

ANNUAL BUDGET 2021/22

ADOPTED
FOR PERIOD ENDING 30 JUNE 2022



SHIRE PRESIDENT'S REPORT



It is with pleasure that, on behalf of the Elected Members of the Shire of Narrogin, I present the Council's 2021/22 Budget.

COVID-19 continues to have dramatic impact on communities. The positive of this situation is that Federal and State Government continue to provide stimulus packages.

In 2020/21 funding was provided for the complete renovation on the Narrogin Railway station. This work continues with fit out remaining. In 2021/22 additional funding from the Local Roads and Community Infrastructure (LRCIP) will be used to expand the Narrogin Cemetery and undertake improvements to the Narrogin Caravan Park.

Other major projects planned for 2021/22 include the reconstruction of the Smith Street toilets, LED lighting of the hockey stadium, relocation of activities of Jessie House and Black Spot road improvements.

Further projects that have been included in the Annual Budget are listed in the Budget Highlights section.

All in all, a very full capital works program, encompassing virtually all Council's functional areas.

The Budget has been prepared with a rate increase of 2.5%, demonstrating Council's commitment to keeping increases low (noting in 2021/22 no increase was levied).

Please note that for the former Shire ratepayers, there is an additional "Parity" increase, as per the merger Memorandum of Understanding.

More details can be found on Shire's website www.narrogin.wa.gov.au/live/services/rates-home.aspx. More details and a copy of the Budget can be found on Shire's website www.narrogin.wa.gov.au.

The Council looks forward to another year in advocating for and investing in our infrastructure, our roads and other assets, and to further the work underway in restoring confidence in the housing and retail sector and the CBD.

Last but not least a reminder that this is a local government election year and we encourage all to participate in this process.

Narrogin, Love the Life.

A handwritten signature in black ink, appearing to read 'L Ballard', written in a cursive style.

Leigh Ballard
Shire President

ELECTED MEMBERS

Elected Members have the very important policy-making role for the Shire, they identify community needs, set the objectives to meet those needs, determine the priorities between competing demands and then allocate the resources to meet those objectives.



*President
Leigh Ballard
2021*



*Deputy President
Cr Tim Wiese
2021*



*Cr Clive Bartron
Urban Ward - 2021*



*Cr Geoff Ballard
Rural Ward - 2021*



*Cr Brian Seale
Urban Ward - 2021*



*Cr Graham Broad
2023*



*Cr Jacqui Early
2023*



*Cr Murray Fisher
2023*



*Cr Sophie Lushey
2023*

Note: the Shire President is directly elected by electors and not by the Councillors.

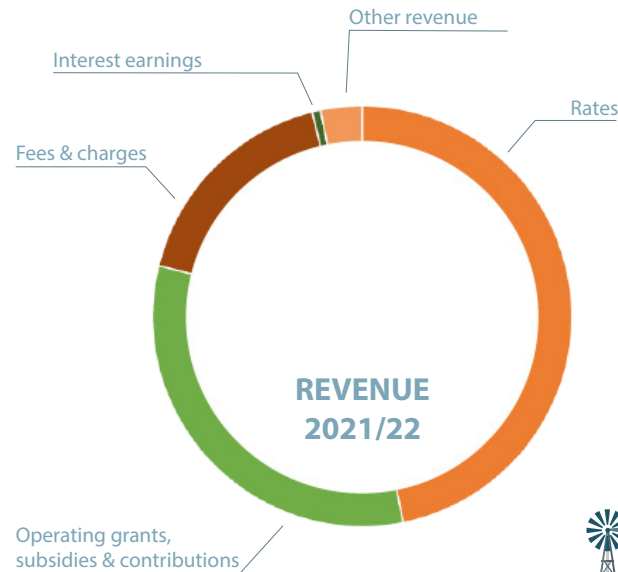
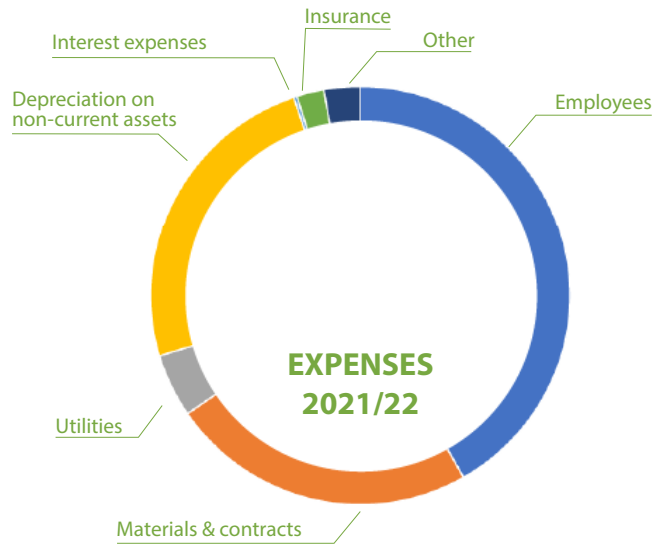
Council Meetings are held on the fourth Tuesday of each month and are open to the public. Minutes of the meetings are available on the Shire of Narrogin website www.narrogin.wa.gov.au.

BUDGET HIGHLIGHTS 2020/2021

Relocation of Home and Community Care Facility	\$ 900,000	G
Construction of new Smith Street Ablution Facility	\$ 110,000	
Expansion of Narrogin Cemetery. Adding 80 traditional graves and 120 graves in a new lawn area	\$ 139,000	G
Narrogin Town Hall works including fire panel replacement, parapet wall capping and stage rigging	\$ 75,000	
Narrogin Leisure Centre projects, including purchase of a building management system, and provision for repairs to pool liner, pool filter and boiler	\$ 296,000	
LED Lighting Upper Great Southern Hockey Association	\$ 330,000	PF
Walk Cycle and Mountain Bike Trails Projects	\$ 200,000	PF
May Street Stormwater Catchment Dam	\$ 169,000	
Narrogin Railway Station – Completion of project	\$ 389,000	PF
Fitout of Railway Station Building	\$ 50,000	
Repairs and Restoration of ANZAC War Memorial	\$ 50,000	
Museum Restoration as per Conservation Report	\$ 60,000	
Subsidy to ARTS Narrogin	\$ 58,000	
Subsidy to Dryandra Country Visitor Centre	\$ 63,000	
Roadworks – Roads to Recovery	\$ 375,000	
Roadworks – Regional Road Group	\$ 778,000	PF
Black Spot Program – Improve geometry of s bend Tarwonga Road	\$ 132,000	G
Roadworks – Municipal	\$ 762,000	
Narrogin Airport – Construction of patient transfer facility and sealing of facility apron	\$ 100,000	G
Footpath Construction – Ensign Street and in Wilbur Park	\$ 58,000	
Caravan Park – Reseal and redevelop caravan parking bays including realigning of water, power and sewer services to maximise available caravan bays	\$ 310,000	PF
Plant Purchases	\$ 1,030,000	
Community Chest	\$ 57,000	

(Partially Funded – “PF”, Grant Dependent – “G”)

REVENUE & EXPENSES



QUICKSTATS

NARROGIN 2016 Census Quickstats



People 5,162
 Male 48.8%
 Female 51.2%
 Median age 40



Families 1,251
 Average children per family for families with children 1.9
 For all families 0.7



All private dwellings 2,297
 Average people per household 2.4
 Median weekly household income \$1,225
 Median monthly mortgage repayments \$1,200
 Median weekly rent \$220
 Average motor vehicles per dwelling 1.9



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Shire of
Narrogin
Love the life

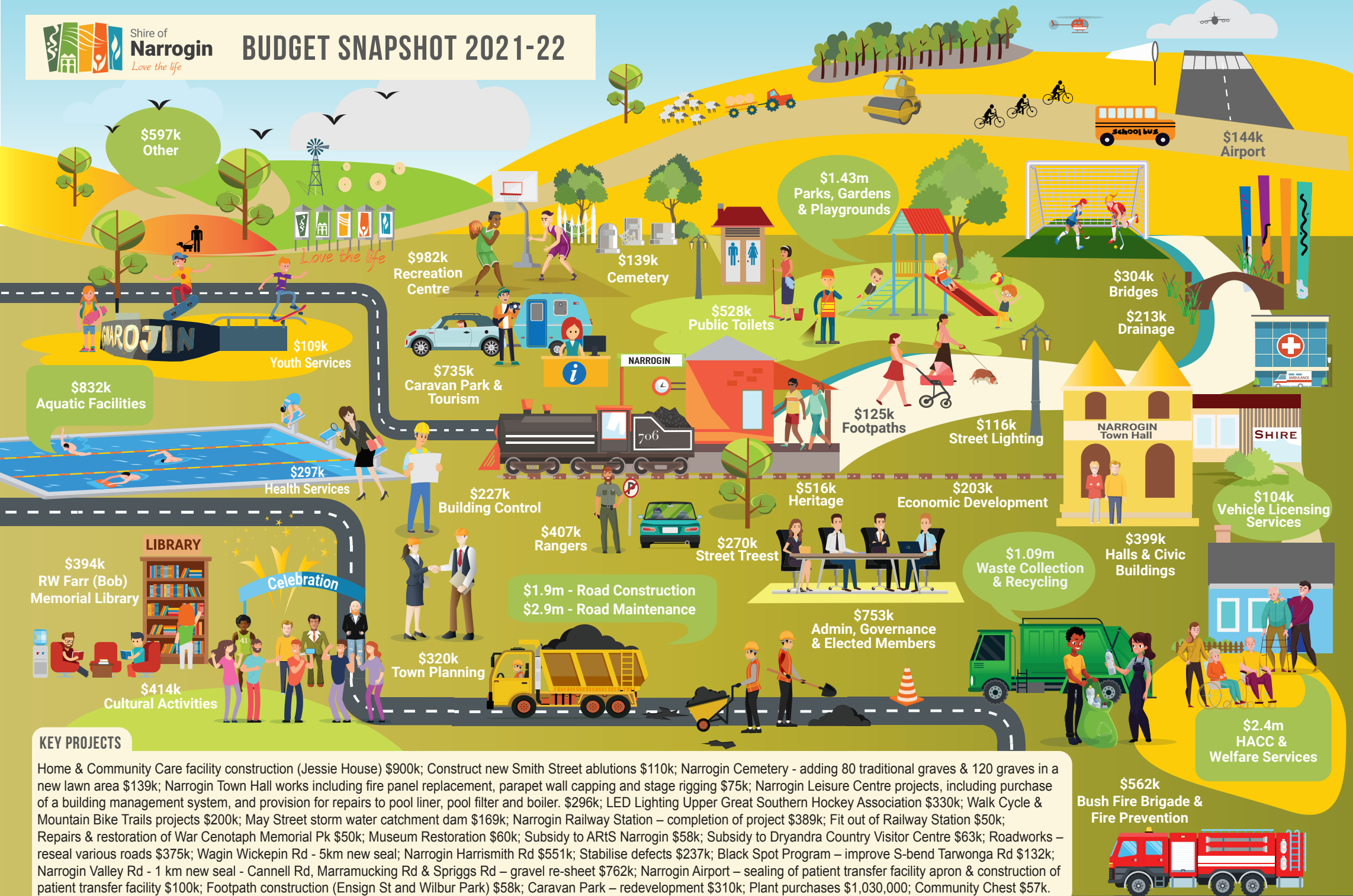
FACTS & STATS 2021/22

Number of Elected Members (includes one popularly elected as the Shire President)	9
Distance from Perth	193
Area of Shire (sq km)	1630.6
Length of Sealed Roads (km)	258.3
Length of Unsealed Roads (km)	566.3
Population (@ 2016 Census)	5,162
Number of Electors	3,200
Number of Dwellings	2,397
Number of rateable assessments	2,712
Total Rates Levied	\$5.1m
Total Revenue	\$17.7m
Number of Employees	97
Employees - Full Time Equivalents (FTEs)	74
Assets under Management (Equity)	\$180m
Total Debt	\$981k
Total Cash Backed Reserves	\$4.9m
Percentage of total Budget spend on employees and local contractors	63%



Love the life





KEY PROJECTS

Home & Community Care facility construction (Jessie House) \$900k; Construct new Smith Street ablutions \$110k; Narrogin Cemetery - adding 80 traditional graves & 120 graves in a new lawn area \$139k; Narrogin Town Hall works including fire panel replacement, parapet wall capping and stage rigging \$75k; Narrogin Leisure Centre projects, including purchase of a building management system, and provision for repairs to pool liner, pool filter and boiler. \$296k; LED Lighting Upper Great Southern Hockey Association \$330k; Walk Cycle & Mountain Bike Trails projects \$200k; May Street storm water catchment dam \$169k; Narrogin Railway Station - completion of project \$389k; Fit out of Railway Station \$50k; Repairs & restoration of War Cenotaph Memorial Pk \$50k; Museum Restoration \$60k; Subsidy to ARTS Narrogin \$58k; Subsidy to Dryandra Country Visitor Centre \$63k; Roadworks - reseal various roads \$375k; Wagin Wickepin Rd - 5km new seal; Narrogin Harrismith Rd \$551k; Stabilise defects \$237k; Black Spot Program - improve S-bend Tarwonga Rd \$132k; Narrogin Valley Rd - 1 km new seal - Cannell Rd, Marramucking Rd & Spriggs Rd - gravel re-sheet \$762k; Narrogin Airport - sealing of patient transfer facility apron & construction of patient transfer facility \$100k; Footpath construction (Ensign St and Wilbur Park) \$58k; Caravan Park - redevelopment \$310k; Plant purchases \$1,030,000; Community Chest \$57k.



SHIRE OF NARROGIN

BUDGET

FOR THE YEAR ENDED 30 JUNE 2022

LOCAL GOVERNMENT ACT 1995

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SHIRE'S VISION

"A leading regional economic driver and a socially interactive and inclusive community"

SHIRE OF NARROGIN
STATEMENT OF COMPREHENSIVE INCOME
BY NATURE OR TYPE
FOR THE YEAR ENDED 30 JUNE 2022

	NOTE	2021/22 Budget	2020/21 Actual	2020/21 Budget
		\$	\$	\$
Revenue				
Rates	1(a)	5,117,093	4,929,046	4,941,453
Operating grants, subsidies and contributions	10(a)	3,501,549	4,894,779	3,163,838
Fees and charges	9	1,881,186	1,820,582	1,854,976
Interest earnings	12(a)	69,553	79,756	149,500
Other revenue	12(b)	349,170	436,209	150,230
		10,918,551	12,160,372	10,259,997
Expenses				
Employee costs		(5,584,188)	(5,276,130)	(5,135,262)
Materials and contracts		(3,153,456)	(2,521,864)	(3,373,528)
Utility charges		(658,717)	(621,325)	(668,064)
Depreciation on non-current assets	5	(3,274,599)	(2,910,545)	(3,450,264)
Interest expenses	12(c)	(33,125)	(31,084)	(31,937)
Insurance expenses		(279,657)	(265,960)	(258,599)
Other expenditure		(371,482)	(488,315)	(592,550)
		(13,355,224)	(12,115,223)	(13,510,204)
Subtotal		(2,436,673)	45,149	(3,250,207)
Non-operating grants, subsidies and contributions	10(b)	1,731,740	1,711,216	3,546,581
Profit on asset disposals	4(b)	38,800	0	0
Loss on asset disposals	4(b)	(147,622)	(2,722)	(129,582)
		1,622,918	1,708,494	3,416,999
Net result		(813,755)	1,753,643	166,792
Other comprehensive income				
Changes on revaluation of non-current assets		0	0	0
Total other comprehensive income		0	0	0
Total comprehensive income		(813,755)	1,753,643	166,792

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

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

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

THE LOCAL GOVERNMENT REPORTING ENTITY

All funds through which the Shire of Narrogin 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.

2020/21 ACTUAL BALANCES

Balances shown in this budget as 2020/21 Actual are estimates as forecast at the time of budget preparation and are subject to final adjustments.

CHANGE IN ACCOUNTING POLICIES

On the 1 July 2021 no new accounting policies are to be adopted and no new policies are expected to impact the annual budget.

KEY TERMS AND DEFINITIONS - NATURE OR TYPE

REVENUES

RATES

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

SERVICE CHARGES

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

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

PROFIT ON ASSET DISPOSAL

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

REVENUES (CONTINUED)

OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

FEES AND CHARGES

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

INTEREST EARNINGS

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

OTHER REVENUE / INCOME

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

EXPENSES

EMPLOYEE COSTS

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

MATERIALS AND CONTRACTS

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

UTILITIES (GAS, ELECTRICITY, WATER, ETC.)

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

INSURANCE

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

LOSS ON ASSET DISPOSAL

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

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation and amortisation expense raised on all classes of assets.

INTEREST EXPENSES

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

OTHER EXPENDITURE

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

SHIRE OF NARROGIN
STATEMENT OF COMPREHENSIVE INCOME
BY PROGRAM
FOR THE YEAR ENDED 30 JUNE 2022

	NOTE	2021/22 Budget	2020/21 Actual	2020/21 Budget
Revenue	1,9,10(a),12(a),12(b)	\$	\$	\$
Governance		5,060	11,103	1,850
General purpose funding		6,524,000	7,466,012	6,281,444
Law, order, public safety		353,275	413,583	285,505
Health		19,950	21,722	21,350
Education and welfare		2,034,744	2,083,684	1,579,357
Housing		8,364	8,240	8,240
Community amenities		1,133,155	1,103,416	1,145,512
Recreation and culture		66,916	96,116	162,200
Transport		268,138	275,012	251,970
Economic services		365,849	435,584	304,200
Other property and services		139,100	245,900	218,368
		10,918,551	12,160,372	10,259,996
Expenses excluding finance costs	4(a),5,12(c)(d)(e)(e)			
Governance		(690,726)	(508,588)	(640,596)
General purpose funding		(322,483)	(319,910)	(250,012)
Law, order, public safety		(969,586)	(722,942)	(755,830)
Health		(303,363)	(279,732)	(289,031)
Education and welfare		(1,563,688)	(1,745,942)	(1,833,458)
Housing		(28,298)	(29,039)	(33,202)
Community amenities		(1,537,585)	(1,374,344)	(1,528,207)
Recreation and culture		(3,206,491)	(2,868,613)	(3,503,604)
Transport		(3,738,621)	(3,304,789)	(3,712,877)
Economic services		(822,151)	(762,437)	(867,108)
Other property and services		(139,108)	(167,806)	(64,342)
		(13,322,100)	(12,084,140)	(13,478,266)
Finance costs	7,6(a),12(c)			
Governance		(6,152)	(7,693)	(7,352)
Housing		(7,525)	0	0
Community amenities		(2,580)	0	(2,250)
Recreation and culture		(7,012)	(11,550)	(11,290)
Economic services		(9,855)	(11,840)	(11,046)
		(33,124)	(31,083)	(31,938)
Subtotal		(2,436,673)	45,149	(3,250,207)
Non-operating grants, subsidies and contributions	10(b)	1,731,740	1,711,216	3,546,581
Profit on disposal of assets	4(b)	38,800	0	0
(Loss) on disposal of assets	4(b)	(147,622)	(2,722)	(129,582)
		1,622,918	1,708,494	3,416,999
Net result		(813,755)	1,753,643	166,792
Other comprehensive income				
Changes on revaluation of non-current assets		0	0	0
Total other comprehensive income		0	0	0
Total comprehensive income		(813,755)	1,753,643	166,792

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

GOVERNANCE

To provide a decision making process for the effective allocation for scarce resources.

GENERAL PURPOSE FUNDING

To collect revenue to allow for the provisions of infrastructure and services.

LAW, ORDER, PUBLIC SAFETY

To provide services to help ensure a safer community.

HEALTH

To provide an operational framework for environmental and community health.

EDUCATION AND WELFARE

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

HOUSING

To provide housing to senior employees.

COMMUNITY AMENITIES

To provide services required by the community.

RECREATION AND CULTURE

To provide recreational and cultural services to the community.

TRANSPORT

To provide safe, effective and efficient transport services to the community.

ECONOMIC SERVICES

To promote the Shire and its economic wellbeing.

OTHER PROPERTY AND SERVICES

To monitor and control the Shire's overheads operation accounts and town planning scheme.

ACTIVITIES

Includes the activities of members of council and administration support available to the council for provision of governance of the district. Other costs relate to the task of assisting elected members and electors on matters which do not concern specific Shire services.

Rates, general purpose government grants and interest revenue.

Supervision and enforcement of various local laws, fire prevention, animal control and other aspects of public safety including emergency services.

Inspect food outlets and their control, noise control and waste disposal compliance.

Preschool and other education, children and youth services, elderly and disadvantaged, senior citizen services.

Provision of staff housing.

Rubbish collection services, operation of refuse disposal site, litter control, construction and maintenance of urban storm water drains, protection of the environment and administration of protection of the environment and administration of town planning scheme, cemetery and public conveniences.

Maintain public halls, civic centres, aquatic centre, recreational centre and various sporting facilities, Provisions and maintenance of parks, gardens and playgrounds. Operations of Library, museum and other cultural facilities.

Construct and maintenance of roads, streets, footpaths, depots parking facilities.
Purchase of plant and equipment.

Tourism and area promotion including the maintenance and operation of a caravan park
Provision of rural services including weed control, and standpipes.
Building Control.

Private works operation, plant repair and operation costs, administration overheads, community development overheads and gross salary and wages.

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

	NOTE	2021/22 Budget	2020/21 Actual	2020/21 Budget
		\$	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Rates		5,004,637	4,750,557	4,941,453
Operating grants, subsidies and contributions		3,589,005	4,908,927	3,163,838
Fees and charges		1,881,186	1,820,582	1,854,976
Interest received		69,553	79,756	149,500
Goods and services tax received		434,284	419,653	355,705
Other revenue		349,170	436,209	150,230
		11,327,835	12,415,684	10,615,702
Payments				
Employee costs		(5,571,649)	(5,452,158)	(5,135,262)
Materials and contracts		(3,013,996)	(2,808,923)	(3,373,528)
Utility charges		(658,717)	(621,325)	(668,064)
Interest expenses		(33,125)	(24,157)	(31,937)
Insurance paid		(279,657)	(265,960)	(258,599)
Goods and services tax paid		(434,284)	(450,200)	(355,705)
Other expenditure		(371,482)	(488,315)	(592,550)
		(10,362,910)	(10,111,038)	(10,415,645)
Net cash provided by (used in)				
operating activities	3	964,925	2,304,646	200,057
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for purchase of property, plant & equipment	4(a)	(3,996,000)	(1,398,734)	(3,912,757)
Payments for construction of infrastructure	4(a)	(3,201,744)	(2,828,604)	(3,897,032)
Non-operating grants, subsidies and contributions	10(b)	1,731,740	1,711,216	3,546,581
Proceeds from sale of plant and equipment	4(b)	407,000	244,518	592,000
Net cash provided by (used in)				
investing activities		(5,059,004)	(2,271,604)	(3,671,208)
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings	6(a)	(206,412)	(173,653)	(173,653)
Proceeds from new borrowings	6(a)	500,000	180,000	180,000
Net cash provided by (used in)				
financing activities		286,020	(1,519)	6,347
Net increase (decrease) in cash held		(3,808,059)	31,524	(3,464,804)
Cash at beginning of year		7,234,602	7,202,711	7,216,736
Cash and cash equivalents				
at the end of the year	3	3,426,543	7,234,235	3,751,932

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

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

		2021/22	2020/21	2020/21
	NOTE	Budget	Actual	Budget
		\$	\$	\$
OPERATING ACTIVITIES				
Net current assets at start of financial year - surplus/(deficit)	2(a)	2,394,166	2,557,686	2,697,512
		2,394,166	2,557,686	2,697,512
Revenue from operating activities (excluding rates)				
Governance		5,060	11,103	1,850
General purpose funding		1,416,161	2,546,083	1,339,991
Law, order, public safety		353,275	413,583	285,505
Health		19,950	21,722	21,350
Education and welfare		2,034,744	2,083,683	1,579,357
Housing		8,364	8,240	8,240
Community amenities		1,133,155	1,103,416	1,145,512
Recreation and culture		66,916	96,116	162,200
Transport		284,138	275,012	251,970
Economic services		365,849	435,584	304,200
Other property and services		161,900	245,900	218,368
		5,849,512	7,240,442	5,318,543
Expenditure from operating activities				
Governance		(696,878)	(516,281)	(647,946)
General purpose funding		(322,483)	(319,910)	(250,012)
Law, order, public safety		(969,586)	(725,664)	(773,425)
Health		(303,363)	(279,732)	(290,379)
Education and welfare		(1,571,410)	(1,745,941)	(1,854,952)
Housing		(35,823)	(29,039)	(33,202)
Community amenities		(1,540,165)	(1,374,343)	(1,537,957)
Recreation and culture		(3,213,503)	(2,880,162)	(3,514,894)
Transport		(3,869,121)	(3,304,788)	(3,778,915)
Economic services		(832,006)	(774,276)	(893,760)
Other property and services		(148,508)	(167,806)	(64,343)
		(13,502,846)	(12,117,942)	(13,639,785)
Non-cash amounts excluded from operating activities	2(b)	3,383,601	2,917,150	3,579,846
Amount attributable to operating activities		(1,875,567)	597,336	(2,043,884)
INVESTING ACTIVITIES				
Non-operating grants, subsidies and contributions		1,731,740	1,711,216	3,546,581
Payments for property, plant and equipment	4(a)	(3,996,000)	(1,398,734)	(3,912,757)
Payments for construction of infrastructure	4(a)	(3,201,744)	(2,828,604)	(3,897,032)
Proceeds from disposal of assets	4(b)	407,000	244,518	592,000
		(5,059,004)	(2,271,604)	(3,671,208)
Amount attributable to investing activities		(5,059,004)	(2,271,604)	(3,671,208)
FINANCING ACTIVITIES				
Repayment of borrowings	6(a)	(206,412)	(173,653)	(173,653)
Proceeds from new borrowings	6(a)	500,000	180,000	180,000
Transfers to cash backed reserves (restricted assets)	8(a)	(2,637,245)	(3,216,997)	(2,300,170)
Transfers from cash backed reserves (restricted assets)	8(a)	4,170,391	2,359,154	3,067,461
Amount attributable to financing activities		1,826,734	(851,496)	773,637
Budgeted deficiency before imposition of general rates		(5,107,837)	(2,525,763)	(4,941,455)
Estimated amount to be raised from general rates	1	5,107,837	4,919,929	4,941,455
Net current assets at end of financial year - surplus/(deficit)	2(a)	0	2,394,166	0

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

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

NOTE	2021/22 Budget	2020/21 Actual	2020/21 Budget
	\$	\$	\$
OPERATING ACTIVITIES			
Net current assets at start of financial year - surplus/(deficit)	2	2,394,166	2,697,512
		2,394,166	2,697,512
Revenue from operating activities (excluding rates)			
Specified area and ex gratia rates	1(d)	9,254	9,118
Operating grants, subsidies and	10(a)		
Operating grants, subsidies and contributions	10(a)	3,501,549	3,163,838
Fees and charges	9	1,881,186	1,854,976
Interest earnings	12(a)	69,553	149,500
Other revenue	12(b)	349,170	150,230
Profit on asset disposals	4(b)	38,800	0
		5,849,512	5,327,662
Expenditure from operating activities			
Employee costs		(5,584,188)	(5,135,262)
Materials and contracts		(3,153,456)	(3,373,528)
Utility charges		(658,717)	(668,064)
Depreciation on non-current assets	5	(3,274,599)	(3,450,264)
Interest expenses	12(c)	(33,125)	(31,937)
Insurance expenses		(279,657)	(258,599)
Other expenditure		(371,482)	(592,550)
Loss on asset disposals	4(b)	(147,622)	(129,582)
		(13,502,846)	(13,639,786)
Non-cash amounts excluded from operating activities	2(b)	3,383,601	3,579,846
Amount attributable to operating activities		(1,875,567)	(2,034,766)
INVESTING ACTIVITIES			
Non-operating grants, subsidies and contributions	10(b)	1,731,740	3,546,581
Payments for property, plant and equipment	4(a)	(3,996,000)	(3,912,757)
Payments for construction of infrastructure	4(a)	(3,201,744)	(3,897,032)
Proceeds from disposal of assets	4(b)	407,000	592,000
Amount attributable to investing activities		(5,059,004)	(3,671,208)
Amount attributable to investing activities		(5,059,004)	(3,671,208)
FINANCING ACTIVITIES			
Repayment of borrowings	6(a)	(206,412)	(173,653)
Proceeds from new borrowings	6(b)	500,000	180,000
Transfers to cash backed reserves (restricted assets)	8(a)	(2,637,245)	(2,300,170)
Transfers from cash backed reserves (restricted assets)	8(a)	4,170,391	3,067,461
Amount attributable to financing activities		1,826,734	773,637
Budgeted deficiency before general rates		(5,107,837)	(4,932,337)
Estimated amount to be raised from general rates	1(a)	5,107,837	4,932,337
Net current assets at end of financial year - surplus/(deficit)	2	0	0

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

SHIRE OF NARROGIN
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FOR THE YEAR ENDED 30 JUNE 2022

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1. RATES AND SERVICE CHARGES

(a) Rating Information

RATE TYPE	Rate in	Number of properties	Rateable value	2021/22 Budgeted rate revenue	2021/22 Budgeted interim rates	2021/22 Budgeted back rates	2021/22 Budgeted total revenue	2020/21 Actual total revenue	2020/21 Budget total revenue
	\$		\$	\$	\$	\$	\$	\$	\$
Differential general rate or general rate									
Gross rental valuations									
Urban	0.1158600	1,614	27,022,493	3,130,826			3,130,826	3,067,925	3,096,490
Rural	0.0774200	43	700,648	54,244			54,244	54,244	63,944
Rural - Highbury	0.0774200	32	591,580	45,800			45,800	45,800	29,840
Unimproved valuations									
General	0.0055570	251	191,092,000	1,061,898			1,061,898	1,010,196	1,040,171
Sub-Totals		1,940	219,406,721	4,292,768	0	0	4,292,768	4,178,165	4,230,445
Minimum									
Minimum payment									
\$									
Gross rental valuations									
Urban	1,133	525	3,946,333	594,825			594,825	542,089	532,305
Rural	863	16	90,142	13,808			13,808	13,808	13,583
Rural - Highbury	749	6	49,348	4,494			4,494	4,494	4,991
Unimproved valuations									
General	863	234	22,031,900	201,942			201,942	181,373	151,011
Sub-Totals		781	26,117,723	815,069	0	0	815,069	741,764	701,890
		2,721	245,524,444	5,107,837	0	0	5,107,837	4,919,929	4,932,335
Total amount raised from general rates							5,107,837	4,919,929	4,932,335
Ex gratia rates							9,254	9,117	9,118
Total rates							5,117,091	4,929,046	4,941,453

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

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

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

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

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/Penalty rates interest rates
		\$	%	%
Option one				
One instalment	13/10/2021	0.00	0.0%	7.0%
Option two				
1st instalment	13/10/2021	13.00	5.5%	7.0%
2nd instalment	14/12/2021	13.00	5.5%	7.0%
3rd instalment	15/02/2022	13.25	5.5%	7.0%
4th instalment	20/04/2022	13.25	5.5%	7.0%

	2021/22 Budget revenue	2020/21 Actual revenue	2020/21 Budget revenue
	\$	\$	\$
Instalment plan admin charge revenue	45,000	45,308	30,000
Instalment plan interest earned	12,000	12,933	15,000
Unpaid rates and service charge interest earned	40,000	44,252	45,000
	97,000	102,493	90,000

1. RATES AND SERVICE CHARGES (CONTINUED)

(c) Objectives and Reasons for Differential Rating

To provide equity in the rating of properties across the Shire the following rate categories have been determined for the implementation of differential rating.

Differential general rate

Description	Characteristics	Objects	Reasons
GRV Urban	Properties that had formerly been located in the Town of Narrogin	To allow the Shire to impose a higher rate in the to the Urban Ward ratepayers to all the phasing in of rate parity with Urban Ward ratepayers.	During the merger negotiations between the Shire and Town of Narrogin, it was agreed that the former Shire Rate Payers will be allowed a 10 year period to achieve rating parity with the former Town of Narrogin Rate Payers.
GRV Rural	Properties that had formerly been located in the Shire of Narrogin.	To allow the Shire to set a lower rate in the dollar to Rural Ward ratepayers to allow for the phasing in of rating parity over a 10 year period.	<p>During the merger negotiations between the Shire and Town of Narrogin, it was agreed that the former Shire Rate Payers will be allowed a 10 year period to achieve rating parity with the former Town of Narrogin Rate Payers.</p> <p>The GRV Lesser Minimum is applicable to assessments in the Highbury townsite for the above reason.</p>

1. RATES AND SERVICE CHARGES (CONTINUED)

(d) Specified Area Rate

The Shire did not raise specified area rates for the year ended 30th June 2022.

(e) Service Charges

The Shire did not raise service charges for the year ended 30th June 2022.

(f) Waivers or concessions

Rate or fee and charge to which the waiver or concession is granted	Type	Discount %	Discount (\$)	2021/22 Budget	2020/21 Actual	2020/21 Budget	Circumstances in which the waiver or concession is granted	Objects and reasons of the waiver or concession
Rates for Not for Profit Leases	Waiver	100.0%	0	\$ 20,394	\$ 19,890	\$ 20,000	Per lease agreement	Support for not for Profit
				20,394	19,890	20,000		

2. NET CURRENT ASSETS

	2021/22 Budget 30 June 2022	2020/21 Actual 30 June 2021	2020/21 Budget 30 June 2021
Note	\$	\$	\$
(a) Composition of estimated net current assets			
Current assets			
Cash and cash equivalents- unrestricted	8,594	2,292,939	472,092
Cash and cash equivalents - restricted	3,408,517	4,941,663	3,279,840
Receivables	893,887	868,887	641,091
Accrued income	47,688	30,688	0
Inventories	22,792	20,252	25,990
	4,381,478	8,154,429	4,419,013
Less: current liabilities			
Trade and other payables	(569,963)	(453,125)	(579,315)
Lease liabilities	(10,644)	(10,644)	0
Long term borrowings	(208,250)	(206,412)	(180,375)
Employee provisions	(763,761)	(726,058)	(559,858)
	(1,552,618)	(1,396,239)	(1,319,548)
Net current assets	2,828,860	6,758,190	3,099,465
Less: Total adjustments to net current assets	(2,828,860)	(4,364,024)	(3,099,465)
Net current assets used in the Rate Setting Statement	0	2,394,166	0

2. NET CURRENT ASSETS (CONTINUED)

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

Items excluded from calculation of budgeted deficiency

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

(b) Operating activities excluded from budgeted deficiency

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

Adjustments to operating activities

Less: Profit on asset disposals
Add: Loss on disposal of assets
Add: Movement in non-current lease liabilities
Add: Depreciation on assets
Movement in non-current employee provisions
Movement in current employee provisions associated with restricted cash

Non cash amounts excluded from operating activities

Note	2021/22 Budget 30 June 2022	2020/21 Actual 30 June 2021	2020/21 Budget 30 June 2021
	\$	\$	\$
4(b)	(38,800)	0	0
4(b)	147,622	2,722	129,582
	0	(7,500)	0
5	3,274,599	2,910,545	3,450,264
	0	11,383	0
	180	0	0
	3,383,601	2,917,150	3,579,846

(c) Current assets and liabilities excluded from budgeted deficiency

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

Adjustments to net current assets

Less: Cash - restricted reserves
Add: Current liabilities not expected to be cleared at end of year
- Current portion of borrowings
- Current portion of lease liabilities
- Current portion of employee benefit provisions held in reserve

Total adjustments to net current assets

7	(3,408,517)	(4,941,663)	(3,279,840)
	208,250	206,412	180,375
	10,644	10,644	0
	360,763	360,583	0
	(2,828,860)	(4,364,024)	(3,099,465)

2 (d) NET CURRENT ASSETS (CONTINUED)

SIGNIFICANT ACCOUNTING POLICIES

CURRENT AND NON-CURRENT CLASSIFICATION

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

TRADE AND OTHER PAYABLES

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

PREPAID RATES

Prepaid rates are, until the taxable event has occurred (start of the next financial year), refundable at the request of the ratepayer. Rates received in advance are initially recognised as a financial liability. When the taxable event occurs, the financial liability is extinguished and the City recognises revenue for the prepaid rates that have not been refunded.

INVENTORIES

General

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

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

Superannuation

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

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

LAND HELD FOR RESALE

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

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

CONTRACT ASSETS

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

TRADE AND OTHER RECEIVABLES

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

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

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

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

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

PROVISIONS

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

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

EMPLOYEE BENEFITS

Short-term employee benefits

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

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

3. RECONCILIATION OF CASH

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

	Note	2021/22 Budget	2020/21 Actual	2020/21 Budget
Cash at bank and on hand		\$ 3,417,111	\$ 7,234,602	\$ 3,751,932
Total cash and cash equivalents		3,417,111	7,234,602	3,751,932
Held as				
- Unrestricted cash and cash equivalents		8,594	2,292,939	472,092
- Restricted cash and cash equivalents		3,408,517	4,941,663	3,279,840
		3,417,111	7,234,602	3,751,932
Restrictions				
The following classes of assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:				
- Cash and cash equivalents		3,408,517	4,941,663	3,279,840
		3,408,517	4,941,663	3,279,840
The restricted assets are a result of the following specific purposes to which the assets may be used:				
Reserves - cash/financial asset backed	8	3,408,517	4,941,663	3,279,840
		3,408,517	4,941,663	3,279,840
Reconciliation of net cash provided by operating activities to net result				
Net result		(813,755)	1,753,645	166,791
Depreciation	5	3,274,599	2,910,545	3,450,264
(Profit)/loss on sale of asset	4(b)	108,822	2,722	129,582
(Increase)/decrease in receivables		(25,000)	(194,888)	0
(Increase)/decrease in inventories		(2,540)	(517)	0
Increase/(decrease) in payables		116,838	(477,711)	0
Increase/(decrease) in employee provisions		37,701	22,066	0
Non-operating grants, subsidies and contributions		(1,731,740)	(1,711,216)	(3,546,581)
Net cash from operating activities		964,925	2,304,646	200,056

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.

Asset class	Reporting program											2021/22 Budget total	2020/21 Actual total	2020/21 Budget total
	Governance	General purpose funding	Law, order, public safety	Health	Education and welfare	Housing	Community amenities	Recreation and culture	Transport	Economic services	Other property and services			
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<i>Property, Plant and Equipment</i>														
Land - freehold land												0	0	
Land - vested in and under the control of council	0	0	0	0	0	0	0	0	0	0	0	0	0	
Buildings - non-specialised	0	0	0	0	0	0	0	0	0	0	0	0	0	
Buildings - specialised	0	0	0	0	900,000	500,000	110,000	706,000	0	310,000	0	2,526,000	722,287	2,619,757
Furniture and equipment	11,000	0	0	0	0	0	0	0	0	0	57,000	68,000	64,528	94,000
Plant and equipment	0	0	0	0	116,000	0	55,000	256,000	820,000	30,000	125,000	1,402,000	611,920	1,199,000
	11,000	0	0	0	1,016,000	500,000	165,000	962,000	820,000	340,000	182,000	3,996,000	1,398,734	3,912,757
<i>Infrastructure</i>														
Infrastructure - roads	0	0	0	0	0	0	0	0	2,056,540	0	0	2,056,540	1,834,481	1,944,275
Infrastructure - footpaths	0	0	0	0	0	0	0	0	58,000	0	0	58,000	58,247	81,360
Infrastructure - drainage	0	0	0	0	0	0	0	0	30,000	0	0	30,000	0	30,000
Infrastructure - parks and ovals	0	0	0	0	0	0	0	225,000	0	0	0	225,000	39,424	0
Infrastructure - other	0	0	0	0	0	0	190,460	532,190	10,000	0	0	732,650	896,452	1,571,397
Infrastructure - bridges	0	0	0	0	0	0	0	0	99,554	0	0	99,554	0	270,000
	0	0	0	0	0	0	190,460	757,190	2,254,094	0	0	3,201,744	2,828,604	3,897,032
	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total acquisitions	11,000	0	0	0	1,016,000	500,000	355,460	1,719,190	3,074,094	340,000	182,000	7,197,744	4,227,338	7,809,789

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

SIGNIFICANT ACCOUNTING POLICIES

RECOGNITION OF ASSETS

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

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

4. FIXED ASSETS

(b) Disposals of Assets

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

	2021/22 Budget Net Book Value	2021/22 Budget Sale Proceeds	2021/22 Budget Profit	2021/22 Budget Loss	2020/21 Actual Net Book Value	2020/21 Actual Sale Proceeds	2020/21 Actual Profit	2020/21 Actual Loss	2020/21 Budget Net Book Value	2020/21 Budget Sale Proceeds	2020/21 Budget Profit	2020/21 Budget Loss
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
By Program												
Governance	0	0	0	0	0	0	0	0	0	0	0	0
General Purpose Funding	0	0	0	0	0	0	0	0	0	0	0	0
Law, order, public safety	0	0	0	0	18,722	16,000	0	(2,722)	43,595	26,000	0	(17,595)
Health	0	0	0	0	0	0	0	0	16,348	15,000	0	(1,348)
Education and welfare	53,944	46,222	0	(7,722)	0	0	0	0	54,494	33,000	0	(21,494)
Housing	0	0	0	0	0	0	0	0	0	0	0	0
Community amenities	0	0	0	0	0	0	0	0	147,000	139,500	0	(7,500)
Recreation and culture	0	0	0	0	0	0	0	0	0	0	0	0
Transport	428,878	314,378	16,000	(130,500)	228,519	228,519	0	0	382,283	316,244	0	(66,039)
Economic services	0	0	0	0	0	0	0	0	17,256	17,256	0	0
Other property and services	33,000	46,400	22,800	(9,400)	0	0	0	0	60,606	45,000	0	(15,606)
	515,822	407,000	38,800	(147,622)	247,240	244,518	0	(2,722)	721,582	592,000	0	(129,582)
By Class												
<i>Property, Plant and Equipment</i>												
Plant and equipment	515,822	407,000	38,800	(147,622)	247,240	244,518	0	(2,722)	721,582	592,000	0	(129,582)
	515,822	407,000	38,800	(147,622)	247,240	244,518	0	(2,722)	721,582	592,000	0	(129,582)

SIGNIFICANT ACCOUNTING POLICIES

GAINS AND LOSSES ON DISPOSAL

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

5. ASSET DEPRECIATION

By Program

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

By Class

Buildings - non-specialised
Furniture and equipment
Plant and equipment
Infrastructure - Roads
Infrastructure - Footpaths
Infrastructure - Parks and Ovals
Infrastructure - Other
Infrastructure - Bridges

2021/22 Budget	2020/21 Actual	2020/21 Budget
\$	\$	\$
43,295	275	42,655
79,866	69,146	84,261
53,148	53,482	52,363
5,376	5,300	5,297
40,802	47,122	41,688
930,274	817,562	997,468
1,605,182	1,396,357	1,769,632
97,708	101,684	96,264
418,947	419,617	360,636
3,274,599	2,910,545	3,450,264
724,120	725,200	731,343
54,200	53,220	54,492
421,230	411,980	412,358
1,358,189	1,020,354	1,529,337
72,600	71,560	70,761
521,200	508,951	531,118
23,500	22,080	22,135
99,560	97,200	98,720
3,274,599	2,910,545	3,450,264

SIGNIFICANT ACCOUNTING POLICIES

DEPRECIATION

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

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

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

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

Buildings	40 to 100 years
Furniture and Equipment	10 years
Plant and Equipment	5 to 15 years
Sealed roads and streets	
formation	not depreciated
pavement	50 years
seal	
- bituminous seals	20 years
- asphalt surfaces	25 years
Gravel roads	
formation	not depreciated
pavement	50 years
gravel sheet	12 years
Formed roads	
formation	not depreciated
pavement	50 years
Footpaths - slab	40 years
Sewerage piping	100 years
Water supply piping & drainage systems	50 to 75 years
Other Infrastructure	10 to 50 years
Bridges	75 to 100 years

AMORTISATION

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

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

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

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	Date due	Budget	2021/22	2021/22	Budget	2021/22	Actual	2020/21	2020/21	Actual	2020/21	2020/21	Budget	2020/21	
					Principal 1 July 2021	Budget New Loans	Budget Principal Repayments	Principal outstanding 30 June 2022	Budget Interest Repayments	Principal 1 July 2020	Actual New Loans	Actual Principal Repayments	Principal outstanding 30 June 2021	Actual Interest Repayments	Budget New Loans	Budget Principal Repayments	Principal outstanding 30 June 2021	Budget Interest Repayments
Governance					\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
OTHGOV - loan 128 Admin renovations	128	WATC	2.69% p.a	31/05/26	240,008	0	(45,471)	194,537	6,152	284,280	0	(44,272)	240,008	7,693	0	(44,272)	240,009	7,351
Housing																		
Staff Housing loan	New	WATC	3.01% p.a	15/11/41	0	500,000	(9,200)	490,800	7,525	0	0	0	0	0	0	0	0	
Community amenities																		
SEW - loan 130 Upgrade TWIS	130	WATC	1.47% p.a	25/06/31	180,000	0	(16,836)	163,164	5,368	0	180,000	0	180,000	0	180,000	0	180,000	2,250
Recreation and culture																		
NRLC - loan 121B	121B	WATC	5.51% p.a	18/05/23	113,272	0	(57,581)	55,691	4,801	167,719	0	(54,447)	113,272	8,092	0	(54,447)	104,228	7,880
HALLS - loan 126 Renovations	126	WATC	3.86% p.a	31/05/23	65,195	0	(31,974)	33,221	2,211	95,970	0	(30,775)	65,195	3,458	0	(30,775)	65,195	3,410
Economic services																		
ECONOM - loan 127 Industrial land	127	WATC	4.48% p.a	26/06/28	97,346	0	(12,128)	85,218	4,227	108,948	0	(11,602)	97,346	5,031	0	(11,602)	97,346	4,752
TOUR - loan 129 Accommodation Units	129	WATC	5.51% p.a	28/05/29	285,539	0	(33,221)	252,318	5,629	318,095	0	(32,556)	285,539	6,809	0	(32,556)	285,558	6,293
					981,359	500,000	(206,412)	1,274,948	35,913	975,012	180,000	(173,653)	981,359	31,083	180,000	(173,653)	972,335	31,937
					981,359	500,000	(206,412)	1,274,948	35,913	975,012	180,000	(173,653)	981,359	31,083	180,000	(173,653)	972,335	31,937

All borrowing repayments will be financed by general purpose revenue.

6. INFORMATION ON BORROWINGS

(b) New borrowings - 2021/22

Particulars/Purpose	Institution	Loan type	Term (years)	Interest rate	Amount borrowed budget	Total interest & charges	Amount used budget	Balance unspent
Staff Housing	WATC	Debenture	20	% 3.01% p.a	\$ 500,000	\$ 7,525	\$ 500,000	\$ 0
					500,000	7,525	500,000	0

(c) Unspent borrowings

Loan Details	Purpose of the loan	Year loan taken	Amount b/fwd.	Amount used 2020/21 Budget	New loans unspent at 30 June 2021	Amount as at 30 June 2022
SEW - loan 130 Upgrade TWIS	Upgrade TWIS	2021	\$ 180,000	\$ 144,588	\$ 35,412	\$ 0
			180,000	144,588	35,412	0

(d) Credit Facilities

	2021/22 Budget	2020/21 Actual	2020/21 Budget
Undrawn borrowing facilities	\$	\$	\$
credit standby arrangements			
Bank overdraft limit	400,000	400,000	400,000
Bank overdraft at balance date	0	0	0
Credit card limit	15,000	15,000	15,000
Credit card balance at balance date	0	(5,156)	0
Total amount of credit unused	415,000	409,844	415,000
Loan facilities			
Loan facilities in use at balance date	1,274,948	981,359	972,335

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	2021/22	Budget	2021/22	Actual	2020/21	Actual	2020/21	Budget	2020/21	Budget	2020/21	Budget	2020/21
					Lease Principal 1 July 2021	Budget New Leases	Lease Principal Repayments	Lease Principal outstanding 30 June 2022		Lease Interest Repayments	Actual Principal 1 July 2020	Actual New Leases		Lease Principal repayments	Lease Principal outstanding 30 June 2021	Lease Interest repayments	Actual Principal 1 July 2020	Budget New Leases
					\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Law, order, public safety																		
Holden Colorado	1	Easifleet	1.7% p.a	36 months	16,340	0	(7,568)	8,772	24,206		(7,866)	16,340	0	0	0	0	0	0
					16,340	0	(7,568)	8,772	24,206	0	(7,866)	16,340	0	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.

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.

8. CASH BACKED RESERVES

(a) Cash Backed Reserves - Movement

	2021/22 Budget Opening Balance	2021/22 Budget Transfer to	2021/22 Budget Transfer (from)	2021/22 Budget Closing Balance	2020/21 Actual Opening Balance	2020/21 Actual Transfer to	2020/21 Actual Transfer (from)	2020/21 Actual Closing Balance	2020/21 Budget Opening Balance	2020/21 Budget Transfer to	2020/21 Budget Transfer (from)	2020/21 Budget Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
(a) Building Reserve	370,750	180	(196,000)	174,930	470,148	0	(99,398)	370,750	478,789	57,452	(92,720)	443,521
(b) Refuse Site Reserve	575,351	39,017	(23,848)	590,520	478,789	96,562	0	575,351	794	13,042	(13,000)	836
(c) Community Assisted Transport (CAT) Reserve	8,491	8,000	(10,000)	6,491	794	7,697	0	8,491	279,436	129,225	(215,000)	193,661
(d) Narrogin Regional Leisure Centre Reserve	241,742	100,120	(251,000)	90,862	279,436	201,000	(238,694)	241,742	360,583	5,452		366,035
(e) Employee Entitlement Reserve	360,583	180	0	360,763	360,583	0	0	360,583	470,148	7,101	(158,297)	318,952
(f) Plant, Vehicle & Equipment Reserve	472,420	425,230	(677,000)	220,650	395,307	425,000	(347,887)	472,420	395,308	430,159	(538,500)	286,967
(g) Economic Development Reserve	227,022	110	(200,000)	27,132	227,022	0	0	227,022	227,022	3,432	(208,059)	22,395
(h) IT & Office Equipment Reserve	26,311	10	(20,000)	6,321	78,802	0	(52,491)	26,311	78,801	1,191	(60,000)	19,992
(i) Tourism & Area Promotion Reserve	78,521	30	0	78,551	78,521	0	0	78,521	78,521	1,187	0	79,708
(j) Unspent Grants & Contribution Reserve	563,029	280	(376,435)	186,874	186,594	376,435	0	563,029	186,594	3,382	0	189,976
(k) HACC Reserve	448,109	134	(448,243)	0	523,586	54,544	(130,021)	448,109	477,523	48,988	(214,069)	312,442
(l) CHCP Reserve	566,113	759,914	(994,907)	331,120	222,234	807,449	(463,570)	566,113	209,296	760,622	(462,415)	507,503
(m) CHSP Reserve	464,195	1,223,300	(873,384)	814,111	291,306	1,167,810	(994,921)	464,195	313,617	751,499	(1,045,401)	19,715
(n) Road construction reserve	335,003	160	0	335,163	335,003	0	0	335,003	335,003	5,065	0	340,068
(o) Asset Valuation reserve	31,844	10	0	31,854	31,844	0	0	31,844	31,844	0	0	31,844
(p) Landcare Reserve	92,363	40	(25,000)	67,403	98,681	0	(6,318)	92,363	98,681	1,492	(25,000)	75,173
(q) Narrogin Airport Reserve	40,171	15,020	0	55,191	25,171	15,000	0	40,171	25,171	15,381	0	40,552
(r) Bridges Reserve	22,145	48,010	(39,574)	30,581	0	48,000	(25,855)	22,145	0	48,000	(35,000)	13,000
(s) Water Re use	17,500	17,500	(35,000)	0	0	17,500	0	17,500	0	17,500	0	17,500
(t) Public Open Space Reserve	0	0	0	0	0	0	0	0	0	0	0	0
(u) Developer Contributions Reserve	0	0	0	0	0	0	0	0	0	0	0	0
	4,941,663	2,637,245	(4,170,391)	3,408,517	4,083,820	3,216,997	(2,359,154)	4,941,663	4,047,131	2,300,170	(3,067,461)	3,279,840

(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) Building Reserve	Ongoing	To fund the acquisition, renewal, upgrading or construction of Shire owned buildings and facilities.
(b) Refuse Site Reserve	Ongoing	To fund the development, operation, maintenance and capital expenditure for the Council's waste management facilities including the Shire's landfill site(s) and waste collection operations.
(c) Community Assisted Transport (CAT) Reserve	Ongoing	To fund the replacement / change over of the CATs vehicle.
(d) Employee Entitlement Reserve	Ongoing	To fund current and past employee's leave entitlements and redundancy payouts.
(e) Narrogin Regional Leisure Centre Reserve	Ongoing	To fund renewal, replacement, upgrades or major maintenance of the Narrogin Regional Leisure Centre.
(f) Plant, Vehicle & Equipment Reserve	Ongoing	To support the purchase/replacement of motor vehicles, and heavy plant and equipment that are licensed.
(g) Economic Development Reserve	Ongoing	To fund economic development projects that will benefit the district.
(h) IT & Office Equipment Reserve	Ongoing	To fund the purchase and upgrade of computer equipment (including data connection equipment), software and office equipment and CCTV.
(i) Tourism & Area Promotion Reserve	Ongoing	For the purpose of tourism & district promotion activities, public art installations or acquisitions, significant events and festivals which includes banner poles, entry statements and outdoor digital screens.
(j) Unspent Grants & Contribution Reserve	Ongoing	To store unspent grants and contributions. Funds can only be expended on items that have been approved by the relevant grant agreement.
(k) HACC Reserve	Ongoing	To store unspent H.A.C.C grant funds that can fund the purchase of assets, payout of Homecare employee entitlements and other projects that have been approved by the Funding Body.
(l) CHCP Reserve	Ongoing	To store unspent C.H.C.P grant funds that can fund the purchase of assets, payout of Homecare employee entitlements and other projects that have been approved by the Funding Body.
(m) CHSP Reserve	Ongoing	To store unspent C.H.S.P grant funds that can fund the purchase of assets, payout of Homecare employee entitlements and other projects that have been approved by the Funding Body.
(n) Road construction reserve	Ongoing	To fund roadworks (including Carparks, Drainage, Footpaths, Bridges and Kerbing) and flood emergency responses affecting those assets.
(o) Asset Valuation reserve	Ongoing	To fund asset valuations.
(p) Landcare Reserve	Ongoing	To fund future natural resource management activities aligned with the principles established in the former NLDC letter dated 6/6/17 (ICR1712270).
(q) Narrogin Airport Reserve	Ongoing	For the purpose of supporting and funding infrastructure development, maintenance, acquisition, upgrade or enhancements and grant funding to the Narrogin Airport.
(r) Bridges Reserve	Ongoing	For the purpose of supporting and funding infrastructure development, maintenance, acquisition, upgrade or enhancements and grant funding for bridges within the Shire.
(s) Water Re use	Ongoing	For the purpose of supporting and funding infrastructure development, maintenance, acquisition, upgrade or enhancements and grant funding for infrastructure enabling the re-use of water resources.
(t) Public Open Space Reserve	Ongoing	For the purposes of receiving and recording payments in lieu of Public Open Space and accounting for and expending those funds per S154 of the Planning and Development Act 2005.
(u) Developer Contributions Reserve	Ongoing	For the purposes of receiving and recording payments in lieu of Develop Contributions such as car parking in lieu, and accounting for and expending those funds per the Planning and Development (Local Planning Schemes) Regulations 2015, clause 77(1).

The reserves are not expected to be fully utilised within a set period. It is the Shire's intention to utilise the Funds held in the above mentioned Reserves for the purposes of not utilising external overdraft facilities for short periods from time to time during the financial year. The benefit to the Shire is that financing cost are reduced by minimising the use of overdraft facilities.

This advice is provided in the budget pursuant to section 6.11(3) of the Local Government Act 1995.

9. FEES & CHARGES REVENUE

	2021/22 Budget	2020/21 Actual	2020/21 Budget
	\$	\$	\$
Governance	3,306	2,099	1,600
General purpose funding	54,295	56,098	47,850
Law, order, public safety	29,550	30,882	32,500
Health	19,950	21,722	21,350
Education and welfare	172,570	92,278	178,516
Housing	8,364	8,240	8,240
Community amenities	1,130,155	1,090,603	1,142,512
Recreation and culture	14,147	17,217	12,100
Transport	0	1,056	0
Economic services	353,249	385,843	285,600
Other property and services	95,600	114,545	124,708
	1,881,186	1,820,582	1,854,976

10. GRANT REVENUE

By Program:

(a) Operating grants, subsidies and contributions

General purpose funding	1,150,000	2,315,818	1,139,641
Law, order, public safety	317,725	381,151	248,005
Education and welfare	1,852,134	1,973,124	1,400,841
Recreation and culture	13,590	30,376	150,100
Transport	159,600	150,596	150,020
Other property and services	8,500	43,713	12,681
	3,501,549	4,894,779	3,163,838

(b) Non-operating grants, subsidies and contributions

Education and welfare	0	5,000	0
Community amenities	41,688	0	0
Recreation and culture	522,400	805,204	872,742
Transport	1,087,654	901,012	1,173,839
Economic services	79,998	0	0
	1,731,740	1,711,216	3,546,581
Total grants, subsidies and contributions	5,233,289	6,605,995	6,710,419

	2021/22 Budget	2020/21 Actual	2020/21 Budget
	\$	\$	\$
	1,881,186	1,820,582	1,854,976
	3,501,549	4,894,779	3,163,838
	1,731,740	1,711,216	3,546,581
	5,233,289	6,605,995	6,710,419

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

11. REVENUE RECOGNITION (CONTINUED)

SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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
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

The net result includes as revenues

(a) Interest earnings

	2021/22 Budget	2020/21 Actual	2020/21 Budget
Investments			
Other interest revenue (refer note 1b)	52,000	57,185	60,000
	52,000	57,185	60,000

* The Shire has resolved to charge interest under section 6.13 for the late payment of any amount of money at 5.5% .

(b) Other revenue

Reimbursements and recoveries	349,170	436,209	150,230
	349,170	436,209	150,230

The net result includes as expenses

(c) Interest expenses (finance costs)

Borrowings (refer Note 6(a))	(35,913)	(31,083)	(31,937)
	(35,913)	(31,083)	(31,937)

(d) Elected members remuneration

Mr L Ballard – Shire President

Local Govt Allowance	(23,500)	(23,500)	(23,500)
Meeting Attendance Fee	(20,000)	(20,000)	(20,000)
Annual Allowance for ICT	(1,600)	(1,600)	(1,600)
Travel & Accommodation Expense	(111)	0	(111)
	(45,211)	(45,100)	(45,211)

Cr T Wiese – Deputy Shire President

Local Govt Allowance	(5,875)	(5,875)	(5,875)
Meeting Attendance Fee	(5,000)	(5,000)	(5,000)
Annual Allowance for ICT	(400)	(400)	(400)
Travel & Accommodation Expense	(111)	0	(111)
	(11,386)	(11,275)	(11,386)

Cr G Ballard

Meeting Attendance Fee	(9,000)	(8,500)	(8,500)
Annual Allowance for ICT	(500)	(500)	(500)
Travel & Accommodation Expense	(111)	0	(111)
	(9,611)	(9,000)	(9,111)

Cr C Bartron

Meeting Attendance Fee	(9,000)	(8,500)	(8,500)
Annual Allowance for ICT	(500)	(500)	(500)
Travel & Accommodation Expense	(111)	0	(111)
	(9,611)	(9,000)	(9,111)

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

Cr G Broad			
Meeting Attendance Fee	(9,000)	(8,500)	(8,500)
Annual Allowance for ICT	(500)	(500)	(500)
Travel & Accommodation Expense	(111)	0	(111)
	(9,611)	(9,000)	(9,111)
Cr J Early			
Meeting Attendance Fee	(9,000)	(8,500)	(8,500)
Annual Allowance for ICT	(500)	(500)	(500)
Travel & Accommodation Expense	(111)	0	(111)
	(9,611)	(9,000)	(9,111)
Cr M Fisher			
Meeting Attendance Fee	(9,000)	(8,500)	(8,500)
Annual Allowance for ICT	(500)	(500)	(500)
Travel & Accommodation Expense	(111)	0	(111)
	(9,611)	(9,000)	(9,111)
Cr S Lushey			
Meeting Attendance Fee	(9,000)	(8,500)	(8,500)
Annual Allowance for ICT	(500)	(500)	(500)
Travel & Accommodation Expense	(111)	0	(111)
	(9,611)	(9,000)	(9,111)
Cr B Seale			
Meeting Attendance Fee	(9,000)	(8,500)	(8,500)
Annual Allowance for ICT	(500)	(500)	(500)
Travel & Accommodation Expense	(111)	0	(111)
	(9,611)	(9,000)	(9,111)
Total Elected Member Remuneration	(123,875)	(119,375)	(120,375)
Local Govt Allowance	(29,375)	(29,375)	(29,375)
Meeting Attendance Fee	(88,000)	(84,500)	(84,500)
Annual Allowance for ICT	(5,500)	(5,500)	(5,500)
Travel & Accommodation Expense	(1,000)	0	(1,000)
	(123,875)	(119,375)	(120,375)

13. MAJOR LAND TRANSACTIONS

(a) Details

It is not anticipated any major land transactions will occur in 2021/22.

14. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

(a) Details

It is not anticipated any trading undertakings or major trading undertakings will occur in 2021/22.

15. TRUST FUNDS

Funds held at balance date which are required by legislation to be credited to the trust fund and which are not included in the financial statements are as follows:

Detail	Balance 30 June 2021	Estimated amounts received	Estimated amounts paid	Estimated balance 30 June 2022
Public Open space bonds	\$ 0	\$ 0	\$ 0	\$ 0

15. SIGNIFICANT ACCOUNTING POLICIES - OTHER INFORMATION

GOODS AND SERVICES TAX (GST)

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

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

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

CRITICAL ACCOUNTING ESTIMATES

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

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

ROUNDING OFF FIGURES

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

COMPARATIVE FIGURES

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

BUDGET COMPARATIVE FIGURES

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

Schedule of Fees and Charges 2021/22

GL CODE	DESCRIPTION	Legislative Authority	GST (inc)	Statutory fee "S"	2021/22
BUSINESS UNIT: GENERAL PURPOSE FUNDING					
Rates					
3030125.1502	Penalty interest	\$6.51 LGA			7.00%
3030125.1502	Penalty Interest for those rate payment who have Financial Hardship as per the FINANCIAL HARDSHIP Policy	Policy 3.12			0.00%
3030128.1304	Instalment Interest	\$6.45 LGA			5.50%
3030128.1304	Instalment charge (statutory 4 instalments)	\$6.45 LGA			52.50
3030128.1304	Instalment charge (statutory 4 instalments) for those rate payment who have Financial Hardship as per the FINANCIAL HARDSHIP Policy	Policy 3.12			0.00
Ad hoc payment arrangements					
3030132.1304	1 to 2 payments	\$6.16 LGA			0.00
3030132.1304	2 to 5 payments	\$6.16 LGA			18.70
3030132.1304	Greater than 5	\$6.16 LGA			53.00
3030132.1304	Payment arrangement - dishonour fee	\$6.16 LGA			11.10
3040204.1304	Electoral roll copy	\$6.16 LGA			15.30
3040204.1304	Rate Book (Paper copy)	\$6.16 LGA	Yes		102.00
3040204.1304	Rate Book (Electronic copy)	\$6.16 LGA	Yes		76.50
3030129.1304	Rate enquiries	\$6.16 LGA			76.50
3100605.1304	Orders & Requisitions	\$6.16 LGA			137.70
3030129.1304	Request for additional copies of a Rate Notice	\$6.16 LGA			15.30
3030131.1103	Debt collection fee - Landgate title search fee (per search)	\$6.16 LGA			At Cost
3030131.1103	Debt collection fee - caveat withdrawal	\$6.16 LGA			At Cost
3030131.1103	Debt collection fee - caveat lodgement	\$6.16 LGA			At Cost
3030131.1103	Debt collection fee - property seize & sale order	\$6.16 LGA			At Cost
Other General Purpose Funding					
	Outstanding sundry debtors	\$6.13 LGA			7.00%
	Interest for outstanding sundry debtors who have Financial Hardship as per the FINANCIAL HARDSHIP Policy	Policy 3.12			0.00%
3030404.1304	1 to 2 payments	\$6.16 LGA			0.00
3030404.1304	3 to 5 payments	\$6.16 LGA			18.70
3030404.1304	Greater than 5	\$6.16 LGA			53.00
3030404.1304	Payment arrangement - dishonour fee	\$6.16 LGA			11.10
Office of CEO					
	Giant Dominos (Per Day)	\$6.16 LGA	Yes		50.00
	Giant Checkers (Per Day)	\$6.16 LGA	Yes		50.00
	Giant Pick Up Sticks (Per Day)	\$6.16 LGA	Yes		50.00
	Giant Yahtzee (Per Day)	\$6.16 LGA	Yes		50.00
	Giants Os & Xs (Per Day)	\$6.16 LGA	Yes		50.00
	Giant Jenga (Per Day)	\$6.16 LGA	Yes		50.00
	Bocce (Per Day)	\$6.16 LGA	Yes		50.00

Schedule of Fees and Charges 2021/22

GL CODE	DESCRIPTION	Legislative Authority	GST (inc)	Statutory fee "S"	2021/22
BUSINESS UNIT: LAW, ORDER & PUBLIC SAFETY					
Ranger Services					
3050302.1301	Seizure impoundment registered dog/cat	S29 DA, S27 CAA		S	30.00
3050302.1301	Seizure impoundment unregistered dog/cat	S29 DA, S27 CAA		S	100.00
3050300.1304	Daily impound fee	\$6.16 LGA			16.00
3050303.1304	Destruction/disposal of dog/cat	\$6.16 LGA			160.00
3050300.1304	Surrender of dog/cat	\$6.16 LGA			50.00
3050300.1304	Out of hours release fee	\$6.16 LGA		S	100.00
3050300.1304	Sale of dog/cat (excluding license)	\$6.16 LGA	Yes		53.00
3050301.1304	Unsterilised dog registration fee 1 year	R17 DR		S	50.00
3050301.1304	Unsterilised dog registration pensioner fee 1 year	R17 DR		S	25.00
3050301.1304	Unsterilised dog registration fee 3 years	R17 DR		S	120.00
3050301.1304	Unsterilised dog registration pensioner fee 3 years	R17 DR		S	60.00
3050301.1304	Unsterilised dog registration fee life time	R17 DR		S	250.00
3050301.1304	Unsterilised dog registration pensioner fee life time	R17 DR		S	125.00
3050301.1304	Sterilised dog/cat registration fee 1 year	R17 DR & Sch 3 CR		S	20.00
3050301.1304	Sterilised dog/cat registration pensioner fee 1 year	R17 DR & Sch 3 CR		S	10.00
3050301.1304	Sterilised dog/cat registration fee 3 years	R17 DR & Sch 3 CR		S	42.50
3050301.1304	Sterilised dog/cat registration pensioner fee 3 years	R17 DR & Sch 3 CR		S	21.25
3050301.1304	Sterilised dog/cat registration fee life time	R17 DR & Sch 3 CR		S	100.00
3050301.1304	Sterilised dog/cat registration pensioner fee life time	R17 DR & Sch 3 CR		S	50.00
3050301.1304	Sterilised Working dog fee 1 year	R17 DR		S	5.00
3050301.1304	Sterilised Working dog fee 3 year	R17 DR		S	10.60
3050301.1304	Sterilised Working dog fee lifetime	R17 DR		S	25.00
3050301.1304	Dangerous dog registration fee 1 year	R17 DR		S	50.00
3050301.1304	Annual application for approval or renewal of approval to breed cats (per cat)	Sch 3 CR		S	100.00
3050305.1304	Application to keep more than standard number of cats - residential	\$6.16 LGA		S	20.00
3050305.1304	Application to keep more than standard number of cats - cat management facility	\$6.16 LGA		S	500.00
3050305.1304	Renewal of permit - cat management facility or cat breeder	\$6.16 LGA		S	100.00
3050301.1304	Cats registered after 31 May in any year, for that registration year	Sch 3 CR		S	50% of the fee payable
3050305.1304	Application for a kennel licence	R17 DR		S	700.00
3050305.1304	Issue of a kennel licence or renewal of a kennel licence	\$6.16 LGA		S	100.00
3050305.1304	Application to transfer a kennel licence	\$6.16 LGA		S	100.00
3050305.1304	Application to keep more than standard number of dogs	\$6.16 LGA		S	50.00
3050305.1304	Microchipping of impounded animal	R30A DR			30.00
3050305.1304	Impoundment of shopping trolley (per trolley)	\$6.16 LGA			25.00
3050301.1304	Dogs kept in approved kennel establishment licensed under section 27 of the Act, where not otherwise registered (per establishment)	S27 DA		S	200.00
3050301.1304	Penalties - Dog Act 1976	R33 DR		S	
3050301.1304	Penalties - Cat Act 2011	Sch 3 CR		S	
3050304.1304	Ranger hourly rate (including travel time)	\$6.16 LGA	Yes		84.00
3050304.1304	Mileage rate per km	\$6.16 LGA	Yes		1.50
3050305.1304	Removal of trapped animal	\$6.16 LGA	Yes		21.00
3050305.1304	Hire of small animal trap per week	\$6.16 LGA	Yes		21.00
3050305.1304	Hire of large animal trap per week	\$6.16 LGA	Yes		32.00
	Bond for animal trap	\$6.16 LGA			58.00
3050305.1304	Anti barking device per month	\$6.16 LGA	Yes		32.00
	Anti barking device bond	\$6.16 LGA			58.00
	Dangerous dog collar:				
3050305.1304	- Small	\$6.16 LGA	Yes		35.00
3050305.1304	- Medium	\$6.16 LGA	Yes		55.00
3050305.1304	Dangerous dog sign	\$6.16 LGA	Yes		32.00
	Abandoned / Impounded Vehicles				
3050400.1301	- Towing charge	\$6.16 LGA			Cost plus 20%
3050400.1301	- Storage of impounded vehicle (per month or part thereof)	\$6.16 LGA			70.00
3050400.1301	- Administration	\$6.16 LGA			35.00
	Stock Impoundment				
3050400.1301	- As per Section 464 Local Government (Miscellaneous Provisions) Act 1960	S464 LG(MP)A		S	As per Act

Schedule of Fees and Charges 2021/22

GL CODE	DESCRIPTION	Legislative Authority	GST (inc)	Statutory fee "S"	2021/22
BUSINESS UNIT: HEALTH					
Health Services					
3070300.1300	Application to install waste water treatment system	R4 HTS		S	118.00
3070300.1300	Permit to use waste water treatment system	R4 HTS		S	118.00
	Inspection fee of Waste Water treatment System	\$6.16 LGA	Yes		125.00
3070300.1300	Local Government Report Fee	R4A HTS	Yes		125.00
3070300.1300	Annual itinerant food vendor/stallholder fee new or renewal (pro rata applies)	\$140 FA		S	350.00
3070300.1300	Itinerant food vendor/stallholder fee per day	\$140 FA		S	50.00
3070300.1300	Temporary Food Stall – Community group/organisation	\$140 FA		S	0.00
3070301.1304	Annual food business (including Schools) registration fee (pro rata applies)	\$140 FA		S	115.00
3070300.1300	Food business notification fee	\$140 FA			50.00
3070301.1304	Food business follow up inspection	\$140 FA		S	115.00
3070300.1300	Public Building Inspection fee (commercial)	\$6.16 LGA		S	65.00
3070300.1300	Public Building Inspection fee (not for profit)	\$6.16 LGA		S	0.00
3070300.1300	Annual caravan park licence	\$6.16 LGA		S	225.00
3070301.1304	Senior EHO - per hour	\$6.16 LGA	Yes		85.00
3070301.1304	EHO - per hour	\$6.16 LGA	Yes		60.00
3070301.1304	Mileage rate per km	\$6.16 LGA	Yes		1.50
3070301.1304	Liquor Act Certification Section 39 (commercial)	\$6.16 LGA			125.00
3070301.1304	Liquor Act Certification Section 39 (not for profit)	\$6.16 LGA			61.00
3070301.1304	Meat inspection fee	\$6.16 LGA			EHO Charge Out Rate
3070301.1304	Settlement inspection fee - upon request	\$6.16 LGA			115.00
3070301.1304	Re-inspection fee	\$6.16 LGA		S	115.00

Schedule of Fees and Charges 2021/22

GL CODE	DESCRIPTION	Legislative Authority	GST (inc)	Statutory fee "S"	2021/22
BUSINESS UNIT: EDUCATION & WELFARE					
Homecare					
	HACC as set by Department of Health and Ageing schedule of fees and charges			S	
	COMMONWEALTH HOME CARE PACKAGES (CHCP)				
	Admin fee (client cost)	S3.3 ACA			25%
	Co-ordination fee	S3.3 ACA			10%
	- Contingency internal	S3.3 ACA			10%
	- Contingency external	S3.3 ACA			15%
	Support worker (week day) per hour (include Personal Care and Home Maintenance)	S3.3 ACA			70.00
	Support worker (week day after 6pm) per hour (include Personal Care and Home Maintenance)	S3.3 ACA			80.00
	Support worker (Saturday)	S3.3 ACA			105.00
	Support worker (Sunday) per hour	S3.3 ACA			120.00
	Support worker (Public Holiday) per hour	S3.3 ACA			140.00
	Social Support Group Weekdays (per day)	S3.3 ACA			135.00
	Social Support Group (Saturday) per day	S3.3 ACA			0.00
	Social Support Group (Sunday and Public Holidays) per day	S3.3 ACA			0.00
	Social Support Group transport 0 - 10km per trip (Driver Included) (Base Rate)	S3.3 ACA			35.20
	Social Support Group Transport per trip 11 - 20 kms Driver Included	S3.3 ACA			52.80
	Social Support Group Transport per trip 21- 40kms Driver Included	S3.3 ACA			70.40
	Travel per service over 40 kms per km:	S3.3 ACA			1.20 per km
	Meals provided per meal - delivered by Meals on Wheels Committee main meal	S3.3 ACA			Set by WACHS
	Meals provided per meal - delivered by Meals on Wheels Committee main meal and dessert	S3.3 ACA			Set by WACHS
	Meals delivered by NRHC	S3.3 ACA			30.00
	Meals delivered by NRHC - Sunday / Public Holiday	S3.3 ACA			30.00
	Entry Fee	S3.3 ACA			250.00
	Exit Fee	S3.3 ACA			250.00
	Co-ordination				
	Co-ordination - An additional hourly rate may be applied in exceptional circumstance where high levels of Case Management are required.	S3.3 ACA			120.00
	Travel per service per one way 0 - 10kms (Driver included) (Base Rate)	S3.3 ACA			35.20
	Transport per service, one way 11 - 20 kms Driver Included	S3.3 ACA			52.80
	transport per service, one way 21-40 kms Driver included	S3.3 ACA			70.40
	Travel per service over 40 kms per km.	S3.3 ACA			1.20 per km
	Note: the applicable Support Worker Charge will also be incurred.				
	Products acquired on behalf of the client (not related to equipment)	S3.3 ACA			Cost plus 10%
	Wound care products	S3.3 ACA			Cost plus 10%
	Clinical Nursing Care	S3.3 ACA			125.00
	Allied Health	S3.3 ACA			
	Other Charges such as Equipment	S3.3 ACA			Cost plus 10%
	Flexible Respite or Cottage respite (weekdays)	S3.3 ACA			1,085.00
	Flexible Respite or Cottage respite (weekends and public holidays)	S3.3 ACA			1,285.00
	Our core service hours are 7 am to 6 pm. A minimum service duration of 2 hour will apply outside these hours. This may be reduced if another client needs a service around the same time.	S3.3 ACA			
	Late Notice Cancellation Charges- Where a service is cancelled with less than 24 hours' notice a charge equivalent to the hourly charge will apply.	S3.3 ACA			
	COMMONWEALTH HOME SUPPORT PROGRAM (CHSP)				
	Commonwealth funded Flexible Respite Fees – per 24 hour period	S3.3 ACA			995.00
	Includes Eligible Home Care Package Clients				
	Respite Care Fee (per 24 hour period)	S3.3 ACA			90.00
	Domestic Assistance, Personal Care, Home Maintenance, Social Support Individual	S3.3 ACA			10.00
	Nursing Care - per hour	S3.3 ACA			10.00
	Social Support Group	S3.3 ACA			10.00
	Social Support Group Meal	S3.3 ACA			8.00
	Social Support Group Transport (each way)	S3.3 ACA			3.00
	Transport - individual (each way)	S3.3 ACA			4.00
	Transport - shoppers bus	S3.3 ACA			5.00
	Monthly Excursion	S3.3 ACA			15.00
	Overnight excursions	S3.3 ACA			at cost

Schedule of Fees and Charges 2021/22

GL CODE	DESCRIPTION	Legislative Authority	GST (inc)	Statutory fee "S"	2021/22
General Fees					
	Brokerage (Up to) per hour	S3.3 ACA	Yes		120.00
	Rosa bus hire per hour (No dry hire)	S3.3 ACA	Yes		120.00
	Rosa bus driver rate per km	S3.3 ACA	Yes		1.20
	Hire of Jesse House (as approved by Manager)	S3.3 ACA	Yes		150.00
Other Welfare					
	Veterans as set by the Department of Veterans Affairs		Yes		
	CATS vehicle				
	Perth	S6.16 LGA	Yes		75.00
	Busseton	S6.16 LGA	Yes		85.00
BUSINESS UNIT: STAFF HOUSING					
Staff Housing					
	Staff will be charged the difference between the housing subsidy and the cost to the Shire of renting the residential building (unless the employment contract states otherwise).	S6.16 LGA	Yes		Yes
BUSINESS UNIT: COMMUNITY AMENITIES					
Sanitation - Household & Other					
Rubbish Charges					
3100100.1304	Domestic refuse services (first service)	S6.16 LGA			234.00
3100200.1304	Commercial refuse services (first service)	S6.16 LGA			239.00
3100203.1304	Special refuse service (first service)	S6.16 LGA			357.00
3100101.1304	Additional service - household	S6.16 LGA			234.00
3100207.1304	Additional service - commercial	S6.16 LGA			262.00
3100201.1304	Additional pickup - commercial on a per bin per pick up basis	S6.16 LGA			239.00
3100203.1304	Additional service - special refuse service	S6.16 LGA			351.00
3100105.1304	Domestic recycling service	S6.16 LGA			88.00
Refuse Site Fees					
Free access for rate payers and residents who deliver capacities less than 1m3 to the refuse site, subject to proof of rate payer or residential status in the Shire of Narrogin with proof being demonstrated via an acceptable process such as, Shire of Narrogin registration plates, rate notice or driver's licence					
* NOTE: Quantities are per cubic metre or part thereof					
3100202.1304	Waste per cubic metre	S6.16 LGA			16.00
3100202.1304	Demolition waste per cubic metre	S6.16 LGA			77.00
3100202.1304	Truck bodies (all fluids, tyres and non-metal parts removed)	S6.16 LGA			210.00
3100202.1304	Passenger / Motorcycle tyre	S6.16 LGA			8.25
3100202.1304	Light truck tyre	S6.16 LGA			11.00
3100202.1304	Truck tyre	S6.16 LGA			15.00
3100202.1304	Car/truck battery	S6.16 LGA			3.75
3100202.1304	Car bodies (all fluids, tyres and non-metal parts removed)	S6.16 LGA			39.00
3100202.1304	Small animal carcasses	S6.16 LGA			27.00
3100202.1304	Large animal carcasses	S6.16 LGA			81.00
3100202.1304	Liquid waste (mineral oil) recyclable (not cooking oil) non-commercial dollars per litre.	S6.16 LGA			0.20
3100202.1304	Liquid waste (mineral oil) recyclable (not cooking oil) commercial dollars per litre.	S6.16 LGA			0.20
3100202.1304	Liquid waste (excludes oils) per litre (dollars per litre)	S6.16 LGA			0.10
3100202.1304	Green waste less than 1 cubic metre (MUST BE A RESIDENT OR RATEPAYER)	S6.16 LGA			0.00
3100202.1304	Green waste greater than 1 cubic metre (including commercial)	S6.16 LGA			7.00
3100202.1304	Contaminated/Hazardous waste including asbestos or soil per cubic metre (see *NOTE above)	S6.16 LGA			152.00
3100202.1304	Clinical/soiled waste NOT ACCEPTED	S6.16 LGA			0.00
3100202.1304	Power pole butts per linear metre (inc contaminated timber)	S6.16 LGA			148.00
General Waste from Outside the Shire of Narrogin					
3100202.1304	General Waste generated outside the Shire of Narrogin per tonne - as a deterrent. - Waste from metropolitan areas (ie, Subject to Waste Levy) NOT ACCEPTED.	S6.16 LGA			237.00/t
3100202.1304	General waste from the Shire of Cuballing subject to Council consent per tonne	S6.16 LGA			82.00
Recycled Water					
310300.1304	Sale of recycled water External Supply up to 30,000kl per annum per kilo litre rate	S6.16 LGA	Yes		1.28
310300.1304	Sale of recycled water External Supply above 30,000kl per annum per kilo litre rate	S6.16 LGA	Yes		1.55
310300.1304	Internal Supply Charge Sale of recycled water per kilo litre	S6.16 LGA	No		1.10

Schedule of Fees and Charges 2021/22

GL CODE	DESCRIPTION	Legislative Authority	GST (inc)	Statutory fee "S"	2021/22
Town Planning					
Planning Services					
3100600.1304	Home Occupation - initial application fee	Part 7 PDR		S	222.00
3100600.1304	Home Occupation - annual renewal fee	Part 7 PDR		S	73.00
3100600.1304	Zoning Certificates, Property Settlements & Enquiries (Zoning)	Part 17 PDA		S	73.00
3100600.1304	Planning Application fees based on cost of development (as amended)				
3100600.1304	(a) Not more than \$50,000	Part 17 PDA		S	147.00
3100600.1304	(b) More than \$50,000 but not more than \$500,000 based on estimated costs	Part 17 PDA		S	0.32%
3100600.1304	(c) More than \$500,000 but not more than \$2.5 million	Part 17 PDA		S	\$1,700.00 plus 0.257% for every \$1 in excess of \$500,000
3100600.1304	(d) More than \$2.5 million but not more than \$5 million	Part 17 PDA		S	\$7,161.00 plus 0.206% for every \$1 in excess of \$2.5m
3100600.1304	(e) More than \$5 million but not more than \$21.5 million	Part 17 PDA		S	\$12,633.00 plus 0.123% in excess of every \$1 in excess of \$5 million
	(f) More than \$21.5 million	Part 17 PDA		S	34,196.00
3100600.1304	Subdivision/Strata Clearance fees				
3100600.1304	(a) Not more than 5 lots -per lot	Part 17 PDA		S	73.00
3100600.1304	(b) More than 5 lots but not more than 195 lots - per lot over 5	Part 17 PDA		S	35.00
3100600.1304	(c) More than 195 Lots	Part 17 PDA		S	7,393.00
3100600.1304	Change of use fee	Part 17 PDA		S	295.00
3100600.1304	Fee for use/development already commenced	Part 17 PDA		S	Development fee plus Twice the schedule fee
3100600.1304	Provision of Written Planning Advice	S6.16 LGA	Yes		73.00
3100600.1304	Deemed to comply check – development approval exemption for Single House	Part 17 PDA		S	295.00
3100600.1304	Determining an application to amend or cancel development approval	Part 17 PDA	Yes		295.00
3100600.1304	Executive Manager Development & Regulatory Services - per hour	S6.16 LGA	Yes		130.00
3100600.1304	Manager - per hour	S6.16 LGA	Yes		85.00
3100600.1304	Town Planner - per hour	S6.16 LGA	Yes		60.00
3100600.1304	Secretary Administrative Officer - per hour	S6.16 LGA	Yes		45.00
3100600.1304	Vehicles mileage rate	S6.16 LGA	Yes		1.50
	Structure Plan and Local Development Plan				
	Scheme Amendment				
3100600.1304	- Basic	Part 17 PDA			2,800.00
3100600.1304	- Standard	Part 17 PDA			4,200.00
3100600.1304	- Complex	Part 17 PDA			5,500.00
3100600.1304	Sign Application	Part 17 PDA			147.00
3100600.1304	Extractive Industry - new	Part 17 PDA			739.00
3100600.1304	Extractive Industry - commenced or carried out	Part 17 PDA			1,478.00
3100600.1304	Liquor Act Certification Section 40	S6.16 LGA		S	122.00
3100601.1304	Landgate title search fee (per search)	S6.16 LGA			30.00
	Public Art Contribution	S6.16 LGA			0.5% of the cost of Development over \$2 million
3100600.1304	Cost per car parking bay				9,000.00

Schedule of Fees and Charges 2021/22

GL CODE	DESCRIPTION	Legislative Authority	GST (inc)	Statutory fee "S"	2021/22
Other Community Amenities					
Cemetery					
Single Burial Permits:					
3100800.1304	Application	S53 CA	Yes		50.00
3100800.1304	Grant of Right of Burial - immediate use only	S53 CA	No		250.00
3100800.1304	Interment in a grave 2.1 metres deep	S53 CA	Yes		1,500.00
3100800.1304	Re-opening of an ordinary grave for 2nd or 3rd burial	S53 CA	Yes		1,500.00
3100800.1304	Reinstatement, if required	S53 CA	Yes		500.00
3100800.1304	After hours interment - weekdays	S53 CA	Yes		250.00
3100800.1304	After hours interment - weekend/public holidays	S53 CA	Yes		500.00
Exhumation:					
3100800.1304	Exhumation	S53 CA	Yes		2,400.00
3100800.1304	Exhumation reinstatement in existing grave, if required	S53 CA	Yes		500.00
3100800.1304	Interment in a new grave after exhumation	S53 CA	Yes		1,500.00
Ashes					
Single interment permit:					
3100801.1304	Application (single funeral permit & permission to place a plaque)	S53 CA	Yes		50.00
3100801.1304	Grant of Right of Burial - interment of ashes in Niche Wall	S53 CA	No		250.00
3100801.1304	Interment - Niche Wall (temporary blank cover)	S53 CA	Yes		200.00
3100801.1304	Interment - garden	S53 CA	Yes		200.00
3100800.1304	Interment - grave	S53 CA	Yes		300.00
3100800.1304	Interment - scattering	S53 CA	Yes		0.00
3100800.1304	After hours interment - weekdays	S53 CA	Yes		100.00
3100800.1304	After hours interment - weekend/public holidays	S53 CA	Yes		200.00
Other					
3100800.1304	Permission to erect Memorial - grave, garden	S53 CA	Yes		80.00
3100800.1304	Transfer of Right of Burial/Pre-Need Purchase of Certificate	S53 CA			50.00
3100800.1304	Issue of a copy of Grant Right of Burial /Pre-Need Purchase of Certificate	S53 CA			50.00
3100800.1304	Renewal of Grant Right of Burial (further 25 years)	S53 CA			250.00
3100800.1304	Pre-need services (Reservation)	S53 CA			
3100800.1304	Pre-need purchase of certificate for burial - 25 years	S53 CA			300.00
3100801.1304	Pre-need Grant of Right of Burial - interment of ashes in Niche Wall	S53 CA			300.00
3100801.1304	Pre-need of certificate for garden memorial position		Yes		not permitted
3100801.1304	Pre-need purchase of certificate for memorial plaque position		Yes		not permitted

Schedule of Fees and Charges 2021/22

GL CODE	DESCRIPTION	Legislative Authority	GST (inc)	Statutory fee "S"	2021/22
BUSINESS UNIT: RECREATION & CULTURE					
Public Halls & Civic Centres					
<u>Town Hall & Reception Centre (Commercial Usage)</u>					
3110100.1302	Town Hall Complex full day (Includes light & sound equipment if approved by CEO/EMCCS) (Excludes Mayors Parlour and Nexus Gallery)	\$6.16 LGA	Yes		610.00
3110100.1302	Town Hall Complex (Excludes Mayors Parlour and Nexus Gallery) hourly rate	\$6.16 LGA	Yes		90.00
3110100.1302	Town Hall full day	\$6.16 LGA	Yes		360.00
3110100.1302	Town Hall hourly rate	\$6.16 LGA	Yes		80.00
3110100.1302	Town Hall setting up full day	\$6.16 LGA	Yes		120.00
3110100.1302	Town Hall rehearsals hourly rate	\$6.16 LGA	Yes		27.00
3110100.1302	Kitchen only per day	\$6.16 LGA	Yes		205.00
3110100.1302	Kitchen only per hour	\$6.16 LGA	Yes		42.00
3110100.1302	Cutlery and crockery hire per person	\$6.16 LGA			0.00
3110100.1302	Damaged cutlery and crockery will be replaced at a charge of direct replacement cost plus 20% Administration charge	\$6.16 LGA	Yes		Cost plus 20%
3110100.1302	Light & sound equipment Use (not for relocation) (hires to persons deemed by CEO or EMCCS to have the skills to use)	\$6.16 LGA	Yes		52.00
3110100.1302	Supper room full day	\$6.16 LGA	Yes		160.00
3110100.1302	Supper room per hour	\$6.16 LGA	Yes		32.00
3110100.1302	Mayors Parlour full day	\$6.16 LGA	Yes		160.00
3110100.1302	Mayors Parlour per hour	\$6.16 LGA	Yes		32.00
3110100.1302	Baby grand piano full day (not to be removed from site)	\$6.16 LGA	Yes		105.00
3110100.1302	Baby grand piano hourly rate	\$6.16 LGA	Yes		15.00
3110100.1302	Upright piano hire (internal) (to be retuned on return to Town Hall)	\$6.16 LGA	Yes		20.00
3110100.1302	Upright piano hire (external) (the Hirer is to fund all relocation costs and retune the piano on return to the Town Hall)	\$6.16 LGA	Yes		Cost plus 20%
3110100.1302	Reception Centre full day	\$6.16 LGA	Yes		410.00
3110100.1302	Reception Centre hourly rate	\$6.16 LGA	Yes		65.00
3110100.1302	Cleaning	\$6.16 LGA	Yes		Cost plus 20%
3110100.1302	Setting up hourly rate (per staff member involved) (minimum 1 hour charge)	\$6.16 LGA	Yes		90.00
3110100.1302	Nexus Gallery full day	\$6.16 LGA	Yes		0.00
3110100.1302	Nexus Gallery hourly rate	\$6.16 LGA	Yes		0.00
3110100.1302	Nexus Gallery Art hire per day CEO is given authority to negotiate a hire fee for significant functions and conferences at the JHCC and Town Hall	\$6.16 LGA	Yes		0.00
	Bond without alcohol	\$6.16 LGA			340.00
	Bond with alcohol	\$6.16 LGA			1,130.00
<u>Town Hall & Reception Centre (Not for Profit*)/Individual Resident or Ratepayer (Not a business)</u>					
3110100.1302	Town Hall Complex full day (Includes Light & Sound Equipment if approved by CEO/EMCCS) (Excludes Mayors Parlour and Nexus Gallery)	\$6.16 LGA	Yes		207.00
3110100.1302	Town Hall Complex (Excludes Mayors Parlour and Nexus Gallery) hourly rate	\$6.16 LGA	Yes		32.00
3110100.1302	Town Hall full day	\$6.16 LGA	Yes		155.00
3110100.1302	Town Hall hourly rate	\$6.16 LGA	Yes		27.00
3110100.1302	Town Hall setting up full day	\$6.16 LGA	Yes		155.00
3110100.1302	Town Hall rehearsals hourly rate	\$6.16 LGA	Yes		27.00
3110100.1302	Kitchen only per day	\$6.16 LGA	Yes		105.00
3110100.1302	Kitchen only per hour	\$6.16 LGA	Yes		22.00
3110100.1302	Damaged cutlery and crockery will be replaced at a charge of direct replacement cost plus 20% Administration charge	\$6.16 LGA	Yes		Cost plus 20%
3110100.1302	Light & sound equipment use (not for relocation) (hires to persons deemed by CEO or EMCCS to have the skills to use)	\$6.16 LGA	Yes		32.00
3110100.1302	Supper Room full day	\$6.16 LGA	Yes		80.00
3110100.1302	Supper Room per hour	\$6.16 LGA	Yes		16.00
3110100.1302	Mayors Parlour full day	\$6.16 LGA	Yes		80.00
3110100.1302	Mayors Parlour per hour	\$6.16 LGA	Yes		16.00
3110100.1302	Baby grand piano full day (not to be removed from site)	\$6.16 LGA	Yes		52.00
3110100.1302	Baby grand piano hourly rate (not to be removed from site)	\$6.16 LGA	Yes		11.00
3110100.1302	Upright piano hire (Internal) (to be retuned on return to Town Hall)	\$6.16 LGA	Yes		16.00
3110100.1302	Upright piano hire (External) (The Hirer is to fund all relocation costs and retune the piano on return to the Town Hall)	\$6.16 LGA	Yes		Cost plus 20%
3110100.1302	Reception Centre full day	\$6.16 LGA	Yes		155.00
3110100.1302	Reception Centre hourly rate	\$6.16 LGA	Yes		27.00
3110100.1302	Setting up hourly rate (per staff member involved) (minimum 1 hour charge)	\$6.16 LGA	Yes		Cost plus 20%
3110100.1302	Cleaning	\$6.16 LGA	Yes		90.00
	CEO is given authority to negotiate a hire fee for significant functions and conferences at the JHCC and Town Hall		Yes		
	Bond without alcohol	\$6.16 LGA			285.00
	Bond with alcohol	\$6.16 LGA			575.00
	(*) Any function or event that is subject to the 'Not for Profit' Fees and Charges rates must acknowledge the Shire sponsorship at the function/event.	\$6.16 LGA			

Schedule of Fees and Charges 2021/22

GL CODE	DESCRIPTION	Legislative Authority	GST (inc)	Statutory fee "S"	2021/22
<u>John Higgins Community Complex</u>					
3110100.1302	Fees and Charges to be provided by the YMCA.	S6.16 LGA			
3110100.1302	Office standard size per year (if not on a lease agreement)	S6.16 LGA	Yes		
3110100.1302	Office large size per year (if not on a lease agreement)	S6.16 LGA	Yes		
<u>Other Recreation</u>					
<u>Sportsgrounds</u>					
3110301.1302	Half day hire (schools & non sporting organisations)	S6.16 LGA	Yes		78.00
3110301.1302	Full day hire (schools & non sporting organisations)	S6.16 LGA	Yes		155.00
3110301.1302	Half day hire commercial	S6.16 LGA	Yes		247.00
3110301.1302	Full day commercial	S6.16 LGA	Yes		412.00
3110301.1302	Narrogin Towns Cricket Club - yearly charge	S6.16 LGA	Yes		1,355.00
3110301.1302	Narrogin Hawks Football Club - yearly charge	S6.16 LGA	Yes		3,137.00
	Bond for commercial use	S6.16 LGA	Yes		2,380.00
	Bond for community use if required by the EMCCS	S6.16 LGA	Yes		593.00

Schedule of Fees and Charges 2021/22

GL CODE	DESCRIPTION	Legislative Authority	GST (inc)	Statutory fee "S"	2021/22
Narrogin Regional Recreation Centre					
Narrogin Regional Leisure Centre (NRLC)					
Fees and Charges provided by the YMCA.					
Aquatics (Casual)					
	Adult Swim	\$6.16 LGA	Yes		6.00
	Child Swim -U10 (Supervised)	\$6.16 LGA	Yes		0.00
	Concession Swim	\$6.16 LGA	Yes		5.00
	Family Swim	\$6.16 LGA	Yes		20.00
	Concession Family Swim	\$6.16 LGA	Yes		13.90
	Spectator (Over 9 yrs)	\$6.16 LGA	Yes		1.00
Visit Passes (Book of 10)					
	Adult	\$6.16 LGA	Yes		54.00
	Child	\$6.16 LGA	Yes		45.00
Lane Hire					
	Lane Hire	\$6.16 LGA	Yes		8.20
	Inflatable Hire	\$6.16 LGA	Yes		82.20
Schools					
	Vacation Swimming	\$6.16 LGA	Yes		3.60
	In Term Swimming	\$6.16 LGA	Yes		2.60
Casual Group Fitness					
	Aqua Aerobics	\$6.16 LGA	Yes		15.00
	Aqua Aerobics (Concession)	\$6.16 LGA	Yes		12.00
	Group Fitness	\$6.16 LGA	Yes		15.00
	Group Fitness (Concession)	\$6.16 LGA	Yes		12.00
	Spin	\$6.16 LGA	Yes		15.00
Casual Gym					
	Gym - Casual	\$6.16 LGA	Yes		13.00
	Gym - Concession	\$6.16 LGA	Yes		10.50
Memberships (per fortnight)					
Full membership includes gym, swim & group fitness					
	Full Centre Membership	\$6.16 LGA	Yes		40.00
	Full Centre Membership Joining Fee	\$6.16 LGA	Yes		45.00
	Full Centre Membership (Concession)	\$6.16 LGA	Yes		33.50
	Full Centre Membership Joining Fee (Concession)	\$6.16 LGA	Yes		18.00
	Full Centre Family Membership	\$6.16 LGA	Yes		80.00
	Full Centre Family Membership Joining Fee	\$6.16 LGA	Yes		90.00
	Gym Membership	\$6.16 LGA	Yes		30.00
	Gym Membership Joining Fee	\$6.16 LGA	Yes		45.00
	Gym Membership (Concession)	\$6.16 LGA	Yes		24.00
	Gym Membership Joining Fee (Concession)	\$6.16 LGA	Yes		18.00
	Aquatic Membership	\$6.16 LGA	Yes		30.00
	Aquatic Membership Joining Fee	\$6.16 LGA	Yes		45.00
	Aquatic Membership Fee (Child) - Under 10	\$6.16 LGA			0.00
	Aquatic Membership Joining Fee (Child)	\$6.16 LGA			0.00
	Aquatic Membership Fee (Concession)	\$6.16 LGA	Yes		24.00
	Aquatic Membership Joining Fee (Concession)	\$6.16 LGA	Yes		18.00
Group Fitness					
	Group Fitness Membership Fee	\$6.16 LGA	Yes		30.00
	Group Fitness Membership Joining Fee	\$6.16 LGA	Yes		45.00
	Group Fitness Membership (Concession)	\$6.16 LGA	Yes		24.00
	Group Fitness Membership Joining Fee (Concession)	\$6.16 LGA	Yes		18.00
Swimming Lessons (10 weeks)					
	Swimming Lessons Per Term	\$6.16 LGA	Yes		110.00
	Swimming Lessons Per Term (Concession)	\$6.16 LGA	Yes		88.00
Stadium					
	Social Sports Game Fees	\$6.16 LGA	Yes		60.00
	Social Sports Registration Fee	\$6.16 LGA	Yes		80.00
	Adult Sports Court Entry	\$6.16 LGA	Yes		6.00
	Concession Sports Court Entry	\$6.16 LGA	Yes		4.80
	Basketball Association Indoor Court Hire (Per Hour)	\$6.16 LGA	Yes		60.00
	Netball Association Indoor Court Hire (Per Hour)	\$6.16 LGA	Yes		60.00
	Netball Association Outdoor Court Hire (Per Hour)	\$6.16 LGA	Yes		50.00
	Spectator (Over 9yrs) (Operational Discretion)	\$6.16 LGA	Yes		1.00
	Forfeit Fee	\$6.16 LGA	Yes		58.00
Squash					
	Squash Court Hire Per Hour	\$6.16 LGA	Yes		15.00
	Squash Court Hire Per Hour (Concession)	\$6.16 LGA	Yes		12.00
	Adult Squash Per Hour	\$6.16 LGA	Yes		7.50
	Concession Squash Per Hour	\$6.16 LGA	Yes		6.00

Schedule of Fees and Charges 2021/22

GL CODE	DESCRIPTION	Legislative Authority	GST (inc)	Statutory fee "S"	2021/22
	Synthetic Hockey Pitch				
	Annual UGSHA Charge for lease of Pitch (Agreement Expires 30/6/21)	\$6.16 LGA	Yes		75,000.00
	Annual Narrogin Senior High School Facilities Charge	\$6.16 LGA			10,000.00
	Narrogin High Academy	\$6.16 LGA	Yes		28.00
	Full pitch hire per hour	\$6.16 LGA	Yes		135.00
	Full pitch hire per hour (Concession)	\$6.16 LGA	Yes		100.00
	Childcare (per child) \$4.00 per hour				
	Creche one session (1.5hrs) member	\$6.16 LGA	Yes		7.50
	Creche - one session (1.5hrs) non-member	\$6.16 LGA	Yes		13.50
	Creche 10 pass (members)	\$6.16 LGA	Yes		67.50
	Creche 10 pass (Non members)	\$6.16 LGA	Yes		121.50
	Move and Groove	\$6.16 LGA			8.00
	Kindy Gym	\$6.16 LGA	Yes		5.00
	Child term Program Cost	\$6.16 LGA	Yes		100.00
	School Usage (per child)				
	Hockey Turf	\$6.16 LGA	Yes		2.60
	Squash	\$6.16 LGA	Yes		2.60
	Stadium	\$6.16 LGA	Yes		2.60
	Outdoor Netball	\$6.16 LGA	Yes		2.60
	Gym	\$6.16 LGA	Yes		5.50
	Pool entry	\$6.16 LGA	Yes		2.60
	John Higgins Community Complex				
	Hall hire full day	\$6.16 LGA	Yes		560.00
	Hall hire half day	\$6.16 LGA	Yes		290.00
	Half Hall Full day	\$6.16 LGA	Yes		280.00
	Half Hall half day	\$6.16 LGA	Yes		145.00
	Hall Hire per hour	\$6.16 LGA	Yes		75.00
	Half Hall Hire per hour	\$6.16 LGA	Yes		37.50
	Kitchen Hire - additional flat rate per hall booking	\$6.16 LGA	Yes		50.00
	Kitchen Hire per hour	\$6.16 LGA	Yes		30.00
	Out of Hours staffing fee (per hour or part thereof)	\$6.16 LGA	Yes		50.00
	Office Lease - per week				
	JHCC - 3m x 3m - Office 1 - WAFC (WA Football Commission)	\$6.16 LGA	Yes		80.00
	JHCC - 3m x 3m - Office 2 - NDNA (Narrogin District Netball Association)	\$6.16 LGA	Yes		10.00
	JHCC - 3m x 3m - Office 3 - NJBA (Narrogin Junior Basket Ball Association)	\$6.16 LGA	Yes		10.00
	JHCC - 3m x 3m - Office 4 - UGSHA (hire included in agreed annual payment) (Upper Great Southern Hockey Association)	\$6.16 LGA	Yes		0.00
	JHCC - 3m x 3m - Office 5 - Parents Next	\$6.16 LGA	Yes		80.00
	JHCC - 3m x 3m - Office 6 - Ag Society (\$300 pa per agreement expiring 30/6/20)	\$6.16 LGA	Yes		300.00pa
	Internal - 6m x 3m office (Nb Toy Library free)	\$6.16 LGA	Yes		0.00
	Internal - 8m x 3m office FULL HIRE (Nb DSR (Dept of Sport & Recreation) portion @ \$104.50pw)	\$6.16 LGA	Yes		104.50
	Internal - 10m x 3m office FULL HIRE	\$6.16 LGA	Yes		300.00
	Internal - 10m x 3m office HALF HIRE	\$6.16 LGA	Yes		150.00
	NB: Above rentals apply whilst current tenants continue to occupy. When vacated the following rentals apply.				
	3m x 3m offices are rented by commercial tenants	\$6.16 LGA	Yes		90.00
	8m x 3m (Full) offices are rented by commercial tenants	\$6.16 LGA	Yes		240.00
	8m x 3m (Half) offices are rented by commercial tenants	\$6.16 LGA	Yes		120.00
	Sports Grounds				
	Thomas Hogg, Clayton Rd & Centre Sports				
	Hourly Rate	\$6.16 LGA	Yes		17.50
	Half Day Hire (4hrs)	\$6.16 LGA	Yes		70.00
	Full Day Hire (8hrs)	\$6.16 LGA	Yes		140.00
	Kiosk all items at weighted average cost plus 100% markup*				
	Whole Facility				
	Agricultural Show or similar whole of facility hire (N.B.Narrogin Agricultural Show payable by the Shire)	\$6.16 LGA	Yes		5,000.00

Schedule of Fees and Charges 2021/22

GL CODE	DESCRIPTION	Legislative Authority	GST (inc)	Statutory fee "S"	2021/22
Libraries					
<u>RW (Bob) Farr Memorial Library</u>					
3110500.1304	Email access 30 minutes	\$6.16 LGA	Yes		2.00
3110501.1301	First overdue notice - book	\$6.16 LGA	Yes		0.00
3110501.1301	Second overdue notice - book	\$6.16 LGA	Yes		0.00
3110501.1301	Lost or damaged book/dvd	\$6.16 LGA	Yes		cost
3110500.1304	Handling fee for invoice	\$6.16 LGA	Yes		13.25
3110500.1304	Laminating A4 size	\$6.16 LGA	Yes		2.05
3110500.1304	Laminating A3 size	\$6.16 LGA	Yes		4.10
3110500.1304	Scanning per page	\$6.16 LGA	Yes		2.05
3110500.1304	Disk repair (CD/DVD)	\$6.16 LGA	Yes		5.10
3110500.1304	Disk cleaning (CD/DVD)	\$6.16 LGA	Yes		2.05
3110500.1304	A4 Single sided photocopy per copy	\$6.16 LGA	Yes		0.45
3110500.1304	A4 double sided photocopy per copy	\$6.16 LGA	Yes		0.60
3110500.1304	A3 double sided per copy	\$6.16 LGA	Yes		0.80
3110500.1304	A4 single sided colour per copy	\$6.16 LGA	Yes		2.05
3110500.1304	A3 single & A4 double sided colour per copy	\$6.16 LGA	Yes		4.10
3110500.1304	Coffee / Tea (if provided by the Shire)	\$6.16 LGA	Yes		2.05
3110500.1304	Restricted wireless internet access	\$6.16 LGA	Yes		Free
3110500.1304	Historical research (Town & Shire of Narrogin residence) e.g. family history per hour	\$6.16 LGA	Yes		35.00
3110500.1304	Historical research (Non Town or Shire of Narrogin residence)e.g. family history per hour	\$6.16 LGA	Yes		60.00
	Sale of other Items at RRP or cost plus 20% which ever is the higher.	\$6.16 LGA			
BUSINESS					
Transport					
<u>Aerodrome</u>					
3120405.1304	Major user charge per year (Note not to be charged to the Narrogin Gliding or Flying Clubs)	\$6.16 LGA	Yes		850.00
3120405.1304	Minor user charge per year (Note not to be charged to the Narrogin Gliding or Flying Clubs)	\$6.16 LGA	Yes		510.00
<u>Rural Property Numbering</u>					
3120212.1103	Rural property numbering	\$6.16 LGA	Yes		42.00
BUSINESS UNIT: ECONOMIC SERVICES					
Tourism and Area Promotion					
<u>Narrogin Caravan Park</u>					
3130200.1303	Caravan site fees per day (up to 2 adults and 2 children)	\$6.16 LGA	Yes		34.00
3130200.1303	Caravan site fees per half day (up to 2 adults and 2 children)	\$6.16 LGA	Yes		17.00
3130200.1303	Caravan site fees per week (up to 2 adults and 2 children) up to the first four weeks	\$6.16 LGA	Yes		167.00
3130200.1303	Caravan site fees per week (up to 2 adults and 2 children) after the first four weeks	\$6.16 LGA	Yes		157.00
3130200.1303	Each additional person caravan site single night	\$6.16 LGA	Yes		8.50
3130200.1303	Each additional person caravan site weekly	\$6.16 LGA	Yes		50.00
3130200.1303	Camping site fees (no power) (up to 2 adults and 2 children of the same family) per day	\$6.16 LGA	Yes		15.00
3130200.1303	Camping site fees (power) (up to 2 adults and 2 children of the same family) per day	\$6.16 LGA	Yes		25.00
3130200.1303	Additional person camping site (no power)	\$6.16 LGA	Yes		6.00
3130200.1303	Additional person camping site (power)	\$6.16 LGA	Yes		8.00
	Caravan park site and camping fees should be paid in advance. However if payment is made in arrears additional fees may apply.				
3130200.1303	Penalty fee for late payment of site or camping fees	\$6.16 LGA	Yes		6.00
3130200.1303	Washing machines per cycle	\$6.16 LGA	Yes		5.00
3130200.1303	Driers up to approximately 30 minutes	\$6.16 LGA	Yes		4.00
3130200.1303	Caravan storage (caravan not to be sited at a caravan site and unoccupied) per week	\$6.16 LGA	Yes		130.00
3130200.1303	Self contained RV (short stay) (not using any of the CP facilities) per night (subject to the official RV site being within the Narrogin caravan site)	\$6.16 LGA	Yes		6.00
3130200.1303	Use of showers and/or toilet only per use (persons not stay in caravan park) subject to the approval of the Shire	\$6.16 LGA	Yes		6.00
Accommodation units					
3130200.1303	Accommodation Unit per night (2 People)	\$6.16 LGA	Yes		122.00
3130200.1303	Accommodation Unit per night - Additional Person	\$6.16 LGA	Yes		21.00
3130200.1303	Accommodation Unit per night (2 People) 2-6 Nights	\$6.16 LGA	Yes		112.00
3130200.1303	Accommodation Unit per night - 2-6 Nights Additional Person	\$6.16 LGA	Yes		21.00
3130200.1303	Accommodation Unit per week (2 People) Full Week 7 - 14 Nights	\$6.16 LGA	Yes		673.00
3130200.1303	Accommodation Unit per night - Full Week Additional person	\$6.16 LGA	Yes		21.00
3130200.1303	Accommodation Unit per week (2 People) Long than 2 weeks	\$6.16 LGA	Yes		612.00
3130200.1303	Accommodation Unit per week (2 People) Long than 2 weeks Vacate Clean	\$6.16 LGA	Yes		255.00
	For stays longer than a full week a 10% deposit is required. Cancellation of these bookings less than 24 hours prior to stay will forfeit the deposit.				

Schedule of Fees and Charges 2021/22

GL CODE	DESCRIPTION	Legislative Authority	GST (inc)	Statutory fee "S"	2021/22
Other Tourism & Area Promotion					
3130204.1304	Shire number plates (transfer of plates not included)	S6.16 LGA	Yes		Cost plus 20%
3130200.1303	Sale of other promotional material at RRP or cost plus 20%	S6.16 LGA	Yes		RRP or Cost plus 20%
3130200.1303	RV permit fee (at approved RV sites external to the Caravan Park)		Yes		NIL
Building Control					
Building Services					
3130300.1304	Building Surveyor hourly rate	S6.16 LGA	Yes		92.50
3130300.1304	Trainee Building Surveyor charge hourly rate	S6.16 LGA	Yes		70.00
3130300.1304	Vehicles mileage rate	S6.16 LGA	Yes		1.50
3130300.1304	Retrieval of building plans	S6.16 LGA	Yes		50.00
3130300.1304	Class 1 & 10 Building Permit fee 0.32% - minimum	Sch 2 BR		S	110.00
3130300.1304	Class 2-9 Building Permit fee 0.09% - minimum	Sch 2 BR		S	110.00
BUILDING	Building Services Levy fee 0.137% - minimum	R 12 BS		S	61.65
BUILDING	Building Industry Fund .2% (once work over \$20,000 value)			S	
T4	Footpath, kerb and road deposit (per street frontage) 1% of value of proposed works with a minimum of \$1,500	Sch 2 BR		S	1,500.00
3130300.1304	Certificate of Design Compliance as per staff time (\$340 min) or 0.2%, whichever is greater - minimum	Sch 2 BR		S	340.00
3130300.1304	Certificate of Built Compliance - as per staff time (\$340 min) or 0.2%, whichever is greater - minimum	Sch 2 BR		S	340.00
3130300.1304	Certificates of Construction Compliance - as per staff time (\$340 min) or 0.2%, whichever is greater - minimum	Sch 2 BR		S	340.00
3130300.1304	Approval of battery powered smoke alarms	R61 BR		S	179.40
3130300.1304	Other charges as per the Building Regulations 2012	Sch 2 BR		S	
3130300.1304	Swimming pool inspection fee (\$58.45/4 years) Reg 53 Building Regulations 2012	R 53 BR		S	14.61
Other Economic Services					
3130607.1304	Commercial Stand pipe per 1,000L	S6.16 LGA	Yes		6.60
3130607.1304	Commercial Stand pipe access swipe card	S6.16 LGA	Yes		20.00
Advertising and Sponsorship signs (policy 11.5)					
3130604.1304	Naming Rights Sponsor	S6.16 LGA			1,000.00
3130604.1304	Long Term Sponsor	S6.16 LGA			
3130604.1304	Small (up to 60cm X 90cm)	S6.16 LGA			100.00
3130604.1304	Large up to 120cm x 240cm	S6.16 LGA			200.00
3130604.1304	Oversize	S6.16 LGA			As determined by Council
3130604.1304	Seasonal Sponsor	S6.16 LGA			
3130604.1304	Small (up to 60cm X 90cm)	S6.16 LGA			100.00
3130604.1304	Large up to 120cm x 240cm	S6.16 LGA			200.00
3130604.1304	Oversize	S6.16 LGA			As determined by Council
3130604.1304	Event Sponsor	S6.16 LGA			As determined by Facility Manager
3130604.1304	Community/ Not for Profit/ Service Group	S6.16 LGA			As determined by Facility Manager
3130604.1304	Small (up to 60cm X 90cm)	S6.16 LGA			As determined by Facility Manager
3130604.1304	Large up to 120cm x 240cm	S6.16 LGA			As determined by Facility Manager
3130604.1304	Oversize	S6.16 LGA			As determined by Facility Manager

Schedule of Fees and Charges 2021/22

GL CODE	DESCRIPTION	Legislative Authority	GST (inc)	Statutory fee "S"	2021/22
BUSINESS UNIT: OTHER PROPERTY & SERVICES					
Private Works					
<u>Charge Out Rates for Private Works</u>					
<u>With Operator (Labour rates included in price)</u>					
3140100.1304	Grader per hour	\$6.16 LGA	Yes		190.00
3140100.1304	Loader per hour	\$6.16 LGA	Yes		176.00
3140100.1304	Backhoe per hour	\$6.16 LGA	Yes		135.00
3140100.1304	Truck (12 tonne) per hour	\$6.16 LGA	Yes		177.00
3140100.1304	Truck (3 tonne) per hour	\$6.16 LGA	Yes		146.00
3140100.1304	Truck & float per hour	\$6.16 LGA	Yes		227.00
3140100.1304	Jet patcher per hour	\$6.16 LGA	Yes		169.00
3140100.1304	Multi- roller per hour	\$6.16 LGA	Yes		169.00
3140100.1304	Vibe (Hamm) roller per hour	\$6.16 LGA	Yes		125.00
3140100.1304	Excavator per hour	\$6.16 LGA	Yes		177.00
3140100.1304	Road sweeper per hour	\$6.16 LGA	Yes		169.00
3140100.1304	JD tractor per hour	\$6.16 LGA	Yes		170.00
3140100.1304	Bomag vibrating roller per hour	\$6.16 LGA	Yes		146.00
3140100.1304	Cat multi terrain loader per hour	\$6.16 LGA	Yes		139.00
3140100.1304	JD backhoe per hour	\$6.16 LGA	Yes		135.00
3140100.1304	Trailers (truck dog)	\$6.16 LGA	Yes		51.00
3140100.1304	Slasher (tractor attachment)	\$6.16 LGA	Yes		30.00
3140100.1304	Turf Aerator (tractor attachment)	\$6.16 LGA	Yes		30.00
3140100.1304	New Holland tractor per hour	\$6.16 LGA	Yes		170.00
3140100.1304	JD ride on mower (with trailer) per hour	\$6.16 LGA	Yes		127.00
3140100.1304	Toro ride on mower (with trailer) per hour	\$6.16 LGA	Yes		127.00
3140100.1304	Flail Mower (tractor attachment)	\$6.16 LGA	Yes		30.00
3140100.1304	10 tonne Mitsubishi Fuso	\$6.16 LGA	Yes		177.00
3140100.1304	Tow behind broom per hour	\$6.16 LGA	Yes		129.00
3140100.1304	Generator hire per day or part there of (commercial)	\$6.16 LGA	Yes		515.00
3140100.1304	Generator hire per day or part there of (non commercial)	\$6.16 LGA	Yes		258.00
3140100.1304	Materials, Contracts, Plant & Labour Rates	\$6.16 LGA	Yes		Cost plus 20%
3140100.1304	Works crew labour per hour	\$6.16 LGA	Yes		91.00
3140100.1304	Works Foreman per hour	\$6.16 LGA	Yes		113.00
3140100.1304	Operations Manager	\$6.16 LGA	Yes		124.00
3140100.1304	Mileage rate per km	\$6.16 LGA	Yes		1.52
3140100.1304	Gravel per Cubic metre ex pit excluding delivery	\$6.16 LGA	Yes		10.00
	* No dry hire of plant. Only experienced ticketed Shire staff to operate plant at discretion of CEO or EMTRS				
	All other charges not separately listed in this schedule that is not set by specific legislation	\$6.16 LGA	Yes		
3120214.1300	Gate Permits	\$6.16 LGA	Yes		250.00
Administration					
<u>Administration/Office</u>					
3040203.1304	Photocopy charges - single A4 per copy	\$6.16 LGA	Yes		0.50
3040203.1304	Photocopy charges - single A3 per copy	\$6.16 LGA	Yes		1.00
3040203.1304	Photocopy charges - A4 single colour per copy	\$6.16 LGA	Yes		2.00
3040203.1304	Photocopy charges - A4 double / A3 single colour per copy	\$6.16 LGA	Yes		4.00
3040204.1304	Minutes or Agendas (free at council meeting)	\$6.16 LGA	Yes		25.00
3040206.1304	Digital projector per day	\$6.16 LGA	Yes		36.00
3040206.1304	Portable wireless speaker (individual)	\$6.16 LGA	Yes		33.00
3040206.1304	Portable wireless speakers (pair)	\$6.16 LGA	Yes		55.00
3040101.1302	Council chambers full day	\$6.16 LGA	Yes		400.00
3040101.1302	Council chambers per hour	\$6.16 LGA	Yes		51.00
3040101.1302	Meeting room full day	\$6.16 LGA	Yes		240.00
3040101.1302	Meeting room per hour	\$6.16 LGA	Yes		41.00
3040205.1304	Secretarial support per hour	\$6.16 LGA	Yes		71.00
3040206.1304	FOI as per statutory fees	\$6.16 LGA	Yes	S	as per Act
3040206.1304	Cleaning	\$6.16 LGA	Yes		Cost plus 20%
3140511.1304	IT Officer charge out income (per hour)	\$6.16 LGA	Yes		71.00
	Copy of CCTV Footage (fixed Cost) includes first hour. WAPOL exempt	\$6.16 LGA	Yes		100.00
	Copy of CCTV Footage (Hourly fee or part there of) WAPOL exempt	\$6.16 LGA	Yes		70.00
3140511.1304	Vehicles mileage rate	\$6.16 LGA	Yes		1.50
	Security key bond	\$6.16 LGA	Yes		255.00
	Bonds that have been approved by the CEO or EMCCS to be paid by credit cards will attract a fee equal to that of the bank fees paid by the Shire associated with that particular transaction.				

Schedule of Fees and Charges 2021/22

GL CODE	DESCRIPTION	Legislative Authority	GST (inc)	Statutory fee "S"	2021/22
Additional					
Rounding	Fees and Charges are to be rounded down to the nearest 5c.				
Concession Rate	A				
Bonds	Bonds are to be paid before the hire of facilities, equipment or the supplying of keys. All Bonds are to be paid by Cash or Bank Cheque unless approved by the CEO or EMCCS. If the CEO or EMCCS approve payment of Bond by Credit Card then additional fees will apply and the bond will be increase by 3% to cover the loss of bank fees. The CEO or EMCCS may amend or impose an additional bond for the use of the Shire facilities by any group or individuals where they believe it is in the best interest of the Shire to do so.				
Cleaning Requirements	Unless special arrangements have been agreed to by the Shire, all facilities are to be cleaned to the same standard as the facility was originally hired, at the end of the hire.				
Other	All above figures are in Australian Dollars (AUD).				
Statutory Fees	Any statutory fees imposed by other government agencies are subject to change without warning. Prior to considering change to any of these fees relevant legislation should be read.				
GST	All prices with Yes in the GST column include GST.				
Cost plus 20%	All other charges not separately listed in this schedule that is not set by specific legislation will be charged at cost plus 20%.				

Abbreviations used

ACA	Aged Care Act 1997 (Federal)
BFA	Bushfires Act 1954
BR	Building Regulations 2012
BS	Building Services (Complaint Resolution and Administration) regulations 2011
CA	Cemeteries Act 1986
CAA	Cat Act 2011
CR	Cat Regulations 2012
DA	Dog Act 1976
DR	Dog Regulations 2013
FA	Food Act 2008
HA	Health Act 1911
HTS	Health (Treatment of Sewage and Disposal of Effluent and Liquid Waste) Regulations 1974
LG(MP)A	Local Government (Miscellaneous Provisions) Act 1960
LGA	Local Government Act 1995
PDA	Planning and Development Act 2005
PDR	Planning and Development Regulations 2009
WA FOI	WA Freedom of Information Act 1992