

# SHIRE OF WEST ARTHUR

## BUDGET

### FOR THE YEAR ENDED 30 JUNE 2021

#### LOCAL GOVERNMENT ACT 1995

### TABLE OF CONTENTS

Statement of Comprehensive Income by Nature or Type	2
Basis of Preparation	3
Statement of Comprehensive Income by Program	4
Statement of Cash Flows	6
Rate Setting Statement	7
Index of Notes to the Budget	8

**SHIRE OF WEST ARTHUR**  
**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
		\$	\$	\$
<b>Revenue</b>				
Rates	1(a)	1,727,022	1,704,587	1,706,538
Operating grants, subsidies and contributions	9(a)	625,608	1,344,514	755,939
Fees and charges	8	273,365	346,591	299,226
Interest earnings	11(a)	56,364	84,574	78,237
Other revenue	11(b)	169,739	130,609	76,597
		<b>2,852,098</b>	<b>3,610,875</b>	<b>2,916,537</b>
<b>Expenses</b>				
Employee costs		(1,714,206)	(1,486,428)	(1,670,536)
Materials and contracts		(765,845)	(576,760)	(669,779)
Utility charges		(91,700)	(80,637)	(85,000)
Depreciation on non-current assets	5	(2,137,367)	(2,112,764)	(2,082,163)
Interest expenses	11(d)	(30,457)	(35,389)	(35,389)
Insurance expenses		(93,484)	(98,445)	(97,701)
Other expenditure		(36,000)	(27,378)	(26,000)
		<b>(4,869,059)</b>	<b>(4,417,801)</b>	<b>(4,666,568)</b>
<b>Subtotal</b>				
		<b>(2,016,961)</b>	<b>(806,926)</b>	<b>(1,750,031)</b>
Non-operating grants, subsidies and contributions	9(b)	1,246,368	853,361	1,057,659
Profit on asset disposals	4(b)	19,137	30,923	16,045
Loss on asset disposals	4(b)	(18,307)	0	(1,666)
		<b>1,247,198</b>	<b>884,284</b>	<b>1,072,038</b>
<b>Net result</b>				
		<b>(769,763)</b>	<b>77,358</b>	<b>(677,993)</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>(769,763)</b>	<b>77,358</b>	<b>(677,993)</b>

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

# SHIRE OF WEST ARTHUR

## 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

All funds through which the Shire of West Arthur controls resources to carry on its functions have been included in the financial statements forming part of this budget.

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 13 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.

#### OTHER REVENUE / INCOME

Other revenue, which can not be classified under the above headings, includes dividends, discounts, and rebates. Reimbursements and recoveries should be separated by note to ensure the correct calculation of ratios.

### EXPENSES

#### EMPLOYEE COSTS

All costs associated with the employment of person such as salaries, wages, allowances, benefits such as vehicle and housing, superannuation, employment expenses, removal expenses, relocation expenses, worker's compensation insurance, training costs, conferences safety expenses, medical examinations, fringe benefit tax, etc.

#### MATERIALS AND CONTRACTS

All expenditures on materials, supplies and contracts not classified under other headings. These include supply of goods and materials, legal expenses, consultancy, maintenance agreements, communication expenses, advertising expenses, membership, periodicals, publications, hire expenses, rental, leases, postage and freight etc. Local governments may wish to disclose more detail such as contract services, consultancy, information technology, rental or lease expenditures.

#### UTILITIES (GAS, ELECTRICITY, WATER, ETC.)

Expenditures made to the respective agencies for the provision of power, gas or water. Exclude expenditures incurred for the reinstatement of roadwork on behalf of these agencies.

#### INSURANCE

All insurance other than worker's compensation and health benefit insurance included as a cost of employment.

#### LOSS ON ASSET DISPOSAL

Loss on the disposal of fixed assets includes loss on disposal of long term investments.

#### DEPRECIATION ON NON-CURRENT ASSETS

Depreciation and amortisation expense raised on all classes of assets.

#### INTEREST EXPENSES

Interest and other costs of finance paid, including costs of finance for loan debentures, overdraft accommodation and refinancing expenses.

#### OTHER EXPENDITURE

Statutory fees, taxes, provision for bad debts, member's fees or State taxes. Donations and subsidies made to community groups.

**SHIRE OF WEST ARTHUR**  
**STATEMENT OF COMPREHENSIVE INCOME**  
**BY PROGRAM**  
**FOR THE YEAR ENDED 30 JUNE 2021**

	NOTE	2020/21 Budget	2019/20 Actual	2019/20 Budget
<b>Revenue</b>	1,8,9(a),11(a),11(b)	\$	\$	\$
Governance		500	9,945	500
General purpose funding		2,232,606	2,900,181	2,353,560
Law, order, public safety		40,079	40,305	44,100
Health		5,865	7,493	5,700
Education and welfare		13,500	85,000	44,500
Housing		123,690	135,683	133,344
Community amenities		48,800	56,190	48,800
Recreation and culture		137,150	73,988	34,550
Transport		127,175	125,736	125,536
Economic services		46,200	51,987	40,650
Other property and services		76,533	124,367	85,297
		2,852,098	3,610,875	2,916,537
<b>Expenses excluding finance costs</b>	4(a),5,11(c),(e)			
Governance		(338,810)	(277,426)	(365,295)
General purpose funding		(90,272)	(97,314)	(71,170)
Law, order, public safety		(160,677)	(152,871)	(145,754)
Health		(104,694)	(128,619)	(129,595)
Education and welfare		(52,512)	(125,927)	(96,512)
Housing		(79,000)	(61,389)	(91,535)
Community amenities		(310,234)	(284,784)	(279,524)
Recreation and culture		(801,951)	(698,044)	(640,467)
Transport		(2,620,032)	(2,238,111)	(2,539,311)
Economic services		(191,262)	(158,261)	(176,737)
Other property and services		(89,158)	(159,666)	(95,279)
		(4,838,602)	(4,382,412)	(4,631,179)
<b>Finance costs</b>	,6(a),11(d)			
Housing		(27,235)	(30,894)	(30,894)
Economic services		(1,803)	(2,122)	(2,122)
Other property and services		(1,419)	(2,373)	(2,373)
		(30,457)	(35,389)	(35,389)
<b>Subtotal</b>		(2,016,961)	(806,926)	(1,750,031)
Non-operating grants, subsidies and contributions	9(b)	1,246,368	853,361	1,057,659
Profit on disposal of assets	4(b)	19,137	30,923	16,045
(Loss) on disposal of assets	4(b)	(18,307)	0	(1,666)
		1,247,198	884,284	1,072,038
<b>Net result</b>		<b>(769,763)</b>	<b>77,358</b>	<b>(677,993)</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>(769,763)</b>	<b>77,358</b>	<b>(677,993)</b>

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

**SHIRE OF WEST ARTHUR  
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**

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

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

**GENERAL PURPOSE FUNDING**

To collect revenue to allow for the provision of services.

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

**LAW, ORDER, PUBLIC SAFETY**

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

Fire control and prevention, and animal control.

**HEALTH**

To provide an operational framework for environmental and community health.

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

**EDUCATION AND WELFARE**

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

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

**HOUSING**

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

Maintenance and provision of GROH and community housing.

**COMMUNITY AMENITIES**

To provide services required by the community.

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

**RECREATION AND CULTURE**

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

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

**TRANSPORT**

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

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

**ECONOMIC SERVICES**

To help promote the local government and its economic wellbeing.

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

**OTHER PROPERTY AND SERVICES**

To monitor and control operating accounts.

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

**SHIRE OF WEST ARTHUR**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 30 JUNE 2021**

NOTE	2020/21 Budget	2019/20 Actual	2019/20 Budget
	\$	\$	\$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
<b>Receipts</b>			
Rates	1,762,022	1,686,528	1,741,038
Operating grants, subsidies and contributions	568,601	1,422,161	758,719
Fees and charges	273,365	346,591	299,226
Interest earnings	56,364	84,574	78,237
Goods and services tax	167,500	168,342	261,546
Other revenue	169,739	130,609	76,597
	<b>2,997,591</b>	<b>3,838,805</b>	<b>3,215,363</b>
<b>Payments</b>			
Employee costs	(1,714,206)	(1,473,028)	(1,670,536)
Materials and contracts	(757,345)	(656,290)	(653,501)
Utility charges	(91,700)	(80,637)	(85,000)
Interest expenses	(30,457)	(35,389)	(35,389)
Insurance expenses	(93,484)	(98,445)	(97,701)
Goods and services tax	(164,500)	(141,849)	(259,568)
Other expenditure	(36,000)	(27,378)	(26,000)
	<b>(2,887,692)</b>	<b>(2,513,016)</b>	<b>(2,827,695)</b>
<b>Net cash provided by (used in) operating activities</b>	<b>3</b>	<b>109,899</b>	<b>1,325,789</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Payments for loans receivable - clubs, institutions	27,174	26,289	26,290
Payments for purchase of property, plant & equipment	4(a)	(757,000)	(239,966)
Payments for construction of infrastructure	4(a)	(1,905,215)	(1,290,369)
Non-operating grants, subsidies and contributions		1,246,368	853,361
Proceeds from sale of plant and equipment	4(b)	52,000	93,160
<b>Net cash provided by (used in) investing activities</b>		<b>(1,336,673)</b>	<b>(557,525)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
Repayment of borrowings	6(a)	(95,630)	(90,697)
<b>Net cash provided by (used in) financing activities</b>		<b>(95,630)</b>	<b>(90,697)</b>
<b>Net increase (decrease) in cash held</b>		<b>(1,322,404)</b>	<b>677,567</b>
Cash at beginning of year		3,642,489	2,964,922
<b>Cash and cash equivalents at the end of the year</b>	<b>3</b>	<b>2,320,085</b>	<b>3,642,489</b>
		<b>2,204,104</b>	<b>2,204,104</b>

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

**SHIRE OF WEST ARTHUR**  
**RATE SETTING STATEMENT**  
**FOR THE YEAR ENDED 30 JUNE 2021**

NOTE	2020/21 Budget	2019/20 Actual	2019/20 Budget
	\$	\$	\$
<b>OPERATING ACTIVITIES</b>			
<b>Net current assets at start of financial year - surplus/(deficit)</b>	1,199,648	1,162,096	1,162,096
	1,199,648	1,162,096	1,162,096
<b>Revenue from operating activities (excluding rates)</b>			
Governance	500	9,945	500
General purpose funding	505,584	1,195,594	647,022
Law, order, public safety	40,079	40,305	44,100
Health	5,865	7,493	5,700
Education and welfare	13,500	85,000	44,500
Housing	123,690	135,683	133,344
Community amenities	48,800	56,190	48,800
Recreation and culture	137,150	73,988	34,550
Transport	146,312	156,659	141,581
Economic services	46,200	51,987	40,650
Other property and services	76,533	124,367	85,297
	1,144,213	1,937,211	1,226,044
<b>Expenditure from operating activities</b>			
Governance	(338,810)	(277,426)	(365,295)
General purpose funding	(90,272)	(97,314)	(71,170)
Law, order, public safety	(160,677)	(152,871)	(145,754)
Health	(104,694)	(128,619)	(129,595)
Education and welfare	(52,512)	(125,927)	(96,512)
Housing	(106,235)	(92,283)	(122,429)
Community amenities	(310,234)	(284,784)	(279,524)
Recreation and culture	(801,951)	(698,044)	(640,467)
Transport	(2,638,339)	(2,238,111)	(2,540,977)
Economic services	(193,065)	(160,383)	(178,859)
Other property and services	(90,577)	(162,039)	(97,652)
	(4,887,366)	(4,417,801)	(4,668,234)
Non-cash amounts excluded from operating activities	2 (a)(i) 2,136,537	2,108,871	2,067,784
<b>Amount attributable to operating activities</b>	(406,968)	790,377	(212,310)
<b>INVESTING ACTIVITIES</b>			
Non-operating grants, subsidies and contributions	9(b) 1,246,368	853,361	1,057,659
Purchase property, plant and equipment	4(a) (757,000)	(239,966)	(554,875)
Purchase and construction of infrastructure	4(a) (1,905,215)	(1,290,369)	(1,639,238)
Proceeds from disposal of assets	4(b) 52,000	93,160	86,000
Proceeds from self supporting loans	6(a) 27,174	26,289	26,290
<b>Amount attributable to investing activities</b>	(1,336,673)	(557,525)	(1,024,164)
<b>FINANCING ACTIVITIES</b>			
Repayment of borrowings	6(a) (95,630)	(90,697)	(90,698)
Transfers to cash backed reserves (restricted assets)	7(a) (684,840)	(767,949)	(772,425)
Transfers from cash backed reserves (restricted assets)	7(a) 797,089	120,855	393,059
<b>Amount attributable to financing activities</b>	16,619	(737,791)	(470,064)
<b>Budgeted deficiency before general rates</b>	(1,727,022)	(504,939)	(1,706,538)
<b>Estimated amount to be raised from general rates</b>	1 1,727,022	1,704,587	1,706,538
<b>Net current assets at end of financial year - surplus/(deficit)</b>	2 (a)(iii) 0	1,199,648	0



**SHIRE OF WEST ARTHUR  
INDEX OF NOTES TO THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2021**

Note 1	Rates	9
Note 2	Net Current Assets	12
Note 3	Reconciliation of Cash	15
Note 4(a)	Asset Acquisitions	16
Note 4(b)	Asset Disposals	17
Note 5	Asset Depreciation	18
Note 6	Borrowings	19
Note 7	Reserves	21
Note 8	Fees and Charges	23
Note 9	Grant Revenue	23
Note 10	Revenue Recognition	24
Note 11	Other Information	25
Note 12	Interests in Joint Arrangements	26
Note 13	Trust	27
Note 14	Significant Accounting Policies - Other Information	28



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

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					
	\$		\$	\$	\$	\$	\$	\$	\$					
<b>Differential general rate or general rate</b>														
<b>Gross rental valuations</b>														
GRV Townsite	0.07280	84	732,300	53,311			53,311	52,652	52,652					
GRV Commercial	0.07280	13	239,564	17,440			17,440	15,751	17,225					
GRV Industrial	0.07280	7	112,580	8,196			8,196	8,095	8,095					
GRV Other Townsite	0.07280	14	89,544	6,519			6,519	6,438	6,438					
<b>Unimproved valuations</b>														
UV Rural	0.00554	371	283,565,500	1,571,407			1,571,407	1,559,859	1,559,421					
<b>Sub-Totals</b>		489	284,739,488	1,656,873	0	0	1,656,873	1,642,795	1,643,831					
<b>Minimum</b>														
<b>Minimum payment</b>														
<b>Gross rental valuations</b>														
GRV Townsite	516	36	176,706	18,576			18,576	18,360	18,360					
GRV Commercial	516	9	22,440	4,644			4,644	4,590	4,590					
GRV Industrial	516	3	6,490	1,548			1,548	1,530	1,530					
GRV Other Townsite	361	19	20,820	6,859			6,859	6,783	6,783					
<b>Unimproved valuations</b>														
UV Rural	516	55	3,781,600	28,380			28,380	19,485	20,400					
UV Industrial	516	5	116,500	2,580			2,580	2,550	2,550					
UV Mining	516	8	104,039	4,128			4,128	5,100	5,100					
<b>Sub-Totals</b>		135	4,228,595	66,715	0	0	66,715	58,398	59,313					
							624	288,968,083	1,723,588	0	0	1,723,588	1,701,193	1,703,144
Ex-gratia rates												3,434	3,394	3,394
<b>Total amount raised from general rates</b>												1,727,022	1,704,587	1,706,538

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

The general rates detailed for the 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
		\$	%	%
<b>Option one</b>				
Full payment	18/09/2020			8.0%
<b>Option two</b>				
Two instalments	18/09/2020 20/11/2020	5	3.0%	8.0%
<b>Option three</b>				
Four instalments	18/09/2020 20/11/2020 22/01/2021 29/03/2021	15	3.0%	8.0%

	2020/21 Budget Revenue	2019/20 Actual Revenue	2019/20 Budget Revenue
	\$	\$	\$
Instalment plan admin charge revenue	600	670	600
Instalment plan interest earned	1,800	1,765	1,800
Unpaid rates and service charge interest earned	6,200	25,918	9,200
	8,600	28,353	11,600

## 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) Waivers or concessions

The Shire does not anticipate any waivers or concessions for the year ended 30 June 2021.

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

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.

Note	2020/21 Budget 30 June 2021	2019/20 Actual 30 June 2020	2019/20 Budget 30 June 2020
	\$	\$	\$
<b>(i) Operating activities excluded from budgeted deficiency</b>			
The following non-cash revenue or expenditure has been excluded from operating activities within the Rate Setting Statement.			
<b>Adjustments to operating activities</b>			
Less: Profit on asset disposals	4(b) (19,137)	(30,923)	(16,045)
Add: Loss on disposal of assets	4(b) 18,307	0	1,666
Movement in employee provisions	0	27,030	
Add: Depreciation on assets	5 2,137,367	2,112,764	2,082,163
<b>Non cash amounts excluded from operating activities</b>	<b>2,136,537</b>	<b>2,108,871</b>	<b>2,067,784</b>
<b>(ii) Current assets and liabilities excluded from budgeted deficiency</b>			
The following current assets and liabilities have been excluded from the net current assets used in the Rate Setting Statement.			
<b>Adjustments to net current assets</b>			
Less: Cash - restricted reserves	3 (2,291,086)	(2,403,335)	(2,135,607)
Less: Current assets not expected to be received at end of year			
- current portion of self supporting loans receivable	(28,087)	(27,174)	(27,174)
Add: Current liabilities not expected to be cleared at end of year			
- Current portion of borrowings	96,883	95,630	95,629
- Employee benefit provisions	411,799	411,799	405,820
Add: Accrued Salaries and Wages	23,137	23,137	9,507
<b>Total adjustments to net current assets</b>	<b>(1,787,354)</b>	<b>(1,899,943)</b>	<b>(1,651,825)</b>

2 (a). NET CURRENT ASSETS (CONTINUED)

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

	2020/21 Budget 30 June 2021	2019/20 Actual 30 June 2020	2019/20 Budget 30 June 2020
Note	\$	\$	\$
<b>(iii) Composition of estimated net current assets</b>			
<b>Current assets</b>			
Cash and cash equivalents- unrestricted	28,999	1,170,147	68,497
Cash and cash equivalents - restricted			
Cash backed reserves	2,291,086	2,403,335	2,135,607
Unspent grants, subsidies and contributions	0	69,007	0
Financial assets - unrestricted	28,087	27,174	27,174
Receivables	118,765	168,765	146,581
Inventories	24,032	22,532	20,272
	2,490,969	3,860,960	2,398,131
<b>Less: current liabilities</b>			
Trade and other payables	(194,933)	(184,933)	(244,857)
Contract liabilities	0	(69,007)	
Long term borrowings	(96,883)	(95,630)	(95,629)
Provisions	(411,799)	(411,799)	(405,820)
	(703,615)	(761,369)	(746,306)
<b>Net current assets</b>	1,787,354	3,099,591	1,651,825
<b>Less: Total adjustments to net current assets</b>	(1,787,354)	(1,899,943)	(1,651,825)
<b>Closing funding surplus / (deficit)</b>	0	1,199,648	0

**SHIRE OF WEST ARTHUR  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2021**

**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 West Arthur becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition.

**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 West Arthur contributes to a number of superannuation funds on behalf of employees.

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

**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 West Arthur'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 West Arthur'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 West Arthur'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.

**SHIRE OF WEST ARTHUR**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2021**

**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	2,320,085	3,642,489	2,204,104
	2,320,085	3,642,489	2,204,104
- Unrestricted cash and cash equivalents	28,999	1,170,147	68,497
- Restricted cash and cash equivalents	2,291,086	2,472,342	2,135,607
	2,320,085	3,642,489	2,204,104
The following restrictions have been imposed by regulation or other externally imposed requirements on cash and cash equivalents:			
Leave reserve	210,497	208,619	209,014
Plant reserve	156,491	319,812	293,610
Building Reserve	627,663	691,332	562,930
Town Development Reserve	1,308	70,672	25,848
Recreation Reserve	162,780	121,685	121,764
Heritage Reserve	5,691	5,343	5,520
Community Housing Reserve	127,589	131,406	105,986
Waste Management Reserve	62,374	121,282	121,485
Darkan Swimming Pool Reserve	44,083	38,734	38,817
Information Technology Reserve	50,307	46,885	47,032
Darkan Sport and Community Centre Reserve	289,523	257,208	257,504
Arthur River Country Club Reserve	34,045	27,795	28,500
Museum Reserve	124,255	128,102	104,539
Moodiarrup Sports Club Reserve	14,560	9,475	12,021
Landcare Reserve	16,059	42,763	20,640
Corporate Planning and Valuation Reserve	34,837	34,526	34,612
Kids Central Reserve	676	670	437
The Shed Reserve	11,654	11,550	11,217
Recreation Trails Reserve	1,214	1,203	1,206
Community Gym Reserve	8,442	8,367	7,011
Economic Development Reserve	73,618	43,229	43,237
Road Reserve	233,420	82,677	82,677
Unspent grants, subsidies and contributions	9 0	69,007	
	2,291,086	2,472,342	2,135,607
<b>Reconciliation of net cash provided by operating activities to net result</b>			
<b>Net result</b>	(769,763)	77,358	(677,993)
Depreciation	5 2,137,367	2,112,764	2,082,163
(Profit)/loss on sale of asset	4(b) (830)	(30,923)	(14,379)
(Increase)/decrease in receivables	50,000	17,074	39,258
(Increase)/decrease in inventories	(1,500)	(982)	1,278
Increase/(decrease) in payables	10,000	(78,548)	15,000
Increase/(decrease) in contract liabilities	(69,007)	69,007	0
Increase/(decrease) in employee provisions	0	13,400	0
Non-operating grants, subsidies and contributions	(1,246,368)	(853,361)	(1,057,659)
<b>Net cash from operating activities</b>	109,899	1,325,789	387,668

**SIGNIFICANT ACCOUNTING POLICES**

**CASH AND CASH EQUIVALENTS**

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks, other short term highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value and bank overdrafts.

**FINANCIAL ASSETS AT AMORTISED COST**

The Shire classifies financial assets at amortised cost if both of the following criteria are met:

- the asset is held within a business model whose objective is to collect the contractual cashflows, and
- the contractual terms give rise to cash flows that are solely payments of principal and interest.



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

4. FIXED ASSETS

(a) Acquisition of Assets

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

Asset class	Reporting program						2020/21 Budget Total	2019/20 Actual Total	2019/20 Budget Total
	Housing	Community Amenities	Recreation and Culture	Transport	Economic Services	Other Property and Services			
	\$	\$	\$	\$	\$	\$	\$	\$	
<i>Property, Plant and Equipment</i>									
Buildings - non-specialised	25,000	0	0	0	0	70,000	95,000	0	80,000
Buildings - specialised	0	0	0	0	130,000	0	130,000	45,058	191,525
Furniture and equipment	0	0	0	0	0	0	0	16,115	85,000
Plant and equipment	0	0	0	532,000	0	0	532,000	178,793	198,350
	25,000	0	0	532,000	130,000	70,000	757,000	239,966	554,875
<i>Infrastructure</i>									
Infrastructure - roads	0	0	0	1,253,908	0	0	1,253,908	1,290,369	1,395,630
Infrastructure - other	0	233,120	165,000	0	0	253,187	651,307	0	243,608
	0	233,120	165,000	1,253,908	0	253,187	1,905,215	1,290,369	1,639,238
<b>Total acquisitions</b>	25,000	233,120	165,000	1,785,908	130,000	323,187	2,662,215	1,530,335	2,194,113

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.

SHIRE OF WEST ARTHUR  
 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
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>By Program</b>												
Transport	51,170	52,000	19,137	(18,307)	62,237	93,160	30,923	0	71,621	86,000	16,045	(1,666)
	51,170	52,000	19,137	(18,307)	62,237	93,160	30,923	0	71,621	86,000	16,045	(1,666)
<b>By Class</b>												
<i>Property, Plant and Equipment</i>												
Plant and equipment	51,170	52,000	19,137	(18,307)	62,237	93,160	30,923	0	71,621	86,000	16,045	(1,666)
	51,170	52,000	19,137	(18,307)	62,237	93,160	30,923	0	71,621	86,000	16,045	(1,666)

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.

**SHIRE OF WEST ARTHUR**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2021**

**5. ASSET DEPRECIATION**

**By Program**

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

**By Class**

Buildings - non-specialised  
 Buildings - specialised  
 Furniture and equipment  
 Plant and equipment  
 Infrastructure - roads  
 Infrastructure - other  
 Infrastructure - bridges

2020/21 Budget	2019/20 Actual	2019/20 Budget
\$	\$	\$
42,982	42,982	42,982
39,054	39,054	38,071
19,425	19,425	19,425
16,023	15,961	16,023
198,754	199,609	199,193
1,502,801	1,475,682	1,443,979
17,282	17,282	17,282
301,046	302,769	305,208
<b>2,137,367</b>	<b>2,112,764</b>	<b>2,082,163</b>
43,961	43,961	43,681
158,172	158,172	154,539
5,848	3,409	4,023
309,855	311,936	313,050
981,491	955,875	928,830
137,549	138,920	137,549
500,491	500,491	500,491
<b>2,137,367</b>	<b>2,112,764</b>	<b>2,082,163</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
Buildings - specialised	30 to 50 years
Furniture and equipment	4 to 10 years
Plant and equipment	5 to 15 years
Sealed roads and streets formation pavement	not depreciated 70 years
Sealed roads and streets - bituminous surfaces	15 to 25 years
- asphalt surfaces	15 to 25 years
Gravel roads formation pavement	not depreciated 50 years
gravel sheeting	10 - 15 years
Formed roads (unsealed) formation pavement	not depreciated 50 years
Infrastructure - footpaths	20 years
Sewerage piping	100 years
Water supply piping and drainage	75 years
Bridges	60 to 90 years

**AMORTISATION**

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

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

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

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

6. INFORMATION ON BORROWINGS

(a) Borrowing Repayments

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

Purpose	Loan Number	Institution	Interest Rate	Budget	2020/21	2020/21	Budget	2020/21	Actual	2019/20	2019/20	Actual	2019/20	Budget	2019/20	2019/20	Budget	2019/20
				Principal 1 July 2020	Budget New Loans	Budget Principal Repayments	Principal Outstanding 30 June 2021	Budget Interest Repayments		Principal 1 July 2019	Actual New Loans	Actual Principal Repayments	Principal Outstanding 30 June 2020		Actual Interest Repayments	Principal 1 July 2019	Budget New Loans	Budget Principal Repayments
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Housing</b>																		
GROH Housing	70	WATC	6.6%	237,347	0	(44,061)	193,286	(14,501)	278,632	0	(41,285)	237,347	(17,276)	278,632	0	(41,285)	237,347	(17,276)
<b>Economic services</b>																		
Industrial Land	72	WATC	3.3%	58,848	0	(9,931)	48,917	(1,803)	68,460	0	(9,612)	58,848	(2,122)	68,460	0	(9,613)	58,847	(2,122)
<b>Other property and services</b>																		
Staff Housing - L30 Hillman Street	69	WATC	6.9%	25,977	0	(14,464)	11,513	(1,419)	39,487	0	(13,510)	25,977	(2,373)	39,487	0	(13,510)	25,977	(2,373)
				322,172	0	(68,456)	253,716	(17,723)	386,579	0	(64,407)	322,172	(21,771)	386,579	0	(64,408)	322,171	(21,771)
<b>Self Supporting Loans</b>																		
<b>Housing</b>																		
WA Cottage Homes	73	WATC	3.3%	393,667	0	(27,174)	366,493	(12,734)	419,957	0	(26,290)	393,667	(13,618)	419,957	0	(26,290)	393,667	(13,618)
				393,667	0	(27,174)	366,493	(12,734)	419,957	0	(26,290)	393,667	(13,618)	419,957	0	(26,290)	393,667	(13,618)
				715,839	0	(95,630)	620,209	(30,457)	806,536	0	(90,697)	715,839	(35,389)	806,536	0	(90,698)	715,838	(35,389)

All borrowing repayments, other than self supporting loans, will be financed by general purpose revenue.  
 The self supporting loan(s) repayment will be fully reimbursed.

## 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

#### Undrawn borrowing facilities credit standby arrangements

Bank overdraft limit  
 Bank overdraft at balance date  
 Credit card limit  
 Credit card balance at balance date  
**Total amount of credit unused**

2020/21 Budget	2019/20 Actual	2019/20 Budget
\$	\$	\$
150,000	150,000	150,000
0	0	0
0	0	0
0	0	0
150,000	150,000	150,000
<b>Loan facilities</b>		
Loan facilities in use at balance date	620,209	715,839
		715,838

## SIGNIFICANT ACCOUNTING POLICIES

### BORROWING COSTS

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

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

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) Leave reserve	208,619	1,878	0	210,497	156,202	52,417	0	208,619	156,202	52,812	0	209,014
(b) Plant reserve	319,812	316,679	(480,000)	156,491	94,159	311,286	(85,633)	319,812	94,159	311,801	(112,350)	293,610
(c) Building Reserve	691,332	66,331	(130,000)	627,663	631,562	59,770	0	691,332	631,562	61,368	(130,000)	562,930
(d) Town Development Reserve	70,672	636	(70,000)	1,308	69,595	1,077	0	70,672	69,595	1,253	(45,000)	25,848
(e) Recreation Reserve	121,685	41,095	0	162,780	31,202	100,483	(10,000)	121,685	31,202	100,562	(10,000)	121,764
(f) Heritage Reserve	5,343	348	0	5,691	5,128	215	0	5,343	5,128	392	0	5,520
(g) Community Housing Reserve	131,406	21,183	(25,000)	127,589	109,024	22,382	0	131,406	109,024	21,962	(25,000)	105,986
(h) Waste Management Reserve	121,282	1,092	(60,000)	62,374	80,044	41,238	0	121,282	80,044	41,441	0	121,485
(i) Darkan Swimming Pool Reserve	38,734	5,349	0	44,083	33,219	5,515	0	38,734	33,219	5,598	0	38,817
(j) Information Technology Reserve	46,885	3,422	0	50,307	57,988	3,897	(15,000)	46,885	57,988	4,044	(15,000)	47,032
(k) Darkan Sport and Community Centre Reserve	257,208	32,315	0	289,523	223,747	33,461	0	257,208	223,747	33,757	0	257,504
(l) Arthur River Country Club Reserve	27,795	6,250	0	34,045	25,049	6,387	(3,641)	27,795	25,049	6,451	(3,000)	28,500
(m) Museum Reserve	128,102	1,153	(5,000)	124,255	127,858	1,978	(1,734)	128,102	127,858	2,301	(25,620)	104,539
(n) Moodiarrup Sports Club Reserve	9,475	5,085	0	14,560	7,879	1,596	0	9,475	7,879	4,142	0	12,021
(o) Landcare Reserve	42,763	385	(27,089)	16,059	46,885	725	(4,847)	42,763	46,885	844	(27,089)	20,640
(p) Corporate Planning and Valuation Reserve	34,526	311	0	34,837	34,000	526	0	34,526	34,000	612	0	34,612
(q) Kids Central Reserve	670	6	0	676	429	241	0	670	429	8	0	437
(r) The Shed Reserve	11,550	104	0	11,654	11,019	531	0	11,550	11,019	198	0	11,217
(s) Recreation Trails Reserve	1,203	11	0	1,214	1,185	18	0	1,203	1,185	21	0	1,206
(t) Community Gym Reserve	8,367	75	0	8,442	6,887	1,480	0	8,367	6,887	124	0	7,011
(u) Economic Development Reserve	43,229	30,389	0	73,618	3,180	40,049	0	43,229	3,180	40,057	0	43,237
(v) Road Reserve	82,677	150,743	0	233,420	0	82,677	0	82,677	0	82,677	0	82,677
	2,403,335	684,840	(797,089)	2,291,086	1,756,241	767,949	(120,855)	2,403,335	1,756,241	772,425	(393,059)	2,135,607

**SHIRE OF WEST ARTHUR**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2021**  
**7. CASH BACKED RESERVES (CONTINUED)**

**(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:

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



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

8. FEES & CHARGES REVENUE

	2020/21 Budget	2019/20 Actual	2019/20 Budget
	\$	\$	\$
Governance	0	30	0
General purpose funding	2,000	2,469	2,000
Law, order, public safety	600	837	600
Health	200	498	200
Education and welfare	13,500	65,082	36,000
Housing	108,200	118,037	116,789
Community amenities	47,300	53,104	47,300
Recreation and culture	11,550	10,426	11,550
Economic services	46,200	49,559	39,150
Other property and services	43,815	46,549	45,637
	273,365	346,591	299,226

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:	\$	\$	\$	\$	\$	\$	\$	\$
<b>(a) Operating grants, subsidies and contributions</b>								
Governance	0	0	0	0	0	500	320	500
General purpose funding	0	0	0	0	0	455,954	1,118,168	576,403
Law, order, public safety	0	0	0	0	0	39,479	39,268	43,500
Education and welfare	3,620	0	(3,620)	0	0	0	19,908	8,500
Recreation and culture	0	0	0	0	0	2,500	39,314	0
Transport	0	0	0	0	0	127,175	125,536	125,536
Economic services	0	0	0	0	0	0	2,000	1,500
	3,620	0	(3,620)	0	0	625,608	1,344,514	755,939
<b>(b) Non-operating grants, subsidies and contributions</b>								
General purpose funding	0	0	0	0	0	253,187	0	0
Recreation and culture	0	0	0	0	0	30,000	0	85,000
Transport	65,387	0	(65,387)	0	0	874,758	853,361	918,748
Economic services	0	0	0	0	0	88,423	0	53,911
	65,387	0	(65,387)	0	0	1,246,368	853,361	1,057,659
<b>Total</b>	<b>69,007</b>	<b>0</b>	<b>(69,007)</b>	<b>0</b>	<b>0</b>	<b>1,871,976</b>	<b>2,197,875</b>	<b>1,813,598</b>

(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	69,007
	0	69,007

SHIRE OF WEST ARTHUR  
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
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	General appropriations and contributions with no reciprocal commitment	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
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
Commissions	Commissions on licencing	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. OTHER INFORMATION

	2020/21 Budget	2019/20 Actual	2019/20 Budget
	\$	\$	\$
<b>The net result includes as revenues</b>			
<b>(a) Interest earnings</b>			
Investments			
- Reserve funds	21,630	27,169	31,619
- Other funds	14,000	16,104	22,000
Self supporting loan	12,734	13,618	13,618
Other interest revenue (refer note 1b)	8,000	27,683	11,000
	56,364	84,574	78,237
<b>(b) Other revenue</b>			
Reimbursements and recoveries	169,739	130,609	76,597
	169,739	130,609	76,597
<b>The net result includes as expenses</b>			
<b>(c) Auditors remuneration</b>			
Audit services	30,000	30,200	30,000
	30,000	30,200	30,000
<b>(d) Interest expenses (finance costs)</b>			
Borrowings (refer Note 6(a))	30,457	35,389	35,389
	30,457	35,389	35,389
<b>(e) Elected members remuneration</b>			
Meeting fees	17,293	8,505	8,500
Mayor/President's allowance	4,000	2,980	2,980
Deputy Mayor/President's allowance	1,000	745	745
Travelling expenses	2,707	2,059	2,775
Telecommunications allowance	3,500	3,250	3,500
	28,500	17,539	18,500

## 12. INTERESTS IN JOINT ARRANGEMENTS

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

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

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

		2020/21 Budget	2019/20 Actual	2019/20 Budget
		\$	\$	\$
<b>Non-current assets</b>				
Land - 10 Hillman Street	54%	16,200	16200	16,200
Land - 12 Hillman Street	35%	10,500	10500	10,500
Land 18 Gibbs Street/25 Nangip Cres	22%	6,820	6820	6,820
Building - 10 Hillman Street	54%	127,557	129449	129,449
Building - 12 Hillman Street	35%	53,097	53767	53,767
Building - 18 Gibbs Street	22%	12,940	13132	13,133
Building - 25 Nangip Cres	22%	9,565	9,707	9,707
		236,679	239,575	239,576

### SIGNIFICANT ACCOUNTING POLICIES

#### INTERESTS IN JOINT ARRANGEMENTS

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

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

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

### 13. 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
	\$	\$	\$	\$
Westcare	44,354	310	(150)	44,514
Seniors Luncheon	854	100	(150)	804
RSL Trust Fund	4,387	30	(100)	4,317
Arthur River Development	4,327	30	(200)	4,157
Darkan Arts Council	8,340	50	(100)	8,290
Arthur River Hall - Donations	3,084	21	(3,105)	0
Arthur River Restoration Funds	10,274	70	(500)	9,844
	75,620	611	(4,305)	71,926

#### 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.

CAPITAL PROGRAM - SUPPLEMENTARY INFORMATION TO THE BUDGET														
FOR THE YEAR ENDED 30 JUNE 2021														
			Wages	Employee Overheads	Plant Operation Costs	Plant Depr	Total Alloc	Materials	Total Cost	Proceeds from Sale	Grants Current Year	Grants Carried Forward	Reserve	General Revenue
<b>Furniture and Equipment</b>														
	Nil.								-					
			-	-	-	-	-	-	-	-	-	-	-	-
<b>Land and Buildings</b>														
	E168501 - Staff housing	Renovations to existing homes	11,200	6,720	1,300	780	20,000	50,000	70,000				50,000	20,000
	E168502 - Community housing	Upgrades to units	-	-	-	-	-	25,000	25,000				25,000	-
	E168503 - Chalet	Completion of chalet	11,200	6,720	1,300	780	20,000	110,000	130,000				80,000	50,000
			22,400	13,440	2,600	1,560	40,000	185,000	225,000	-	-	-	155,000	70,000
<b>Plant and Equipment</b>														
	E167814 - Prime mover							170,000	170,000	10,000			160,000	-
	E167815 - Side tipping trailer	refurbish existing or acquire second hand						100,000	100,000	5,000			95,000	-
	E167816 - Large vibe roller							150,000	150,000	35,000			115,000	-
	E167817 - Utes	Parks, mechanic and leading hand (3)						101,000	101,000				101,000	-
	E167818 - Mower							11,000	11,000	2,000			9,000	-
			-	-	-	-		532,000	532,000	52,000		-	480,000	-
<b>Infrastructure Other</b>														
	E167920 - Darkan Railway Reserve - Family Space	Complete redevelopment of play and youth area	8,000	4,800	1,500	700	15,000	150,000	165,000		30,000		70,000	65,000
	E167921 - Darkan Refuse Site	Redevelopment to enable improved management	9,300	5,580	3,620	1,500	20,000	100,000	120,000				60,000	60,000
	E167922 - Kylie Dam	Carried forward previous year	4,604	2,762	2,958	2,284	12,608	100,512	113,120		88,423		12,089	12,608
	Community Infrastructure Other	Infrastructure Funding to be Determined						253,187	253,187		253,187			-
			21,904	13,142	8,078	4,484	47,608	603,699	651,307	-	371,610	-	142,089	137,608



CAPITAL PROGRAM - SUPPLEMENTARY INFORMATION TO THE BUDGET														
FOR THE YEAR ENDED 30 JUNE 2021														
			Wages	Employee Overheads	Plant Operation Costs	Plant Depr	Total Alloc	Materials	Total Cost	Proceeds from Sale	Grants Current Year	Grants Carried Forward	Reserve	General Revenue
<b>Infrastructure Roads</b>														
Regional Road Group (State Funding - up to 2/3 of total cost)														
	E168872 - Boyup Brook Arthur Road	Cement stabilisaton and surface corrections, extend culverts and improve drainage. Reseal previous years works	45,420	27,252	43,410	25,993	142,075	159,300	301,375		194,485			106,890
	E168873 - Bowelling Duranillin Road	Reconstruct and widen. Reseal previous years works.	37,320	22,392	36,430	21,366	117,508	140,175	257,683		171,502			86,181
Roads to Recovery (Federal Funding )														
	E168874 - Darkan South Road	Slip lane and intersection with Capercup North	30,240	18,144	20,016	12,864	81,264	27,790	109,054		42,054	65,387		1,613
	E168875 - Darkan South Road	Widening corners at hill (SLK 3.7-4.75)	27,180	16,308	18,646	12,174	74,308	28,040	102,348		102,348			-
	E168876 - Old Collie Road	Gravel sheet, reform and correct drainage	17,460	10,476	18,889	11,546	58,371	8,208	66,579		66,579			-
	E168877 - Bowelling McAlinden Road	Widen culverts on floodway	18,240	10,944	2,515	1,426	33,125	30,914	64,039		64,039			-
	E168878 - Bokal East Arthur Road	Cement stabilisation	10,740	6,444	5,586	3,638	26,408	39,300	65,708		54,857			10,851
Road and Community Infrastructure Program														
	W Tree Gully Road	Replace culverts	6,408	3,845	5,552	3,456	19,261	58,357	77,618		58,357			
	E168880 - Lake Towerrinning Entrance and Car Park	Reseal	400	240	280	80	1,000	25,000	26,000		25,000			
	E168881 - Growden Place	Drainage, seal and reseal (orginal section)	7,056	4,234	1,438	1,310	14,038	30,150	44,188		30,150			
Shire														
	E168882 - Growden Place	Finish intersection with Coalfields Road	10,950	6,570	3,967	2,662	24,149	59,480	83,629					83,629
	E168883 - Airlee Road	Reseal dust supression	200	120	140	50	510	8,000	8,510					8,510
	E168884 - Collie South East Road	Reseal 200m	200	120	140	50	510	5,000	5,510					5,510
	E168885 - Jackson Road	Gravel sheet 1000m	16,400	9,840	8,660	4,945	39,845	1,822	41,667					41,667
			228,214	136,929	165,669	101,560	632,372	621,536	1,253,908	-	809,371	65,387	-	344,851
<b>Total Capital Expenditure</b>			<b>272,518</b>	<b>163,511</b>	<b>176,347</b>	<b>107,604</b>	<b>719,980</b>	<b>1,942,235</b>	<b>2,662,215</b>	<b>52,000</b>	<b>1,180,981</b>	<b>65,387</b>	<b>777,089</b>	<b>552,459</b>

**INCOME - SUPPLEMENTARY INFORMATION TO THE BUDGET  
FOR THE YEAR ENDING 30 JUNE 2021**

	Details	Rates	Non-Operating Grants	Grants Operating	Fees & Charges	Subs and Cont	Operating Reimb (Other Revenue)	Interest Revenue	Profit on Sale of Asset	Total Income
<b>I03 - GENERAL PURPOSE FUNDING</b>										
<b>I031 - Rates</b>										
I031702	GRV - 'T' Residential Darkan	53,312	-	-	-	-	-	-	-	53,312
I031703	GRV - 'O' Other Townsites Resid	6,519	-	-	-	-	-	-	-	6,519
I031704	GRV - 'C' Commercial	17,440	-	-	-	-	-	-	-	17,440
I031705	GRV - 'I' Industrial	8,196	-	-	-	-	-	-	-	8,196
I031706	UV - 'R'	1,571,406	-	-	-	-	-	-	-	1,571,406
I031707	GRV Mins Darkan	18,576	-	-	-	-	-	-	-	18,576
I031708	Other Townsites Minimums	6,859	-	-	-	-	-	-	-	6,859
I031709	Commercial Minimums	4,644	-	-	-	-	-	-	-	4,644
I031710	Industrial Minimums	1,548	-	-	-	-	-	-	-	1,548
I031711	UV Minimums	35,088	-	-	-	-	-	-	-	35,088
I031712	Penalty on Rates	<i>Interest at 8%</i>	-	-	-	-	-	6,200	-	6,200
I031713	Interest on Instalments	<i>Interest on instalments at 3.0%</i>	-	-	-	-	-	1,800	-	1,800
I031714	Instalment Charges		-	-	600	-	-	-	-	600
I031730	Ex Gratia Rates	<i>Payment made by CBH - % increase in rate in the \$</i>	3,434	-	-	-	-	-	-	3,434
I031731	ESL Admin Grant	<i>Received for administering the ESL program through rates</i>	-	-	-	-	4,000	-	-	4,000
I031732	Rate Enquiry Charges		-	-	600	-	-	-	-	600
I031733	Interim Rates		-	-	-	-	-	-	-	-
<b>Total I031 - Rates</b>		<b>1,727,022</b>		-	1,200	-	4,000	8,000		<b>1,740,222</b>
<b>I032 - GP Grant</b>										
I032010	LGGC General Purpose Grant	<i>Federal funding received through the State's Grants Commission.</i>	-	226,526	-	-	-	-	-	226,526
I032015	LGGC Local Roads Grant		-	229,428	-	-	-	-	-	229,428
I032016	Road and Community Infrastructure Funding (not allocated)		253,187							253,187
I032020	Special Project Bridge Money		-	-	-	-	-	-	-	-
<b>Total I032 - GP Grant</b>		<b>-</b>	<b>253,187</b>	<b>455,954</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>709,141</b>
<b>I033 - Investing</b>										
I033010	Interest on Muni Fund		-	-	-	-	-	14,000	-	14,000
I033020	Credit Card Surcharge		-	-	800	-	-	-	-	800
I033015	Interest on Reserve Fund		-	-	-	-	-	21,630	-	21,630
<b>Total I033 - Investing</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>800</b>	<b>-</b>	<b>-</b>	<b>35,630</b>	<b>-</b>	<b>36,430</b>
<b>Total I03 - GENERAL PURPOSE FUNDING</b>		<b>1,727,022</b>	<b>253,187</b>	<b>455,954</b>	<b>2,000</b>	<b>-</b>	<b>4,000</b>	<b>43,630</b>	<b>-</b>	<b>2,485,793</b>
<b>I04 - GOVERNANCE</b>										
<b>I041 - Members</b>										
I041320	Contrib. & Reimb.		-	-	-	-	-	-	-	-
<b>Total I041 - Members</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>I043 - Other Governance</b>										
I043003	Contrib. & Reimb.	<i>Contributions to public relation events</i>	-	-	-	500	-	-	-	500
<b>Total I043 - Other Governance</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>500</b>
<b>Total I04 - GOVERNANCE</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>500</b>

**INCOME - SUPPLEMENTARY INFORMATION TO THE BUDGET  
FOR THE YEAR ENDING 30 JUNE 2021**

	Details	Rates	Non-Operating Grants	Grants Operating	Fees & Charges	Subs and Cont	Operating Reimb (Other Revenue)	Interest Revenue	Profit on Sale of Asset	Total Income
<b>I05 - LAW ORDER &amp; PUBLIC SAFETY</b>										
<b>I051 - Fire Prevention</b>										
I051010 - ESL	<i>Grant received to cover expenses for brigades including insurance and maintenance of equipment, protective clothing, etc</i>	-	-	39,479	-	-	-	-	-	39,479
I051115 - Sale of Fire Maps		-	-	-	-	-	-	-	-	-
I051120 - Fire Other		-	-	-	-	-	-	-	-	-
<b>Total I051 - Fire Prevention</b>		-	-	39,479	-	-	-	-	-	39,479
<b>I052 - Animal Control</b>										
I052110 - Fines and Penalties		-	-	-	-	-	-	-	-	-
I052120 - Dog Reg. Fees		-	-	-	500	-	-	-	-	500
I052130 - Cat Reg. Fees		-	-	-	100	-	-	-	-	100
<b>Total I052 - Animal Control</b>		-	-	-	600	-	-	-	-	600
<b>I053 - Community Safety</b>										
I053020 - Community Safety Grants		-	-	-	-	-	-	-	-	-
<b>Total I053 - Community Safety</b>		-	-	-	-	-	-	-	-	-
<b>Total I05 - LAW ORDER &amp; PUBLIC SAFETY</b>		-	-	39,479	600	-	-	-	-	40,079
<b>I06 - EDUCATION &amp; WELFARE</b>										
<b>I061 - Aged and Disabled</b>										
I061011 - Seniors Meals Project	<i>Sale of meals</i>	-	-	-	13,000	-	-	-	-	13,000
<b>Total I062 - Education</b>		-	-	-	13,000	-	-	-	-	13,000
<b>I063 - Welfare</b>										
I063010 - Westcare Income		-	-	-	-	-	-	-	-	-
I063015 - Welfare Other Contributions		-	-	3,620	-	-	-	-	-	3,620
I063016 - Youth Collaboration		-	-	-	-	-	-	-	-	-
<b>Total I063 - Welfare</b>		-	-	3,620	-	-	-	-	-	3,620
<b>I064 - Care of Families and Children</b>										
I064015 - Kids Central - Childcare Fees		-	-	-	-	-	-	-	-	-
I064010 - Kids Central - Other - Memberships and Ac	<i>Memberships and activities</i>	-	-	-	500	-	-	-	-	500
<b>Total I063 - Welfare</b>		-	-	-	500	-	-	-	-	500
<b>Total I06 - EDUCATION &amp; WELFARE</b>		-	-	3,620	13,500	-	-	-	-	17,120
<b>I07 - HEALTH</b>										
<b>I071 - Admin. &amp; Inspections</b>										
I071115 - Health Licences		-	-	-	200	-	-	-	-	200
<b>Total I071 - Admin. &amp; Inspections</b>		-	-	-	200	-	-	-	-	200
<b>I073 - Other</b>										
I073110 - HRC Contribution	<i>Doctor PBS reimbursement</i>	-	-	-	-	-	540	-	-	540
I073120 - UGS Contribution	<i>Contrib towards running of HRC - quarterly with CPI increase annually.</i>	-	-	-	-	-	5,125	-	-	5,125
<b>Total I073 - Other</b>		-	-	-	-	-	5,665	-	-	5,665
<b>Total I07 - HEALTH</b>		-	-	-	200	-	5,665	-	-	5,865

**INCOME - SUPPLEMENTARY INFORMATION TO THE BUDGET  
FOR THE YEAR ENDING 30 JUNE 2021**

	Details	Rates	Non-Operating Grants	Grants Operating	Fees & Charges	Subs and Cont	Operating Reimb (Other Revenue)	Interest Revenue	Profit on Sale of Asset	Total Income
<b>I09 - HOUSING</b>										
<b>I091 - Community Housing</b>										
I091105	Lease from GROH Housing				57,200					57,200
I091110	Rent Joint V Housing Duplexes				37,000					37,000
I091111	Rent Staff Houses Tenanted by Non Staff				14,000					14,000
I091118	Community Housing Reimbursements				-					-
I091120	West Arthur Cottage Homes Income						2,756	12,734		15,490
<b>Total I091 - Community Housing</b>					108,200		2,756	12,734		123,690
<b>Total I09 - HOUSING</b>					108,200		2,756	12,734		123,690
<b>I10 - COMMUNITY AMENITIES</b>										
<b>I101 - General Refuse</b>										
I101110	Domestic Refuse Fees				28,905					28,905
<b>Total I101 - General Refuse</b>					28,905					28,905
<b>I102 - Other Sanitation</b>										
I102110	Commercial Refuse Fees				16,195					16,195
I102120	DrumMuster Contributions						500			500
I102160	Sale of recycling/metal						1,000			1,000
<b>Total I102 - Other Sanitation</b>					16,195		1,500			17,695
<b>I103 - Protection of Environment</b>										
I103400	Landcare Project Income									
<b>Total I103 - Protection of Environment</b>										
<b>I106 - Town Planning</b>										
I106390	Contributions & Reimbursements				500					500
<b>Total I106 - Town Planning</b>					500					500
<b>I107 - Other Community Amenities</b>										
I107140	Cemetery Charges				1,500					1,500
I107145	Septic Tank Charges				200					200
I107150	Townscape Projects									
<b>Total I107 - Other Community Amenities</b>					1,700					1,700
<b>Total I10 - COMMUNITY AMENITIES</b>					47,300		1,500			48,800
<b>I11 - RECREATION &amp; CULTURE</b>										
<b>I111 - Public Halls</b>										
I111110	Hall Hire Fees				200					200
I111120	Public Halls - Other									
<b>Total I111 - Public Halls</b>					200					200
<b>I112 - Swimming Areas</b>										
I112110	Swimming Pool Income				8,300					8,300
I112120	Lake Towerrinning Income									
<b>Total I112 - Swimming Areas</b>					8,300					8,300

**INCOME - SUPPLEMENTARY INFORMATION TO THE BUDGET  
FOR THE YEAR ENDING 30 JUNE 2021**

	Details	Rates	Non-Operating Grants	Grants Operating	Fees & Charges	Subs and Cont	Operating Reimb (Other Revenue)	Interest Revenue	Profit on Sale of Asset	Total Income
<b>I113 · Other Recreation</b>										
I113110 · Contributions & Donations	<i>\$15,000 contrib DSCC reserve, \$3,000 Arthur River Reserve Contribution, DDSC Insurance and garden \$5100, public open space Railway reserve \$30000</i>	-	30,000	-	-		23,100	-		53,100
I113140 · Community Gym	<i>Gym fundraising and memberships</i>	-	-	-	3,000		-	-		3,000
<b>Total I113 · Other Recreation</b>		-	30,000	-	3,000	-	23,100	-	-	56,100
<b>I116 · Heritage</b>										
I116110 · Sale of History Books		-		-	50	-	-	-		50
I116111 · Historical Projects Income -	<i>Grant for museum</i>			-			100,000			100,000
<b>Total I116 · Heritage</b>		-	-	-	50	-	100,000	-		100,050
<b>I117 · Other Culture</b>										
I117110 · Grants & Contributions	<i>Community events</i>	-		-	-	-		-		-
I117112 · Cultural Events Other		-		-		-		-		-
I117113 · Museum Donations						500				500
I117120 · The Shed - Shire Income	<i>Not groups own membership or fundraising.</i>	-		-	-	-		-		-
<b>Total I117 · Other Culture</b>		-	-	-	-	500	-	-		500
<b>Total I11 · RECREATION &amp; CULTURE</b>		-	30,000	-	11,550	500	123,100	-		165,150
<b>I12 · TRANSPORT</b>										
<b>I121 · Construction</b>										
I121020 · Direct Road Grants	<i>Grant recived from Main Roads based on road lengths</i>	-		127,175	-	-		-		127,175
I121030 · Roads to Recovery Grants	<i>Federal grant received for specific works. Tied</i>	-	329,877	-	-	-		-		329,877
I121030 · Roads to Recovery Grants	<i>Carried Forward R2R funds from 2019/20</i>	-	65,387	-	-	-		-		65,387
I121040 · Other Road Funding	<i>Federal Road and Community Infrastructure</i>	-	113,507	-	-	-		-		113,507
I121050 · RRG Project Grants	<i>Received from Main Roads for 2/3 funding on significant roads.</i>	-	365,987	-	-	-		-		365,987
I121050 Commodity Route Funding		-		-	-	-		-		-
<b>Total I121 · Construction</b>		-	874,758	127,175	-	-	-	-	-	1,001,933
<b>I122 · Maintenance</b>										
I122020 · Crossover Income		-		-	-	-		-		-
I122040 · Storm Damage Funding		-		-	-	-		-		-
<b>Total I122 · Maintenance</b>		-		-	-	-	-	-		-
<b>I123 · Purchase Road Plant</b>										
I123040 · Profit on Sale of Assets		-		-	-	-		-	19,137	19,137
<b>Total I123 · Purchase Road Plant</b>		-		-	-	-		-	19,137	19,137
<b>Total I12 · TRANSPORT</b>		-	874,758	127,175	-	-	-	-	19,137	1,021,070
<b>I13 · ECONOMIC SERVICES</b>										
<b>I132 · Tourism/Area Promotion</b>										
I132110 Grants and Contributions		-		-	-	-		-		-
I132040 Caravan Park Income		-		-	28,000	-		-		28,000
<b>Total I132 · Tourism/Area Promotion</b>		-	-	-	28,000	-	-	-		28,000

**INCOME - SUPPLEMENTARY INFORMATION TO THE BUDGET  
FOR THE YEAR ENDING 30 JUNE 2021**

	Details	Rates	Non-Operating Grants	Grants Operating	Fees & Charges	Subs and Cont	Operating Reimb (Other Revenue)	Interest Revenue	Profit on Sale of Asset	Total Income
<b>I133 · Building Control</b>										
I133110 · Building Permit Fees		-	-	-	1,200	-	-	-	-	1,200
I133120 · BRB Collection Fee		-	-	-	-	-	-	-	-	-
I133130 · BCITF Collection Fee		-	-	-	-	-	-	-	-	-
<b>Total I133 · Building Control</b>		-	-	-	1,200	-	-	-	-	1,200
<b>I134 · Public Utilities</b>										
I134110 · Duranillin Water Service Fee		-	-	-	480	-	-	-	-	480
I134120 · Duranillin Water Water Charge		-	-	-	1,520	-	-	-	-	1,520
I134140 · Grants & Reimbursements	<i>Kylie Dam project Dep of Water \$88,423,</i>		88,423	-	-	-	-	-	-	88,423
I134130 · Sale of Water - Standpipes		-	-	-	15,000	-	-	-	-	15,000
<b>Total I134 · Public Utilities</b>		-	88,423	-	17,000	-	-	-	-	105,423
<b>I139 · Economic Development</b>										
I139110 · Contrib and Reimb		-	-	-	-	-	-	-	-	-
<b>Total I139 · Economic Development</b>		-	-	-	-	-	-	-	-	-
<b>Total I13 · ECONOMIC SERVICES</b>		-	88,423	-	46,200	-	-	-	-	134,623
<b>I14 · OTHER PROPERTY &amp; SERVICES</b>										
<b>I141 · Private Works</b>										
I141035 · New Series AW Plates	<i>Any income is transferred to heritage reserve.</i>	-	-	-	300	-	-	-	-	300
I141110 · Private Works Charges		-	-	-	12,000	-	-	-	-	12,000
I141120 · Online Licensing Commission	<i>Admin service</i>	-	-	-	7,500	-	-	-	-	7,500
I141130 · Vehicle Examination	<i>Carried out by Peter Lutz on HV</i>	-	-	-	11,000	-	-	-	-	11,000
I141 · Private Works - Other		-	-	-	-	-	-	-	-	-
<b>Total I141 · Private Works</b>		-	-	-	30,800	-	-	-	-	30,800
<b>I143 · Works Overheads</b>										
I143100 · Staff Housing Contribution	<i>Rental and reimbursements of staff houses</i>	-	-	-	12,015	-	-	-	-	12,015
I143101 · Reimbursements	<i>Uniform and other</i>	-	-	-	-	-	2,000	-	-	2,000
<b>Total I143 · Works Overheads</b>		-	-	-	12,015	-	2,000	-	-	14,015
<b>I144 · Plant Operation Costs</b>										
I144050 · Diesel Rebate		-	-	-	-	-	27,000	-	-	27,000
I144055 · Insurance Claim/Refund		-	-	-	-	-	-	-	-	-
I144058 · Plant Reimbursement		-	-	-	-	-	858	-	-	858
I144056 · Staff Vehicle Contribution	<i>Deducted from payroll for senior staff</i>	-	-	-	-	-	2,860	-	-	2,860
<b>Total I144 · Plant Operation Costs</b>		-	-	-	-	-	30,718	-	-	30,718
<b>I146 · Salaries Control</b>										
I146110 · Reimb. - Workers Comp.		-	-	-	-	-	-	-	-	-
<b>Total I146 · Salaries Control</b>		-	-	-	-	-	-	-	-	-
<b>I147 · Business Unit</b>										
I147120 · The Shed	<i>Shed memberships and donations. Own source funding.</i>	-	-	-	1,000	-	-	-	-	1,000
<b>Total I147 · Business Unit</b>		-	-	-	1,000	-	-	-	-	1,000
<b>Total I14 · OTHER PROPERTY &amp; SERVICES</b>		-	-	-	43,815	-	32,718	-	-	76,533
<b>TOTAL INCOME</b>		<b>1,727,022</b>	<b>1,246,368</b>	<b>626,228</b>	<b>273,365</b>	<b>1,000</b>	<b>169,739</b>	<b>56,364</b>	<b>19,137</b>	<b>4,119,223</b>

**OPERATING EXPENDITURE - SUPPLEMENTARY INFORMATION  
FOR THE YEAR ENDING 30 JUNE 2021**

Description	Wages Admin and Senior Staff	Wages Works	PWOH	POC	Pdepn	Admin Allocation	Depr	Loss on Sale of Asset	Total Alloc & Non Cash
<b>E03 - GENERAL PURPOSE FUNDING.</b>									
<b>E031 - Rates</b>									
E031530 - Rates	25,000	-	11,950	-	-	14,250			51,200
E031535 - Provision for Doubtful Debts									-
E031537 - Valuation Expenses	-	-		-	-	-			-
E031540 - Rates Refund Account									-
<b>Total E031 - Rates</b>	<b>25,000</b>	<b>-</b>	<b>11,950</b>	<b>-</b>	<b>-</b>	<b>14,250</b>	<b>-</b>	<b>-</b>	<b>51,200</b>
<b>E032 - Other General Purpose Funding</b>									
E032010 - GP Grant	500	-	239	-	-	285			1,024
E032020 - Investing	1,000	-	478	-	-	570			2,048
<b>Total E032 - Other General Purpose Funding</b>	<b>1,500</b>	<b>-</b>	<b>717</b>	<b>-</b>	<b>-</b>	<b>855</b>	<b>-</b>	<b>-</b>	<b>3,072</b>
<b>Total E03 - GENERAL PURPOSE FUNDING.</b>	<b>26,500</b>	<b>-</b>	<b>12,667</b>	<b>-</b>	<b>-</b>	<b>15,105</b>	<b>-</b>	<b>-</b>	<b>54,272</b>
<b>E04 - GOVERNANCE.</b>									
<b>E041 - Members</b>									
E041001 - Council & Comm Meetings	25,000	-	11,950	-	-	14,282			51,232
E041002 - Council Office Maintenance		1,500	717			-			2,217
E041004 - Sitting Fees	-	-	-	-	-	-			-
E041007 - Members Travelling	-	-	-	-	-	-			-
E041008 - Communications Allowance	-	-	-	-	-	-			-
E041009 - Members of Council General	10,000	-	4,780	-	-	5,700			20,480
E041017 - Councillors Training	-	-	-	-	-	-			-
E041018 - Members Conference Expenses	-	-	-	-	-	-			-
E041020 - Presidential Allowance	-	-	-	-	-	-			-
E041100 - Depreciation Council Chambers	-	-	-	-	-	-			-
E041 - Members - Other	-	-	-	-	-	-			-
<b>Total E041 - Members</b>	<b>35,000</b>	<b>1,500</b>	<b>17,447</b>	<b>-</b>	<b>-</b>	<b>19,982</b>	<b>-</b>	<b>-</b>	<b>73,929</b>
<b>E042 - Members Other</b>									
E042002 - Elections	200	-	96	-	-	114			410
<b>Total E042 - Members Other</b>	<b>200</b>	<b>-</b>	<b>96</b>	<b>-</b>	<b>-</b>	<b>114</b>	<b>-</b>	<b>-</b>	<b>410</b>



**OPERATING EXPENDITURE - SUPPLEMENTARY INFORMATION  
FOR THE YEAR ENDING 30 JUNE 2021**

Description	Wages	Employee Costs Other	Materials & Contracts	Insurance Non Employee Related	Interest Expenses	Other Expenses	Utilities	Total Cash Budget	Total Budget
<b>E03 - GENERAL PURPOSE FUNDING.</b>									
<b>E031 - Rates</b>									
E031530 - Rates	-		13,000	-	-		-	13,000	64,200
E031535 - Provision for Doubtful Debts						7,500		7,500	7,500
E031537 - Valuation Expenses	-		9,000	-	-		-	9,000	9,000
E031540 - Rates Refund Account								-	-
<b>Total E031 - Rates</b>	-		22,000	-	-	7,500	-	29,500	80,700
<b>E032 - Other General Purpose Funding</b>									
E032010 - GP Grant	-		-	-	-		-	-	1,024
E032020 - Investing	-		6,500	-	-		-	6,500	8,548
<b>Total E032 - Other General Purpose Funding</b>	-		6,500	-	-		-	6,500	9,572
<b>Total E03 - GENERAL PURPOSE FUNDING.</b>	-		28,500	-	-	7,500	-	36,000	90,272
<b>E04 - GOVERNANCE.</b>									
<b>E041 - Members</b>									
E041001 - Council & Comm Meetings	-		2,600	-	-		-	2,600	53,832
E041002 - Council Office Maintenance			500	2,844				3,344	5,561
E041004 - Sitting Fees	-			-	-	17,293	-	17,293	17,293
E041007 - Members Travelling	-			-	-	2,707	-	2,707	2,707
E041008 - Communications Allowance	-			-	-	3,500	-	3,500	3,500
E041009 - Members of Council General	-		250	4,238	-		-	4,488	24,968
E041017 - Councillors Training	-		6,000	-	-		-	6,000	6,000
E041018 - Members Conference Expenses	-		2,000	-	-		-	2,000	2,000
E041020 - Presidential Allowance	-			-	-	5,000	-	5,000	5,000
E041100 - Depreciation Council Chambers	-			-	-		-	-	-
E041 - Members - Other	-			-	-		-	-	-
<b>Total E041 - Members</b>	-		11,350	7,082	-	28,500	-	46,932	120,861
<b>E042 - Members Other</b>									
E042002 - Elections	-			-	-		-	-	410
<b>Total E042 - Members Other</b>	-			-	-		-	-	410

**OPERATING EXPENDITURE - SUPPLEMENTARY INFORMATION  
FOR THE YEAR ENDING 30 JUNE 2021**

	Description	Wages Admin and Senior Staff	Wages Works	PWOH	POC	Pdepn	Admin Allocation	Depr	Loss on Sale of Asset	Total Alloc & Non Cash
<b>E043 · Other Governance</b>										
E043003 · Corporate Planning	<i>Integrated Planning and other strategic and organisation planning. Asset management plans and revaluations. Facilitating community consultation.</i>	13,000	500	6,453	-	-	7,463			27,416
E043004 · Annual Reports/Electors Meeting	<i>Preparing annual report, organising electors meeting, minutes from meeting,</i>	2,000	-	956	-	-	1,140			4,096
E043006 · Public Relations & Civic Funct.	<i>Australia Day breakfast, new residents evening, ceremonies, Bleat, community newsletters, web site management</i>	7,000	800	3,728	-	-	3,990			15,518
E043007 · Budget	<i>Preparation of annual budget including data entry and preparing statutory report. Roadworks costings to go to roadworks planning. Costing other works to go to cost area associated.</i>	8,000	-	3,824	-	-	4,560			16,384
E043009 · Policy & Local Laws	<i>Review and administration of council policy and local laws. Not enforcement of local laws. Review of Local Laws required this financial year.</i>	10,000	-	4,780	-	-	5,700			20,480
E043010 · Compliance	<i>Costs associated with advertising, compliance returns, financial interest registers, local government act requirements.</i>	10,000	-	4,780	-	-	5,700			20,480
E043011 · Audit Fees	<i>Council general audit - not Roads to Recovery or other funding which should be allocated to their cost centre.</i>	-	-	-	-	-	-			-
E043013 · Financial Reporting	<i>Preparing financial reports for council and other statutory financial</i>	11,100	-	5,306	-	-	6,327			22,733
E043015 · Other Governance	<i>WALGA membership fees, Central Zone affiliation, attendance at zone meetings, other.</i>	7,000	-	3,346	-	-	3,990			14,336
E043020 · VROC & Regional Collaboration	<i>Involvement with 4WD VROC and partnerships with neighbours or reforms.</i>	2,000		956			1,140			4,096
<b>Total E043 · Other Governance</b>		<b>70,100</b>	<b>1,300</b>	<b>34,129</b>	<b>-</b>	<b>-</b>	<b>40,010</b>	<b>-</b>	<b>-</b>	<b>145,539</b>
<b>Total E04 · GOVERNANCE.</b>		<b>105,300</b>	<b>2,800</b>	<b>51,672</b>	<b>-</b>	<b>-</b>	<b>60,106</b>	<b>-</b>	<b>-</b>	<b>219,878</b>
<b>E05 · LAW ORDER &amp; PUBLIC SAFETY.</b>										
<b>E051 · Fire Prevention</b>										
E051010 · Bush Fire Advisory Brigades - non ESL	<i>Non ESL recoverable costs - attendance at BFAC meeting, agendas for BFAC meeting, printing CFO cards, allowance for chief \$1000.</i>	8,000	200	3,920	-	-	4,560			16,680
E051015 · Fire Brigades - ESL	<i>Any costs that can be claimed though ESL - i.e. insurance, protective clothing, brigade building maintenance, maintenance of fire units, 2way maintenance, electricity for brigade sheds</i>	-	-	-	-	-	-			-
E051016 · Bushfire Mitigation - Funded	<i>Expenditure associated with Bushfire Mitigation funding</i>	-	-	-	-	-	-			-
E051017 · Bushfire Mitigation - Unfunded	<i>Bushfire mitigation works funded by Shire i.e. firebreaks, burning etc.</i>	1,000	4,000	2,390			570			7,960
E051020 · Control Other	<i>SMS for movement vehicle bans, fire breaks, attendance at fires, ranger support for firebreak inspections</i>	6,000	3,000	4,302	1,000	500	3,420			18,222
E051120 Loss of Disposal of Assets	<i>Loss on disposal of fire plant</i>			-					-	-
E051100 · Depreciation Fire Control	<i>Depreciation of fire trucks or equipment</i>	-	-	-	-	-	-	42,982		42,982
<b>Total E051 · Fire Prevention</b>		<b>15,000</b>	<b>7,200</b>	<b>10,612</b>	<b>1,000</b>	<b>500</b>	<b>8,550</b>	<b>42,982</b>	<b>-</b>	<b>85,844</b>

**OPERATING EXPENDITURE - SUPPLEMENTARY INFORMATION  
FOR THE YEAR ENDING 30 JUNE 2021**

	Description	Wages	Employee Costs Other	Materials & Contracts	Insurance Non Employee Related	Interest Expenses	Other Expenses	Utilities	Total Cash Budget	Total Budget
<b>E043 · Other Governance</b>										
E043003 · Corporate Planning	<i>Integrated Planning and other strategic and organisation planning. Asset management plans and revaluations. Facilitating community consultation.</i>	-		6,000	-	-	-	-	6,000	33,416
E043004 · Annual Reports/Electors Meeting	<i>Preparing annual report, organising electors meeting, minutes from meeting.</i>	-			-	-	-	-	-	4,096
E043006 · Public Relations & Civic Funct.	<i>Australia Day breakfast, new residents evening, ceremonies, Bleat, community newsletters, web site management</i>	-		6,000	-	-	-	-	6,000	21,518
E043007 · Budget	<i>Preparation of annual budget including data entry and preparing statutory report. Roadworks costings to go to roadworks planning. Costing other works to go to cost area associated.</i>	-			-	-	-	-	-	16,384
E043009 · Policy & Local Laws	<i>Review and administration of council policy and local laws. Not enforcement of local laws. Review of Local Laws required this financial year.</i>	-			-	-	-	-	-	20,480
E043010 · Compliance	<i>Costs associated with advertising, compliance returns, financial interest registers, local government act requirements.</i>	-		10,000	-	-	-	-	10,000	30,480
E043011 · Audit Fees	<i>Council general audit - not Roads to Recovery or other funding which should be allocated to their cost centre.</i>	-		30,000	-	-	-	-	30,000	30,000
E043013 · Financial Reporting	<i>Preparing financial reports for council and other statutory financial</i>	-			-	-	-	-	-	22,733
E043015 · Other Governance	<i>WALGA membership fees, Central Zone affiliation, attendance at zone meetings, other.</i>	-		13,000	-	-	-	-	13,000	27,336
E043020 · VROC & Regional Collaboration	<i>Involvement with 4WD VROC and partnerships with neighbours or reforms.</i>	-		7,000					7,000	11,096
<b>Total E043 · Other Governance</b>		-	-	72,000	-	-	-	-	72,000	217,539
<b>Total E04 · GOVERNANCE.</b>		-	-	83,350	7,082	-	28,500	-	118,932	338,810
<b>E05 · LAW ORDER &amp; PUBLIC SAFETY.</b>										
<b>E051 · Fire Prevention</b>										
E051010 · Bush Fire Advisory Brigades - non ESL	<i>Non ESL recoverable costs - attendance at BFAC meeting, agendas for BFAC meeting, printing CFO cards, allowance for chief \$1000.</i>	-		5,356	-	-	-	-	5,356	22,036
E051015 · Fire Brigades - ESL	<i>Any costs that can be claimed though ESL - i.e. insurance, protective clothing, brigade building maintenance, maintenance of fire units, 2way maintenance, electricity for brigade sheds</i>	-		20,244	19,235	-	-	900	40,379	40,379
E051016 · Bushfire Mitigation - Funded	<i>Expenditure associated with Bushfire Mitigation funding</i>	-		-					-	-
E051017 · Bushfire Mitigation - Unfunded	<i>Bushfire mitigation works funded by Shire i.e. firebreaks, burning etc.</i>	-							-	7,960
E051020 · Control Other	<i>SMS for movement vehicle bans, fire breaks, attendance at fires, ranger support for firebreak inspections</i>	-		4,000	-	-	-		4,000	22,222
E051120 Loss of Disposal of Assets	<i>Loss on disposal of fire plant</i>									-
E051100 · Depreciation Fire Control	<i>Depreciation of fire trucks or equipment</i>	-		-	-	-	-	-	-	42,982
<b>Total E051 · Fire Prevention</b>		-	-	29,600	19,235	-	-	900	49,735	135,579

**OPERATING EXPENDITURE - SUPPLEMENTARY INFORMATION  
FOR THE YEAR ENDING 30 JUNE 2021**

Description	Wages Admin and Senior Staff	Wages Works	PWOH	POC	Pdepn	Admin Allocation	Depr	Loss on Sale of Asset	Total Alloc & Non Cash
<b>E052 · Animal Control</b>									
E052010 · Animal Control Expenses	2,000	100	1,004	-	-	1,140			4,244
<b>Total E052 · Animal Control</b>	<b>2,000</b>	<b>100</b>	<b>1,004</b>	<b>-</b>	<b>-</b>	<b>1,140</b>	<b>-</b>	<b>-</b>	<b>4,244</b>
<b>E053 · Other</b>									
E053010 · LEMC	5,000	-	2,390	-	-	2,850			10,240
E053015 · Enforcement of Local Laws	300	-	143	-	-	171			614
E053020 · Crime Prevention & Safety	-	-	-	-	-	-			-
<b>Total E053 · Other</b>	<b>5,300</b>	<b>-</b>	<b>2,533</b>	<b>-</b>	<b>-</b>	<b>3,021</b>	<b>-</b>	<b>-</b>	<b>10,854</b>
<b>Total E05 · LAW ORDER &amp; PUBLIC SAFETY.</b>	<b>22,300</b>	<b>7,300</b>	<b>14,149</b>	<b>1,000</b>	<b>500</b>	<b>12,711</b>	<b>42,982</b>	<b>-</b>	<b>100,942</b>
<b>E06 · EDUCATION &amp; WELFARE.</b>									
<b>E061 · Aged and Disabled</b>									
E061010 · Senior Citizens Services	3,000	-	1,434			1,710			6,144
E061011 · Senior Meal Service	6,000		2,868			3,420			12,288
<b>Total E061 · Aged and Disabled</b>	<b>9,000</b>	<b>-</b>	<b>4,302</b>	<b>-</b>	<b>-</b>	<b>5,130</b>	<b>-</b>	<b>-</b>	<b>18,432</b>
<b>E062 · Education</b>									
E062010 · School Bus Routes	400	1,500	908	900	400	228			4,336
E062020 · Other Education	200	3,000	1,530	-	-	114			4,844
E062030 · Community Training & Development	-	-	-	-	-	-			-
<b>Total E062 · Education</b>	<b>600</b>	<b>4,500</b>	<b>2,438</b>	<b>900</b>	<b>400</b>	<b>342</b>	<b>-</b>	<b>-</b>	<b>9,180</b>
<b>E063 · Welfare</b>									
E063010 · Westcare	-	-	-	-	-	-			-
E063015 · Westcare Shire Costs	150	-	72	-	-	86			307
E063018 · Youth Services	1,000	-	478	-	-	570			2,048
E063020 · Welfare Other	800	-	382	-	-	456			1,638
<b>Total E063 · Welfare</b>	<b>1,950</b>	<b>-</b>	<b>932</b>	<b>-</b>	<b>-</b>	<b>1,112</b>	<b>-</b>	<b>-</b>	<b>3,994</b>
<b>E064 · Care of Families and Children</b>									
E064010 · Care of Families and Children	800		382			456			1,638
E064012 · Kids Central: Shire	1,000	-	478			570			2,048
E064016 · Kids Central: Grants									-

**OPERATING EXPENDITURE - SUPPLEMENTARY INFORMATION  
FOR THE YEAR ENDING 30 JUNE 2021**

Description	Wages	Employee Costs Other	Materials & Contracts	Insurance Non Employee Related	Interest Expenses	Other Expenses	Utilities	Total Cash Budget	Total Budget
<b>E052 · Animal Control</b>									
E052010 · Animal Control Expenses	-		3,000	-	-	-	-	3,000	7,244
<b>Total E052 · Animal Control</b>	-		3,000	-	-	-	-	3,000	7,244
<b>E053 · Other</b>									
E053010 · LEMC	-		7,000	-	-	-	-	7,000	17,240
E053015 · Enforcement of Local Laws	-		-	-	-	-	-	-	614
E053020 · Crime Prevention & Safety			-					-	-
<b>Total E053 · Other</b>	-		7,000	-	-	-	-	7,000	17,854
<b>Total E05 · LAW ORDER &amp; PUBLIC SAFETY.</b>	-	-	39,600	19,235	-	-	900	59,735	160,677
<b>E06 · EDUCATION &amp; WELFARE.</b>									
<b>E061 · Aged and Disabled</b>									
E061010 · Senior Citizens Services			5,120					5,120	11,264
E061011 · Senior Meal Service			8,000					8,000	20,288
<b>Total E061 · Aged and Disabled</b>	-	-	13,120	-	-	-	-	13,120	31,552
<b>E062 · Education</b>									
E062010 · School Bus Routes	-			-	-	-	-	-	4,336
E062020 · Other Education	-		100	-	-	-	-	100	4,944
E062030 · Community Training & Development	-		-	-	-	-	-	-	-
<b>Total E062 · Education</b>	-		100	-	-	-	-	100	9,280
<b>E063 · Welfare</b>									
E063010 · Westcare	-				-		-	-	-
E063015 · Westcare Shire Costs	-		-	-	-	-	-	-	307
E063018 · Youth Services	-	-	1,500					1,500	3,548
E063020 · Welfare Other	-		1,500	-	-	-	-	1,500	3,138
<b>Total E063 · Welfare</b>	-		3,000	-	-	-	-	3,000	6,994
<b>E064 · Care of Families and Children</b>									
E064010 · Care of Families and Children			-					-	1,638
E064012 · Kids Central: Shire			-					-	2,048
E064016 · Kids Central: Grants			-					-	-

**OPERATING EXPENDITURE - SUPPLEMENTARY INFORMATION  
FOR THE YEAR ENDING 30 JUNE 2021**

Description		Wages Admin and Senior Staff	Wages Works	PWOH	POC	Pdepn	Admin Allocation	Depr	Loss on Sale of Asset	Total Alloc & Non Cash
E064014 - Kids Central: Member Activities	<i>Activities of Kids Central not related to Childcare i.e. activities, toy library. Funded by members</i>									-
E064015 - Kids Central Childcare Employee insurance										
E064015 - Kids Central: Childcare	<i>Kids Central service costs</i>	-					-	-		-
<b>Total E064 - Care of Families and Children</b>		1,800	-	860	-	-	1,026	-	-	3,686
<b>Total E06 - EDUCATION &amp; WELFARE.</b>		13,350	4,500	8,532	900	400	7,610	-	-	35,292
<b>E07 - HEALTH.</b>										
<b>E072 - Preventative Services</b>										
E072010 - Environmental Health Officer	<i>EHO -relating to health - food premises inspections etc.</i>	700	-	335	-	-	399			1,434
E072025 - Fruit Fly & Mosquito Control	<i>Fruit fly baiting on town trees, mosquito control through the shire</i>	-	3,500	1,673	860	400	-			6,433
<b>Total E072 - Preventative Services</b>		700	3,500	2,008	860	400	399	-	-	7,867
<b>E073 - Other</b>										
E073010 - Health Resource Centre	<i>Cost of maintaining the HRC building</i>	1,000	5,000	2,868	900	500	570	39,054		49,892
E073020 - Medical Services	<i>Supporting new services, discussions with doctors, minor equip, health promotion, reception service, doctor travel</i>	1,500	-	717	-	-	855			3,072
E073930 - Ambulance Services	<i>Donated services</i>		100	48						148
E073900 - Depreciation	<i>Depreciation of HRC</i>	-	-	-	-	-	-			-
<b>Total E073 - Other</b>		2,500	5,100	3,633	900	500	1,425	39,054	-	53,112
<b>Total E07 - HEALTH.</b>		3,200	8,600	5,640	1,760	900	1,824	39,054	-	60,978
<b>E09 - HOUSING.</b>										
<b>E091 - Community Housing</b>										
E091010 - GEHA Housing Mtce	<i>King Street and Hillman Street - Teachers houses</i>	100	2,000	1,004	-	-	57			3,161
E091030 - Joint Venture Housing Units	<i>6 brick units - 4 in Hillman Street and 2 on cnr of Nangip and Gibbs</i>	4,000	8,000	5,736	200	100	2,280			20,316
E091040 - West Arthur Cottage Homes	<i>Loan repayment - self supporting</i>	-	-	-	-	-	-			-
E091060 - Housing Other	<i>Enquiries for more housing, costing options</i>	1,000	-	478			570	19,425	-	21,473
E091111 - Non Staff use of Staff Housing	<i>Staff housng being rented by non staff.</i>	-	2,000	956			-			2,956
E091100 - Depreciation		-	-	-	-	-	-			-
<b>Total E091 - Community Housing</b>		5,100	12,000	8,174	200	100	2,907	19,425	-	47,906
<b>Total E09 - HOUSING.</b>		5,100	12,000	8,174	200	100	2,907	19,425	-	47,906



**OPERATING EXPENDITURE - SUPPLEMENTARY INFORMATION  
FOR THE YEAR ENDING 30 JUNE 2021**

Description		Wages	Employee Costs Other	Materials & Contracts	Insurance Non Employee Related	Interest Expenses	Other Expenses	Utilities	Total Cash Budget	Total Budget
E064014 - Kids Central: Member Activities	<i>Activities of Kids Central not related to Childcare i.e. activities, toy library. Funded by members</i>			1,000					1,000	1,000
E064015 - Kids Central Childcare Employee insurance									-	-
E064015 - Kids Central: Childcare	<i>Kids Central service costs</i>			-					-	-
<b>Total E064 - Care of Families and Children</b>		-	-	1,000	-	-	-	-	1,000	4,686
<b>Total E06 - EDUCATION &amp; WELFARE.</b>		-	-	17,220	-	-	-	-	17,220	52,512
<b>E07 - HEALTH.</b>										
<b>E072 - Preventative Services</b>										
E072010 - Environmental Health Officer	<i>EHO -relating to health - food premises inspections etc.</i>	-		7,000	-	-	-	-	7,000	8,434
E072025 - Fruit Fly & Mosquito Control	<i>Fruit fly baiting on town trees, mosquito control through the shire</i>	-		500	-	-	-	-	500	6,933
<b>Total E072 - Preventative Services</b>		-		7,500	-	-	-	-	7,500	15,367
<b>E073 - Other</b>										
E073010 - Health Resource Centre	<i>Cost of maintaining the HRC building</i>	-		7,000	5,216	-	-	7,000	19,216	69,108
E073020 - Medical Services	<i>Supporting new services, discussions with doctors, minor equip, health promotion, reception service, doctor travel</i>	-		17,000	-	-	-	-	17,000	20,072
E073930 - Ambulance Services	<i>Donated services</i>								-	148
E073900 - Depreciation	<i>Depreciation of HRC</i>	-		-	-	-	-	-	-	-
<b>Total E073 - Other</b>		-		24,000	5,216	-	-	7,000	36,216	89,328
<b>Total E07 - HEALTH.</b>		-		31,500	5,216	-	-	7,000	43,716	104,694
<b>E09 - HOUSING.</b>										
<b>E091 - Community Housing</b>										
E091010 - GEHA Housing Mtce	<i>King Street and Hillman Street - Teachers houses</i>	-		2,000	1,892	14,501	-	800	19,193	22,354
E091030 - Joint Venture Housing Units	<i>6 brick units - 4 in Hillman Street and 2 on cnr of Nangip and Gibbs</i>	-		11,000	2,835		-	5,000	18,835	39,151
E091040 - West Arthur Cottage Homes	<i>Loan repayment - self supporting</i>			2,756	-	12,734			15,490	15,490
E091060 - Housing Other	<i>Enquiries for more housing, costing options</i>	-		-	-	-	-	-	-	21,473
E091111 - Non Staff use of Staff Housing	<i>Staff housng being rented by non staff.</i>			2,000	811			2,000	4,811	7,767
E091100 - Depreciation		-		-	-	-	-	-	-	-
<b>Total E091 - Community Housing</b>		-		17,756	5,538	27,235	-	7,800	58,329	106,235
<b>Total E09 - HOUSING.</b>		-	-	17,756	5,538	27,235	-	7,800	58,329	106,235

**OPERATING EXPENDITURE - SUPPLEMENTARY INFORMATION  
FOR THE YEAR ENDING 30 JUNE 2021**

	Description	Wages Admin and Senior Staff	Wages Works	PWOH	POC	Pdepn	Admin Allocation	Depr	Loss on Sale of Asset	Total Alloc & Non Cash
<b>E10 - COMMUNITY AMENITIES.</b>										
<b>E101 - General Refuse</b>										
E101020 - Domestic Refuse	<i>Refuse contractor only</i>	-	-	-	-	-	-	-	-	-
E101030 - Refuse Site Mtce	<i>Maintenance at Darkan and Dura refuse sites</i>	7,000	25,000	15,296	24,000	12,000	3,990	-	-	87,286
E101040 - Recycling	<i>Recycling for the district</i>	-	300	143	-	-	-	-	-	443
E101050 - Waste Oil	<i>Waste Oil facility</i>	-	-	-	-	-	-	-	-	-
E101060 - Waste Management Admin	<i>Investigation into waste sites, waste reduction, annual surveys</i>	7,000	1,000	3,824	-	-	3,990	-	-	15,814
<b>Total E101 - General Refuse</b>		<b>14,000</b>	<b>26,300</b>	<b>19,263</b>	<b>24,000</b>	<b>12,000</b>	<b>7,980</b>	<b>-</b>	<b>-</b>	<b>103,543</b>
<b>E102 - Other Sanitation</b>										
E102020 - Commercial Refuse	<i>Refuse contractor only</i>	-	-	-	-	-	-	-	-	-
E102030 - Streets Refuse	<i>Emptying street bins</i>	-	3,000	1,434	1,000	500	-	-	-	5,934
E102040 - DrumMuster	<i>All costs associated with Drummuster program</i>	200	700	430	-	-	114	-	-	1,444
E102050 - Tidy Towns	<i>Entry to tidy towns competition - not works wages. Officer time association with application.</i>	-	-	-	-	-	-	-	-	-
E102060 - Clean Up Australia Day etc.	<i>Works staff time associated with assisting community clean ups.</i>	-	-	-	-	-	-	-	-	-
	<i>Kerbside collection service on as needs basis</i>	-	-	-	-	-	-	-	-	-
E102070 - Urban Stormwater Drainage	<i>Darkan and Dura townsite - drainage works in streets.</i>	200	1,500	813	400	200	114	11,319	-	14,546
<b>Total E102 - Other Sanitation</b>		<b>400</b>	<b>5,200</b>	<b>2,677</b>	<b>1,400</b>	<b>700</b>	<b>228</b>	<b>11,319</b>	<b>-</b>	<b>21,924</b>
<b>E103 - Protection of Environment</b>										
E103020 - Protection of Environment	<i>Environmental issues etc.</i>	494	-	236	-	-	282	-	-	1,012
E103030 - Landcare Officer Employee Costs	<i>43 hours/month - BBG (\$15,000 funded from reserve)</i>	-	-	-	-	-	-	-	-	-
E103032 - Landcare office, admin and community engagement		-	-	-	-	-	-	-	-	-
E103050 - Reserve Management	<i>Shire reserves - conservation - not recreation reserves or declared weed control</i>	400	300	335	-	-	228	-	-	1,263
E103101 - Landcare Officer supervision		200	-	96	-	-	114	-	-	410
E103400 - Landcare Project Expenses		-	-	-	-	-	-	-	-	-
E103120 - Feral Pig Program		-	-	-	-	-	-	-	-	-
<b>Total E103 - Protection of Environment</b>		<b>1,094</b>	<b>300</b>	<b>666</b>	<b>-</b>	<b>-</b>	<b>624</b>	<b>-</b>	<b>-</b>	<b>2,684</b>
<b>E106 - Town Planning</b>										
E106020 - Town Planning Services	<i>Planning enquires, applications, and review of Town Planning Scheme,</i>	9,000	-	4,302	-	-	5,130	-	-	18,432
<b>Total E106 - Town Planning</b>		<b>9,000</b>	<b>-</b>	<b>4,302</b>	<b>-</b>	<b>-</b>	<b>5,130</b>	<b>-</b>	<b>-</b>	<b>18,432</b>
<b>E107 - Other</b>										
E107020 - Public Conveniences	<i>Public toilets not part of a public facility i.e. Railway Reserve</i>	300	20,000	9,703	-	-	171	-	-	30,174
E107030 - Cemeteries	<i>Includes allowance for identifying unmarked graves at Arthur River.</i>	4,000	7,000	5,258	3,000	1,300	2,280	-	-	22,838
E107040 - Townscape	<i>Only for purchase and maintained to town seating, new planter boxes, banners and poles - not gardens.</i>	-	-	-	-	-	-	-	-	-
E107050 - Other Community Amenities		-	-	-	-	-	-	4,704	-	4,704
<b>Total E107 - Other</b>		<b>4,300</b>	<b>27,000</b>	<b>14,961</b>	<b>3,000</b>	<b>1,300</b>	<b>2,451</b>	<b>4,704</b>	<b>-</b>	<b>57,716</b>
<b>Total E10 - COMMUNITY AMENITIES.</b>		<b>28,794</b>	<b>58,800</b>	<b>41,870</b>	<b>28,400</b>	<b>14,000</b>	<b>16,413</b>	<b>16,023</b>	<b>-</b>	<b>204,300</b>



**OPERATING EXPENDITURE - SUPPLEMENTARY INFORMATION  
FOR THE YEAR ENDING 30 JUNE 2021**

Description	Wages	Employee Costs Other	Materials & Contracts	Insurance Non Employee Related	Interest Expenses	Other Expenses	Utilities	Total Cash Budget	Total Budget
<b>E10 - COMMUNITY AMENITIES.</b>									
<b>E101 - General Refuse</b>									-
E101020 - Domestic Refuse			18,000	-	-	-	-	18,000	18,000
E101030 - Refuse Site Mtce			8,000	601	-	-	-	8,601	95,887
E101040 - Recycling			20,000	-	-	-	-	20,000	20,443
E101050 - Waste Oil			1,000	22	-	-	-	1,022	1,022
E101060 - Waste Management Admin			1,000	-	-	-	-	1,000	16,814
<b>Total E101 - General Refuse</b>			48,000	623	-	-	-	48,623	152,166
<b>E102 - Other Sanitation</b>									
E102020 - Commercial Refuse			7,000	-	-	-	-	7,000	7,000
E102030 - Streets Refuse			-	-	-	-	-	-	5,934
E102040 - DrumMuster			-	-	-	-	-	-	1,444
E102050 - Tidy Towns			-	-	-	-	-	-	-
E102060 - Clean Up Australia Day etc.			-	-	-	-	-	-	-
			-	-	-	-	-	-	-
E102070 - Urban Stormwater Drainage			500	-	-	-	-	500	15,046
<b>Total E102 - Other Sanitation</b>			7,500	-	-	-	-	7,500	29,424
<b>E103 - Protection of Environment</b>									
E103020 - Protection of Environment			500	-	-	-	-	500	1,512
E103030 - Landcare Officer Employee Costs			25,000	-	-	-	-	25,000	25,000
E103032 - Landcare office, admin and community engagement			-	-	-	-	-	-	-
E103050 - Reserve Management			-	-	-	-	-	-	1,263
E103101 - Landcare Officer supervision			-	-	-	-	-	-	410
E103400 - Landcare Project Expenses			-	-	-	-	-	-	-
E103120 - Feral Pig Program			-	-	-	-	-	-	-
<b>Total E103 - Protection of Environment</b>			25,500	-	-	-	-	25,500	28,184
<b>E106 - Town Planning</b>									
E106020 - Town Planning Services			10,000	-	-	-	-	10,000	28,432
<b>Total E106 - Town Planning</b>			10,000	-	-	-	-	10,000	28,432
<b>E107 - Other</b>									
E107020 - Public Conveniences			4,000	811	-	-	500	5,311	35,485
E107030 - Cemeteries			8,500	-	-	-	500	9,000	31,838
E107040 - Townscape			-	-	-	-	-	-	-
E107050 - Other Community Amenities			-	-	-	-	-	-	4,704
<b>Total E107 - Other</b>			12,500	811	-	-	1,000	14,311	72,027
<b>Total E10 - COMMUNITY AMENITIES.</b>			103,500	1,434	-	-	1,000	105,934	310,234

**OPERATING EXPENDITURE - SUPPLEMENTARY INFORMATION  
FOR THE YEAR ENDING 30 JUNE 2021**

	Description	Wages Admin and Senior Staff	Wages Works	PWOH	POC	Pdepn	Admin Allocation	Depr	Loss on Sale of Asset	Total Alloc & Non Cash
<b>E11 - RECREATION &amp; CULTURE.</b>										
<b>E111 - Public Halls</b>										
E111020 - Public Halls	<i>Darkan, Arthur River, Dura and Moodi</i>	2,000	11,000	6,214	300	180	1,140	34,438		55,272
<b>Total E111 - Public Halls</b>		2,000	11,000	6,214	300	180	1,140	34,438	-	55,272
<b>E112 - Swimming Areas</b>										
E112001 - Lake Towerrinning	<i>Lake maintenance and improvements. Includes funds to investigate works required on jetties.</i>	5,000	20,000	11,950	2,000	1,000	2,850			42,800
E112002 - Darkan Swimming Pool	<i>Operating costs</i>	3,000	30,000	15,774			1,710			50,484
E112100 - Depreciation		-	-	-	-	-	-	12,867		12,867
<b>Total E112 - Swimming Areas</b>		8,000	50,000	27,724	2,000	1,000	4,560	12,867	-	106,151
<b>E113 - Other Recreation</b>										
E113010 - Parks & Gardens Mtce	<i>General parks and gardens</i>	500	35,000	16,969	8,000	4,000	285			64,754
E113011 - Community Garden		-	-	-	-	-	-	-		-
E113012 - Arthur River - Parks & Gardens			-	-	600	300				900
E113016 - Duranillin - Parks & Gardens			-	-	600	300				900
E113020 - Reserves Mtce	<i>Recreation used reserves - pathways, maint loading ramp</i>	250	15,000	7,290	6,000	3,000	143	-		31,682
E113030 - Sports Clubs and Amenities	<i>Includes funding for community grants and maintenance.</i>	8,000	12,000	9,560	2,000	1,000	4,560	-		37,120
E113032 - Darkan Sport & Community Centre	<i>insurance to be reimbursed</i>	-	-	-	-	-	-	-		-
E113037 - Community Gym	<i>Funded by member fundraising and fees</i>	-	-	-	-	-	-	-		-
E113040 - Youth Activity Area	<i>Youth and Nature Play Area on Darkan Rail Reserve</i>	3,800	6,000	4,684	2,500	1,200	2,166	-		20,350
E113050 - Multi-Use Recreation Trails	<i>Collie to Darkan Rail Trail and heritage trail.</i>	2,000	3,000	2,390	300	180	1,140			9,010
E113060 - Football & Hockey Ovals	<i>Ovals only - not facilities</i>	-	12,000	5,736	3,500	2,000	-			23,236
E113070 - Town Dam	<i>Provides water to school, football oval and bowling club</i>	80	2,500	1,233	2,000	1,200	46			7,059
E113100 - Depreciation		-	-	-	-	-	-	143,269		143,269
<b>Total E113 - Other Recreation</b>		14,630	85,500	47,862	25,500	13,180	8,339	143,269		338,280
<b>E114 - Library</b>										
E114020 - Library Expenses	<i>Paid to CRC for the library plus additional costs</i>	300	-	143	-	-	171	-		614
<b>Total E114 - Library</b>		300	-	143	-	-	171	-		614
<b>E116 - Heritage</b>										
E116010 - Historical Projects	<i>Arthur River and others not mentioned below.</i>	3,000	500	1,673			1,710	-		6,883
E116013 - Historical Arhives	<i>Management of the communities historical arcives (non shire)</i>	5,000		2,390			2,850			10,240
E116015 - War Memorial		700	1,000	813	-	-	399	-		2,912
E116020 - Bowelling Station		200	200	191	-	-	114	-		705
E116030 - Six Mile Cottage		300	-	143	-	-	171	-		614
E116035 - Duranillin School		150	100	120			86			455
E116040 - Darkan Railway Precinct	<i>Maintenance on station and house</i>	100	1,000	526	-	-	357	6,583		8,566
<b>Total E116 - Heritage</b>		9,450	2,800	5,856	-	-	5,687	6,583	-	30,375
<b>E117 - Other Culture</b>										
E017011 - Community Grants	<i>For running cultural events, art displays etc.</i>	-	-	-	-	-	-			-
E117010 - Community Cultural Activities	<i>Shire specific projects</i>	8,000	-	3,824	-	-	4,560			16,384

**OPERATING EXPENDITURE - SUPPLEMENTARY INFORMATION  
FOR THE YEAR ENDING 30 JUNE 2021**

Description	Wages	Employee Costs Other	Materials & Contracts	Insurance Non Employee Related	Interest Expenses	Other Expenses	Utilities	Total Cash Budget	Total Budget
<b>E11 - RECREATION &amp; CULTURE.</b>									
<b>E111 - Public Halls</b>									
E111020 - Public Halls			6,000	7,308	-	-	5,000	18,308	73,580
<b>Total E111 - Public Halls</b>	-	-	6,000	7,308	-	-	5,000	18,308	73,580
<b>E112 - Swimming Areas</b>									
E112001 - Lake Towerrinning			15,000	2,036	-	-	1,000	18,036	60,836
E112002 - Darkan Swimming Pool			11,000		-	-		11,000	61,484
E112100 - Depreciation			-	-	-	-	-	-	12,867
<b>Total E112 - Swimming Areas</b>	-	-	26,000	2,036	-	-	1,000	29,036	135,187
<b>E113 - Other Recreation</b>									
E113010 - Parks & Gardens Mtce			6,000		-	-	2,300	8,300	73,054
E113011 - Community Garden								-	-
E113012 - Arthur River - Parks & Gardens								-	900
E113016 - Duranillin - Parks & Gardens			1,620					1,620	2,520
E113020 - Reserves Mtce			1,500		-	-	1,500	3,000	34,682
E113030 - Sports Clubs and Amenities			9,000	2,206	-	-	1,500	12,706	49,826
E113032 - Darkan Sport & Community Centre			-	3,070				3,070	3,070
E113037 - Community Gym			3,000	-				3,000	3,000
E113040 - Youth Activity Area			2,500	796	-	-	-	3,296	23,646
E113050 - Multi-Use Recreation Trails			500	-	-	-	-	500	9,510
E113060 - Football & Hockey Ovals			10,000	-	-	-	5,000	15,000	38,236
E113070 - Town Dam			2,000	-	-	-	3,000	5,000	12,059
E113100 - Depreciation			-	-	-	-	-	-	143,269
<b>Total E113 - Other Recreation</b>	-	-	36,120	6,072	-	-	13,300	55,492	393,772
<b>E114 - Library</b>									
E114020 - Library Expenses			15,375	82	-	-	-	15,457	16,071
<b>Total E114 - Library</b>	-	-	15,375	82	-	-	-	15,457	16,071
<b>E116 - Heritage</b>									
E116010 - Historical Projects			102,000	1,189	-	-	900	104,089	110,972
E116013 - Historical Archives									10,240
E116015 - War Memorial			-	-	-	-	-	-	2,912
E116020 - Bowelling Station			-	352	-	-	-	352	1,057
E116030 - Six Mile Cottage			-	-	-	-	-	-	614
E116035 - Duranillin School			-	256			800	1,056	1,511
E116040 - Darkan Railway Precinct			-	746			300	1,046	9,612
<b>Total E116 - Heritage</b>	-	-	102,000	2,543	-	-	2,000	106,543	136,918
<b>E117 - Other Culture</b>									
E017011 - Community Grants			3,000	-	-	-	-	3,000	3,000
E117010 - Community Cultural Activities			2,000	-	-	-	-	2,000	18,384

**OPERATING EXPENDITURE - SUPPLEMENTARY INFORMATION  
FOR THE YEAR ENDING 30 JUNE 2021**

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

**OPERATING EXPENDITURE - SUPPLEMENTARY INFORMATION  
FOR THE YEAR ENDING 30 JUNE 2021**

Description	Wages	Employee Costs Other	Materials & Contracts	Insurance Non Employee Related	Interest Expenses	Other Expenses	Utilities	Total Cash Budget	Total Budget
E117025 - Musuem			10,000					10,000	20,240
E117080 - The Shed			1,000	1,088	-	-	800	2,888	6,418
<b>Total E117 - Other Culture</b>			16,000	1,088	-	-	800	17,888	48,042
<b>Total E11 - RECREATION &amp; CULTURE.</b>			201,495	19,129	-	-	22,100	242,724	803,571
<b>E12 - TRANSPORT.</b>									
<b>E121 - Maintenance Urban (Built Up Areas)</b>									-
E121045 - Maintenance Other Town Roads			-					-	9,030
E121050 - Footpaths			12,000	-	-	-	-	12,000	36,898
E121051 - Signage Townsites			1,000					1,000	3,358
E121055 - Street Lighting			-	-	-	-	16,000	16,000	16,000
E121056 - Street Trees			-	-	-	-	-	-	16,346
E121061 - Crossovers Townsites			-					-	-
E121081 - Verges Townsites			500					500	10,512
E121082 - Back Lanes Townsites								-	1,478
<b>E122 - Rural (Roads Outside Built Up Areas)</b>									-
E122030 - Road Grading Gravel Roads								-	329,178
E122031 - Road Grading Formed Roads								-	40,984
E122032 - Road Grading - Sealed - Edges								-	40,984
E122034 - Gravel Sheeting								-	65,505
E122035 - Tree Lopping								-	71,644
E122040 - Bridges			39,994	-	-	-	-	39,994	561,409
E122041 - Culverts			2,000					2,000	28,826
E122045 - Maint Other Gravel/Formed			15,000	6,431	-	-	-	21,431	104,401
E122046 - Maint Other Sealed Roads			20,000					20,000	123,994
E122051 - Signage Rural Areas			2,000					2,000	12,888
E122052 - Storm Damage								-	21,804
E122060 - Crossover - rural								-	4,666
E122081 - Verges			1,000					1,000	11,100
E122085 - Depot Maintenance			4,000	1,816			2,300	8,116	46,360
E122100 - Depreciation								-	981,490
<b>Total Maintenance</b>			97,494	8,247			18,300	124,041	2,538,855
<b>E124 - Parking Facilities</b>									
E124020 - Parking Bays/Roadside Refuse								-	443
<b>Total E124 - Parking Facilities</b>								-	443
<b>E128 - Purchase Road Plant</b>									
E128010 - Plant Purchasing & Planning								-	6,302
E128020 - Loss on Sale of Assets								-	18,307
<b>Total E128 - Purchase Road Plant</b>								-	24,609
<b>E129 - Transport Administration</b>									
E129010 - Transport Admin and Permits			3,000					3,000	19,384
E129065 - Funding Management								-	16,384

**OPERATING EXPENDITURE - SUPPLEMENTARY INFORMATION  
FOR THE YEAR ENDING 30 JUNE 2021**

Description		Wages Admin and Senior Staff	Wages Works	PWOH	POC	Pdepn	Admin Allocation	Depr	Loss on Sale of Asset	Total Alloc & Non Cash
E129070 · RoMan Database	<i>maintaining &amp; working with Roman including updating data</i>	1,000	-	478	-	-	570			2,048
E129075 · Roadworks Program Planning	<i>Planning for next year and 5 years plan.</i>	12,000	-	5,736	-	-	6,840			24,576
E129080 · Road Closures/Realignments	<i>dealing with state govt,</i>	2,000	-	956	-	-	1,140			4,096
E129090 · Stock Control Management	<i>stock reports and allocations, stock takes</i>	100	500	287	-	-	57			944
<b>Total E129 · Transport Administration</b>		31,100	500	15,105	-	-	17,727	-	-	64,432
<b>Total E12 · TRANSPORT.</b>		60,400	380,522	210,483	181,279	116,079	34,428	1,502,801	18,307	2,504,299
<b>E13 · ECONOMIC SERVICES.</b>										
<b>E130 · EH &amp; Building Control</b>										
E133040 · Building Services	<i>Building officer services - certifying plans</i>	2,000	4,500	3,107	-	-	1,140			10,747
<b>Total E130 · EH &amp; Building Control</b>		2,000	4,500	3,107	-	-	1,140	-	-	10,747
<b>E131 · Rural Services</b>										
E131010 · Declared Weed Control	<i>Cape Tulip and bridal creeper - not spraying for general road maintenance</i>	600	2,532	1,497	1,500	1,000	342			7,471
E131020 · Vermin Control		-	-	-	-	-	-			-
E131050 · Rural Street Addressing	<i>Green road number signs on rural properties</i>	200	100	143	-	-	114			557
<b>Total E131 · Rural Services</b>		800	2,632	1,640	1,500	1,000	456	-	-	8,028
<b>E132 · Tourism/Area Promotion</b>										
E132020 · Tourism & Area Promotion	<i>Brochures, advertising. Astro tourism</i>	7,079	300	3,527	-	-	4,035			14,941
E132035 · Information Bays	<i>Darkan and Arthur River - maintenance. New signage for Arthur River.</i>	1,000	2,000	1,434			570			5,004
E132040 · Caravan Park	<i>Includes furnishings for new chalet</i>	4,500	26,000	14,579	1,000	500	2,565			49,144
E132100 · Depreciation		-	-	-	-	-	-	14,845		14,845
<b>Total E132 · Tourism/Area Promotion</b>		12,579	28,300	19,540	1,000	500	7,170	14,845	-	83,934
<b>E134 · Public Utilities</b>										
E134110 · Duranillin Water Supply	<i>Maintenance and billing for Dura Water Supply.</i>	1,500	4,000	2,629			855	-		8,984
E134100 · Public Utilities Depreciation				-			-	1,008		1,008
E134120 · Standpipe Water	<i>Water Corp Standpipes , backwater testing - accounts to be raised for water used</i>	1,500	800	1,099	-	-	855			4,254
<b>Total E134 · Public Utilities</b>		3,000	4,800	3,728	-	-	1,710	1,008	-	14,246
<b>E135 Saleyards and Markets</b>										
E135100 Depreciation										
E135105 Maintenance	<i>Ram Pavilion</i>			-			-	1,429		1,429
<b>Total E135 - Total Saleyards and Markets</b>		-	-	-	-	-	-	1,429	-	1,429
<b>E139 · Economic Development</b>										
E139110 · Sustainable Development	<i>Supporting existing business, investigating new business opportunities, industrial land support.</i>	8,000	-	3,824	-	-	4,560			16,384
<b>Total E139 · Economic Development</b>		8,000	-	3,824	-	-	4,560	-	-	16,384
<b>Total E13 · ECONOMIC SERVICES.</b>		26,379	40,232	31,840	2,500	1,500	15,036	17,282	-	134,769



**OPERATING EXPENDITURE - SUPPLEMENTARY INFORMATION  
FOR THE YEAR ENDING 30 JUNE 2021**

Description	Wages	Employee Costs Other	Materials & Contracts	Insurance Non Employee Related	Interest Expenses	Other Expenses	Utilities	Total Cash Budget	Total Budget
E129070 · RoMan Database	-	-	7,000	-	-	-	-	7,000	9,048
E129075 · Roadworks Program Planning	-	-	-	-	-	-	-	-	24,576
E129080 · Road Closures/Realignments	-	-	-	-	-	-	-	-	4,096
E129090 · Stock Control Management	-	-	-	-	-	-	-	-	944
<b>Total E129 · Transport Administration</b>	-	-	10,000	-	-	-	-	10,000	74,432
<b>Total E12 · TRANSPORT.</b>	-	-	107,494	8,247	-	-	18,300	134,041	2,638,340
<b>E13 · ECONOMIC SERVICES.</b>									
<b>E130 · EH &amp; Building Control</b>									-
E133040 · Building Services	-	-	3,000	-	-	-	-	3,000	13,747
<b>Total E130 · EH &amp; Building Control</b>	-	-	3,000	-	-	-	-	3,000	13,747
<b>E131 · Rural Services</b>									
E131010 · Declared Weed Control	-	-	1,000	-	-	-	-	1,000	8,471
E131020 · Vermin Control	-	-	-	-	-	-	-	-	-
E131050 · Rural Street Addressing	-	-	-	-	-	-	-	-	557
<b>Total E131 · Rural Services</b>	-	-	1,000	-	-	-	-	1,000	9,028
<b>E132 · Tourism/Area Promotion</b>									
E132020 · Tourism & Area Promotion	-	-	4,000	-	-	-	-	4,000	18,941
E132035 · Information Bays	-	-	1,000	899	-	-	3,000	4,899	9,903
E132040 · Caravan Park	-	-	14,500	1,862	-	-	4,000	20,362	69,506
E132100 · Depreciation	-	-	-	-	-	-	-	-	14,845
<b>Total E132 · Tourism/Area Promotion</b>	-	-	19,500	2,761	-	-	7,000	29,261	113,195
<b>E134 · Public Utilities</b>									
E134110 · Duranillin Water Supply	-	-	2,000	-	-	-	500	2,500	11,484
E134100 · Public Utilities Depreciation	-	-	-	-	-	-	-	-	1,008
E134120 · Standpipe Water	-	-	2,000	-	-	-	13,550	15,550	19,804
<b>Total E134 · Public Utilities</b>	-	-	4,000	-	-	-	14,050	18,050	32,296
<b>E135 Saleyards and Markets</b>									
E135100 Depreciation	-	-	-	-	-	-	-	-	-
E135105 Maintenance	-	-	-	182	-	-	-	182	1,611
<b>Total E135 - Total Saleyards and Markets</b>	-	-	-	182	-	-	-	182	1,611
<b>E139 · Economic Development</b>									
E139110 · Sustainable Development	-	-	5,000	-	1,803	-	-	6,803	23,187
<b>Total E139 · Economic Development</b>	-	-	5,000	-	1,803	-	-	6,803	23,187
<b>Total E13 · ECONOMIC SERVICES.</b>	-	-	32,500	2,943	1,803	-	21,050	58,296	193,065

**OPERATING EXPENDITURE - SUPPLEMENTARY INFORMATION  
FOR THE YEAR ENDING 30 JUNE 2021**

	Description	Wages Admin and Senior Staff	Wages Works	PWOH	POC	Pdepn	Admin Allocation	Depr	Loss on Sale of Asset	Total Alloc & Non Cash
<b>E14 · OTHER PROPERTY &amp; SERVICES.</b>										
<b>E141 · Private Works</b>										
E141020 · Private Works	<i>Works crew works to be invoiced to others</i>	-	3,000	1,434	1,000	800	-			6,234
E141025 · Online Licensing	<i>Costs for police licensing service</i>	15,000	-	7,170	-	-	8,550			30,720
E141030 · Vehicle Examination	<i>Depot examinations of trucks for licensing</i>	-	5,000	2,390	-	-	-			7,390
<b>Total E141 · Private Works</b>		15,000	8,000	10,994	1,000	800	8,550	-	-	44,344
<b>E142 · Administration Overheads</b>										
E142005 · Creditors	<i>Cost for processing payments</i>	15,000	-	7,170	-	-				22,170
E142010 · Debtors	<i>Cost for processing accounts receivable</i>	8,000	-	3,824	-	-				11,824
E142015 · Other Accounting Functions	<i>Bank recs, bas, checking allocations etc.</i>	30,000	-	14,340	-	-				44,340
E142020 · Computers and equipment	<i>Includes maintenance, replacement and software</i>	3,600	500	1,960	-	-				6,060
E142025 · Filing - Archives	<i>Archiving &amp; general filing hard copies of documents,</i>	8,000	-	3,824	-	-				11,824
E142065 · Building Maintenance	<i>Office building maintenance</i>	200	4,000	2,008	-	-				6,208
E142070 · Other Admin Expenses	<i>Postage, printing, general, opening mail,</i>	32,377	-	15,476	-	-				47,853
E142075 · Depreciation		-	-	-	-	-		30,372		30,372
E142999 · LESS ALLOCATED TO OTHER		-	-	-	-	-	(226,201)			(226,201)
<b>Total E142 · Administration Overheads</b>		97,177	4,500	48,602	-	-	(226,201)	30,372	-	(45,550)
<b>E143 · Works Overheads</b>										
E143005 · Occupational Health & Safety	<i>compliance with legislation - staff meetings, contribution to regional risk coordinator. Not purchasing equipment</i>	3,200	2,500	2,725	-	-	1,824			10,249
E143010 · Payroll	<i>Cost of preparing pay.</i>	20,000	-	9,560	-	-	11,400			40,960
E143015 · Housing	<i>Staff housing only</i>	1,000	6,000	3,346	-	-	570			10,916
E143020 · Training & Development	<i>Staff training not training directly related to an activity.</i>	2,500	7,000	4,541	-	-	1,425			15,466
E143025 · Sick & Public Holiday Pay	<i>Sick and public holidays - not annual leave</i>	32,000	70,000		-	-				102,000
E143030 · Service Pay	<i>Christmas bonus pay to non contract staff</i>	2,000	9,300		-	-				11,300
E143040 · Annual Leave		45,000	91,000							136,000
E143035 · Long Service Leave Accruals		-	-	-	-	-	-			-
E143045 · Housing Allowance	<i>Paid to staff who do not receive subsidised housing.</i>	6,240	46,800		-	-				53,040
E143050 · Uniform/Clothing Allowance	<i>Office staff get allowance(reimbursed on purchase), works get clothes purchased</i>	1,500	-		-	-				1,500
E143052 · Works Allowance			28,000							28,000
E143055 · Industry Allowance	<i>As per award to outside employees</i>		28,000		-	-				28,000
E143058 · Travel Allowance		-		-						-
E143060 · Superannuation	<i>To all admin and works staff</i>	-	-	-	-	-				-
E143062 · Worker Compensation	<i>Code used when an employee is paid workers compensation</i>									-
E143064 · Insurance on Staff	<i>Insurance for workers comp and professional indemnity</i>	-	-	-	-	-				-
E143065 · Employee Costs Other	<i>performance reviews, advertising, relocation expenses</i>	15,000	1,000	7,648	-	-	7,960			31,608
E143066 · Salary Adjustments										-
E143070 · Emergency Services Leave	<i>Staff attendance at bush fire, ambulance in volunteer capacity</i>	-	300	-	-	-				300
E143090 · Fringe Benefits Tax		-	-	-	-	-				-
E143100 · Depreciation								14,432		14,432
E143999 · LESS PWOH ALLOCATED-PROJECTS		-	-	(759,602)	-	-				(759,602)



**OPERATING EXPENDITURE - SUPPLEMENTARY INFORMATION  
FOR THE YEAR ENDING 30 JUNE 2021**

Description	Wages	Employee Costs Other	Materials & Contracts	Insurance Non Employee Related	Interest Expenses	Other Expenses	Utilities	Total Cash Budget	Total Budget
<b>E14 - OTHER PROPERTY &amp; SERVICES.</b>									
<b>E141 - Private Works</b>									
E141020 - Private Works									6,234
E141020 - Private Works									
E141025 - Online Licensing			200					200	30,920
E141030 - Vehicle Examination			300					300	7,690
E141030 - Vehicle Examination									
<b>Total E141 - Private Works</b>			500					500	44,844
<b>E142 - Administration Overheads</b>									
E142005 - Creditors									22,170
E142005 - Creditors									
E142010 - Debtors									11,824
E142010 - Debtors									
E142015 - Other Accounting Functions			16,000					16,000	60,340
E142015 - Other Accounting Functions									
E142020 - Computers and equipment			10,000					10,000	16,060
E142020 - Computers and equipment									
E142025 - Filing - Archives									11,824
E142025 - Filing - Archives									
E142065 - Building Maintenance			1,000					1,000	7,208
E142065 - Building Maintenance									
E142070 - Other Admin Expenses			13,000				5,550	18,550	66,403
E142070 - Other Admin Expenses									
E142075 - Depreciation									30,372
E142075 - Depreciation									
E142999 - LESS ALLOCATED TO OTHER									(226,201)
E142999 - LESS ALLOCATED TO OTHER									
<b>Total E142 - Administration Overheads</b>			40,000				5,550	45,550	-
<b>E143 - Works Overheads</b>									
E143005 - Occupational Health & Safety			7,000					7,000	17,249
E143005 - Occupational Health & Safety									
E143010 - Payroll									40,960
E143010 - Payroll									
E143015 - Housing		15,000		3,484	1,419		8,000	27,903	38,819
E143015 - Housing									
E143020 - Training & Development		12,000						12,000	27,466
E143020 - Training & Development									
E143025 - Sick & Public Holiday Pay									102,000
E143025 - Sick & Public Holiday Pay									
E143030 - Service Pay									11,300
E143030 - Service Pay									
E143040 - Annual Leave									136,000
E143040 - Annual Leave									
E143035 - Long Service Leave Accruals									-
E143035 - Long Service Leave Accruals									
E143045 - Housing Allowance									53,040
E143045 - Housing Allowance									
E143050 - Uniform/Clothing Allowance		6,500						6,500	8,000
E143050 - Uniform/Clothing Allowance									
E143052 - Works Allowance									28,000
E143052 - Works Allowance									
E143055 - Industry Allowance									28,000
E143055 - Industry Allowance									
E143058 - Travel Allowance									-
E143058 - Travel Allowance									
E143060 - Superannuation		184,269						184,269	184,269
E143060 - Superannuation									
E143062 - Worker Compensation									-
E143062 - Worker Compensation									
E143064 - Insurance on Staff		37,174						37,174	37,174
E143064 - Insurance on Staff									
E143065 - Employee Costs Other		9,000						9,000	40,608
E143065 - Employee Costs Other									
E143066 - Salary Adjustments									-
E143066 - Salary Adjustments									
E143070 - Emergency Services Leave									300
E143070 - Emergency Services Leave									
E143090 - Fringe Benefits Tax		6,000						6,000	6,000
E143090 - Fringe Benefits Tax									
E143100 - Depreciation									14,432
E143100 - Depreciation									
E143999 - LESS PWOH ALLOCATED-PROJECTS									(759,602)
E143999 - LESS PWOH ALLOCATED-PROJECTS									

**OPERATING EXPENDITURE - SUPPLEMENTARY INFORMATION  
FOR THE YEAR ENDING 30 JUNE 2021**

	Description	Wages Admin and Senior Staff	Wages Works	PWOH	POC	Pdepn	Admin Allocation	Depr	Loss on Sale of Asset	Total Alloc & Non Cash
<b>Total E143 · Works Overheads</b>		128,440	289,900	(731,782)	-	-	23,179	14,432	-	(275,831)
<b>E144 · Plant Cost Overheads</b>										
E144001 · Expendable Tools	<i>Minor tools of equipment - that can not be allocated to a specific area or activity</i>	-	-	-	-	-	-	-	-	-
E144002 · Workshop Consumables	<i>General items used by range of gear -electrical tape, fuses, oils, rags, etc.</i>	-	-	-	-	-	-	-	-	-
E144003 · Blades and Points	<i>For graders and loaders</i>			-			-			-
E144004 · Plant Licences	<i>Department of Transport licenses</i>			-			-			-
E144005 · Stock Control	<i>For fuel - non road items</i>	-	-	-	-	-	-			-
E144006 · Parts & Repairs	<i>For shire equipment including tyres</i>	-	-	-	-	-	-			-
E144008 · Plant Insurance				-			-			-
E144010 · Plant Maintenance	<i>Staff time allocated to machine repair</i>	1,000	60,000	29,158	-	-	570			90,728
E144015 · Fuel & Oils		-	-	-	-	-	-			-
E144100 · Depreciation		-	-	-	-	-	-	256,243		256,243
E144998 · LESS PDEPN ALLOCATED-WORKS		-	-	-	-	(256,243)	-			(256,243)
E144999 · LESS POC ALLOCATED-WORKS		-	-	-	(421,186)	-	-			(421,186)
E144 · Plant Cost Overheads - Other		-	-	-	-	-	-			-
<b>Total E144 · Plant Cost Overheads</b>		1,000	60,000	29,158	(421,186)	(256,243)	570	256,243	-	(330,458)
<b>E146 · Salaries Control</b>										
E146010 · Gross Total Salaries and Wages		-	-	-	-	-	-			-
E146200 · LESS SALS/WAGES ALLOCATED				-	-	-				-
<b>Total E146 · Salaries Control</b>		-	-	-	-	-	-	-	-	-
<b>E147 · Business Unit</b>										
E147020 · The Shed	<i>No staff costs - only materials authorised by members</i>	-	-	-	-	-	-			-
<b>Total E147 · Business Unit</b>		-	-	-	-	-	-	-		-
<b>E148 · Unclassified</b>										
E148010 · Mobile Phone Tower		-	-	-	-	-	-			-
E148015 · Unclassified Other		-	-	-	-	-	-			-
E148130 · Settlement Expenses		-	-	-	-	-	-			-
E148010 · Sale of Land	<i>Selling costs not in balance sheet</i>	-	-	-	-	-	-			-
<b>Total E147 · Unclassified</b>		-	-	-	-	-	-	-	-	-
<b>E149 · Town Planning Schemes</b>										
E149010 · Land Development	<i>General admin associated</i>			-	-	-	-			-
E149011 · Town Planning Scheme		-	-	-	-	-	-			-
<b>Total E149 · Town Planning Schemes</b>		-	-	-	-	-	-	-	-	-
<b>Total E14 · OTHER PROPERTY &amp; SERVICES.</b>		241,617	362,400	(643,028)	(420,186)	(255,443)	(193,902)	301,047	-	(607,495)
<b>TOTAL OPERATING EXPENSE</b>		581,120	1,026,654	(163,511)	(176,347)	(107,604)	0	2,137,367	18,307	3,315,987

**OPERATING EXPENDITURE - SUPPLEMENTARY INFORMATION  
FOR THE YEAR ENDING 30 JUNE 2021**

Description	Wages	Employee Costs Other	Materials & Contracts	Insurance Non Employee Related	Interest Expenses	Other Expenses	Utilities	Total Cash Budget	Total Budget
<b>Total E143 · Works Overheads</b>	-	269,943	7,000	3,484	1,419	-	8,000	289,846	14,015
<b>E144 · Plant Cost Overheads</b>									
E144001 · Expendable Tools	-		8,000	-	-	-	-	8,000	8,000
E144002 · Workshop Consumables	-		9,000	-	-	-	-	9,000	9,000
E144003 · Blades and Points			9,000					9,000	9,000
E144004 · Plant Licences			12,000					12,000	12,000
E144005 · Stock Control	-		-	-	-	-	-	-	-
E144006 · Parts & Repairs	-		132,000	-	-	-	-	132,000	132,000
E144008 · Plant Insurance				21,176				21,176	21,176
E144010 · Plant Maintenance	-		-	-	-	-	-	-	90,728
E144015 · Fuel & Oils	-		170,000	-	-	-	-	170,000	170,000
E144100 · Depreciation	-		-	-	-	-	-	-	256,243
E144998 · LESS PDEPN ALLOCATED-WORKS	-		-	-	-	-	-	-	(256,243)
E144999 · LESS POC ALLOCATED-WORKS	-		-	-	-	-	-	-	(421,186)
E144 · Plant Cost Overheads - Other	-		-	-	-	-	-	-	-
<b>Total E144 · Plant Cost Overheads</b>	-	-	340,000	21,176	-	-	-	361,176	30,718
<b>E146 · Salaries Control</b>									
E146010 · Gross Total Salaries and Wages	(1,880,291)		-	-	-	-	-	(1,880,291)	(1,880,291)
E146200 · LESS SALS/WAGES ALLOCATED	1,880,291		-	-	-	-	-	-	-
<b>Total E146 · Salaries Control</b>	-	-	-	-	-	-	-	(1,880,291)	-
<b>E147 · Business Unit</b>									
E147020 · The Shed	-		1,000	-	-	-	-	1,000	1,000
<b>Total E147 · Business Unit</b>	-	-	1,000	-	-	-	-	1,000	1,000
<b>E148 · Unclassified</b>									
E148010 · Mobile Phone Tower	-		-	-	-	-	-	-	-
E148015 · Unclassified Other	-		-	-	-	-	-	-	-
E148130 · Settlement Expenses	-		-	-	-	-	-	-	-
E148010 · Sale of Land	-		-	-	-	-	-	-	-
<b>Total E147 · Unclassified</b>	-	-	-	-	-	-	-	-	-
<b>E149 · Town Planning Schemes</b>									
E149010 · Land Development	-		-	-	-	-	-	-	-
E149011 · Town Planning Scheme	-		-	-	-	-	-	-	-
<b>Total E149 · Town Planning Schemes</b>	-	-	-	-	-	-	-	-	-
<b>Total E14 · OTHER PROPERTY &amp; SERVICES.</b>	-	269,943	388,500	24,660	1,419	-	13,550	(1,182,219)	90,577
<b>TOTAL OPERATING EXPENSE</b>	-	269,943	1,051,415	93,484	30,457	36,000	91,700	(307,292)	4,888,986

**SHIRE OF WEST ARTHUR  
SCHEDULE OF FEES AND CHARGES  
2020/21**

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

**SHIRE OF WEST ARTHUR  
SCHEDULE OF FEES AND CHARGES  
2020/21**

	Legislation	Details	GST (excl) \$	GST \$	Fee
I091111	<u>Use of Staff Housing by Non Staff</u>				
	52 Hillman Street	LG Act 1995 S6.16	per week	187	exempt 187
	10 Gibbs Street		per week	187	exempt 187
	31 Arthur Street		per week	153	exempt 153
	7 Hillman Street		per week	128	exempt 128
	8 Hillman Street		per week	163	exempt 163
I091105	<u>GROH Housing</u>				
	11 King Street	LG Act 1995 S6.16	per week	550	exempt 550
	6 Hillman Street	Lease agreement	per week	550	exempt 550
<b>COMMUNITY AMENITIES</b>					
I102160	Asbestos Disposal (plus cost of staff time and equipment)	LG Act 1995 S6.16	cubic metre	50	5 55
	<u>Rubbish Rates</u>				
I101110	Rubbish Collection		per service - refuse and recycle	205	exempt 205
	Recycle bin - non service areas	LG Act 1995 S6.16	64.00		
I107140	<u>Cemetery Fees</u>	LG Act 1995 S6.16			
	Internments			518	52 570
	Re-opening of grave for exhumation (Where contractors used - cost)			518	52 570
	Re-internment after exhumation ( Where contractors used - cost)			518	52 570
	Permission to erect a headstone, a monument to enclose with, kerb any grave, to erect a nameplate			27	3 30
	Grave Reservation Fee			45	5 50
	Niche Wall - includes reservation fee - single			27.27	3 30
	Niche Wall - includes reservation fee double (Cost of Niche Wall plaque additional)			54.55	5 60
I106390	<u>Town Planning Application Fees</u>	PD Regs 2009			
	Less than \$50,000			147	exempt 147
	More than \$50,000 but not more than \$500,000		0.32% of estimated development cost	as per schedule	exempt as per schedule
	More than \$500 000 but not more than \$2.5 million		\$1,700, + 0.257% for every \$1 in excess of \$500,000	as per schedule	exempt as per schedule
	More than \$2.5 million but not more than \$5 million		\$7,161 + 0.206% for every \$1 in excess of \$2.5 million	as per schedule	exempt as per schedule
	More than \$5 million but not more than \$21.5 million		\$12,633 + 0.123% for every \$1 in excess of \$5 million	as per schedule	exempt as per schedule
	More than \$21.5 million			34196	exempt 34196
	Change of Use			295	exempt 295
	Extractive industry			369	exempt 369
	Home business, home occupation, Cottage industry			222	exempt 222
	Advertising		at cost		applicable
	Development application fees to do not apply to not for profit community groups				
	Development Applications in Wellington Catchment that would not otherwise require Development Approval in other areas of the Shire will not be charged a fee.				
	All other planning fees maximum fee allowed by Department of Planning				
<b>RECREATION AND CULTURE</b>					
I111110	<u>Darkan Town Hall</u>				
	Functions including kitchen and at least one hall	LG Act 1995 S6.16	per use	100	10 110
	Meetings including use of kitchen		per use	70	7 77
	Meetings not including use of kitchen (using one area of hall)		per use	40	4 44
	Community activities		per use	20	2 22
	A bond of \$200 is applicable on all function bookings.				
	<i>Local community and not for profit groups have free use of the Darkan Town Hall.</i>				
I112110	<u>Darkan Swimming Pool</u>				
	Single Membership		per annum	64	6 70
	Family Membership		per annum	91	9 100
	Student Membership ( between the age of 18 and 23)		per annum	18	2 20
	Visitors - Adults		per visit	2.73	0.27 3
	Visitors - Children		per visit	1.82	0.18 2
	Group course fees		per person	15	1.50 16.5
	Individual course fees		per person	45	4.50 49.5
	Baby swim classes - Pool Member		per student	7	0.73 8
	Baby swim classes - Non-Pool Member		per student	10	1 11
	Swipe Key (Authorised for Darkan Swimming Pool)		per key	18	1.82 20
	Swim coaching		at cost		
	Swim club - pool member			5	0.45 5
	Swim club - non pool member			6	0.64 7
I113140	<u>Community Gym Membership to 30 June 2020</u>				
	Single			59.09	5.91 65
	Family			90.91	9.09 100
	Concession			27.27	2.73 30.00
	<u>Equipment Hire</u>				
	Hire of Chairs (only the old orange style hall chairs)			0.30	0.03 0.33
I116110	<u>History Books</u>				
	Hard Cover			25.00	2.50 27.50
	Paperback			17.27	1.73 19.00
	(Postage extra)		cost		
I147120	<u>The Shed to 30 June 2021</u>				
	Membership - Yearly			54.55	5.45 60.00
	Membership - Pensioner/Seniors Concession			36.36	3.64 40.00
	Locker Hire			9.09	0.91 10.00
	Hourly Rate			27.27	2.73 30.00
	Social membership			4.55	0.45 5.00

**SHIRE OF WEST ARTHUR  
SCHEDULE OF FEES AND CHARGES  
2020/21**

	Legislation	Details	GST (excl) \$	GST \$	Fee
<b>ECONOMIC SERVICES</b>					
<u>Scheme Standpipe Water</u>					
1134130	Community standpipe water	LG Act S6.16	per kilolitre	2.50	exempt 2.50
	Commercial standpipe water - per kilolitre	LG Act S6.16	per kilolitre	10.00	exempt 10.00
	<b>Deposit Growden Place Standpipe key (held in trust) NEW</b>			<b>25.00</b>	<b>0.00 25.00</b>
<u>Duranillin Water Supply</u>					
1136110	Annual service charge		Per annum	120	exempt 120
1134120	Water Usage (first 100kl)		Per kilolitre	3.50	exempt 3.50
	Water Usage (next 300kl)		Per kilolitre	5.00	exempt 5.00
	Water Usage (above 400kl)		Per kilolitre	8.00	exempt 8.00
<u>Building Permit Fees</u>					
1133110	Uncertified application for a building or demolition permit (minimum fee)		per permit		
	The fee is 0.32% of the estimated value of the building work as determined by the relevant permit authority, but not less than \$105.00				
	Certified application (minimum fee)	Building Regs S16 (1)	per permit		
	For building work for a Class 1 or Class 10 Building or incidental structure the fee is 0.19% of the estimated value of the building work as determined by the relevant permit authority, but not less than \$105.00				
	Certified application for building permit for Class 2 to 9 buildings	Building Reg 2012 Reg 12	Of the estimated value of the building works as determined by the relevant permit authority but not less than \$105.00 Building Regulations 2012		0.09%
	Application for demolition permit Class 1 or 10 buildings	Building Reg 2012 Reg 14	Building Regulations 2012		105.00
	Application for demolition permit Class 2 to 9 buildings	Building Reg 2012 Reg 15	Per storey Building Regulations 2012		105.00
	Application to extend Demolition permit I	Building Reg 2012 Reg 16	Building Regulations 2012		105.00
	Application for occupancy permit	Building Reg 2012 Reg 17	Building Regulations 2012		105.00
	Application for temporary occupancy permit	Building Reg 2012 Reg 18	Building Regulations 2012		105.00
	Application for the modification of an occupancy permit for additional use on a temporary basis	Building Reg 2012 Reg 19	Building Regulations 2012		105.00
	Application for a replacement occupancy permit for permanent change of the buildings use classification	Building Reg 2012 Reg 20	Building Regulations 2012		105.00
	Application for occupancy permit for a building in respect of which unauthorised work has been done	Building Reg 2012 Reg 22	Of the estimated value of the building works as determined by the relevant permit authority but not less than \$105.00 Building Regulations 2012		0.18%
	Application for building approval certificate for a building in respect to which unauthorised works has been done.	Building Reg 2012 Reg 23	Of the estimated value of the building works as determined by the relevant permit authority but not less than \$105.00 Building Regulations 2012		0.38%
	Application for a building approval certificate for an existing building where unauthorised works have been done	Building Reg 2012 Reg 25			105.00
	Swimming Pool Inspection Fee (one off)	Building Reg 2012	Per year		58.50
<u>Darkan Caravan Park</u>					
1132040	Site (2 people)		Per night	18.18	1.82 20
	Extra person (each)/Use of shower only		Per night	4.55	0.45 5
	Site (2 people)		Per week	109.09	10.91 120
	Extra person (each)		Per week	27.27	2.73 30
	Chalet (2 people) - staying one night only		Per night	145.45	14.55 160
	Chalet (2 people) - two or more nights		Per night	118.18	11.82 130
	Chalet - extra person per night		Per night	13.64	1.36 15
	Washing Machine		Per cycle	2.73	0.27 3
	Dryer		Per cycle	0.91	0.09 1
<b>OTHER PROPERTY AND SERVICES</b>					
<u>Private Works</u>					
1141110	Graders		Per Hour	196.36	19.64 216
	Prime Mover only			140.00	14.00 154
	Prime Mover with one trailer			187.27	18.73 206
	Truck - 5 Tonne			117.27	11.73 129
	Truck - 10 Tonne			140.00	14.00 154
	JCB Backhoe			145.45	14.55 160
	Dozer			215.45	21.55 237
	Loader			196.36	19.64 216
	Rollers			150.00	15.00 165
	Tractor			80.00	8.00 88
	Tractor with implement			107.27	10.73 118
	Bobcat			107.27	10.73 118
	Squirrel (one operator included)			80.00	8.00 88
	Road Broom (ute and one operator included)			102.73	10.27 113
	Tree Saw (Includes loader and one operator)			234.55	23.45 258
	Labour (Labourer/operator)			53.64	5.36 59
	Works manager			100.00	10.00 110
	Labour (time & 1/2)			70.00	7.00 77
	Labour (double time)			84.55	8.45 93
	(All plant above includes operator)				
	Ute		Per km	0.85	0.08 0.93
	Compactor		Per day	58.18	5.82 64
			Per m3		
	*Sand (non ratepayer) - per cubic metre		9.00	8.18	0.82 9
	*Gravel (non ratepayer) - per cubic metre		9.00	100.00	10.00 9
	* Gravel or sand supplied to ratepayers will be at cost plus plant and labour				
	Second Hand Grader Blades (or sold with scrap metal)		5.50	5.00	0.50 5.50
			Per Tonne		
	Blue Metal - seconds (per tonne)		30.00	27.27	2.73 30
	Blue Metal - not seconds (per tonne)		50.00	45.45	4.55 50

**SHIRE OF WEST ARTHUR  
SCHEDULE OF FEES AND CHARGES  
2020/21**

	Legislation	Details	GST (excl) \$	GST \$	Fee
<u>Staff Housing</u>					
<i>(Rental by non Shire staff will be 200% of the applicable charge)</i>					
15 Nangip Crescent					as per contract
52 Hillman Street			93.50	exempt	93.50
10 Gibbs Street			93.50	exempt	93.50
22 Hillman Street				exempt	as per contract
31 Arthur Street			76.50	exempt	76.50
7 Hillman Street			64.00	exempt	64.00
8 Hillman Street			81.50	exempt	81.50
1141035 <u>Special Series - AW Number Plates</u>					
DPI Fee			cost	exempt	cost
Shire additional fee			45.45	4.55	50