ORDINARY MEETING OF COUNCIL

20 August 2020

Attachments provided under separate cover

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SHIRE OF BROOKTON

BUDGET

FOR THE YEAR ENDED 30 JUNE 2021

LOCAL GOVERNMENT ACT 1995

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SHIRE'S VISION
BROOKTON is
a well-recognised business and agricultural hub,
a flourishing stop-over destination, and
a celebrated place to live.

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

	NOTE	2020/21 Budget	2019/20 Actual	2019/20 Budget
		$	$	$
Revenue				
Rates	1(a)	2,323,565	2,279,697	2,310,718
Operating grants, subsidies and contributions	10(a)	1,167,520	2,883,735	4,474,690
Fees and charges	9	682,778	1,177,329	1,648,336
Interest earnings	12(a)	130,111	121,464	220,264
Other revenue	12(b)	197,836	142,513	86,323
		4,501,810	6,604,738	8,740,331
Expenses				
Employee costs		(1,911,012)	(1,576,987)	(1,649,585)
Materials and contracts		(1,531,907)	(4,018,570)	(6,006,031)
Utility charges		(177,631)	(167,962)	(174,264)
Depreciation on non-current assets	5	(2,781,490)	(2,896,077)	(2,910,437)
Interest expenses	12(d)	(76,411)	(107,078)	(94,529)
Insurance expenses		(193,031)	(180,085)	(189,977)
Other expenditure		(112,453)	(5,666)	(9,084)
		(6,783,935)	(8,952,425)	(11,033,907)
Subtotal		(2,282,125)	(2,347,687)	(2,293,576)
Non-operating grants, subsidies and contributions	10(b)	740,579	542,656	520,880
Profit on asset disposals	4(b)	12,000	48,911	0
Loss on asset disposals	4(b)	(103,789)	(53,638)	(1,100)
		648,790	537,929	519,780
Net result		**(1,633,335)**	**(1,809,758)**	**(1,773,796)**
Other comprehensive income				
Changes on revaluation of non-current assets		0	(1,187,099)	0
Total other comprehensive income		**0**	**(1,187,099)**	**0**
Total comprehensive income		**(1,633,335)**	**(2,996,857)**	**(1,773,796)**

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

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 Brookton 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 15 to the budget.

2019/20 ACTUAL BALANCES

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

CHANGE IN ACCOUNTING POLICIES

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

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

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

KEY TERMS AND DEFINITIONS - NATURE OR TYPE

REVENUES

RATES

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

SERVICE CHARGES

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

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

PROFIT ON ASSET DISPOSAL

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

REVENUES (CONTINUED)

OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

FEES AND CHARGES

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

INTEREST EARNINGS

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

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

	NOTE	2020/21 Budget	2019/20 Actual	2019/20 Budget
Revenue	1,9,10(a),12(a),12(b)	$	$	$
Governance		43,050	64,961	13,250
General purpose funding		3,519,741	3,485,407	3,514,662
Law, order, public safety		141,930	44,361	29,743
Health		300	928	1,100
Education and welfare		68,982	2,302,873	4,466,911
Housing		87,278	100,046	87,209
Community amenities		423,838	382,587	414,478
Recreation and culture		39,131	47,298	39,682
Transport		90,710	88,944	88,786
Economic services		53,150	48,300	47,950
Other property and services		33,700	39,032	36,560
		4,501,810	6,604,737	8,740,331
Expenses excluding finance costs	4(a),5,12(c),(e),(f),(g)			
Governance		(520,520)	(528,699)	(574,111)
General purpose funding		(331,264)	(185,316)	(193,796)
Law, order, public safety		(508,549)	(183,481)	(225,507)
Health		(22,031)	(47,701)	(74,104)
Education and welfare		(165,257)	(2,713,243)	(4,554,518)
Housing		(192,037)	(160,140)	(200,160)
Community amenities		(555,032)	(466,341)	(510,319)
Recreation and culture		(873,954)	(926,852)	(953,660)
Transport		(2,975,508)	(3,233,529)	(3,450,541)
Economic services		(183,296)	(193,639)	(188,442)
Other property and services		(380,074)	(206,406)	(14,220)
		(6,707,522)	(8,845,347)	(10,939,378)
Finance costs	,7,6(a),12(d)			
Governance		0	(9,472)	(3,307)
General purpose funding		(16,106)	(31,892)	(24,349)
Education and welfare		(3,889)	(4,240)	(4,491)
Housing		(6,418)	(6,996)	(7,409)
Community amenities		(3,533)	(3,825)	(3,144)
Recreation and culture		(40,047)	(43,656)	(44,420)
Other property and services		(6,418)	(6,996)	(7,409)
		(76,411)	(107,077)	(94,529)
Subtotal		(2,282,123)	(2,347,687)	(2,293,576)
Non-operating grants, subsidies and contributions	10(b)	740,579	542,656	520,880
Profit on disposal of assets	4(b)	12,000	48,911	0
(Loss) on disposal of assets	4(b)	(103,789)	(53,638)	(1,100)
		648,790	537,929	519,780
Net result		**(1,633,333)**	**(1,809,758)**	**(1,773,796)**
Other comprehensive income				
Changes on revaluation of non-current assets		0	(1,187,099)	0
Total other comprehensive income		**0**	**(1,187,099)**	**0**
Total comprehensive income		**(1,633,333)**	**(2,996,857)**	**(1,773,796)**

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

KEY TERMS AND DEFINITIONS - REPORTING PROGRAMS

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

OBJECTIVE	ACTIVITIES
GOVERNANCE	
To provide a decision making process for the efficient allocation of resources.	Administration and operations of facilities and services to members of Council. Other costs that relate to the tasks of assisting elected members ad ratepayers on matters which do not concern specific council services
GENERAL PURPOSE FUNDING	
To collect revenue to allow for the provision of services.	Rates, general purpose grants and interest revenue.
LAW, ORDER, PUBLIC SAFETY	
To provide services to help ensure a safer community.	Supervision of various by-laws, fire prevention, emergency services and animal control.
HEALTH	
To provide an operational framework for good community health..	Inspection of food outlets and their control, provision of meat inspection services, noise control and waste disposal compliance. In addition this program also includes the costs associated with the maintenance of the Saddleback Medical Centre.
EDUCATION AND WELFARE	
The Shire of Brookton incorporates the operation of Kalkarni Residency, which is an Aged Care facility. Annual contributions are also made to pre-school education through the Early Years Network	Support day care centres and pre school facilities and assistance to senior citizens and retirement villages and other voluntary services
HOUSING	
Provision and maintenance of rental housing to staff and non-staff tenants.	Provision and maintenance of rental housing to staff and non-staff tenants.
COMMUNITY AMENITIES	
Provision and maintenance of a sewerage overflow system; street; household and commercial refuse collection; refuse disposal site; administration of a town planning scheme; public conveniences and Brookton cemetery.	Rubbish collection services, operation of rubbish disposal sites, litter control, construction and maintenance of urban storm water drains, protection of the environment and administration of town planning scheme, cemetery and public conveniences
RECREATION AND CULTURE	
To establish and manage efficiently infrastructure and resources which will help the social well being of the community	Maintenance of halls, aquatic centre, recreation centre and reserves, parks and gardens, library service, cultural and heritage services and facilities.
TRANSPORT	
Construction and maintenance of RAV network including traffic signs, footpaths, bridges, culverts and other drains, street cleaning and lighting of streets. Townscape projects and the maintenance of a works depot.	Construction and maintenance of roads, streets, footpaths, depots, cycle ways, parking facilities and traffic control. Cleaning of streets and maintenance of street trees, street lighting etc.
ECONOMIC SERVICES	
Tourism and promotion of Brookton, operation of Brookton Caravan Park, building control and land care development of the Brookton district	Tourism and area promotion including the maintenance and operation of a caravan park. Provision of rural services including weed control, vermin control and stand pipes. Building control.
OTHER PROPERTY AND SERVICES	
Private works and indirect cost allocation pools for plant operation and public works.	Private works operations, public works operation, plant operation costs, gross salaries and wages.

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

	NOTE	2020/21 Budget	2019/20 Actual	2019/20 Budget
		$	$	$
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Rates		2,379,674	2,283,285	2,380,298
Operating grants, subsidies and contributions		1,217,374	6,917,716	4,603,801
Fees and charges		682,778	1,177,329	1,648,336
Interest earnings		130,111	121,464	220,264
Goods and services tax		12,293	504,500	
Other revenue		197,836	142,513	86,323
		4,620,066	11,146,807	8,939,022
Payments				
Employee costs		(1,911,012)	(1,552,445)	(1,656,184)
Materials and contracts		(1,878,967)	(7,818,544)	(6,077,974)
Utility charges		(177,631)	(167,962)	(174,264)
Interest expenses		(90,518)	(92,971)	(111,823)
Insurance expenses		(193,031)	(180,085)	(189,977)
Goods and services tax		0	(516,793)	
Other expenditure		(112,453)	(5,666)	(9,084)
		(4,363,612)	(10,334,466)	(8,219,306)
Net cash provided by (used in) operating activities	3	256,454	812,341	719,716
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for purchase of property, plant & equipment	4(a)	(797,500)	(819,270)	(822,440)
Payments for construction of infrastructure	4(a)	(1,496,247)	(1,132,292)	(1,105,471)
Non-operating grants, subsidies and contributions		740,579	542,656	520,880
Proceeds from sale of plant and equipment	4(b)	145,000	7,257,563	93,000
Proceeds on ss loan current		22,801	21,297	21,296
Net cash provided by (used in) investing activities		(1,385,367)	5,869,954	(1,292,735)
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings	6(a)	(125,428)	(254,174)	(254,174)
Principal elements of lease payments	7	(1,372)	(1,325)	
Net cash provided by (used in) financing activities		(126,800)	(255,499)	(254,174)
Net increase (decrease) in cash held		(1,255,713)	6,426,796	(827,193)
Cash at beginning of year		12,944,172	6,517,375	6,517,374
Cash and cash equivalents at the end of the year	3	**11,688,459**	**12,944,171**	**5,690,181**

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

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

	NOTE	2020/21 Budget	2019/20 Actual	2019/20 Budget
		$	$	$
OPERATING ACTIVITIES				
Net current assets at start of financial year - surplus/(deficit)		412,583	1,133,017	1,133,017
		412,583	1,133,017	1,133,017
Revenue from operating activities (excluding rates)				
Governance		43,050	65,697	13,250
General purpose funding		1,196,176	1,205,710	1,203,944
Law, order, public safety		141,930	44,361	29,743
Health		300	928	1,100
Education and welfare		68,982	2,302,873	4,466,911
Housing		87,278	100,046	87,209
Community amenities		423,838	382,587	414,478
Recreation and culture		39,131	47,298	39,682
Transport		90,710	88,944	88,786
Economic services		53,150	48,300	47,950
Other property and services		45,700	87,207	36,560
		2,190,245	4,373,951	6,429,613
Expenditure from operating activities				
Governance		(534,766)	(555,535)	(577,418)
General purpose funding		(347,370)	(217,208)	(218,145)
Law, order, public safety		(508,549)	(183,481)	(225,507)
Health		(22,031)	(47,701)	(74,104)
Education and welfare		(169,146)	(2,733,765)	(4,559,009)
Housing		(198,455)	(167,136)	(207,569)
Community amenities		(558,565)	(470,166)	(513,463)
Recreation and culture		(914,001)	(970,508)	(998,080)
Transport		(2,975,508)	(3,233,529)	(3,450,541)
Economic services		(183,296)	(193,639)	(188,442)
Other property and services		(476,035)	(233,394)	(22,729)
		(6,887,722)	(9,006,062)	(11,035,007)
Movement in current to noncurrent provisions			(3,504)	0
Non-cash amounts excluded from operating activities	2 (a)(i)	2,873,279	2,900,804	2,911,537
Amount attributable to operating activities		(1,411,615)	(601,794)	(560,840)
INVESTING ACTIVITIES				
Non-operating grants, subsidies and contributions	10(b)	740,579	542,656	520,880
Purchase property, plant and equipment	4(a)	(797,500)	(819,270)	(822,440)
Purchase and construction of infrastructure	4(a)	(1,496,247)	(1,132,292)	(1,105,471)
Proceeds from disposal of assets	4(b)	145,000	7,257,563	93,000
Proceeds from self supporting loans	6(a)	22,801	21,297	21,296
Amount attributable to investing activities		(1,385,367)	5,869,954	(1,292,735)
FINANCING ACTIVITIES				
Repayment of borrowings	6(a)	(125,428)	(254,174)	(254,174)
Principal elements of finance lease payments	7	(1,372)	(1,325)	0
Transfers to cash backed reserves (restricted assets)	8(a)	(3,287,089)	(8,224,470)	(1,205,975)
Transfers from cash backed reserves (restricted assets)	8(a)	3,887,306	1,344,696	1,000,479
Amount attributable to financing activities		473,417	(7,135,273)	(459,670)
Budgeted deficiency before general rates		(2,323,565)	(1,867,115)	(2,313,245)
Estimated amount to be raised from general rates	1	2,323,565	2,279,697	2,310,718
Net current assets at end of financial year - surplus/(deficit)	2 (a)(iii)	**0**	**412,583**	**(2,527)**

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

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1. RATES AND SERVICE CHARGES

(a) Rating Information

RATE TYPE	Rate in	Number of properties	Rateable value	2020/21 Budgeted rate revenue	2020/21 Budgeted interim rates	2020/21 Budgeted back rates	2020/21 Budgeted total revenue	2019/20 Actual total revenue	2019/20 Budget total revenue
	$		$	$	$	$	$	$	$
Differential general rate or general rate									
Gross rental valuations									
02 GRV Commercial	0.101453	20	712,124	59,602			59,602	61,474	67,850
03 GRV Residential	0.101453	247	3,110,170	268,376			268,376	299,185	322,685
04 GRV Industrial	0.101453	4	81,360	6,252			6,252	6,935	6,935
07 GRV Rural	0.101453	2	302,500	27,665			27,665	30,690	30,690
13 Exempt Property		18	57,650	0			0		0
00 Non-Rateable Property		250	206,601	0			0		0
Unimproved valuations									
01 UV Unimproved Value	0.010299	228	179,102,276	1,680,248			1,680,248	1,630,136	1,630,136
Sub-Totals		769	183,572,681	2,042,143	0	0	2,042,143	2,028,420	2,058,296
	Minimum								
Minimum payment	$								
Gross rental valuations									
02 GRV Commercial	809	11		8,899			8,899	8,090	8,090
03 GRV Residential	809	65		52,585			52,585	45,304	45,304
04 GRV Industrial	809	2		1,618			1,618	1,618	1,618
07 GRV Rural	809			0			0	0	0
Unimproved valuations									
01 UV Unimproved Value	1,385	132		182,820			182,820	174,510	174,510
Sub-Totals		210	0	245,922	0	0	245,922	229,522	229,522
		979	183,572,681	2,288,065	0	0	2,288,065	2,257,942	2,287,818
Discounts (Refer note 1(e))							(2,100)	(1,974)	(2,100)
Total amount raised from general rates							2,285,965	2,255,968	2,285,718
Ex-gratia rates							37,600	23,729	25,000

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

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

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

1. RATES AND SERVICE CHARGES (CONTINUED)

(b) Interest Charges and Instalments - Rates and Service Charges

The following instalment options are available to ratepayers for the payment of rates and service charges.

Instalment options	Date due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates
		$	%	%
Option one				
One Payment	1/10/2020	0	0.0%	11.0%
Option two				
1st Instalment	1/10/2020	0	5.5%	11.0%
2nd Instalment	8/02/2020	10	5.5%	11.0%
Option three				
1st Instalment	1/10/2020	0	5.5%	11.0%
2nd Instalment	4/12/2020	10	5.5%	11.0%
3rd Instalment	8/02/2021	10	5.5%	11.0%
4th Instalment	14/04/2021	10	5.5%	11.0%

	2020/21 Budget revenue	2019/20 Actual revenue	2019/20 Budget revenue
	$	$	$
Instalment plan admin charge revenue	4,000	3,830	5,200
Instalment plan interest earned	9,000	9,477	7,000
Unpaid rates and service charge interest earned	7,500	7,883	6,200
	20,500	21,190	18,400

1. RATES AND SERVICE CHARGES (CONTINUED)

(c) Specified Area Rate

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

(d) Service Charges

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

1. RATES AND SERVICE CHARGES (CONTINUED)

(e) Rates discounts

Rate or fee to which discount is granted	Discount %	Discount ($)	2020/21 Budget	2019/20 Actual	2019/20 Budget	Circumstances in which discount is granted
			$	$	$	
Contiguous Rating Discount			2,100	1,974	2,100	
			2,100	1,974	2,100	

(f) Waivers or concessions

Rate or fee and charge to which the waiver or concession is granted	Type	Discount %	Discount ($)	2020/21 Budget	2019/20 Actual	2019/20 Budget	Circumstances in which the waiver or concession is granted	Objects and reasons of the waiver or concession
				$	$	$		
WB Eva Pavilion Hire Fee	Waiver	100.0%	320	320		0	Fund Raiser for Not for Profit	Assist community group fund
				320	0	0		

2 (a). NET CURRENT ASSETS

Items excluded from calculation of budgeted deficiency

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

	Note	2020/21 Budget 30 June 2021	2019/20 Actual 30 June 2020	2019/20 Budget 30 June 2020
		$	$	$
(i) Operating activities excluded from budgeted deficiency				
The following non-cash revenue or expenditure has been excluded from operating activities within the Rate Setting Statement.				
Adjustments to operating activities				
Less: Profit on asset disposals	4(b)	(12,000)	(48,911)	0
Add: Loss on disposal of assets	4(b)	103,789	53,638	1,100
Add: Depreciation on assets	5	2,781,490	2,896,077	2,910,437
Non cash amounts excluded from operating activities		2,873,279	2,900,804	2,911,537
(ii) Current assets and liabilities excluded from budgeted deficiency				
The following current assets and liabilities have been excluded from the net current assets used in the Rate Setting Statement.				
Adjustments to net current assets				
Less: Cash - restricted reserves	3	(11,533,033)	(12,133,250)	(5,458,970)
Less: Current assets not expected to be received at end of year				
- current portion of self supporting loans receivable			(22,801)	(21,296)
- rates receivable		(6,829)	(10,334)	
Add: Current liabilities not expected to be cleared at end of year				
- Current portion of borrowings		125,428	125,428	254,174
- Current portion of lease liabilities		1,372	1,372	0
- Bonds and deposits held		6,830	6,830	
Add: Movement in provisions between current and non-current provisions			3,504	
Total adjustments to net current assets		(11,406,232)	(12,029,251)	(5,226,092)

2 (a). NET CURRENT ASSETS (CONTINUED)

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

	Note	2020/21 Budget 30 June 2021	2019/20 Actual 30 June 2020	2019/20 Budget 30 June 2020
		$	$	$
(iii) Composition of estimated net current assets				
Current assets				
Cash and cash equivalents- unrestricted	3	155,427	810,923	231,212
Cash and cash equivalents - restricted				
Cash backed reserves	3	11,533,033	12,133,250	5,458,970
Financial assets - unrestricted		0	22,801	
Receivables		7,329	125,584	3,976,087
Inventories		16,298	16,298	16,487
		11,712,087	13,108,856	9,682,756
Less: current liabilities				
Trade and other payables		0	(361,167)	(4,057,985)
Contract liabilities		(182)	(182)	0
Lease liabilities		(1,372)	(1,372)	0
Long term borrowings		(125,428)	(125,428)	(254,174)
Provisions		(178,873)	(178,873)	(147,032)
		(305,855)	(667,022)	(4,459,191)
Net current assets		11,406,232	12,441,834	5,223,565
Less: Total adjustments to net current assets	2 (a)(ii)	(11,406,232)	(12,029,251)	(5,226,092)
Closing funding surplus / (deficit)		0	412,583	(2,527)

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 classified as current even if not expected to be 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 Brookton becomes obliged to make future payment 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 fo 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 Brookton contributes to a number of superannuation funds on behalf of employees.

All funds to which the Shire of Brookton 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 Brookton'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 Brookton'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 Brookton's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the statement of financial position.

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

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

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

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

3. RECONCILIATION OF CASH

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

	Note	2020/21 Budget	2019/20 Actual	2019/20 Budget
		$	$	$
Cash at bank and on hand		155,427	810,922	231,212
Term deposits		11,533,033	12,133,250	5,458,970
		11,688,460	12,944,172	5,690,182
- Unrestricted cash and cash equivalents		155,427	810,922	231,212
- Restricted cash and cash equivalents		11,533,033	12,133,250	5,458,970
		11,688,460	12,944,172	5,690,182
The following restrictions have been imposed by regulation or other externally imposed requirements on cash and cash equivalents:				
Leave reserve		170,185	138,778	138,878
Plant and Vehicle Reserve		345,471	751,938	786,245
Land & Housing Redevelopment Reserve		1,405,406	1,391,205	1,391,706
Furniture & Equipment Reserve		21,563	21,194	56,894
Municipal Building & Facilities Reserve		566,537	330,737	328,955
Townscape & Footpath Reserve		126,345	125,068	124,192
Sewerage Reserve		434,819	410,425	430,832
Road and Bridges Infrastructure Reserve		134,195	327,787	627,313
Health and Wellbeing Reserve		560,538	553,863	557,843
Sport & Recreation Reserve		31,948	31,625	31,696
Rehabilitation & Refuse Reserve		212,574	169,841	170,159
Caravan Park Reserve		355,470	153,899	154,282
Brookton Museum/Heritage Reserve		47,629	47,148	47,271
Kweda Hall Reserve		18,210	18,026	18,371
Aldersyde Hall Reserve		0	25,806	25,806
Railway Station Reserve		296,266	129,940	95,259
Madison Square Units Reserve		30,966	30,653	30,721
Cemetery Reserve		19,311	43,863	43,953
Water Harvesting Reserve		73,607	48,116	48,552
Developer Contribution Reserve		2,768	2,740	2,747
Cash Contingency Reserve		141,769	140,336	205,411
Brookton Aquatic Reserve		457,724	156,130	141,884
Future fund Reserve		4,079,732	7,084,132	0
Innovations Fund Reserve		2,000,000	0	0
		11,533,033	12,133,250	5,458,970
Reconciliation of net cash provided by operating activities to net result				
Net result		(1,633,333)	(1,809,758)	(1,773,796)
Depreciation	5	2,781,490	2,896,077	2,910,437
(Profit)/loss on sale of asset	4(b)	91,789	4,727	1,100
(Increase)/decrease in receivables		118,256	4,025,094	198,691
(Increase)/decrease in inventories		0	189	
Increase/(decrease) in payables		(361,167)	(3,792,655)	(95,836)
Increase/(decrease) in contract liabilities		0	182	
Increase/(decrease) in employee provisions		0	31,141	
Non-operating grants, subsidies and contributions		(740,579)	(542,656)	(520,880)
Net cash from operating activities		256,456	812,341	719,716

SIGNIFICANT ACCOUNTING POLICES

CASH AND CASH EQUIVALENTS

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

Bank overdrafts are shown as short term borrowings in current liabilities in Note 2 - Net Current Assets.

FINANCIAL ASSETS AT AMORTISED COST

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

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

4. FIXED ASSETS

(a) Acquisition of Assets

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

	Reporting program									
Asset class	Governance	Law, order, public safety	Community amenities	Recreation and culture	Transport	Economic services	Other property and services	2020/21 Budget total	2019/20 Actual total	2019/20 Budget total
	$	$	$	$	$	$	$	$	$	$
Property, Plant and Equipment										
Buildings - specialised	30,000		50,000	131,000		15,000		226,000	80,708	201,000
Furniture and equipment				12,000				12,000	80,982	100,000
Plant and equipment		84,000					475,500	559,500	657,580	521,440
	30,000	84,000	50,000	143,000	0	15,000	475,500	797,500	819,270	822,440
Infrastructure										
Infrastructure - roads					1,123,247			1,123,247	1,011,913	1,043,471
Infrastructure - footpaths								0	28,535	30,000
Infrastructure - Sewerage			373,000					373,000	91,844	32,000
	0	0	373,000	0	1,123,247	0	0	1,496,247	1,132,292	1,105,471
Right of use assets										
Right of use - land								0	26,134	
	0	0	0	0	0	0	0	0	26,134	0
Total acquisitions	30,000	84,000	423,000	143,000	1,123,247	15,000	475,500	2,293,747	1,977,696	1,927,911

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 Regulations 17A (5)*. These assets are expensed immediately.

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

4. FIXED ASSETS

(b) Disposals of Assets

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

	2020/21 Budget Net Book Value	2020/21 Budget Sale Proceeds	2020/21 Budget Profit	2020/21 Budget Loss	2019/20 Actual Net Book Value	2019/20 Actual Sale Proceeds	2019/20 Actual Profit	2019/20 Actual Loss	2019/20 Budget Net Book Value	2019/20 Budget Sale Proceeds	2019/20 Budget Profit	2019/20 Budget Loss
	$	$	$	$	$	$	$	$	$	$	$	$
By Program												
Governance	14,246	0	0	(14,246)	33,727	17,099	736	(17,364)		0	0	0
Law, order, public safety		0	0	0	7,082,931	7,082,931	0	0		0	0	0
Education and welfare		0	0	0	16,282	0	0	(16,282)		0	0	0
Other property and services	222,543	145,000	12,000	(89,543)	129,350	157,533	48,175	(19,992)	94,100	93,000	0	(1,100)
	236,789	145,000	12,000	(103,789)	7,262,290	7,257,563	48,911	(53,638)	94,100	93,000	0	(1,100)
By Class												
Property, Plant and Equipment												
Buildings - non-specialised		0			7,082,931	7,082,931	0	0		0		
Furniture and equipment	14,246	0		(14,246)		0				0		
Plant and equipment	222,543	145,000	12,000	(89,543)	179,359	174,632	48,911	(53,638)	94,100	93,000		(1,100)
	236,789	145,000	12,000	(103,789)	7,262,290	7,257,563	48,911	(53,638)	94,100	93,000	0	(1,100)

A detailed breakdown of disposals on an individual asset basis can be found below.

	Disposals	2020/2021
	Governance	**Net Book Value**
SIGNIFICANT ACCOUNTING POLICIES	Acer Server 2007	14,246
	Other Property & Services	
GAINS AND LOSSES ON DISPOSAL	Volvo Grader PG7	222,543
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.	PM6 Toro Sidewinder Mover	0
	PU23 Single Cab Ute	0
		236,789

5. ASSET DEPRECIATION

	2020/21 Budget	2019/20 Actual	2019/20 Budget
	$	$	$
By Program			
Governance	64,149	39,255	35,308
Law, order, public safety	70,111	21,909	22,329
Education and welfare	23,478	93,813	130,101
Housing	19,392	19,324	19,313
Community amenities	47,022	45,253	42,972
Recreation and culture	159,038	158,579	160,139
Transport	2,163,988	2,394,575	2,396,327
Economic services	2,253	2,191	2,190
Other property and services	232,059	121,178	101,758
	2,781,490	2,896,077	2,910,437
By Class			
Buildings - non-specialised	23,331	23,492	23,479
Buildings - specialised	160,950	216,495	251,544
Furniture and equipment	2,408	16,395	17,519
Plant and equipment	265,931	128,905	107,048
Plant & Equipment - Bushfire	70,111	21,909	22,329
Infrastructure - roads	2,145,693	2,382,728	2,385,714
Infrastructure - footpaths	18,296	12,932	10,613
Infrastructure - Sewerage	41,652	39,978	39,380
Infrastructure - Parks and Ovals	51,416	51,536	52,811
Right of use - land	1,702	1,707	
	2,781,490	2,896,077	2,910,437

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 if appropriate, at the end of each reporting period.

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

Buildings - non-specialised	5 to 138 Years
Buildings - specialised	5 to 138 Years
Furniture and equipment	4 to 10 Years
Plant and equipment	2 to 60 Years
Infrastructure - Parks and Gardens	10 to 100 Years
Sealed Roads and Streets	
Formation/Subgrade	not depreciated
Pavement	15 to 100 Years
Surface	4 to 125 Years
Surface Water Channel	5 to 100 Years
Gravel Roads	
Pavement	10 to 100 Years
Footpaths - slabs	40 to 100 Years
Sewerage Piping	1 to 100 Years
Water Supply Piping	
Right of use - land	Based on the remaining lease
Right of use - furniture and fittings	

DEPRECIATION (CONTINUED)

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.

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.

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.

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 Principal 1 July 2020	2020/21 Budget New Loans	2020/21 Budget Principal Repayments	Budget Principal outstanding 30 June 2021	2020/21 Budget Interest Repayments	Actual Principal 1 July 2019	2019/20 Actual New Loans	2019/20 Actual Principal Repayments	Actual Principal outstanding 30 June 2020	2019/20 Actual Interest Repayments	Budget Principal 1 July 2019	2019/20 Budget New Loans	2019/20 Budget Principal Repayments	Budget Principal outstanding 30 June 2020	2019/20 Budget Interest Repayments
				$	$	$	$	$	$	$	$	$	$	$	$	$	$	$
Governance																		
Senior Citizens Homes	Loan 78	WATC		0			0		89,416		(89,416)	0	(14,029)	89,416		(89,416)	0	(6,485)
Administration	Loan 75	WATC		0			0		47,061		(47,061)	0	(9,460)	47,061		(47,061)	0	(3,307)
Education and welfare																		
Kalkarni Residency	Loan 80	WATC	5.63%	63,602		(9,185)	54,417	(3,889)	72,291		(8,689)	63,602	(4,240)	72,291		(8,689)	63,602	(4,491)
Housing																		
Staff Housing	Loan 80	WATC	5.63%	104,943		(15,156)	89,787	(6,419)	119,280		(14,337)	104,943	(6,996)	119,280		(14,337)	104,943	(7,409)
Community amenities																		
Sewerage	Loan 80	WATC	5.63%	44,522		(6,430)	38,092	(2,724)	50,604		(6,082)	44,522	(2,968)	50,604		(6,082)	44,522	(3,144)
Recreation and culture																		
Sport & Recreation	Loan 81	WATC	6.95%	536,707		(56,701)	480,006	(40,046)	589,663		(52,956)	536,707	(43,656)	589,663		(52,956)	536,707	(44,420)
Other property and services																		
Loan 80 Grader	Loan 80	WATC	5.63%	104,943		(15,155)	89,788	(6,417)	119,280		(14,337)	104,943	(6,996)	119,280		(14,337)	104,943	(7,409)
				854,717	0	(102,627)	752,090	(59,495)	1,087,595	0	(232,878)	854,717	(88,345)	1,087,595	0	(232,878)	854,717	(76,665)
Self Supporting Loans																		
Governance																		
Country Club	Loan 82	WATC	0.0695	215,828	0	(22,801)	193,027	(16,106)	237,124	0	(21,296)	215,828	(17,864)	237,124	0	(21,296)	215,828	(17,864)
				215,828	0	(22,801)	193,027	(16,106)	237,124	0	(21,296)	215,828	(17,864)	237,124	0	(21,296)	215,828	(17,864)
				1,070,545	0	(125,428)	945,117	(75,601)	1,324,719	0	(254,174)	1,070,545	(106,209)	1,324,719	0	(254,174)	1,070,545	(94,529)

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

	2020/21 Budget	2019/20 Actual	2019/20 Budget
	$	$	$
Undrawn borrowing facilities			
credit standby arrangements			
Bank overdraft limit			
Bank overdraft at balance date			
Credit card limit	10,000	10,000	10,000
Credit card balance at balance date		(70)	
Total amount of credit unused	10,000	9,930	10,000
Loan facilities			
Loan facilities in use at balance date	945,117	1,070,545	1,070,545

SIGNIFICANT ACCOUNTING POLICIES

BORROWING COSTS

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

7. LEASE LIABILITIES

Purpose	Lease Number	Institution	Lease Interest Rate	Lease Term	Budget Lease Principal 1 July 2020	2020/21 Budget New Leases	2020/21 Budget Lease Principal Repayments	Budget Lease Principal outstanding 30 June 2021	2020/21 Budget Lease Interest Repayments	Actual Principal 1 July 2019	2019/20 Actual New Leases	2019/20 Actual Lease Principal repayments	Actual Lease Principal outstanding 30 June 2020	2019/20 Actual Lease Interest repayments	Budget Principal 1 July 2019	2019/20 Budget New Leases	2019/20 Budget Lease Principal repayments	Budget Lease Principal outstanding 30 June 2020	2019/20 Budget Lease Interest repayments
					$	$	$	$	$	$	$	$	$	$	$	$	$	$	$
Community amenities																			
ReUse Water Dam	LE-03	Seabrook Aborig	3.4%	300	24,809		(1,372)	23,437	(810)		26,134	(1,325)	24,809	(857)				0	
					24,809	0	(1,372)	23,437	(810)	0	26,134	(1,325)	24,809	(857)	0	0	0	0	0

SIGNIFICANT ACCOUNTING POLICIES

LEASES

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

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

8. CASH BACKED RESERVES

(a) Cash Backed Reserves - Movement

		2020/21 Budget Opening Balance	2020/21 Budget Transfer to	2020/21 Budget Transfer (from)	2020/21 Budget Closing Balance	2019/20 Actual Opening Balance	2019/20 Actual Transfer to	2019/20 Actual Transfer (from)	2019/20 Actual Closing Balance	2019/20 Budget Opening Balance	2019/20 Budget Transfer to	2019/20 Budget Transfer (from)	2019/20 Budget Closing Balance
		$	$	$	$	$	$	$	$	$	$	$	$
(a)	Leave reserve	138,778	31,407		170,185	116,698	22,080		138,778	116,698	22,180		138,878
(b)	Plant and Vehicle Reserve	751,938	8,033	(414,500)	345,471	891,023	305,915	(445,000)	751,938	891,033	305,212	(410,000)	786,245
(c)	Land & Housing Redevelopment Reserve	1,391,205	14,201		1,405,406	1,188,710	202,495		1,391,205	1,188,710	202,996		1,391,706
(d)	Furniture & Equipment Reserve	21,194	369		21,563	80,392	802	(60,000)	21,194	80,392	21,502	(45,000)	56,894
(e)	Municipal Building & Facilities Reserve	330,737	272,800	(37,000)	566,537	329,434	55,803	(54,500)	330,737	329,433	54,522	(55,000)	328,955
(f)	Townscape & Footpath Reserve	125,068	1,277		126,345	103,203	21,865		125,068	103,203	20,989		124,192
(g)	Sewerage Reserve	410,425	39,394	(15,000)	434,819	368,937	61,488	(20,000)	410,425	368,937	61,895		430,832
(h)	Road and Bridges Infrastructure Reserve	327,787	6,408	(200,000)	134,195	399,046	228,741	(300,000)	327,787	399,046	228,267		627,313
(i)	Health and Wellbeing Reserve	553,863	6,675		560,538	588,020	65,843	(100,000)	553,863	588,020	69,823	(100,000)	557,843
(j)	Community Bus Reserve	0			0	80,992		(80,992)	0	80,992	11,514	(92,506)	0
(k)	Sport & Recreation Reserve	31,625	323		31,948	26,206	5,419		31,625	26,206	5,490		31,696
(l)	Rehabilitation & Refuse Reserve	169,841	42,733		212,574	117,955	51,886		169,841	117,955	52,204		170,159
(m)	Caravan Park Reserve	153,899	201,571		355,470	141,635	12,264		153,899	141,635	12,647		154,282
(n)	Saddleback Building Reserve	0			0	55,564		(55,564)	0	55,554	1,038	(56,592)	0
(o)	Brookton Museum/Heritage Reserve	47,148	481		47,629	45,422	1,726		47,148	45,421	1,850		47,271
(p)	Kweda Hall Reserve	18,026	184		18,210	16,758	1,268		18,026	16,758	1,613		18,371
(q)	Aldersyde Hall Reserve	25,806	0	(25,806)	0	25,806	0		25,806	25,806			25,806
(r)	Railway Station Reserve	129,940	201,326	(35,000)	296,266	118,053	11,887		129,940	118,053	12,206	(35,000)	95,259
(s)	Madison Square Units Reserve	30,653	313		30,966	25,249	5,404		30,653	25,249	5,472		30,721
(t)	Cemetery Reserve	43,863	448	(25,000)	19,311	33,330	10,533		43,863	33,330	10,623		43,953
(u)	Water Harvesting Reserve	48,116	80,491	(55,000)	73,607	44,744	35,372	(32,000)	48,116	44,744	35,808	(32,000)	48,552
(v)	Developer Contribution Reserve	2,740	28		2,768	2,697	43		2,740	2,697	50		2,747
(w)	Cash Contingency Reserve	140,336	1,433		141,769	177,498	12,838	(50,000)	140,336	177,498	27,913		205,411
(x)	Brookton Aquatic Reserve	156,130	301,594		457,724	129,464	26,666		156,130	129,464	12,420		141,884
(y)	Independent Living Reserve	0			0	146,640	0	(146,640)	0	146,640	27,741	(174,381)	0
(z)	Future fund Reserve	7,084,132	75,600	(3,080,000)	4,079,732	0	7,084,132		7,084,132	0	0		0
(i)	Innovations Fund Reserve	0	2,000,000		2,000,000	0			0	0	0		0
		12,133,250	3,287,089	(3,887,306)	11,533,033	5,253,476	8,224,470	(1,344,696)	12,133,250	5,253,474	1,205,975	(1,000,479)	5,458,970

8. 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:

	Reserve name	Anticipated date of use	Purpose of the reserve
(a)	Leave reserve		This reserve is for the funding of annual and long service leave requirements
(b)	Plant and Vehicle Reserve		This reserve is for the purchase of major items in the Shire's plant and vehicle replacement program. Inclusive of the Community Bus
(c)	Land & Housing Redevelopment Reserve		This reserve is for the construction, acquisition, renewal or upgrading of housing and land development to meet present and future requirements.
(d)	Furniture & Equipment Reserve		This reserve is for the replacement of major items of furniture and equipment.
(e)	Municipal Building & Facilities Reserve		This reserve is for the construction, demolition, acquisition, renewal or upgrade of Shire owned Public and Community buildings and facilities.
(f)	Townscape & Footpath Reserve		This reserve is for the cost of major works to construct and upgrade footpaths and general townscape works
(g)	Sewerage Reserve		This reserve is to fund the expansion, ongoing renewal, maintenance and asset management needs of the Brookton Sewerage Scheme.
(h)	Road and Bridges Infrastructure Reserve		This reserve is for the construction and upgrade of roads and bridges within the Shire.
(i)	Health and Wellbeing Reserve		This reserve is for funding of initiatives in relation to Community Health & Wellbeing.
(j)	Community Bus Reserve		This reserve has been merged with the Plant and Vehicle Reserve
(k)	Sport & Recreation Reserve		This reserve is to fund new, renewal, upgrades, or major maintenance of sporting and recreation infrastructure.
(l)	Rehabilitation & Refuse Reserve		This reserve is to fund the rehabilitation or major upgrades of the Brookton Refuse Site and or to rehabilitate former Gravel Pits.
(m)	Caravan Park Reserve		This reserve is to be used to fund any upgrades or major maintenance at the Brookton Caravan Park.
(n)	Saddleback Building Reserve		This reserve has been merged with the Health & Wellbeing reserve
(o)	Brookton Museum/Heritage Reserve		This reserve is to be used to fund any upgrades or major maintenance of the Brookton Historical Museum.
(p)	Kweda Hall Reserve		This reserve is to be used to fund any upgrades or major maintenance on the Kweda Hall.
(q)	Aldersyde Hall Reserve	31/08/2020	This reserve will be transferred to the Aldersyde Committee upon incorporation and the Committee sourcing other funding opportunities through grants.
(r)	Railway Station Reserve		This reserve is to be used to fund any upgrades or major maintenance on the Brookton Railway Station and/or Platform.
(s)	Madison Square Units Reserve		This reserve is to be used to fund any upgrades or major maintenance on the Madison Square Units.
(t)	Cemetery Reserve		This reserve is to be used to fund any upgrades or major maintenance on the Brookton Cemetery.
(u)	Water Harvesting Reserve		This reserve is to fund renewal, upgrades or major maintenance of the water scheme infrastructure under the control of the Shire.
(v)	Developer Contribution Reserve		This reserve is to hold contributions applied to a development via a Development Application or Subdivision Approval pending determination by Council of
(w)	Cash Contingency Reserve		This reserve is to cover unexpected shortfalls in operational funding should the need arise.
(x)	Brookton Aquatic Reserve		This reserve is to fund the renewal, replacement, upgrades or major maintenance of the Brookton Aquatic Centre.
(y)	Independent Living Reserve		This reserve has been merged with the Land & Housing Reserve
(z)	Future fund Reserve		This reserve is primarily set aside for investment. It is anticipated this fund will be preserved in perpetuity.
(ζ)	Innovations Fund Reserve		This reserve is to support and complement the Integrated Planning and Reporting (IPR) framework

9. FEES & CHARGES REVENUE

	2020/21 Budget	2019/20 Actual	2019/20 Budget
	$	$	$
Governance	3,050	9,740	50
General purpose funding	7,200	7,695	8,400
Law, order, public safety	3,550	3,066	4,950
Health	300	236	300
Education and welfare	68,382	590,732	1,035,429
Housing	81,278	94,435	86,209
Community amenities	423,838	382,586	414,478
Recreation and culture	34,330	27,511	35,010
Economic services	50,150	48,300	41,950
Other property and services	10,700	13,028	21,560
	682,778	1,177,329	1,648,336

10. GRANT REVENUE

	Unspent grants, subsidies and contributions liability					Grants, subsidies and contributions revenue		
	Liability 1 July 2020	Increase in Liability	Liability Reduction (As revenue)	Total Liability 30 June 2021	Current Liability 30 June 2021	2020/21 Budget	2019/20 Actual	2019/20 Budget
By Program:	$	$	$	$	$	$	$	$
(a) Operating grants, subsidies and contributions								
General purpose funding				0		1,050,670	1,067,651	1,050,670
Law, order, public safety				0		31,940	41,295	24,793
Education and welfare				0			1,691,588	3,316,026
Transport				0		84,910	83,201	83,201
	0	0	0	0	0	1,167,520	2,883,735	4,474,690
(b) Non-operating grants, subsidies and contributions								
Law, order, public safety				0		146,946	17,056	0
Recreation and culture				0		0	4,730	0
Transport				0		593,633	520,870	520,880
	0	0	0	0	0	740,579	542,656	520,880
Total	0	0	0	0	0	1,908,099	3,426,391	4,995,570

11. REVENUE RECOGNITION

SIGNIFICANT ACCOUNTING POLICIES

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

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/Refunds/ Warranties	Determination of transaction price	Allocating transaction price	Measuring obligations for returns	Revenue recognition
Rates	General Rates	Over time	Payment dates adopted by Council during the year	None	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Specified area rates	Rates charge for specific defined purpose	Over time	Payment dates adopted by Council during the year	Refund in event monies are unspent	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Service charges	Charge for specific service	Over time	Payment dates adopted by Council during the year	Refund in event monies are unspent	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Grant contracts with customers	Community events, minor facilities, research, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants, subsidies or contributions for the construction of non-financial assets	Construction or acquisition of recognisable non-financial assets to be controlled by the local government	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants with no contract commitments	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
Waste management entry fees	Waste treatment, recycling and disposal service at disposal sites	Single point in time	Payment in advance at gate or on normal trading terms if credit provided	None	Adopted by council annually	Based on timing of entry to facility	Not applicable	On entry to facility
Airport landing charges	Permission to use facilities and runway	Single point in time	Monthly in arrears	None	Adopted by council annually	Applied fully on timing of landing/take-off	Not applicable	On landing/departure event
Property hire and entry	Use of halls and facilities	Single point in time	In full in advance	Refund if event cancelled within 7 days	Adopted by council annually	Based on timing of entry to facility	Returns limited to repayment of transaction price	On entry or at conclusion of hire
Memberships	Gym and pool membership	Over time	Payment in full in advance	Refund for unused portion on application	Adopted by council annually	Apportioned equally across the access period	Returns limited to repayment of transaction price	Output method Over 12 months matched to access right
Fees and charges for other goods and services	Cemetery services, library fees, reinstatements and private works	Single point in time	Payment in full in advance	None	Adopted by council annually	Applied fully based on timing of provision	Not applicable	Output method based on provision of service or completion of works
Sale of stock	Aviation fuel, kiosk and visitor centre stock	Single point in time	In full in advance, on 15 day credit	Refund for faulty goods	Adopted by council annually, set by mutual agreement	Applied fully based on timing of provision	Returns limited to repayment of transaction price	Output method based on goods
Commissions	Commissions on licencing and ticket sales	Over time	Payment in full on sale	None	Set by mutual agreement with the customer	On receipt of funds	Not applicable	When assets are controlled
Reimbursements	Insurance claims	Single point in time	Payment in arrears for claimable event	None	Set by mutual agreement with the customer	When claim is agreed	Not applicable	When claim is agreed

12. OTHER INFORMATION

	2020/21 Budget	2019/20 Actual	2019/20 Budget
	$	$	$
The net result includes as revenues			
(a) Interest earnings			
Investments			
- Reserve funds	95,000	84,901	95,000
- Other funds	18,611	19,203	112,064
Other interest revenue (refer note 1b)	16,500	17,360	13,200
	130,111	121,464	220,264
* The Shire has resolved to charge interest under section 6.13 for the late payment of any amount of money at 5%.			
(b) Other revenue			
Reimbursements and recoveries	197,836	142,513	86,323
	197,836	142,513	86,323
The net result includes as expenses			
(c) Auditors remuneration			
Audit services			45,500
	0	0	45,500
(d) Interest expenses (finance costs)			
Borrowings (refer Note 6(a))	75,601	106,209	94,529
Interest expense on lease liabilities	810	857	0
Other		11	
	76,411	107,077	94,529
(e) Elected members remuneration			
Meeting fees	36,600	31,630	43,250
Mayor/President's allowance	1,500	1,500	1,500
Deputy Mayor/President's allowance	375	375	375
Travelling expenses	4,120	2,624	4,120
WBS RRG Chairperson Honorarium	1,800	1,800	
	44,395	37,929	49,245
(f) Write offs			
General rate	700	104	700
Fees and charges	0	125	150
	700	229	850
(g) Low Value lease expenses			
Office equipment	3,600	3,600	3,600
	3,600	3,600	3,600

13. MAJOR LAND TRANSACTIONS

Kalkarni Age care Facility and Saddleback Medical Centre

(a) Details

The Council disposed of the above facility and associated land in the 2019/2020 finacial year.
The Council does not expect to enter into a major land transaction in the 2020/2021 financial year.

(b) Current year transactions

	Note	2020/21 Budget	2019/20 Actual	2019/20 Budget
		$	$	$
Capital revenue				
Sales Proceeds - Kalkarni Agecare & Saddleback Medical		0	7,082,931	7,950,000
Capital expenditure				
Purchase of Land	4(a)	0		(151,294)
Book Value - Land, Building & other		0		(8,343,391)
		0	7,082,931	(544,685)

14. INTERESTS IN JOINT ARRANGEMENTS

The Shire together with the State Housing Commission have a joint venture arrangement with regard to the provision of low cost housing.
The only assets are 4 residential units.. The Shire's equity of the units is 13.40%

	2020/21 Budget	2019/20 Actual	2019/20 Budget
	$	$	$
Non-current assets			
Unit 1, 2, 3 & 4 - 28 Williams St (Madison Square Units)	108,211	109,905	109,905
Less: accumulated depreciation	(1,452)	(2,661)	(2,661)
	106,759	107,244	107,244

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 Brookton's interests in the assets liabilities revenue and expenses of joint operations are included in the respective line items of the financial statements.

15. TRUST FUNDS

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

Detail	Balance 30 June 2020	Estimated amounts received	Estimated amounts paid	Estimated balance 30 June 2021
	$	$	$	$
Other Bond	(6,140)			(6,140)
Unclaimed Money	(830)			(830)
Public Open Space Contributions	(13,820)		13,820	0
	(20,790)	0	13,820	(6,970)

16. SIGNIFICANT ACCOUNTING POLICIES - OTHER INFORMATION

GOODS AND SERVICES TAX (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

Receivables and payables are stated inclusive of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with receivables or payables in the statement of financial position.

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows.

CRITICAL ACCOUNTING ESTIMATES

The preparation of a budget in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses.

The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

ROUNDING OFF FIGURES

All figures shown in this statement are rounded to the nearest dollar.

COMPARATIVE FIGURES

Where required, comparative figures have been adjusted to conform with changes in presentation for the current financial year.

BUDGET COMPARATIVE FIGURES

Unless otherwise stated, the budget comparative figures shown in the budget relate to the original budget estimate for the relevant item of disclosure.

17. BUDGET RATIOS

	2020/21 Budget	2019/20 Actual	2018/19 Actual	2017/18 Actual
Operating Surplus	(0.7120)	(0.2732)	(0.0115)	(0.0250)
Funds After Operations	(0.4722)	(0.2574)	(0.0524)	(0.053)
PPE	0.3367	0.0096	0.0181	0.019
Infrastructure	0.0106	0.0532	0.0235	0.3452
Cash Reserves	3.3341	1.5576	1.3534	0.6580
Borrowings	0.2732	0.3066	0.3413	0.2620
Debt Servicing	0.0581	0.0999	0.0606	0.0430
Average Rates (UV)	5,175	5,063	5,001	4,469
Average Rates (GRV)	1,211	1,301	1,373	1,219

The ratios are calculated as follows:

OPERATIONS

Operating Surplus

$$\frac{\text{Adjusted underlying surplus (or deficit)}}{\text{Adjusted underlying revenue}}$$

Funds After Operations

$$\frac{\text{Funds remaining after operations}}{\text{General funds}}$$

ASSET RATIOS

PPE

$$\frac{\text{Closing WDV value of PPE less Opening WDV value of PPE}}{\text{Opening WDV value of PPE}}$$

Infrastructure

$$\frac{\text{Closing WDV Infrastructure less Opening WDV infrastructure}}{\text{Opening WDV Infrastructure}}$$

FINANCING RATIOS

Cash Reserves

$$\frac{\text{Discretionary Reserve Balance}}{\text{General Funds}}$$

Borrowings

$$\frac{\text{Principal outstanding}}{\text{General funds}}$$

Debt Servicing

$$\frac{\text{Principal and interest due}}{\text{General funds}}$$

RATES RATIOS

Average Rates

$$\frac{\text{Rate revenue per category}}{\text{Number of properties per category}}$$

30/06/2020

CAPITAL FUNDING FOR 2020/21 YEAR

			JOB #		Capital Expenditure 20/21	Capital Grants	Regional Road Group Funds	Roads to Recovery -	Loan Funds	Reserves	Sale of Assets	Public Open Space Trust	Council Funds [Rates; etc]	Total Funding
				Schedule 4										
E042510	L&B	REN	ADMINCAP	Chambers & Reception Area Upgrade	30,000								30,000	30,000
	Total				**30,000**	-	-	-	-	-	-	-	**30,000**	**30,000**
				Schedule 5										
E052530	P&E	NEW		Dual Cab Ute - Bushfire Risk Management Planning Officer	42,000					42,000				42,000
E052530	P&E	NEW		Dual Cab Ute - CESM	42,000					42,000				42,000
	Total				**84,000**	-	-	-	-	**84,000**	-	-	-	**84,000**
				Schedule 10										
E104510	L&B	REN	ROBICAP	Robinson Road - Street Bins	10,000								10,000	10,000
E102510	L&B	REN		Effluent Dosing Building/Shed	15,000					15,000				15,000
E106540	DRAIN	NEW	HAPPYD1	Happy Valley Extend Water Supply, Storage tanks & flow meter	40,000					40,000				40,000
E106540	DRAIN	NEW	HAPPYD1	Backup Power Supply - Happy Valley Water Standpipe	15,000					15,000				15,000
E105510	L&B	NEW	CEMABLU	Ablution Facility at Cemetery	25,000					25,000				25,000
E102541	DRAIN	REN	SEWECAP	Upgrade Inflow Meter with Electromagnetic Meter	18,000								18,000	18,000
E102541	DRAIN	REN	SEWPIPE	Upgrade - Refurb/Relining pipe network	300,000				300,000					300,000
	Total				**423,000**	-	-	-	**300,000**	**95,000**	-	-	**28,000**	**423,000**
				Schedule 11										
E115510	L&B	NEW		Railway Station - fencing and lighting (per lease)	35,000					35,000				35,000
E116510	L&B	NEW	NATPLACAP	Youth Precinct - Fencing & Nature Play Area	50,000					37,000		13,000		50,000
E116510	L&B	NEW	POOLCAP	Aquatic Centre Improvements (new roof to Ablutions)	24,000								24,000	24,000
E116510	L&B	NEW	MEMPCAP	Memorial Park - Gazebo and Disable access	22,000								22,000	22,000
E113521	F&E	NEW		WB Eva - Display Cabinet & Memorabilia Board	12,000								12,000	12,000
	Total				**143,000**	-	-	-	-	**72,000**	-	**13,000**	**58,000**	**143,000**
				Schedule 12										
Various	Road	REN		Road Construction	1,123,247		375,000	218,633		200,000			329,614	1,123,247
	Total				**1,123,247**	-	**375,000**	**218,633**	-	**200,000**	-	-	**329,614**	**1,123,247**
				Schedule 13										
E132510	L&B	REN												-
E132511	L&B	REN		Tourist Information Bay Upgrade	15,000								15,000	15,000
	Total				**15,000**	-	-	-	-	-	-	-	**15,000**	**15,000**
				Schedule 14 - Plant and Equipment										
E143530	P&E	REP	GRADER	John Deere 670GP Grader per RFQ05/2020	413,500					280,500	133,000			413,500
E143530	P&E	REP	MOWER	Side Winder Reel Mower	52,000					42,000	10,000			52,000
E143530	P&E	REP	LIGHTV	Single Cab Ute	10,000					8,000	2,000			10,000
	Total				**475,500**	-	-	-	-	**330,500**	**145,000**	-	-	**475,500**
					2,293,747	-	**375,000**	**218,633**	**300,000**	**781,500**	**145,000**	**13,000**	**460,614**	**2,293,747**

30/06/2020

Summary of Jobs with Totals

Job Number	Road	Description of Work	Funded	Total Hours	Total Amount
	2020/21				
BRKWRRG	Brookton Kweda Road	Reconstruct and 2 coat seal to 7m - 7.88 - 9.70 SLK's	RRG	1254	$ 216,744
BRKWRRG	Brookton Kweda Road	Reconstruct and 2 coat seal to 7m - 7.88 - 9.70 SLK's	SFC		$ 108,376
BRKWRRG	Brookton Kweda Road	Reconstruct and 2 coat seal to 7m - 11.18 - 12.33 SLK's	RRG	728	$ 107,406
BRKWRRG	Brookton Kweda Road	Reconstruct and 2 coat seal to 7m - 11.18 - 12.33 SLK's	SFC		$ 53,704
YORKRRG	York Williams Road	2nd Coat Seal Previous Year Seal to 7m- 3.10 - 5.40 SLK's	RRG		$ 50,850
YORKSFC	York Williams Road	2nd Coat Seal Previous Year Seal to 7m- 3.10 - 5.40 SLK's	SFC		$ 25,426
YORKSFC	York Williams Road	2nd Coat Seal Previous Year Seal to 7m- 5.40 - 6.20 SLK's	SFC		$ 19,994
BRKWR2R	Brookton Kweda Road	Temporary Seal east of Turners driveway	R2R		$ 218,633
BARTSFC	Bartram Road	Re-Sheet gravel Road 3.0 to 4.0 km	SFC	830	$ 148,575
DALESFC	Dale Kokeby Road	Re-Sheet gravel Road 3.0 to 4.0 km	SFC	830	$ 148,575
HEADSFC	Headwall Program	Install and upgrade headwalls to culvets	SFC	356	$ 24,964
				3,998	1,123,247

RRG	$	375,000
SFC	$	529,614
R2R	$	218,633
	$	1,123,247

Account	Description	2020/21 PROPOSED BUDGET		2019/20 YTD ACTUAL		2019/20 CURRENT BUDGET		VARIANCE - ADOPTED BUDGET VS YTD ACTUAL	
	Programme 3 General Purpose Funding	Expenditure	Income	Expenditure	Income	Expenditure	Income	Expenditure	Income
	GENERAL PURPOSE GRANTS								
	INCOME								
I032010	GPG GRANTS COMMISSION - GENERAL		(668,176)		(707,973)		(668,176)		39,797
I032020	GPG GRANTS COMMISSION - ROADS		(382,494)		(359,678)		(382,494)		742,172
I032030	GPG GRANTS COMMISSION - BRIDGES		-		-		-		-
I032060	INFRUSTRUCTURE GRANT		-		-		-		-
I032070	DROUGHT RELIEF FUNDING GRANT		-		-		-		-
	Total General Purpose Grants	-	(1,050,670)	-	(1,067,651)	-	(1,050,670)	-	781,969
	GENERAL FINANCING								
	INCOME								
I033010	GENFIN SELF-SUPPORTING LOANS INCOME		(16,106)		(16,116)		(19,774)		(3,658)
I033020	GENFIN INTEREST ON INVESTMENTS		(99,000)		(87,987)		(105,200)		(17,213)
I033030	General Purpose Funding - Reimbursements		-		-		-		-
	Total General Financing	-	(115,106)	-	(104,104)	-	(124,974)	-	(20,870)
	RATING AND GENERAL FINANCING								
	EXPENSES								
E031020	RATE GENERAL OPERATING EXPENSES	18,700		18,417		22,200		3,783	
E031999	RATE ABC ADMINISTRATION EXPENSES	183,202		134,070		133,046		(1,024)	
E033020	GENERAL OPERATING EXPENSES	115,953		4,526		6,500		1,974	
E033021	BANK FEES (WITHOUT GST)	1,500		1,275		950		(325)	
E033030	GENFIN INTEREST ON LOANS	16,106		31,893		24,349		(7,544)	
E033999	GENFIN ABC ADMINISTRATION EXPENSES	11,909		27,027		22,101		(4,926)	
	Total Rates Expenses	347,370	-	217,208	-	209,146	-	(8,062)	
	RATING								
	INCOME								
I031010	RATE GENERAL - RATES		(2,325,665)		(2,281,523)		(2,312,818)		(31,295)
I031015	RATE - INTERIM/BACK RATES		(150)		(148)		-		148
I031020	RATE OTHER RATES INCOME		(13,900)		(16,595)		(15,100)		1,495
I031030	RATE INTEREST EARNINGS		(16,500)		(17,360)		(13,200)		4,160
I031040	RATE LESS: REBATE ALLOWED		2,100		1,974		2,100		126
	Total Rating	-	(2,354,115)	-	(2,313,653)	-	(2,339,018)	-	(25,365)
	Total General Purpose Income	347,370	(3,519,891)	217,208	(3,485,408)	209,146	(3,514,662)	(8,062)	735,734
			(3,172,521)		(3,268,200)		(3,305,516)		
	Operating Income excl Rates		(1,196,176)		(1,205,710)		(1,203,944)		766,754
	Rates		(2,323,715)		(2,279,697)		(2,310,718)		(31,021)

##### Account	Description	2020/21 PROPOSED BUDGET		2019/20 YTD ACTUAL		2019/20 CURRENT BUDGET		VARIANCE - ADOPTED BUDGET VS YTD ACTUAL	
	Programme 4 Governance	Expenditure	Income	Expenditure	Income	Expenditure	Income	Expenditure	Income
	GOVERNANCE								
	OPERATING EXPENSES								
E041020	MEMB GENERAL OPERATING EXPENSES	29,366		42,750		72,321		29,571	
E041030	MEMB COUNCILLORS FEES/EXPENSES/ALLOWANCES	44,395		37,929		49,245		11,316	
E041040	MEMB COMMUNITY DONATIONS	-		-		-		-	
E041999	MEMB ABC ADMINISTRATION EXPENSES	458,005		459,362		455,852		(3,510)	
	Total Governance	531,766	-	540,041	-	577,418	-	37,377	-
	OTHER GOVERNANCE								
	OPERATING EXPENSES								
E042010	ADMIN EMPLOYEE COSTS	1,306,610		1,234,460		1,225,353		(9,107)	
E042015	ADMIN VEHICLE COSTS	21,500		21,106		18,600		(2,506)	
E042020	ADMIN GENERAL OPERATING EXPENSES	372,377		402,042		454,295		52,253	
E042030	ADMIN INTEREST ON LOANS	-		9,461		3,307		(6,154)	
E042480	ADMIN BUILDING MAINTENANCE	53,137		64,892		30,563		(34,329)	
E042500	ADMIN DEPRECIATION	64,149		39,255		35,308		(3,947)	
E042050	REGIONAL TRANSITION GROUP EXPENSES	-		-		-		-	
E042499	ADMIN LOSS ON SALE OF ASSET	14,246		17,364		-		(17,364)	
E042999	ADMIN LESS: ABC EXPENSES ALLOCATED	(1,832,019)		(1,775,997)		(1,762,426)		13,571	
E043020	ADMIN BOND ADMINISTRATION	3,000		2,910		3,000		90	
	Total Other Governance	3,000	-	15,494	-	8,000	-	(7,494)	-
	OPERATING INCOME								
I041020	MEMB REIMBURSEMENTS & DONATIONS		(5,000)		(3,774)		(19,109)		(15,335)
I042010	ADMIN FEES & CHARGES		(50)		0		(50)		(50)
I042020	ADMIN Grants & Subsidies		-		-		-		-
I042030	ADMIN REIMBURSEMENTS & DONATIONS		(5,000)		(21,904)		(5,000)		16,904
I042040	ADMIN OTHER REVENUE		(30,000)		(29,543)		(30,000)		(457)
I042499	ADMIN PROFIT ON SALE OF ASSET		-		(736)		-		736
I043010	ADMIN BOND ADMINISTRATION		(3,000)		(9,740)		(3,000)		6,740
	Total Other Governance	-	(43,050)	-	(65,697)	-	(57,159)	-	8,539
	Total Governance	534,766.00	(43,050)	555,535	(65,697)	585,418	(57,159)	29,883	8,539
			491,716.00		489,837		528,260		
	OTHER GOVERNANCE								

Account	Description	2020/21 PROPOSED BUDGET		2019/20 YTD ACTUAL		2019/20 CURRENT BUDGET		VARIANCE - ADOPTED BUDGET VS YTD ACTUAL	
	Programme 5 Law, Order & Public Safety	Expenditure	Income	Expenditure	Income	Expenditure	Income	Expenditure	Income
	FIRE PREVENTION								
	Operating Expenditure								
E051010	FIRE EMPLOYEE COSTS	6,233		4,668		3,556		(1,112)	
E051020	FIRE GENERAL OPERATING EXPENSES	9,950		6,842		25,450		18,608	
E051999	FIRE ABC ADMINISTRATION EXPENSES	32,976		40,280		39,972		(308)	
E051500	FIRE DEPRECIATION	70,111		21,909		22,329		420	
	Operating Income								
I051010	FIRE FEES & CHARGES		(50)		(27)		(1,050)		(1,023)
I051020	FIRE GRANTS & SUBSIDIES		-		-		-		-
I051030	FIRE REIMBURSEMENTS & DONATIONS		-		-		-		-
I051040	FIRE FINES & PENALTIES		-		-		-		-
I051499	FIRE PROFIT ON SALE OF ASSET		-		-		-		-
	Total Fire Prevention	119,270	(50)	73,698	(27)	91,307	(1,050)	17,609	(1,023)
	ANIMAL CONTROL								
	Operating Expenditure								
E052010	ANIM EMPLOYEE COSTS	-		-		-		-	
E052020	ANIM GENERAL OPERATING EXPENSES	16,160		14,652		18,100		3,449	
E052999	General Admin Allocated	18,320		34,934		34,667		(267)	
	Operating Income								
I052010	ANIM FEES & CHARGES		(3,500)		(3,039)		(3,900)		(861)
I052030	ANIM Reimbursements & Donations		-		-		-		-
	Total Animal Control	34,480	(3,500)	49,585	(3,039)	52,767	(3,900)	3,182	(861)
	EMERGENCY SERVICE LEVY								
	Operating Expenditure								
E054100	ESL EMERGENCY SERVICES LEVY	38,760		51,830		45,785		(6,045)	
E055010	EMERGENCY MANAGEMENT	297,719		2,543		29,867		27,325	
E054999	ABC ADMINISTRATION EXPENSES	18,320		5,825		5,781		(44)	
	Operating Income								
I054010	ESL GRANT - EMERGENCY SERVICES LEVY - OPERATING		(31,940)		(41,295)		(31,515)		9,780
I055010	EMERGENCY MANAGEMENT GRANT FUNDING		(253,386)		(17,056)		(17,056)		-
	Total Emergency Service Levy	354,799	(285,326)	60,198	(58,351)	81,433	(48,571)	21,235	9,780
	Total Law, Order & Public Safety	508,549	(288,876)	183,481	(61,417)	225,507	(53,521)	42,026	7,896
			219,673.00		122,064		171,986		

Account	Description	2020/21 PROPOSED BUDGET		2019/20 YTD ACTUAL		2019/20 CURRENT BUDGET		VARIANCE - ADOPTED BUDGET VS YTD ACTUAL	
	Programme 7 Health	Expenditure	Income	Expenditure	Income	Expenditure	Income	Expenditure	Income
	HEALTH SERVICES								
	Operating Expenses								
E071010	HEA EMPLOYEE COSTS	3,211		-		-		-	
E072020	HEA-BK GENERAL OPERATING EXPENSES	500		2,272		5,500		3,228	
E072999	HEA-BK ABC ADMINISTRATION EXPENSES	18,320		38,397		38,104		(293)	
	Operating Income								
I072010	HEA-BK FEES & CHARGES		(300)		(236)		(300)		(64)
	Total Health Services	22,031	(300)	40,669	(236)	43,604	(300)	2,935	(64)
	Total Health	22,031	(300)	47,701	(928)	74,104	(1,100)	26,403	(172)
			21,731.00		46,773		73,004		

Account	Description	2020/21 PROPOSED BUDGET		2019/20 YTD ACTUAL		2019/20 CURRENT BUDGET		VARIANCE - ADOPTED BUDGET VS YTD ACTUAL	
	Programme 8 Education & Welfare	Expenditure	Income	Expenditure	Income	Expenditure	Income	Expenditure	Income
	KALKARNI RESIDENCY								
	Operating Expenses								
E083020	KALK GENERAL OPERATING EXPENSES - ADMINISTRAT	-		-		-			
E084020	KALC General Operating Expenses			51,623		100,000			
E084450	KALC INTEREST EXPENSES	3,889		4,240		4,491		251	
E084460	KALC INSURANCE EXPENSES	-		14,180		14,130		(50)	
E083480	KALK BUILDING MAINTENANCE			-		-		-	
E084480	KALC BUILDING MAINTENANCE	-		23,350		24,572		1,222	
E084500	KALC DEPRECIATION	-		70,378		106,679		36,301	
E084499	KALC LOSS ON SALE OF ASSET	-		16,282		-		(16,282)	
E084999	KALC ABC ADMINISTRATION EXPENSES	-		52,342		56,662		4,320	
	Operating Income					-			
I083040	KALK OTHER INCOME		-		(20,115)		(20,000)		
I084030	KALC REIMBURSEMENTS RECEIVED		-		-		(8,891)		(8,891)
	Total Kalkarni Residency	3,889	-	232,395	(20,115)	306,534	(28,891)	25,762	-
	KALKARNI BAPTIST CARE								
	Operating Expenses								
E085020	KBC CONTRACT EXPENSES	-		2,349,529		4,023,212		1,673,683	
	Operating Income								
I085010	KBC FEES & CHARGES		-		(329,004)		(761,007)		(432,003)
I085020	KBC GRANTS & SUBSIDIES		-		(1,691,588)		(3,316,026)		(1,624,438)
I085030	KBC REIMBURSEMENTS & DONATIONS		-		-		-		-
I085040	KBC OTHER INCOME		-		-		-		-
I085050	KBC CAPITAL INCOME		-		(193,075)		(300,000)		(106,925)
	Total Kalkarni Baptist Care	-	-	2,349,529	(2,213,667)	4,023,212	(4,377,033)	1,673,683	(2,163,366)
	INDEPENDENT LIVING UNITS								
	Operating Expenses								
E087020	INDEPENDENT LIVING UNITS - GENERAL OPERATING	63,002		50,793		52,904			
E087500	INDE DEPRECIATION GEN	23,478	-	23,436		23,423			
E087999	INDE ABC ADMINISTRATION EXPENSES	78,777		77,611		77,018			
	Operating Income								
I087040	INDEPENDENT LIVING UNITS - OTHER INCOME		(68,982)		(69,092)		(60,987)		
	Total Independent Living Units	165,257	(68,982)	151,840	(69,092)	153,345	(60,987)	-	-
	Total Education & Welfare	169,146	(68,982)	2,733,764	(2,302,873)	4,483,091	(4,466,911)	1,699,445	(2,163,366)
			100,164.00		430,891		16,180		
	CAPITAL EXPENSES								

Account	Description	2020/21 PROPOSED BUDGET		2019/20 YTD ACTUAL		2019/20 CURRENT BUDGET		VARIANCE - ADOPTED BUDGET VS YTD ACTUAL	
	Programme 9 Housing	Expenditure	Income	Expenditure	Income	Expenditure	Income	Expenditure	Income
	STAFF HOUSING								
	Operating Expenditure								
E091010	STAFFH SHIRE HOUSING	46,808		30,257.89		45,964		15,706	
E091450	STAFFH INTEREST ON LOANS	6,418		6,995.79		7,408		412	
E091500	STAFFH DEPRECIATION	17,930		17,872.08		17,862		(10)	
E091999	STAFFH ABC ADMINISTRATION EXPENSES	40,304		43,559.04		52,591		9,032	
	Operating Income								
I091010	SHIREH RENTAL REVENUE		(57,810)		(63,530)		(56,445)		7,085
I091030	STAFFH REIMBURSEMENTS & DONATIONS		(6,000)		(5,611)		(1,000)		4,611
I091499	STAFFH PROFIT ON SALE OF ASSET		-		-		-		-
	Total Staff Housing	111,460	(63,810)	98,684.80	(69,141)	123,825	(57,445)	25,140	11,696
	OTHER HOUSING								
	Operating Expenditure								
E092010	HOUSE MADISON SQUARE UNITS	21,412		12,866.43		28,576		15,710	
E092500	HOUSE DEPRECIATION	1,462		1,451.87		1,451		(1)	
E092999	HOUSE ABC ADMINISTRATION EXPENSES	64,121		54,132.42		53,719		(413)	
	Operating Income								
I092010	HOUSE MADISON SQUARE RENTAL INCOME		(23,468)		(30,905)		(29,764)		1,141
I092030	HOUSE REIMBURSEMENTS & DONATIONS				-		-		-
	Total Other Housing	86,995	(23,468)	68,450.72	(30,905)	83,746	(29,764)	15,295	1,141
	Total Housing	198,455	(87,278)	167,135.52	(100,046)	207,571	(87,209)	40,435	12,837
			111,177.00		67,090		120,362		53,272

Account	Description	2020/21 PROPOSED BUDGET		2019/20 YTD ACTUAL		2019/20 CURRENT BUDGET		VARIANCE - ADOPTED BUDGET VS YTD ACTUAL	
	Programme 10 Community Amenities	Expenditure	Income	Expenditure	Income	Expenditure	Income	Expenditure	Income
	REFUSE								
	Operating Expenditure								
E101020	REFUSE GENERAL OPERATING EXPENSES	148,255		133,899		142,721		8,822	
E101500	REFUSE DEPRECIATION	1,199		1,132		1,131		(1)	
E101999	REFUSE ABC ADMINISTRATION EXPENSES	9,160		7,690		7,631		(59)	
	Operating Income								
I101010	REFUSE FEES & CHARGES		(6,500)		(5,436)		(8,500)		(3,064)
I101011	REFUSE RATES CHARGES		(192,923)		(170,578)		(192,923)		(22,345)
I101030	REFUSE REIMBURSEMENTS & DONATIONS				-		-		
	Total Refuse	158,614	(199,423)	142,721	(176,014)	151,483	(201,423)	8,762	(25,409)
	SEWERAGE								
	Operating Expenditure								
E102020	SEW GENERAL OPERATING EXPENSES	122,235		65,938		70,946		5,008	
E102030	SEW INTEREST ON LOANS	2,723		2,968		3,144		176	
E102040	SEW LOSS ON FAIR VALUE	-		-		-		-	
E102500	SEW DEPRECIATION	42,067		40,385		39,788		(597)	
E102999	SEW ABC ADMINISTRATION EXPENSES	45,800		39,285		38,985		(300)	
	Operating Income								
I102010	SEW FEES & CHARGES		(650)		(472)		(1,590)		(1,118)
I102011	SEWERAGE RATES CHARGES		(203,265)		(178,335)		(203,265)		(24,930)
	Total Sewerage	212,825	(203,915)	148,576	(178,807)	152,863	(204,855)	4,287	(26,048)
	TOWN PLANNING BROOKTON								
	Operating Expenditure								
E104030	TPB GENERAL OPERATING EXPENSES	20,000		4,542		17,000		12,458	
E104999	TPB ABC ADMINISTRATION EXPENSES	100,761		96,614		95,876		(738)	
	Operating Income								
I104010	TPB FEES & CHARGES		(14,500)		(19,659)		(14,200)		5,459
	Total Town Planning	120,761	(14,500)	101,156	(19,659)	112,876	(14,200)	11,720	5,459
	OTHER COMMUNITY AMENITIES								
	Operating Expenditure								
E105010	AMEN PUBLIC CONVENIENCES	8,420		8,651		15,906		7,255	
E105020	AMEN CEMETERY	16,094		20,549		26,446		5,897	
E105030	WATER INFRASTRUCTURE - HAPPY VALLEY	5,800		3,681		8,800			
E105500	AMEN DEPRECIATION	2,055		2,029		2,053		24	
E105999	AMEN ABC ADMINISTRATION EXPENSES	21,984		30,973		30,737		(236)	
	Operating Income								
I105010	AMEN FEES & CHARGES		(6,000)		(8,105)		(4,000)		4,105
	Total Other Community Amenities	54,353	(6,000)	65,883	(8,105)	83,942	(4,000)	12,940	4,105
	PROTECTION OF THE ENVIRONMENT								
	Operating Expenditure								
E106999	ENVIR ABC ADMINISTRATION EXPENSES	-		2,167		2,150		(17)	
E107020	WATER GENERAL OPERATING EXPENSES	9,500		3,930		10,150		6,220	
E107030	WATER INTEREST ON RIGHT OF USE ASSET	810		857		-		(857)	
E107500	WATER DEPRECIATION	1,702		1,707		-		(1,707)	
	Operating Income								
I106020	ENVIR GRANTS & SUBSIDIES				-		-		-
	Total Protection of the Environment	12,012	-	8,662	-	12,300	-	3,638	-
	Total Community Amenities	558,565	(423,838)	470,165.82	(382,586)	513,464	(424,478)	33,892	(15,844)
			134,727.00		87,580		88,986		

Account	Description	2020/21 PROPOSED BUDGET		2019/20 YTD ACTUAL		2019/20 CURRENT BUDGET		VARIANCE - ADOPTED BUDGET VS YTD ACTUAL	
	Programme 11 Recreation & Culture	Expenditure	Income	Expenditure	Income	Expenditure	Income	Expenditure	Income
	PUBLIC HALLS AND PAVILIONS								
	Operating Expenditure								
E111010	HALLS MEMORIAL HALL	33,338.00		36,305		25,101		(11,204)	
E111020	HALLS WB EVA PAVILLION	39,167.00		59,352		51,444		(7,908)	
E111040	HALLS KWEDA HALL	2,632.00		2,630		1,863		(767)	
E111500	HALLS DEPRECIATION	23,622.00		23,642		23,390		(252)	
E111999	HALLS ABC ADMINISTRATION EXPENSES	64,121.00		78,446		77,846		(600)	
	Operating Income								
I111011	HALLS FEES & CHARGES - MEMORIAL HALL		1,400.00		(1,378)		(1,500)		(122)
I111012	HALLS FEES & CHARGES WB EVA PAVILION		2,980.00		(2,680)		(2,980)		(301)
I111030	HALLS REIMBURSEMENTS & DONATIONS		0.00		-		(100)		(100)
	Total Public Halls and Pavilions	188,686.00	4,380.00	200,376	(4,058)	179,644	(4,780)	(20,732)	(722)
	SWIMMING POOL								
	Operating Expenditure								
E112020	POOL GENERAL OPERATING EXPENSES	25,500.00		94,075		97,850		3,775	
E112480	POOL BUILDING MAINTENANCE	16,998.00		32,599		15,756		(16,843)	
E112500	POOL DEPRECIATION	11,854.00		11,851		11,839		(12)	
E112999	POOL ABC ADMINISTRATION EXPENSES	27,480.00		32,661		32,411		(250)	
	Operating Income								
I112010	POOL FEES & CHARGES		14,500.00		(11,479)		(10,500)		979
	Total Swimming Pools	129,889.00	14,500.00	171,185	(11,479)	157,856	(10,500)	(13,329)	979
	OTHER RECREATION & SPORT								
	Operating Expenditure								
E113010	OTH-REC RECREATION GROUND	51,325.00		67,743		63,250		(4,493)	
E113020	OTH-REC PARKS & RESERVES	74,443.00		75,512		109,135		33,623	
E113030	OTH-REC SPORT CLUBS	24,327.00		19,345		21,079		1,734	
E113040	OTH-REC COMMUNITY BUS	3,162.00		1,747		6,572		4,825	
E113070	INTEREST ON LOANS	40,047.00		43,656		44,420		764	
E113500	OTH-REC DEPRECIATION	120,177.00		118,890		118,941		51	
E113999	OTH-REC ABC ADMINISTRATION EXPENSES	27,480.00		37,953		37,663		(290)	
	Operating Income								
I113010	OTH-REC FEES & CHARGES		15,350.00		(11,885)		(19,810)		(7,925)
I113030	OTH-REC REIMBURSEMENTS & DONATIONS		4,800.00		(4,787)		(4,562)		225
	Total Other Sport & Recreation	340,961.00	20,150.00	364,846	(16,672)	401,060	(24,372)	36,214	(7,700)
	LIBRARY								
	Operating Expenditure								
E114020	LIBR GENERAL OPERATING EXPENSES	1,800.00		489		2,860		2,371	
E114500	LIBR DEPRECIATION	0.00		-		-		-	
E114999	LIBR ABC ADMINISTRATION EXPENSES	36,640.00		32,130		25,590		(6,540)	
	Operating Income								
I114010	LIBR FEES & CHARGES		100.00		(88)		(20)		68
	Total Library	38,440.00	100.00	32,619	(88)	28,450	(20)	(4,169)	68

Account	Description	2020/21 PROPOSED BUDGET		2019/20 YTD ACTUAL		2019/20 CURRENT BUDGET		VARIANCE - ADOPTED BUDGET VS YTD ACTUAL	
	Programme 11 Recreation & Culture	Expenditure	Income	Expenditure	Income	Expenditure	Income	Expenditure	Income
	OTHER CULTURE								
	Operating Expenditure								
E115010	OTH-CULT RAILWAY STATION	5,392.00		31,986		35,719		3,733	
E115020	OTH-CULT MUSEUM	6,201.00		5,398		5,704		306	
E115030	OTH-CULT OLD TIME MOTOR SHOW	0.00		-		-		-	
E115040	OTH-CULT COMMUNITY EVENTS	9,000.00		6,901		11,000		4,099	
E115050	OTH-CULT COMMUNITY CHEST FUND	40,000.00		11,514		20,000		8,486	
E115500	OTH-CULT DEPRECIATION	3,385.00		4,195		5,969		1,774	
E115999	OTH-CULT ABC ADMINISTRATION EXPENSES	64,121.00		69,548		69,017		(531)	
	Operating Income								
I115010	OTH-CULT FEES & CHARGES		1.00		(1)		(10)		(9)
I115020	OTH-CULT GRANTS & SUBSIDIES		0.00		(4,730)		-		4,730
I115030	OTH-CULT REIMBURSEMENTS & DONATIONS		0.00		(15,000)		(15,000)		-
	Total Other Culture	128,099.00	1.00	129,542	(19,731)	147,409	(15,010)	17,867	4,721
	GENERAL RECREATION								
	Operating Expenditure								
E116020	REC GENERAL OPERATING EXPENSES	31,235.00		12,732		28,220		15,488	
E116999	REC ABC ADMINISTRATION EXPENSES	54,961.00		55,322		54,900		(422)	
	Operating Income								
I116030	REC REIMBURSEMENTS & DONATIONS				-		-		
	Total General Recreation	86,196.00	0.00	68,054	-	83,120	-	15,066	-
	FUNDED RECREATION								
	Operating Expenditure								
E117010	RECREATION - FUNDED PROGRAMS	1,730.00		3,885		6,300		2,415	
	Total Funded Recreation	1,730.00	0.00	3,885	-	6,300	-	2,415	-
	Total Recreation and Culture	914,001.00	39,131.00	970,508	(52,028)	1,003,839	(54,682)	33,331	(2,654)
			874,870.00		918,480		949,157		

Account	Description	2020/21 PROPOSED BUDGET		2019/20 YTD ACTUAL		2019/20 CURRENT BUDGET		VARIANCE - ADOPTED BUDGET VS YTD ACTUAL	
	Programme 12 Transport	Expenditure	Income	Expenditure	Income	Expenditure	Income	Expenditure	Income
	ROAD MAINTENANCE								
	Operating Expenditure								
E122010	INFRA TOWN STREET MAINTENANCE	188,102.00		199,942		213,058		13,116	
E122020	INFRA ROAD MAINTENANCE	379,536.00		429,047		568,329		139,282	
E122030	INFRA BRIDGE MAINTENANCE	63,016.00		66,964		121,966		55,002	
E122040	INFRA FOOTPATH MAINTENANCE	4,526.00		2,263		7,461		5,198	
E122060	INFRA STREET LIGHTING	40,000.00		36,910		40,000		3,090	
E122090	INFRA RAMM (PREVIOUSLY ROMAN)	8,100.00		7,089		7,400		311	
E122500	INFRA DEPRECIATION	2,163,987.00		2,394,575		2,396,327		1,752	
E122999	INFRA ABC ADMINISTRATION EXPENSES	128,241.00		96,739		95,999		(740)	
	Operating Income								
I121555	INFRA REGIONAL ROAD GROUP		(375,000.00)		(302,247)		(302,247)		0
I121560	INFRA ROADS TO RECOVERY		(218,633.00)		(218,623)		(218,633)		(10)
I122010	INFRA MRWA DIRECT GRANT		(84,910.00)		(83,201)		(83,201)		-
I122030	INFRA CONTRIBUTIONS, REIMBURSEMENTS & DONATIONS		(5,800.00)		(5,743)		(5,585)		158
	Total Maintenance	2,975,508.00	(684,343.00)	3,233,529	(609,814)	3,450,540	(609,666)	217,011	148
	Total Transport	2,975,508.00	(684,343.00)	3,233,529	(609,814)	3,450,540	(609,666)	217,011	148
			2,291,165.00		2,623,716		2,840,874		

Account	Description	2020/21 PROPOSED BUDGET		2019/20 YTD ACTUAL		2019/20 CURRENT BUDGET		VARIANCE - ADOPTED BUDGET VS YTD ACTUAL	
	Programme 13 Economic Services-	Expenditure	Income	Expenditure	Income	Expenditure	Income	Expenditure	Income
	RURAL SERVICES								
	Operating Expenditure								
E131010	RURAL DRUM MUSTER	3,000.00		2,715		6,159		3,444	
E131999	RURAL ABC ADMINISTRATION EXPENSES	2,748.00		1,598		1,586		(12)	
	Operating Income								
I131010	RURAL DRUM MUSTER		(3,000.00)		-		(6,000)		(6,000)
	Total Rural Services	5,748.00	(3,000.00)	4,313	-	7,745	(6,000)	3,432	(6,000)
	TOURISM AND PROMOTION								
	Operating Expenditure								
E132010	TOUR BROOKTON CARAVAN PARK	22,888.00		19,599		26,245		6,646	
E132020	TOUR AREA PROMOTION	8,000.00		3,925		8,000		4,075	
E132500	TOUR DEPRECIATION	1,037.00		1,043		1,042		(1)	
E132999	TOUR ABC ADMINISTRATION EXPENSES	27,480.00		42,144		41,822		(322)	
	Operating Income								
I132010	TOUR FEES & CHARGES		(33,000.00)		(32,507)		(35,000)		(2,493)
	Total Tourism and Promotion	59,405.00	(33,000.00)	66,711	(32,507)	77,109	(35,000)	10,398	(2,493)
	BUILDING CONTROL								
	Operating Expenditure								
E134020	BUILD-B GENERAL OPERATING EXPENSES	12,983.00		6,479		10,000		3,521	
E134999	BUILD-B ABC ADMINISTRATION EXPENSES	54,960.00		65,286		64,787		(499)	
	Operating Income								
I134010	BUILD-B FEES & CHARGES		(4,000.00)		(3,554)		(5,500)		(1,946)
I134020	BUILD-B BSL & BCITF COMMISSIONS		(150.00)		(118)		(150)		(32)
	Total Building Control	67,943.00	(4,150.00)	71,765	(3,672)	74,787	(5,650)	3,022	(1,978)
	OTHER ECONOMIC SERVICES								
	Operating Expenditure								
E136010	ECON WATER SUPPLY - STANDPIPES	25,000.00		21,028		25,000		3,972	
E136060	ECON NEW BUSINESS INCENTIVES	2,000.00		809		2,000		1,191	
E136090	ECONOMIC DEVELOPMENT	-		-		-		-	
E136500	ECON DEPRECIATION	1,216.00		1,148		1,148		(0)	
E136999	ECON ABC ADMINISTRATION EXPENSES	21,984.00		27,865		27,652		(213)	
	Operating Income								
I136010	ECON WATER STANDPIPE FEES & CHARGES		(13,000.00)		(12,121)		(12,000)		121
	Total Other Economic Services	50,200.00	(13,000.00)	50,850	(12,121)	55,800	(12,000)	4,950	121
	Total Economic Services	183,296	(53,150)	193,639.47	(48,300)	215,441	(58,650)	21,802	(10,350)
			130,146.00		145,339		156,791		11,452

Account	Description	2020/21 PROPOSED BUDGET		2019/20 YTD ACTUAL		2019/20 CURRENT BUDGET		VARIANCE - ADOPTED BUDGET VS YTD ACTUAL	
	Programme 14 Property and Services	Expenditure	Income	Expenditure	Income	Expenditure	Income	Expenditure	Income
	PRIVATE WORKS								
	Operating Expenditure								
E141010	PW PRIVATE WORKS	13,416		9,011		22,605		13,594	
	Operating Income								
I141010	PW PRIVATE WORKS		(10,500)		(12,563)		(21,560)		(8,997)
	Total Private Works	13,416	(10,500)	9,011	(12,563)	22,605	(21,560)	13,594	(8,997)
	PUBLIC WORKS OVERHEAD								
	Operating Expenditure								
E142010	PW-OH EMPLOYEE COSTS	350,605		357,305		318,414		(38,891)	
E142020	PW-OH GENERAL OPERATING EXPENSES	71,916		80,508		71,969		(8,539)	
E142030	PW-OH OTHER EMPLOYEE COSTS	-		-		-		-	
E142040	UNALLOCATED SALARIES & WAGES			-		-		-	
E142480	PW-OH BUILDING MAINTENANCE - DEPOT	80,425		60,049		61,000		951	
E142500	PW-OH DEPRECIATION	2,993		3,028		3,018		(10)	
E142990	PW-OH LESS: ALLOCATED TO WORKS & SERVICES	(495,228)		(482,047)		(490,230)		(8,183)	
E142999	PW-OH ABC ADMINISTRATION EXPENSES	219,842		93,622		88,262		(5,360)	
		230,553	-	112,464	-	52,433	-	(60,031)	
	Operating Income								
I142499	PW-OH PROFIT ON SALE OF ASSET		-		(550)		-		550
	Total Public Works Overheads	-	-	-	(550)	-	-	-	550
	Plant Operation Costs								
E143010	POC EMPLOYEE COSTS	65,262.00		7,162		229		(6,933)	
E143020	POC GENERAL OPERATING EXPENSES	278,757.00		263,224		247,522		(15,702)	
E143450	POC INTEREST ON LOANS	6,418.00		6,996		7,409		413	
E143499	POC LOSS ON SALE OF ASSET	89,543.00		19,992		1,100		(18,892)	
E143500	POC DEPRECIATION	229,066.00		118,151		98,739		(19,412)	
E143990	POC LESS: PLANT COSTS ALLOCATED	(439,980.00)		(306,441)		(354,999)		(48,558)	
	Operating Income								
I143010	POC FEES & CHARGES		(200.00)		(391)		-		391
I143030	POC REIMBURSEMENTS & DONATIONS		(20,000.00)		(23,243)		(15,000)		8,243
I143499	POC PROFIT ON SALE OF ASSET		(12,000.00)		(47,625)		-		47,625
	Total Plant Operations	229,066.00	(32,200.00)	109,084	(71,259)	-	(15,000)	(109,084)	56,259
	SALARIES & WAGES ALLOCATED								
E147010	SAL GROSS SALARIES & WAGES	2,256,962.00		1,677,052		1,905,291		228,239	
E147030	SAL LESS: SALARIES & WAGES ALLOCATED	(2,256,962.00)		(1,677,052)		(1,905,291)		(228,239)	
	Total Salaries and Wages Allocated	-	-	-	-	-	-	-	-
	UNCLASSIFIED								
E148010	UNCLAS WRITE-OFFS PRIOR YEARS	-		125		125		(0)	
E148020	UNCLAS INSURANCE CLAIMS EXPENSE	3,000.00		2,709		-		(2,709)	
I148020	UNCLAS REIMBURSEMENTS		(3,000.00)		(2,761)		(2,700)		61
I148030	UNCLAS FEES & CHARGES		-		(74)		-		74
	Total Unclassified	3,000.00	(3,000.00)	2,834	(2,835)	125	(2,700)	(2,709)	-
	Total Other Property & Services	476,035.00	(45,700.00)	233,394	(87,207)	75,163	(39,260)	(158,231)	47,812
			430,335.00		146,187		35,903		(110,419)

ATTACHMENT 14.08.20.03C 2020/2021 FEES AND CHARGES

Shire of Brookton

Fees and Charges Effective From 1 July 2020 to 30 June 2021

			GST Status	2020/2021 Fee/Charge	GL Account
ADMINISTRATION					
Photocopying	Per A4 Sheet (Strictly Library Use Only)			$1.00	I114010.139
Council and Committee Meeting Agendas and Minutes	By email	Council	N/A	**No Charge**	I042010.139
	Hard copy	Council	GST Included	$25.00	I042010.139
	Hard Copy at Council Meeting	Council	N/A	**No Charge**	
Freedom of Information Act Charges (*Freedom of Information Regulations 1993* Schedule 1)					
Application Fee	Per application	Statutory	Exempt- D81	$30.00	I042010.139
Staff Time dealing with FOI application	Per Hour (pro rata)	Statutory	Exempt- D81	$30.00	I042010.139
Charge for delivery, packaging and postage	Per application	Statutory	Exempt- D81	**Actual Cost**	I042010.139
LIBRARY FEES					
Replacement of membership card				$5.00	I114010.139
Lost/Damaged item				Cost + 20%	I114010.139
Late Fee / Fines	(Max charge $2.00)			20c per day	I114010.139
	(Borrowing privileges revoked if over $10.00 accrued)				
Rates & Property					
Rates Account Enquiry (Orders & Requisitions)	per enquiry	Council	Exempt- D81	$155.00	I031020.108
Rates Special Arrangement Administration Fee		Council	Exempt- D81	$20.00	Added to Assessment
Debt Recovery - Debt Clearance Letter	per enquiry	Council	GST Included	$55.00	I031020.109
Reprint of Rates Notice	Per copy	Council	Exempt- D81	$20.00	I031020.109
Rural Street Address	Application Fee	Council	GST Included	$110.00	I122030.160
Building Plan Search Admin Fee	per enquiry	Council	GST Included	$16.00	I031020.109
Electoral Rolls	per roll	Council	Exempt- D81	$45.00	I042010.139
Rate Book (Printed or Electronic)	per roll	Council		$90.00	I042010.139
Certificate of Title Search Fee	per enquiry	Council	GST Included	$36.00	I031020.109
Other Administration					
Lost Keys	Per Key	Council	GST Included	$60.00	I042010.139
Sound Equipment					
- All Hirers	Half day (plus bond)	Council	GST Included	$55.00	I042010.139
	Day & Night (plus bond)	Council	GST Included	$90.00	I042010.139
	BOND	Council	No GST	$250.00	I043010.134

ANIMAL CONTROL (*Dog Act 1976* - Dog Regulations 2013) https://www.dlgsc.wa.gov.au/localgovernment/forcommunity/Pages/Dogs-and-Cats.aspx					
All registrations expire on 31 October each year.	Registrations paid after 31 May each year are discounted by 50%				
Dog Registration Fees					
Unsterilised Dog	1 year	Statutory	Exempt- D81	$50.00	I052010.111
	3 Year	Statutory	Exempt- D81	$120.00	I052010.111
	For Life	Statutory	Exempt- D81	$250.00	I052010.111
Sterilised Dog	1 year	Statutory	Exempt- D81	$20.00	I052010.111
	3 Year	Statutory	Exempt- D81	$42.50	I052010.111
	For Life	Statutory	Exempt- D81	$100.00	I052010.111
Unsterilised Working Dog	1 year	Statutory	Exempt- D81	$12.50	I052010.111
	3 Year	Statutory	Exempt- D81	$30.00	I052010.111
Sterilised Working Dog	1 year	Statutory	Exempt- D81	$5.00	I052010.111
	3 Year	Statutory	Exempt- D81	$10.63	I052010.111
Working Dogs (droving or caring for stock)	For Life	Statutory	Exempt- D82	25% of the fee that would otherwise be payable	I052010.111
Kennel Fees (as per s27 of the Dog Act)	Per Establishment	Statutory	Exempt- D81	$200.00	I052010.111
Application to keep more than 2 dogs		Statutory	Exempt- D81	$124.00	I052010.111
Cat Registration Fees	*All Cats Must be Sterilised (except breeding cats)*				
Cat - Sterilised	1 year	Statutory	Exempt- D81	$20.00	I052010.111
	3 Year	Statutory	Exempt- D81	$42.50	I052010.111
	For Life	Statutory	Exempt- D81	$100.00	I052010.111
Approval to Breed Cats	Per breeding cat (male or female)	Statutory	Exempt- D81	$100.00	I052010.111
Pensioner (Holding concession card)	**Entitled to a discount of 50% of registration fees**				
Ranger Services:					
- seizure and impounding of dog		Council	GST Included	$100.00	I052010.117
- maintenance of dog in pound	per day of part thereof - weekday	Council	GST Included	$40.00	I052010.117
	per day of part thereof - weekend	Council	GST Included	$130.00	I052010.117
- destruction of dog		Council	GST Included	$120.00	I052010.117
(Dogs will not be released from the pound unless licence and pound fees paid)					
- Surrender of Dog		Council	GST Included	**NIL**	
Penalty: Unregistered dog/cat		Statutory	Exempt- D81	$100.00	I052010.117
Penalty: Dog in public place without a collar or tags		Statutory	Exempt- D81	$100.00	I052010.117
Penalty: Dog causing a nuisance		Statutory	Exempt- D81	$150.00	I052010.117
Penalty: Failure to control a dog in exercise areas and rural areas		Statutory	Exempt- D81	$150.00	I052010.117
Penalty: Keeping more than the prescribed number of dogs		Statutory	Exempt- D81	$100.00	I052010.117
Offences against the Bush fires Act (*Bush Fire Act 1954*)	As per Part III Division 6 Section 33.				
Infringement		Statutory	Exempt- D81	$250.00	I051010.117
Installation of Fire Break	Cost Recovery		GST Included	**Cost Recovery**	I051010.118
Hazard Reduction Burns	Per Hour		GST Included	**$184.00**	I051010.118

BUILDING FEES	**In accordance with Building Regulations 2012 and as amended from time to time**				
Certified applications for a Building Permit Class 1 & 10	Minimum Fee $105.00	Statutory	Exempt- D81	**0.19% of Cost of Construction**	I134010.112
Certified applications for a Building Permit Class 2 to 9	Minimum Fee $105.00	Statutory	Exempt- D81	**0.09% of Cost of Construction**	I134010.112
Uncertified Building Application	Minimum Fee $105.00	Statutory	Exempt- D81	**0.32% of Cost of Construction**	I134010.112
Application for a Demolition Permit Class 1 & 10	Minimum Fee $105.00	Statutory	Exempt- D81	$105.00	I134010.112
Application for a Demolition Permit Class 2 to 9	Minimum Fee $105.00	Statutory	Exempt- D81	$105.00	I134010.112
Application to extend Building or Demolition permit	Minimum Fee $105.00	Statutory	Exempt- D81	$105.00	I134010.112
Application for an Occupancy Permit - completed building	Minimum Fee $105.00	Statutory	Exempt- D81	$105.00	I134010.112
Application for a Temporary Occupancy Permit - incomplete building	Minimum Fee $105.00	Statutory	Exempt- D81	$105.00	I134010.112
Application for modification of an Occupancy Permit for additional use of a building on a temporary basis	Minimum Fee $105.00	Statutory	Exempt- D81	$105.00	I134010.112
Application for an Occupancy Permit for a permanent change of the building use classification	Minimum Fee $105.00	Statutory	Exempt- D81	$105.00	I134010.112
Application for a Occupancy Permit or Building Approval Certificate for registration of Strata Scheme, plan of re-subdivision	Based on number of units. Minimum Charge $107.70	Statutory	Exempt- D81	**$11.60 for each strata unit.**	I134010.112
Application for an Occupancy Permit - unauthorised building work	Minimum Fee $105.00	Statutory	Exempt- D81	**0.18% of Cost of Construction**	I134010.112
Application for a Building Approval Certificate - unauthorised building work	Minimum Fee $105.00	Statutory	Exempt- D81	**0.38% of Cost of Construction**	I134010.112
Application to replace an Occupancy Permit for an existing building		Statutory	Exempt- D81	$105.00	I134010.112
Application for a Building Approval Certificate for an existing building - authorised building work		Statutory	Exempt- D81	$105.00	I134010.112
Application to extend the time which an Occupancy Permit of Building Approval Certificate has effect		Statutory	Exempt- D81	$105.00	I134010.112
Building Services Levy					
Building Permit or Demolition Permit > or = $45,000		Statutory	Exempt- D81	**0.137% of value of the work**	0L01258
Building Permit or Demolition Permit < $45,000		Statutory	Exempt- D81	$61.65	0L01258
Occupancy Permit		Statutory	Exempt- D81	$61.65	0L01258
Building Approval Certificate		Statutory	Exempt- D81	$40.50	0L01258
Unauthorised Building Work > or = $45,000		Statutory	Exempt- D81	**0.274% of value of the work**	0L01258
Unauthorised Building Work <$45,000		Statutory	Exempt- D81	$123.30	0L01258
BCITF Fee - all building permits > or = $20,000		Statutory	Exempt- D81	**0.2% Cost of Construction (incl GST)**	0L01258
Private Swimming pool inspection fee	Inspected every 4 years/Max Fee $58.45	Statutory	Exempt- D81	$58.45	I134010.139

PUBLIC BUILDING HIRE FEES - Per Council Policy 2.25 Hall Hire & 2.24 Fees and Charges for Community Facilities and Active Reserves					
Commercial *- are activities run by private companies - this includes CBH, Silverchain and Baptistcare (includes MRWA, Wheatbelt Dev Comm, the School/Education Department etc)*					
Private Functions *- are functions organised by individuals - birthday parties, funerals etc.*					
Community Groups *- are groups that are run by volunteer committees .*					
GENERAL					
Bond - No Alcohol		Council		$250.00	I013010.134
Bond - With Alcohol		Council		$500.00	I013010.134
Clean/Damage Cost Recovery (per Policy 2.25)	at cost plus 15% admin fee	Council	GST Included	**As per Council Policy**	I111011.116
MEMORIAL HALL					
Entire Facility					
Commercial/State Government & Other Agencies	Flat Daily Rate (6am to 12midnight)	Council	GST Included	$250.00	I111011.116
Private Function	Flat Daily Rate (6am to 12midnight)	Council	GST Included	$150.00	I111011.116
Community Group	Flat Daily Rate (6am to 12midnight)	Council	GST Included	$40.00	I111011.116
Community Group	Flat Hourly Rate	Council	GST Included	$6.00	I111011.116
OLD BOWLING CLUB					
Community Group	Flat Hourly Rate	Council	GST Included	$10.00	I111010.116
Community Group	Flat Daily Rate (6am to 12midnight)	Council	GST Included	$58.00	I111010.116
WB EVA PAVILION					
Entire Facility (Excluding the Gymnasium)					
Commercial/State Government & Other Agencies	Flat Daily Rate (6am to 12midnight)	Council	GST Included	$320.00	I111012.116
Private Function	Flat Daily Rate (6am to 12midnight)	Council	GST Included	$160.00	I111012.116
Community Group	Flat Daily Rate (6am to 12midnight)	Council	GST Included	$58.00	I111012.116
Community Group	Flat Hourly Rate	Council	GST Included	$10.00	I111012.116
Community Room (Northern end of Pavilion) - Shared Use of Kitchen					
Commercial/State Government & Other Agencies	Flat Daily Rate (6am to 12midnight)	Council	GST Included	$118.00	I111012.116
Commercial/State Government & Other Agencies	Flat Hourly Rate	Council	GST Included	$25.00	I111012.116
Private Function	Flat Daily Rate (6am to 12midnight)	Council	GST Included	$54.00	I111012.116
Private Function	Flat Hourly Rate	Council	GST Included	$13.00	I111012.116
Community Group	Flat Daily Rate (6am to 12midnight)	Council	GST Included	$21.00	I111012.116
Community Group	Flat Hourly Rate	Council	GST Included	$3.00	I111012.116
RECREATION GROUND OVAL					
Hire of Oval per day (up to 24hrs)	Flat Daily Rate	Council	GST Included	$136.00	I113010.116
Hire of Oval per hour	Flat Hourly Rate	Council	GST Included	$32.00	I113010.116

GYM FEES					
Gym Key Bond				$60.00	I013010.134
Adult					
Adult Membership - 3 Month	$30.00 per month	Council	GST Included	$90.00	I113010.139
Adult Membership - 6 Month	$26.66 per month	Council	GST Included	$160.00	I113010.139
Adult Membership - 1 Year	$20.00 per month	Council	GST Included	$240.00	I113010.139
Junior *(Under the age of 18 but over the age of 12 years)*					
Junior Membership - 3 Month	50% of Adult Fee	Council	GST Included	$45.00	I113010.139
Junior Membership - 6 Month	50% of Adult Fee	Council	GST Included	$80.00	I113010.139
Junior Membership - 1 Year	50% of Adult Fee	Council	GST Included	$120.00	I113010.139
Seniors - Concession Card Holders					
Concession Membership - 3 Months	50% of Adult Fee	Council	GST Included	$45.00	I113010.139
Concession Membership - 6 Months	50% of Adult Fee	Council	GST Included	$80.00	I113010.139
Concession Membership - 1 Year	50% of Adult Fee	Council	GST Included	$120.00	I113010.139
Group Fees:					
Commercial Activities/State Government & Other Agencies	Per Session *	Council	GST Included	$25.00	I113010.139
**** Session is any period up to 1.5 hours; run by a qualified instructor, and not more that one session allowed between 5.00pm and 9.00pm per day.***					
HARDCOURTS					
Hire of Hard courts per day (up to 24hrs)		Council	GST Included	$63.00	I113010.116
Casual Court Hire	Per Hour	Council	GST Included	$16.00	I113010.116
COMMUNITY GROUP CONTRIBUTIONS					
Football Club	Per Annum	Council	GST Included	$1,400.00	I113010.124
Cricket Club	Per Annum	Council	GST Included	$740.00	I113010.124
Hockey Club	Per Annum	Council	GST Included	$740.00	I113010.124
Netball Club	Per Annum	Council	GST Included	$350.00	I113010.124
Mixed Night Netball (per Session)	Per Session	Council	GST Included	$37.00	I113010.124
Tennis Club	Per Annum	Council	GST Included	$1,415.00	I113010.124
Playgroup ($20 x 30 Sessions)*	Per Annum	Council	GST Included	$600.00	I111012.116
Sporting Club Fees Include:	**Provided that;**				
1. The use of the Oval/Courts for home game fixture;	1. Bookings are made for every use;				
2. The use of the change rooms for training nights and home game fixtures;	2. The buildings and facilities are left clean as per the Conditions of Use, including playing surfaces; and				
3. The use of the facilities for home game fixture;	3. That all damage or faults are reported.				
4. Three (3) free additional function hires which includes wind-ups or meetings.					
* Playgroup hire fees include Pavilion use only (not Oval/Courts/Change rooms etc)					

CARAVAN PARK					
Powered Site Per Van					
Per Night	Nightly	Council	GST Included	$30.00	I132010.114
Per Week	Weekly	Council	GST Included	$180.00	I132010.114
Per Night - Concession Card Holder	Nightly	Council	GST Included	$26.00	I132010.114
Per Week - Concession Card Holder	Weekly	Council	GST Included	$156.00	I132010.114
Unpowered Site Per Van					
Per Night	Nightly	Council	GST Included	$25.00	I132010.114
Per Week	Weekly	Council	GST Included	$150.00	I132010.114
Per Night - Concession Card Holder	Nightly		GST Included	$20.00	I132010.114
Per Week - Concession Card Holder	Weekly		GST Included	$120.00	I132010.114
Camping (grassed area)					
Per Night	Nightly	Council	GST Included	$22.00	I132010.114
Per Night - Concession Card Holder	Nightly	Council	GST Included	$20.00	
Shower usage only	Per shower	Council	GST Included	$10.00	I132010.114
Long Term Residents	Per week	Council	GST 5%	$150.00	I132010.114
CEMETERY					
Funeral Director's Licence (Annual)		Council	Exempt- D81	$105.00	I105010.115
Single funeral permit		Council	Exempt- D81	$75.00	I105010.115
Application for Monumental Mason's Licence		Council	Exempt- D81	$75.00	I105010.115
Interment	Monday to Friday	Council	GST Included	$815.00	I105010.115
	Weekend/Public Holidays/RDOs	Council	GST Included	$1,225.00	I105010.115
Re-opening Grave with a Headstone (over and above interment charge) Note: headstones & Monuments MUST be removed before grave re-opening.	Council will not remove headstones/monuments.	Council	GST Included	$510.00	I105010.115
Interment of Ashes in Grave (over and above re-opening grave with headstone)		Council	GST Included	$165.00	I105010.115
Purchase of Grant of Right of Burial	Valid for 25 years	Council	GST Included	$165.00	I105010.115
Permission to Erect headstone		Council	GST Included	$92.00	I105010.115
Exhumation fee		Council	GST Included	$510.00	I105010.115
Application for Pre-Need Grant Right of Burial	Valid for 25 years	Council	GST Included	$165.00	I105010.115
Niche Wall					
Interment - single compartment		Council	GST Included	$164.00	I105010.115
Interment - double compartment (1st Interment)		Council	GST Included	$317.00	I105010.115
Interment - double compartment (2nd Interment)		Council	GST Included	$162.00	I105010.115
Ashes removal - exhumation		Council	GST Included	$162.00	I105010.115
Reservation of Niche	Valid for 25 years	Council	GST Included	$162.00	I105010.115
COMMUNITY BUS HIRE					
Full Hire *	Per Km	Council	GST Included	$0.85	I113010.113
Minimum Hire *	Minimum	Council	GST Included	$41.25	I113010.113
Cleaning Charges	Per 15 minutes or part thereof	Council	GST Included	$22.50	I113010.113
Minimum Cleaning Charge	Minimum	Council	GST Included	$48.75	I113010.113
Trailer Hire (per use)		Council	GST Included	$40.00	I113010.113
* Vehicle is provided with a full tank of fuel and must be returned in the same condition.					
Bond		Council		$350.00	I043010.134

HEALTH FEES					
Food Business/Premises - Registration (Food Act s.140)	per Registration	Council	Exempt- D81	$100.00	I072010.139
Food Inspections - Annual Fee	Annual Fee	Council	Exempt- D81	$70.00	I072010.139
Lodging House Registration Fee		Council	GST Included	$200.00	I072010.139
Lodging House Inspection Fee		Council	GST Included	$120.00	I072010.139
Skin Penetration/Tattoo Establishment Registration Fees		Council	GST Included	$250.00	I072010.139
Skin Penetration/Tattoo Establishment Annual Inspection Fees		Council	GST Included	$200.00	I072010.139
Piggery Registration Fee		Council	GST Included	$250.00	I072010.139
Piggery Annual Inspection Fee		Council	GST Included	$200.00	I072010.139
Offensive Trade Registration Fee		Council	GST Included	$300.00	I072010.139
Offensive Trade Annual Inspection Fee		Council	GST Included	$250.00	I072010.139
Pop-Up Shop Fee - per day		Council	GST Included	$10.00	I072010.139
Pop-Up Shop Fee - per year	Annual Fee	Council	GST Included	$110.00	I072010.139
Application to install waste water treatment system	per application	Statutory	Exempt- D81	$118.00	I102010.139
Permit to use waste water treatment system	per application	Statutory	Exempt- D81	$118.00	I102010.139
HOUSING					
Private Rental of Shire Housing	Per Market Rental	Council	GST Included	**Market Rental**	I091010.126
Rental rates for self contained unit per night (min 2 nights)	Per night - min 2 nights	Council	GST Included	$90.00	I092010.126
Building Maintenance Fee *	Per Hour Plus Materials @ Cost	Council	GST Included	$91.00	SUNDRY DEBTORS
**(Private works for community groups, not for profit organisations and Shire service providers)*					
PLANT HIRE (Per Hour - Ex Yard)					
Cherry Picker	Weekday	Council	GST Included	$195.00	SUNDRY DEBTORS
Cherry Picker	Weekend	Council	GST Included	$215.00	SUNDRY DEBTORS
Front End Loader	Weekday	Council	GST Included	$172.00	SUNDRY DEBTORS
Front End Loader	Weekend	Council	GST Included	$195.00	SUNDRY DEBTORS
Grader	Weekday	Council	GST Included	$212.00	SUNDRY DEBTORS
Grader	Weekend	Council	GST Included	$233.00	SUNDRY DEBTORS
Multi Tyred Roller	Weekday	Council	GST Included	$205.00	SUNDRY DEBTORS
Multi Tyred Roller	Weekend	Council	GST Included	$225.00	SUNDRY DEBTORS
Backhoe	Weekday	Council	GST Included	$195.00	SUNDRY DEBTORS
Backhoe	Weekend	Council	GST Included	$219.00	SUNDRY DEBTORS
Tip Truck (Canter)	Weekday	Council	GST Included	$188.00	SUNDRY DEBTORS
Tip Truck (Canter)	Weekend	Council	GST Included	$212.00	SUNDRY DEBTORS
Tip Truck (Tandem)	Weekday	Council	GST Included	$219.00	SUNDRY DEBTORS
Tip Truck (Tandem)	Weekend	Council	GST Included	$242.00	SUNDRY DEBTORS
Bobcat	Weekday	Council	GST Included	$133.00	SUNDRY DEBTORS
Bobcat	Weekend	Council	GST Included	$155.00	SUNDRY DEBTORS
Utility	Weekday	Council	GST Included	$188.00	SUNDRY DEBTORS
Utility	Weekend	Council	GST Included	$212.00	SUNDRY DEBTORS
Chainsaw	Weekday	Council	GST Included	$103.00	SUNDRY DEBTORS
Chainsaw	Weekend	Council	GST Included	$126.00	SUNDRY DEBTORS
Tree Planter	Weekday	Council	GST Included	$51.00	SUNDRY DEBTORS
Tree Planter	Weekend	Council	GST Included	$63.00	SUNDRY DEBTORS
Ripper	Weekday	Council	GST Included	$51.00	SUNDRY DEBTORS
Ripper	Weekend	Council	GST Included	$63.00	SUNDRY DEBTORS
Labourer	Weekday	Council	GST Included	$91.00	SUNDRY DEBTORS
Labourer	Weekend	Council	GST Included	$114.00	SUNDRY DEBTORS
NB:					
1.All plant is to be operated by Shire Staff - Dry hire is not available for private works.					
2.Shire Staff may dry hire (for personal use only) plant at a 40% discount in lieu of labour component, subject to having adequate qualifications/certification to operate the respective plant or equipment.					

REFUSE/RUBBISH DISPOSAL					
Replacement Bin		Council	GST Included	**At cost**	I101010.120
General Waste	Per tonne	Council	GST Included	$34.00	I101010.120
Green Waste	Per tonne	Council	GST Included	$34.00	I101010.120
Asbestos burial	Per tonne	Council	GST Included	$82.00	I101010.120
Asbestos burial	Minimum disposal cost	Council	GST Included	$82.00	I101010.120
Building rubble	Per tonne	Council	GST Included	$34.00	I101010.120
Car bodies	Each	Council	GST Included	$34.00	I101010.120
Uncontaminated sand or fill		Council	N/A	**No Charge**	
Disposal of septic waste (from within SoB bounderies)	Per 2000 litres or part thereof	Council	GST Included	$70.00	I101010.120
Disposal of septic waste (from outside of SoB bounderies)	Per 2000 litres or part thereof	Council	GST Included	$300.00	I101010.120
Contractor/Commercial/Government Agencies	Per m³	Council	GST Included	$60.00	I101010.120
Contractor/Commercial/Government Agencies	Per tonne	Council	GST Included	$60.00	I101010.120
Tip Access outside of opening hours (24 hrs notice)	Per Hour (min charge 1 hour)	Council	GST Included	$110.00	I101010.120
Trailer Mounted Skip Bin (for events)	Per Collection	Council	GST Included	$25.00	I101010.120
Cardboard Recycle Bins	Per Collection	Council	GST Included	$110.00	I101010.120
Townsite Residential Bulk Rubbish Pickup Service **		Council	GST Included	$55.00	I101010.120
**$Nil for the first service for either waste & green in any financial year, for any subsequent request in that year charges apply					
SALE OF MATERIALS					
Sand (As part of Private Works Job Only)					
Tip Truck (Tandem)					
- Within Town site	10m³	Council	GST Included	**Cost plus 20%**	I148030.122
- Outside of Town site	10m³	Council	GST Included	**Cost plus 20%**	I148030.122
Tip Truck (Canter)					
- Within Town site	3m³	Council	GST Included	**Cost plus 20%**	I148030.122
- Outside of Town site	3m³	Council	GST Included	**Cost plus 20%**	I148030.122
Trailer Load			GST Included	**Cost plus 20%**	I148030.122
Aggregate					
Soiled	m³ Plus delivery per hour	Council	GST Included	**Cost plus 20%**	I148030.122
New	m³ Plus delivery per hour	Council	GST Included	**Cost plus 20%**	I148030.122
Pipes					
300mm x 2.4m	Plus delivery per hour	Council	GST Included	**Cost plus 20%**	I148030.122
375mm x 2.4m	Plus delivery per hour	Council	GST Included	**Cost plus 20%**	I148030.122
450mm	Plus delivery per hour	Council	GST Included	**Cost plus 20%**	I148030.122
Premix	Plus delivery per hour	Council	GST Included	**Cost plus 20%**	I148030.122
STANDPIPE WATER					
Standpipe Water - Domestic	per kilolitre	Council	GST Free	$5.85	I136010.127
Standpipe Water - Other	per kilolitre	Council	GST Free	$8.35	I136010.127
	Administration (plus usage per kl)	Council	GST Included	$30.00	I136010.127
SWIMMING POOL					
Entrance Fees					
Children (aged 5-17)		Council	GST Included	$3.00	I112010.128
Seniors - Concession Card Holder		Council	GST Included	$2.00	I112010.128
Adults (18+ years)		Council	GST Included	$4.00	I112010.128
Spectators		Council	GST Included	$1.00	I112010.128
Season Tickets					
Single		Council	GST Included	$100.00	I112010.128
Family		Council	GST Included	$196.00	I112010.128

TOWN PLANNING					
Fees for planning services - refer to WA Planning Commission Fees @ 1/7/2018					
Determination of Development Application	< or = $49,999 value			$147.00	I104010.129
	>$50,000 and < or = $499,999			**0.32% of estimated development cost**	I104010.129
	>$500,000 and < or = $2.49M			**$1,700.00 + 0.257% for every $1 >$500,001**	I104010.129
	>$2.5M and <$4.99M	Statutory	Exempt- D81	**$7,161.00 + 0.206% for every $1 >$2.5M**	I104010.129
	>$5M and < or = $21.49M	Statutory	Exempt- D81	**$12,633.00 + 0.123% for every $1 >$5M**	I104010.129
	>$21.5M	Statutory	Exempt- D81	$34,186.00	I104010.129
Determination of Development Application where the development has commenced or been carried out		Statutory	Exempt- D81	**Applicable fee plus an additional penalty that is twice the applicable fee**	I104010.129
Determination of an Extractive Industry Application		Statutory	Exempt- D81	$739.00	I104010.129
Determination of an Extractive Industry Application where the development has commenced or been carried out		Statutory	Exempt- D81	**Applicable fee plus an additional penalty that is twice the applicable fee**	I104010.129
Provision of a Subdivision Clearance	< or = 5 lots	Statutory	Exempt- D81	**$73.00 per lot**	I104010.129
	> 5 lots and < or = 195 lots	Statutory	Exempt- D81	**$73.00 per lot for first 5 lots then $35.00 per lot**	I104010.129
	> 195 lots	Statutory	Exempt- D81	$7,393.00	I104010.129
Application for Approval of Home Occupation	Initial Fee	Statutory	Exempt- D81	$222.00	I104010.129
	Renewal Fee	Statutory	Exempt- D81	$73.00	I104010.129
Application for Approval of Home Occupation where home occupation has commenced	Initial Fee	Statutory	Exempt- D81	**Applicable fee plus an additional penalty that is twice the applicable fee**	I104010.129
	Renewal Fee	Statutory	Exempt- D81	**Applicable fee plus an additional penalty that is twice the applicable fee**	I104010.129
Application for Change of use or for change or continuation of a non-conforming use where development is not occurring, where change of use has commenced or been carried out		Statutory	Exempt- D81	$295.00	I104010.129
Application for Change of use or for change or continuation of a non-conforming use where development is not occurring, where change of use has commenced or been carried out		Statutory	Exempt- D81	**Applicable fee plus an additional penalty that is twice the applicable fee**	I104010.129
Issue of Zoning Certificate		Statutory	Exempt- D81	$73.00	I104010.129
Reply to Property Settlement Questionnaire		Statutory	Exempt- D81	$73.00	I104010.129
Issue of Written Planning Advice		Statutory	Exempt- D81	$73.00	I104010.129
Local Planning scheme amendment proposals and structure plans	Basic	Council	GST Included	$2,700.00	I104010.129
	Standard	Council	GST Included	$3,200.00	I104010.129
	Complex	Council	GST Included	$4,600.00	I104010.129
Extractive Industry Licence	Initial Application	Council	Exempt- D81	$477.00	I104010.129
	Renewal Application	Council	Exempt- D81	$239.00	I104010.129
	Annual Fee	Council	Exempt- D81	$120.00	I104010.129
Permanent Road Closure Process	Per Closure Process	Council	GST Included	$250.00	I104010.129