330.00
Bulk Bin (3m <sup>3</sup> or less)		\$75.00
Bulk Bin (3m <sup>3</sup> - 6m <sup>3</sup> )		\$100.00
Bulk Bin (6m <sup>3</sup> - 10m <sup>3</sup> )		\$200.00
Bulk Bin (exceeding 10m <sup>3</sup> )		\$330.00
Salt	Per 10m <sup>3</sup>	\$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
<b>Woodanilling Recycling Depot - Free</b>		
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
Uncontaminated, sorted scrap metal, timber and/or domestic greenwaste		Free
Uncontaminated timber		Free
Uncontaminated green waste domestic only		Free
Clean fill		Free
Separated Recyclables		Free
Drum muster containers - to be clean and double rinsed, lids off		Free
<b>PRIVATE WORKS</b>		
<b>All items include operator unless otherwise stated</b>		
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) - <b>excluding truck</b>	per km (max \$440 per day)	\$4.40
Plant Trailer (WO 1643) - <b>including truck hire</b>	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 - <b>excluding loader</b>	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 <sup>3</sup>	Cost plus 20%
<b>TOWN PLANNING &amp; REGIONAL DEVELOPMENT</b>		
1. Determining a development application (other than for an extractive industry) where the development had not commenced or been carried out and the estimated cost of the development is -		
a) not more than \$50,000		\$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
<b>HEALTH</b>		
<b>Preventative Services - Administration &amp; Inspection</b>		
<b>Food Premises Fees</b>		
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
<b>Lodging House Registration Fees</b>		
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
<b>Temporary Accommodation Approval Fees</b>		
Application for Approval to camp (Regulation 11 Caravan Parks & Camping Grounds Regulations 1997)		\$235.00
<b>General Fees</b>		
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
<b>Itinerant Food Vans / Traders</b>		
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		
<b>Water Sampling Fee</b>		
Chemical Swimming Pool Sample		\$14.00
Micro / Amoeba Swimming Pool Sample		\$34.00
Private Water Supply Sampling Fee		\$72.00
<b>Effluent disposal Fee</b>		
Local Government application fee - paid to local government When EDPH approval is required / Health Department of WA application fee:		\$118.00
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
<b>Building Control Building Fees</b>		
<u>Shire</u>		
<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
<b>Building Services Levy (BSL)</b>		
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
<b>Construction Training Fund (CTF formally BCITF)</b>		
Over \$20,000 Cost of Construction - 0.2% Cost of Construction		
Under \$20,000 Cost of Construction - no fee		
<b>Swimming Pool Inspection Fees</b>		
Private Swimming Pool Inspection Fee		\$60.00
All Building Fees in accordance with Building Regulations 2012		