

# ANNUAL BUDGET 2020/21

ADOPTED  
FOR PERIOD ENDING 30 JUNE 2021





## SHIRE PRESIDENT'S REPORT



COVID-19 has had a dramatic impact on our community. Economic forecasting is challenging with impacts wide ranging and difficult to predict. Federal and State Government support and stimulus packages have been announced in order to support broader economic activity, with the Shire benefiting with a \$411,911 one-off grant.

From a local point of view, the Shire has already provided \$220,000 in the \$Narrogin stimulus package to support local business including providing rent relief and waiver of fees to many targeted businesses and several community and sporting groups, worth well over \$40,000.

The Draft Budget has increased the Community Chest grant funding pool from \$41,000 in 2019/20 to \$100,000 in 2020/21 and provided matching funding for community events of \$40,700 to continue to support our district during these unusual circumstances.

Despite Perth CPI (March quarter) being at 2.1% and the National Fair Work Commission increasing the minimum wage by 1.75%, owing to the pandemic, the Council has made the decision that there should be no increase in rates, rubbish, recycling or other fees and charges this year.

Council continues to focus on improving community infrastructure, with a concentrated effort in providing and upgrading public conveniences, footpaths, as well as increasing funding to Shire roads and drainage.

Council's flagship project this year is the Railway Station Adaptive Reuse Restoration Project, totalling \$750,000. This will restore a much loved community asset and provide opportunities for business and Not for Profit groups. Our plan is to project manage the development with Shire staff and utilise local contractors as much as possible.

Some of the significant projects that have been included in the Annual Budget are listed in the highlights section and importantly include completing the bitumen seal campaign on Dongolocking Road, adding a further 3km of bitumen on Wagin-Wickepin Road, gravel re-sheeting a further 9km of Narrogin Valley Road and an additional 1km of bitumen in the Narrogin Townsite.

More details and a copy of the Budget can be found on Shire's website [www.narrogin.wa.gov.au](http://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 commercial, housing and retail sectors.

*Narrogin, Love the Life.*

A handwritten signature in black ink, appearing to read 'Leigh Ballard'. The signature is stylized and written in a cursive-like font.

**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*

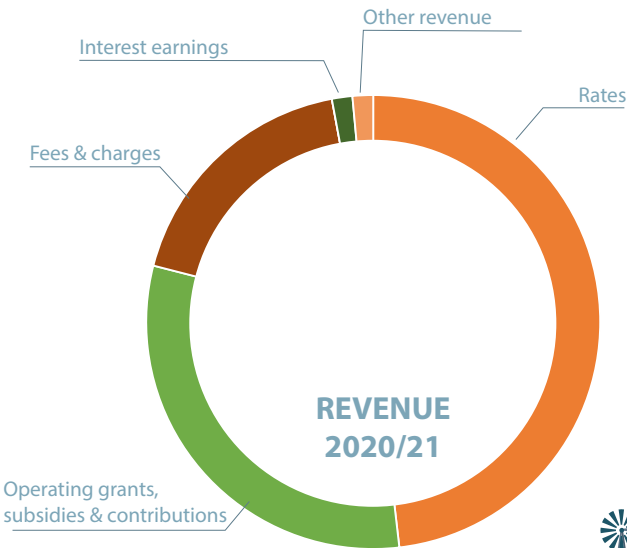
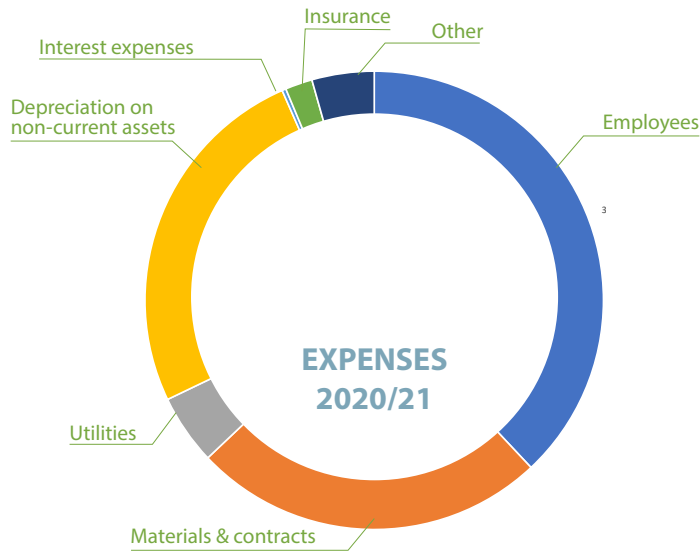


*Cr Sophie Lushey  
2023*

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](http://www.narrogin.wa.gov.au).

# 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



Shire of  
**Narrogin**  
*Love the life*

# FACTS & STATS

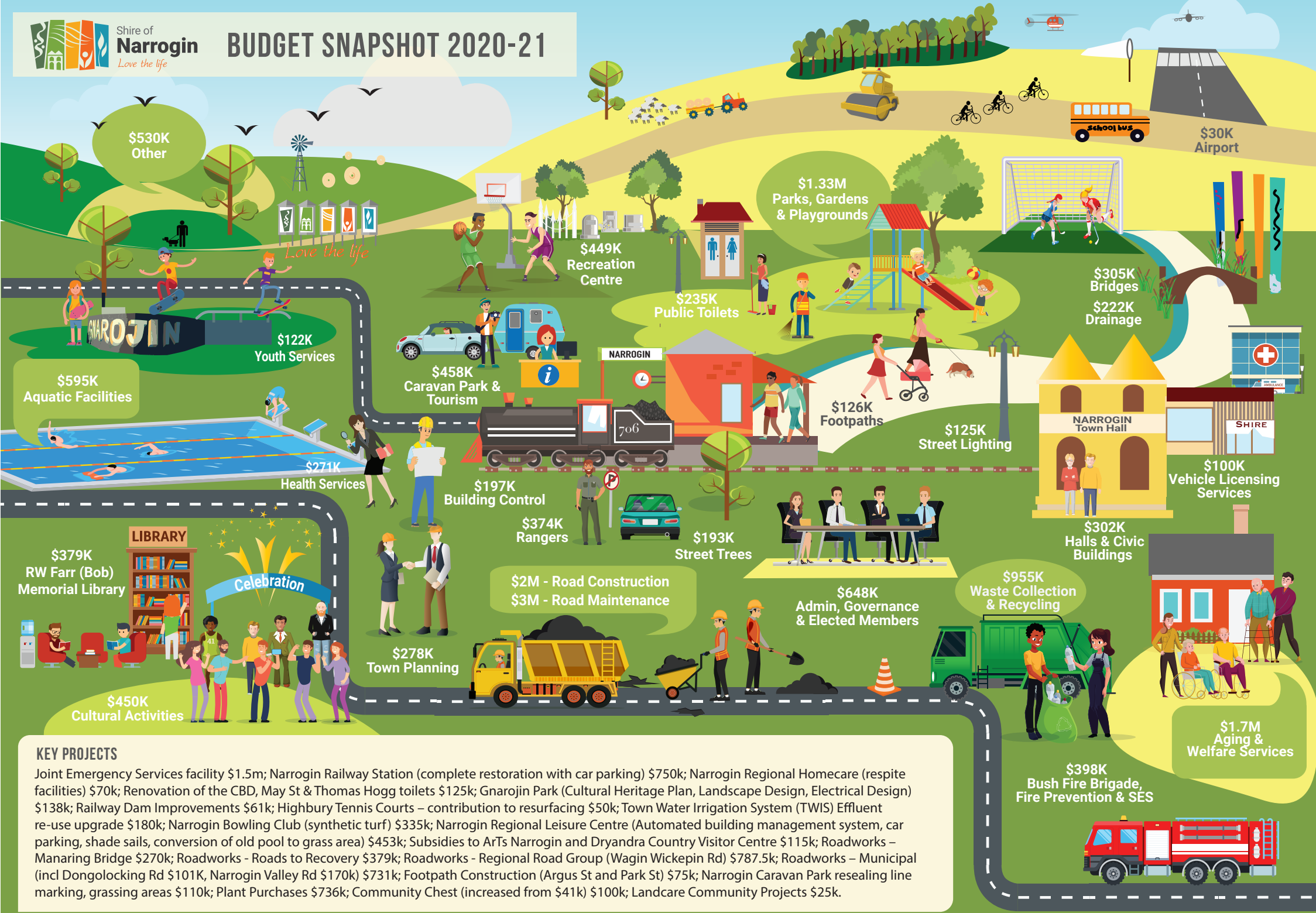
Number of Elected Members (includes one popularly elected as the Shire President)	9
Distance from Perth	193
Area of Shire (sq km)	1630.6
Length of Sealed Roads (km)	248.4
Length of Unsealed Roads (km)	556.2
Population (@ 2016 Census)	5,162
Number of Electors	3,256
Number of Dwellings	2,297
Number of rateable assessments	2,712
Total Rates Levied	\$4.9M
Total Revenue	\$14.5M
Number of Employees	99
Employees - Full Time Equivalents (FTEs)	60
Assets under Management (Equity)	\$178M
Total Debt	\$1.1M
Total Cash Backed Reserves	\$4.1M
Financial Health Index (FHI) Score	73
Percentage of total Budget spend on employees and local contractors	60%

Stats for 2018/2019



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 or enquiries@narrogin.wa.gov.au  
 Tel (08) 9890 0900  
[www.narrogin.wa.gov.au](http://www.narrogin.wa.gov.au)





## KEY PROJECTS

Joint Emergency Services facility \$1.5m; Narrogin Railway Station (complete restoration with car parking) \$750k; Narrogin Regional Homecare (respite facilities) \$70k; Renovation of the CBD, May St & Thomas Hogg toilets \$125k; Gnarojin Park (Cultural Heritage Plan, Landscape Design, Electrical Design) \$138k; Railway Dam Improvements \$61k; Highbury Tennis Courts – contribution to resurfacing \$50k; Town Water Irrigation System (TWIS) Effluent re-use upgrade \$180k; Narrogin Bowling Club (synthetic turf) \$335k; Narrogin Regional Leisure Centre (Automated building management system, car parking, shade sails, conversion of old pool to grass area) \$453k; Subsidies to ArTs Narrogin and Dryandra Country Visitor Centre \$115k; Roadworks – Manaring Bridge \$270k; Roadworks - Roads to Recovery \$379k; Roadworks - Regional Road Group (Wagin Wickiepin Rd) \$787.5k; Roadworks – Municipal (incl Dongolocking Rd \$101K, Narrogin Valley Rd \$170k) \$731k; Footpath Construction (Argus St and Park St) \$75k; Narrogin Caravan Park resealing line marking, grassing areas \$110k; Plant Purchases \$736k; Community Chest (increased from \$41k) \$100k; Landcare Community Projects \$25k.



## BUDGET HIGHLIGHTS 2020/2021

Joint Emergency Services facility (BFS/SES/FRS)	\$1,500,000	G
Narrogin Railway Station - adaptive reuse restoration project	\$ 750,000	PF
Narrogin Regional Homecare (respite facilities)	\$ 70,000	
Renovation of the CBD, May St & Thomas Hogg ablutions	\$ 125,000	
Gnarojin Park (Cultural Heritage Plan, Landscape Design, Electrical Design)	\$ 138,000	
Railway Dam Improvements & RV Friendly Facilities	\$ 61,000	
Highbury Tennis Courts – contribution to resurfacing	\$ 50,000	IP
Town Water Irrigation System (TWIS) Effluent re-use upgrade	\$ 180,000	
Narrogin Bowling Club (synthetic turf)	\$ 335,000	PF
Narrogin Regional Leisure Centre (Automated Building management system, HVAC system replacement, landscaping to car parking, shade sails, conversion of old pool to grass area)	\$ 453,000	
Subsidies to ArTs Narrogin and Dryandra Country Visitor Centre	\$ 115,000	
Roadworks – Manaring Bridge	\$ 270,000	G
Roadworks - Roads to Recovery	\$ 379,000	G
Roadworks - Regional Road Group (Wagin Wickepin Rd)	\$ 787,500	PF
Roadworks – Municipal (incl Dongolocking Rd \$101K, Narrogin Valley Rd \$170k)	\$ 731,000	
Footpath Construction (Argus St and Park St)	\$ 75,000	
Narrogin Caravan Park resealing line marking, grassing areas.	\$ 110,000	
Plant Purchases	\$ 736,000	
Community Chest (increased from \$41k)	\$ 110,000	
Landcare Community Projects	\$ 25,000	

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





# SHIRE OF NARROGIN

## BUDGET

### FOR THE YEAR ENDED 30 JUNE 2021

#### LOCAL GOVERNMENT ACT 1995

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

	NOTE	2020/21 Budget	2019/20 Actual	2019/20 Budget
		\$	\$	\$
<b>Revenue</b>				
Rates	1(a)	4,941,453	4,812,392	4,943,620
Operating grants, subsidies and contributions	9(a)	3,163,838	3,907,167	2,809,469
Fees and charges	8	1,854,976	1,739,326	1,646,486
Interest earnings	11(a)	149,500	175,064	177,100
Other revenue	11(b)	150,230	333,372	204,578
		<b>10,259,997</b>	<b>10,967,321</b>	<b>9,781,253</b>
<b>Expenses</b>				
Employee costs		(5,135,262)	(4,992,779)	(5,281,439)
Materials and contracts		(3,373,528)	(2,433,901)	(3,121,662)
Utility charges		(668,064)	(587,899)	(687,072)
Depreciation on non-current assets	5	(3,450,264)	(2,913,001)	(3,450,264)
Interest expenses	11(d)	(31,937)	(43,196)	(39,440)
Insurance expenses		(258,599)	(250,979)	(267,776)
Other expenditure		(592,550)	(360,945)	(642,168)
		<b>(13,510,204)</b>	<b>(11,582,700)</b>	<b>(13,489,821)</b>
<b>Subtotal</b>		<b>(3,250,207)</b>	<b>(615,379)</b>	<b>(3,708,568)</b>
Non-operating grants, subsidies and contributions	9(b)	3,546,581	908,846	851,426
Profit on asset disposals	4(b)	0	10,152	35,472
Loss on asset disposals	4(b)	(129,582)	(58,680)	(132,477)
		<b>3,416,999</b>	<b>860,318</b>	<b>754,421</b>
<b>Net result</b>		<b>166,792</b>	<b>244,939</b>	<b>(2,954,147)</b>
<b>Other comprehensive income</b>				
Changes on revaluation of non-current assets		0	0	0
<b>Total other comprehensive income</b>		<b>0</b>	<b>0</b>	<b>0</b>
<b>Total comprehensive income</b>		<b>166,792</b>	<b>244,939</b>	<b>(2,954,147)</b>

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

# SHIRE OF NARROGIN

## FOR THE YEAR ENDED 30 JUNE 2021

### BASIS OF PREPARATION

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

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

### THE LOCAL GOVERNMENT REPORTING ENTITY

All funds through which the Shire of 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.

### 2019/20 ACTUAL BALANCES

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

### CHANGE IN ACCOUNTING POLICIES

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

AASB 1059 Service Concession Arrangements: Grantors

AASB 2018-7 Amendments to Australian Accounting Standards - Materiality

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

### KEY TERMS AND DEFINITIONS - NATURE OR TYPE

#### REVENUES RATES

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

#### SERVICE CHARGES

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

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

#### PROFIT ON ASSET DISPOSAL

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

### REVENUES (CONTINUED)

#### OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

#### NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

#### FEES AND CHARGES

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

#### INTEREST EARNINGS

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

#### OTHER REVENUE / INCOME

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

### EXPENSES

#### EMPLOYEE COSTS

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

#### MATERIALS AND CONTRACTS

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

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

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

#### INSURANCE

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

#### LOSS ON ASSET DISPOSAL

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

#### DEPRECIATION ON NON-CURRENT ASSETS

Depreciation and amortisation expense raised on all classes of assets.

#### INTEREST EXPENSES

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

#### OTHER EXPENDITURE

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

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

	NOTE	2020/21 Budget	2019/20 Actual	2019/20 Budget
<b>Revenue</b>	1,8,9(a),11(a),11(b)	\$	\$	\$
Governance		1,850	1,162	1,850
General purpose funding		6,281,444	7,323,406	6,298,461
Law, order, public safety		285,505	292,528	79,900
Health		21,350	21,149	23,500
Education and welfare		1,579,357	1,239,129	1,370,538
Housing		8,240	8,240	8,240
Community amenities		1,145,512	1,064,908	1,073,914
Recreation and culture		162,200	58,238	138,571
Transport		251,970	398,451	393,646
Economic services		304,200	271,701	283,619
Other property and services		218,368	288,409	109,011
		10,259,996	10,967,321	9,781,250
<b>Expenses excluding finance costs</b>	4(a),5,11(c),(e)			
Governance		(640,595)	(504,981)	(716,201)
General purpose funding		(250,012)	(218,881)	(255,567)
Law, order, public safety		(755,830)	(638,072)	(749,221)
Health		(289,031)	(277,974)	(280,251)
Education and welfare		(1,833,458)	(1,399,149)	(1,573,105)
Housing		(33,202)	(28,918)	(34,441)
Community amenities		(1,528,207)	(1,320,737)	(1,568,717)
Recreation and culture		(3,503,604)	(2,879,199)	(3,460,169)
Transport		(3,712,876)	(3,544,329)	(4,003,206)
Economic services		(867,108)	(861,674)	(796,803)
Other property and services		(64,343)	120,897	(12,657)
		(13,478,266)	(11,553,017)	(13,450,338)
<b>Finance costs</b>	6(a),11(d)			
Governance		(7,351)	(7,351)	(8,519)
Community amenities		(2,250)	0	0
Recreation and culture		(11,290)	(11,290)	(15,356)
Economic services		(11,046)	(11,045)	(15,565)
		(31,937)	(29,686)	(39,440)
<b>Subtotal</b>		(3,250,207)	(615,382)	(3,708,528)
Non-operating grants, subsidies and contributions	9(b)	3,546,581	908,846	851,426
Profit on disposal of assets	4(b)	0	10,152	35,472
(Loss) on disposal of assets	4(b)	(129,582)	(58,680)	(132,477)
		3,416,999	860,318	754,421
<b>Net result</b>		<b>166,792</b>	<b>244,936</b>	<b>(2,954,107)</b>
<b>Other comprehensive income</b>				
Changes on revaluation of non-current assets		0	0	0
<b>Total other comprehensive income</b>		<b>0</b>	<b>0</b>	<b>0</b>
<b>Total comprehensive income</b>		<b>166,792</b>	<b>244,939</b>	<b>(2,954,147)</b>

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

# SHIRE OF NARROGIN

## FOR THE YEAR ENDED 30 JUNE 2021

### KEY TERMS AND DEFINITIONS - REPORTING PROGRAMS

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

OBJECTIVE	ACTIVITIES
<b>GOVERNANCE</b> To provide a decision making process for the effective allocation for scarce resources.	Includes the activities of members of council and administration support available to the council for provision for 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.
<b>GENERAL PURPOSE FUNDING</b> To collect revenue to allow for the provisions of infrastructure and services	Rates, general purpose government grants and interest revenue.
<b>LAW, ORDER, PUBLIC SAFETY</b> To provide services to help ensure a safer community	Supervision and enforcement of various local laws, fire prevention, animal control and other aspects of public safety including emergency services.
<b>HEALTH</b> To provide an operational framework for environmental and community health.	Inspect food outlets and their control, noise control and waste disposal compliance.
<b>EDUCATION AND WELFARE</b> To provide services to the disadvantaged, the elderly, children and youth.	Preschool and other education, children and youth services, elderly and disadvantaged, senior citizens services.
<b>HOUSING</b> To provide housing to senior employees.	Provision of staff housing.
<b>COMMUNITY AMENITIES</b> To provide services required by the community.	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 town planning scheme, cemetery and public conveniences.
<b>RECREATION AND CULTURE</b> To provide recreational and cultural services to the community.	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.
<b>TRANSPORT</b> To provide safe, effective and efficient transport services to the community.	Construct and maintenance of roads, streets, footpaths, depots parking facilities. Purchase of plant and equipment.
<b>ECONOMIC SERVICES</b> To promote the Shire and its economic wellbeing.	Tourism and area promotion including the maintenance and operation of a caravan park. Provision of rural services including weed control, and standpipes. Building Control.
<b>OTHER PROPERTY AND SERVICES</b> To monitor and control the Shire's overheads operation accounts and town planning scheme.	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 2021**

NOTE	2020/21 Budget	2019/20 Actual	2019/20 Budget
	\$	\$	\$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
<b>Receipts</b>			
Rates	4,941,453	4,899,639	4,993,620
Operating grants, subsidies and contributions	3,163,838	4,249,712	3,209,466
Fees and charges	1,854,976	1,739,326	1,646,486
Interest earnings	149,500	175,064	177,100
Goods and services tax	355,705	62,888	164,883
Other revenue	150,230	333,372	204,578
	<b>10,615,702</b>	<b>11,460,001</b>	<b>10,396,133</b>
<b>Payments</b>			
Employee costs	(5,135,262)	(5,215,937)	(5,281,439)
Materials and contracts	(3,373,528)	(2,478,734)	(3,094,660)
Utility charges	(668,064)	(587,899)	(687,073)
Interest expenses	(31,937)	(43,196)	(39,440)
Insurance expenses	(258,599)	(250,979)	(267,776)
Goods and services tax	(355,705)	(56,264)	(164,883)
Other expenditure	(592,550)	(360,945)	(642,125)
	<b>(10,415,645)</b>	<b>(8,993,954)</b>	<b>(10,177,396)</b>
<b>Net cash provided by (used in) operating activities</b>	<b>3</b>	<b>200,057</b>	<b>2,466,047</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Payments for purchase of property, plant & equipment	4(a)	(3,912,757)	(1,922,245)
Payments for construction of infrastructure	4(a)	(3,897,032)	(2,367,729)
Non-operating grants, subsidies and contributions		3,546,581	908,846
Proceeds from sale of plant and equipment	4(b)	592,000	410,007
<b>investing activities</b>		<b>(3,671,208)</b>	<b>(2,971,121)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
Repayment of borrowings	6(a)	(173,653)	(167,195)
Proceeds from new borrowings	6(b)	180,000	0
<b>Net cash provided by (used in) financing activities</b>		<b>6,347</b>	<b>(167,195)</b>
<b>Net increase (decrease) in cash held</b>		<b>(3,464,804)</b>	<b>(672,268)</b>
Cash at beginning of year		7,216,736	7,889,004
<b>Cash and cash equivalents at the end of the year</b>	<b>3</b>	<b>3,751,932</b>	<b>7,216,736</b>
		<b>3,924,736</b>	<b>3,924,736</b>

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

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

NOTE	2020/21 Budget	2019/20 Actual	2019/20 Budget
	\$	\$	\$
<b>OPERATING ACTIVITIES</b>			
<b>Net current assets at start of financial year - surplus/(deficit)</b>	2,697,512	3,943,908	4,001,532
	2,697,512	3,943,908	4,001,532
<b>Revenue from operating activities (excluding rates)</b>			
Governance	1,850	1,162	1,850
General purpose funding	1,339,991	2,511,014	1,354,841
Law, order, public safety	285,505	292,528	79,900
Health	21,350	21,149	23,500
Education and welfare	1,579,357	1,239,129	1,370,538
Housing	8,240	8,240	8,240
Community amenities	1,145,512	1,069,067	1,092,366
Recreation and culture	162,200	58,238	138,571
Transport	251,970	404,444	408,915
Economic services	304,200	271,701	283,619
Other property and services	218,368	288,409	110,762
	5,318,543	6,165,081	4,873,102
<b>Expenditure from operating activities</b>			
Governance	(647,946)	(512,332)	(724,720)
General purpose funding	(250,012)	(218,881)	(255,567)
Law, order, public safety	(773,425)	(644,861)	(766,913)
Health	(290,379)	(277,974)	(280,251)
Education and welfare	(1,854,952)	(1,399,149)	(1,573,105)
Housing	(33,202)	(28,918)	(34,441)
Community amenities	(1,537,957)	(1,339,076)	(1,574,917)
Recreation and culture	(3,514,894)	(2,890,489)	(3,475,525)
Transport	(3,778,915)	(3,933,211)	(4,086,406)
Economic services	(893,760)	(872,719)	(812,368)
Other property and services	(64,343)	112,753	(38,042)
	(13,639,785)	(12,004,857)	(13,622,255)
Non-cash amounts excluded from operating activities	2 (a)(i) 3,579,846	2,736,857	3,547,269
<b>Amount attributable to operating activities</b>	(2,043,884)	840,989	(1,200,352)
<b>INVESTING ACTIVITIES</b>			
Non-operating grants, subsidies and contributions	9(b) 3,546,581	908,846	851,426
Purchase property, plant and equipment	4(a) (3,912,757)	(1,922,245)	(2,629,468)
Purchase and construction of infrastructure	4(a) (3,897,032)	(2,367,729)	(2,910,277)
Proceeds from disposal of assets	4(b) 592,000	410,007	667,897
<b>Amount attributable to investing activities</b>	(3,671,208)	(2,971,121)	(4,020,423)
<b>FINANCING ACTIVITIES</b>			
Repayment of borrowings	6(a) (173,653)	(167,195)	(166,657)
Proceeds from new borrowings	6(b) 180,000	0	0
Transfers to cash backed reserves (restricted assets)	7(a) (2,300,170)	(2,528,806)	(969,913)
Transfers from cash backed reserves (restricted assets)	7(a) 3,067,461	2,711,253	1,413,724
<b>Amount attributable to financing activities</b>	773,637	15,252	277,154
<b>Budgeted deficiency before general rates</b>	(4,941,455)	(2,114,880)	(4,943,621)
<b>Estimated amount to be raised from general rates</b>	1 4,941,455	4,812,392	4,943,621
<b>Net current assets at end of financial year - surplus/(deficit)</b>	2 (a)(iii) 0	<b>2,697,512</b>	<b>(0)</b>

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

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

NOTE	2020/21 Budget	2019/20 Actual	2019/20 Budget
	\$	\$	\$
<b>OPERATING ACTIVITIES</b>			
<b>Net current assets at start of financial year - surplus/(deficit)</b>	2,697,512	3,943,908	4,001,532
	2,697,512	3,943,908	4,001,532
<b>Revenue from operating activities (excluding rates)</b>			
Specified area rates	1(d) 0	0	0
Operating grants, subsidies and contributions	9(a) 3,163,838	3,907,167	2,809,469
Fees and charges	8 1,854,976	1,739,326	1,646,486
Service charges	1(e) 0	0	0
Interest earnings	11(a) 149,500	175,064	177,100
Other revenue	11(b) 150,230	333,372	204,578
Profit on asset disposals	4(b) 0	10,152	35,472
	5,318,544	6,165,081	4,873,105
<b>Expenditure from operating activities</b>			
Employee costs	(5,135,262)	(4,992,779)	(5,281,439)
Materials and contracts	(3,373,528)	(2,797,378)	(3,121,662)
Utility charges	(668,064)	(587,899)	(687,072)
Depreciation on non-current assets	5 (3,450,264)	(2,913,001)	(3,450,264)
Interest expenses	11(d) (31,937)	(43,196)	(39,440)
Insurance expenses	(258,599)	(250,979)	(267,776)
Other expenditure	(592,550)	(360,945)	(642,168)
Loss on asset disposals	4(b) (129,582)	(58,680)	(132,477)
Loss on revaluation of non current assets	0	0	0
Reversal of prior year loss on revaluation of assets	0	0	0
	(13,639,786)	(12,004,857)	(13,622,298)
<b>Operating activities excluded from budgeted deficiency</b>			
Non-cash amounts excluded from operating activities	2 (a)(i) 3,579,846	2,736,857	3,547,269
<b>Amount attributable to operating activities</b>	(2,043,884)	840,989	(1,200,392)
<b>INVESTING ACTIVITIES</b>			
Non-operating grants, subsidies and contributions	9(b) 3,546,581	908,846	851,426
Purchase land held for resale	4(a) 0	0	0
Purchase investment property	4(a) 0	0	0
Purchase property, plant and equipment	4(a) (3,912,757)	(1,922,245)	(2,629,468)
Purchase and construction of infrastructure	4(a) (3,897,032)	(2,367,729)	(2,910,277)
Purchase of right of use assets	4(a) 0	0	0
Proceeds from disposal of assets	4(b) 592,000	410,007	667,897
Proceeds from self supporting loans	6(a) 0	0	0
Advances of self supporting loans	6(a) 0	0	0
<b>Amount attributable to investing activities</b>	(3,671,208)	(2,971,121)	(4,020,422)
<b>FINANCING ACTIVITIES</b>			
Repayment of borrowings	6(a) (173,653)	(167,195)	(166,657)
Principal elements of finance lease payments	6 0	0	0
Proceeds from new borrowings	6(b) 180,000	0	0
Transfers to cash backed reserves (restricted assets)	7(a) (2,300,170)	(2,528,806)	(969,913)
Transfers from cash backed reserves (restricted assets)	7(a) 3,067,461	2,711,253	1,413,724
<b>Amount attributable to financing activities</b>	773,637	15,252	277,154
<b>Budgeted deficiency before general rates</b>	(4,941,455)	(2,114,880)	(4,943,660)
<b>Estimated amount to be raised from general rates</b>	1(a) 4,941,455	4,812,392	4,943,660
<b>Net current assets at end of financial year - surplus/(deficit)</b>	2 (a)(iii) 0	2,697,512	(0)

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



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

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

1. RATES AND SERVICE CHARGES

(a) Rating Information

RATE TYPE	Rate in	Number of properties	Rateable value	2020/21 Budgeted rate revenue	2020/21 Budgeted interim rates	2020/21 Budgeted back rates	2020/21 Budgeted total revenue	2019/20 Actual total revenue	2019/20 Budget total revenue
	\$		\$	\$	\$	\$	\$	\$	\$
<b>Differential general rate or general rate</b>									
<b>Gross rental valuations</b>									
Urban	0.1130350	1,667	27,392,876	3,096,354	0	0	3,096,490	2,972,976	3,096,476
Rural	0.0707540	47	903,802	63,948	0	0	63,944	63,948	94,415
Rural - Highbury	0.0707540	26	421,772	29,842	0	0	29,840	29,842	0
<b>Unimproved valuations</b>									
General	0.0057680	292	180,334,778	1,040,171	0	0	1,040,171	1,040,509	1,039,073
<b>Sub-Totals</b>		2,032	209,053,228	4,230,315	0	0	4,230,445	4,107,274	4,229,964
<b>Minimum</b>									
<b>Minimum payment</b>									
	\$								
<b>Gross rental valuations</b>									
Urban	1,105	485	3,578,615	535,925	(3,620)	0	532,305	535,533	534,820
Rural	799	17	156,289	13,583	0	0	13,583	13,583	12,784
Rural - Highbury	713	7	60,647	4,991	0	0	4,991	4,991	6,417
<b>Unimproved valuations</b>									
General	799	189	16,824,300	151,011	0	0	151,011	151,011	151,011
<b>Sub-Totals</b>		698	20,619,851	705,510	(3,620)	0	701,890	705,118	705,032
		2,730	229,673,079	4,935,825	(3,620)	0	4,932,335	4,812,392	4,934,996
<b>Total amount raised from general rates</b>							4,932,335	4,812,392	4,934,996
Ex-gratia rates							9,118	9,118	8,624
<b>Total rates</b>							4,941,453	4,821,510	4,943,620

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

The general rates detailed for the 2020/21 financial year have been determined by Council on the basis of raising the revenue required to meet the deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than rates and also considering the extent of any increase in rating over the level adopted in the previous year. In light of COVID19's impact on the economy Council determined not to increase the rate in the dollar nor the minimum rates. As valuations by the State Government lead to an increase in potential rate revenue, Council decreased the rate in the dollar for UV to 0.005768.

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

## 1. RATES AND SERVICE CHARGES (CONTINUED)

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

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

Instalment options	Date due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates
		\$	%	%
<b>Option one</b>				
One instalment	10/09/2020	0.00	0.0%	8.0%
<b>Option two</b>				
1st instalment	10/09/2020	13.00	5.5%	8.0%
2nd instalment	12/11/2020	13.00	5.5%	8.0%
3rd instalment	14/01/2021	13.25	5.5%	8.0%
4th instalment	18/03/2021	13.25	5.5%	8.0%

	2020/21 Budget revenue	2019/20 Actual revenue	2019/20 Budget revenue
	\$	\$	\$
Instalment plan admin charge revenue	30,000	30,377	30,000
Instalment plan interest earned	15,000	17,771	18,000
Unpaid rates and service charge interest earned	45,000	53,744	44,000
	90,000	101,892	92,000

## 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>

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

1. RATES AND SERVICE CHARGES (CONTINUED)

(d) Specified Area Rate

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

(e) Service Charges

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

1. RATES AND SERVICE CHARGES (CONTINUED)

(f) Waivers or concessions

Rate or fee and charge to which the waiver or concession is granted	Type	Discount %	Discount (\$)	2020/21 Budget	2019/20 Actual	2019/20 Budget	Circumstances in which the waiver or concession is granted	Objects and reasons of the waiver or concession
Rates for Not for Profit Leases	Waiver	100.0%		\$ 20,000	\$	\$	Per lease agreement	Support for not for Profit
				20,000	0	0		

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

2 (a). NET CURRENT ASSETS

Items excluded from calculation of budgeted deficiency

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

Note	2020/21 Budget 30 June 2021	2019/20 Actual 30 June 2020	2019/20 Budget 30 June 2020
	\$	\$	\$
<b>(i) Operating activities excluded from budgeted deficiency</b>			
The following non-cash revenue or expenditure has been excluded from operating activities within the Rate Setting Statement.			
<b>Adjustments to operating activities</b>			
Less: Profit on asset disposals	4(b) 0	(10,152)	(35,472)
Less: Movements & Adjustments	0	(224,672)	0
Add: Loss on disposal of assets	4(b) 129,582	58,680	132,477
Add: Depreciation on assets	5 3,450,264	2,913,001	3,450,264
<b>Non cash amounts excluded from operating activities</b>	<b>3,579,846</b>	<b>2,736,857</b>	<b>3,547,269</b>
<b>(ii) Current assets and liabilities excluded from budgeted deficiency</b>			
The following current assets and liabilities have been excluded from the net current assets used in the Rate Setting Statement.			
<b>Adjustments to net current assets</b>			
Less: Cash - restricted reserves	3 (3,279,840)	(4,047,131)	(3,709,404)
Add: Current liabilities not expected to be cleared at end of year - Current portion of borrowings	180,375	173,653	166,568
<b>Total adjustments to net current assets</b>	<b>(3,099,465)</b>	<b>(3,873,478)</b>	<b>(3,542,836)</b>

2 (a). NET CURRENT ASSETS (CONTINUED)

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

	2020/21 Budget 30 June 2021	2019/20 Actual 30 June 2020	2019/20 Budget 30 June 2020
Note	\$	\$	\$
<b>(iii) Composition of estimated net current assets</b>			
<b>Current assets</b>			
Cash and cash equivalents - unrestricted	472,092	3,169,605	372,921
Cash and cash equivalents - restricted			
Cash backed reserves	3,279,840	4,047,131	3,709,404
Receivables	641,091	1,004,569	561,486
Inventories	25,990	25,990	182,583
	4,419,013	8,247,295	4,826,394
<b>Less: current liabilities</b>			
Trade and other payables	(579,315)	(942,792)	(520,680)
Long term borrowings	(180,375)	(173,653)	(166,568)
Provisions	(559,858)	(559,858)	(596,310)
	(1,319,548)	(1,676,303)	(1,283,558)
<b>Net current assets</b>	3,099,465	6,570,992	3,542,836
<b>Less: Total adjustments to net current assets</b>	(3,099,465)	(3,873,478)	(3,542,836)
<b>Closing funding surplus / (deficit)</b>	0	2,697,512	0

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

**2 (b). NET CURRENT ASSETS (CONTINUED)**

**SIGNIFICANT ACCOUNTING POLICIES**

**CURRENT AND NON-CURRENT CLASSIFICATION**

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

**TRADE AND OTHER PAYABLES**

Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the financial year that are unpaid and arise when the Shire of 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.

**CONTRACT ASSETS**

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

**PROVISIONS**

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

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

**INVENTORIES**

**General**

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

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

**Superannuation**

The Shire of 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.

**LEASE LIABILITIES**

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

**TRADE AND OTHER RECEIVABLES**

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

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

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

**EMPLOYEE BENEFITS**

**Short-term employee benefits**

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

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

**LAND HELD FOR RESALE**

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

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

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



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

**3. RECONCILIATION OF CASH**

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

Note	2020/21 Budget	2019/20 Actual	2019/20 Budget
	\$	\$	\$
Cash at bank and on hand	3,751,932	7,216,736	3,924,736
	3,751,932	7,216,736	3,924,736
- Unrestricted cash and cash equivalents	472,092	3,169,605	215,332
- Restricted cash and cash equivalents	3,279,840	4,047,131	3,709,404
	3,751,932	7,216,736	3,924,736
The following restrictions have been imposed by regulation or other externally imposed requirements on cash and cash equivalents:			
Building Reserve	318,952	470,148	355,204
Refuse Site Reserve	443,521	478,789	473,498
Community Assist Transport (CATs) Reserve	836	794	(1,530)
NRLC Reserve	193,661	279,436	155,182
Employee Entitle Reserve	366,035	360,583	360,549
Plant Veh & Equip Reserve	286,967	395,308	330,385
Economic Development Reserve	22,395	227,022	209,005
IT & Office Equip Reserve	19,992	78,801	78,795
Tourism & Area Promotion Reserve	79,708	78,521	78,513
Unspent Grants Reserve	189,976	186,594	18
HACC Reserve	312,442	477,523	468,805
CHCP Reserve	507,503	209,296	72,341
CHSP Reserve	19,715	313,617	638,489
Road Construction Reserve	340,068	335,003	334,999
Asset Valuation Reserve	31,844	31,844	31,309
Landcare Reserve	75,173	98,681	98,672
Narrogin Airport Reserve	40,552	25,171	25,170
Bridges Reserve	13,000	0	0
Water Reuse Schemes Reserve	17,500	0	0
	3,279,840	4,047,131	3,709,404
<b>Reconciliation of net cash provided by operating activities to net result</b>			
<b>Net result</b>	166,792	244,939	(2,954,147)
Depreciation	5	3,450,264	2,913,001
(Profit)/loss on sale of asset	4(b)	129,582	48,528
(Increase)/decrease in receivables		0	436,417
(Increase)/decrease in inventories		0	(18,680)
Increase/(decrease) in payables		0	(13,798)
Increase/(decrease) in employee provisions		0	(256,081)
Non-operating grants, subsidies and contributions		(3,546,581)	(908,846)
<b>Net cash from operating activities</b>	200,057	2,445,480	218,696

**SIGNIFICANT ACCOUNTING POLICES**

**CASH AND CASH EQUIVALENTS**

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

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

**FINANCIAL ASSETS AT AMORTISED COST**

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

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

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

4. FIXED ASSETS

(a) Acquisition of Assets

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

Asset class	Reporting program											2020/21 Budget total	2019/20 Actual total	2019/20 Budget total
	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>														
Buildings - specialised	26,297	0	1,562,210	0	80,000	0	125,000	775,250	0	38,000	13,000	2,619,757	972,850	1,230,335
Furniture and equipment	5,000	0	0	0	10,000	19,000	0	0	0	0	60,000	94,000	2,314	22,500
Plant and equipment	0	0	89,000	30,000	84,000	0	139,500	17,500	736,000	0	103,000	1,199,000	947,081	1,376,633
	31,297	0	1,651,210	30,000	174,000	19,000	264,500	792,750	736,000	38,000	176,000	3,912,757	1,922,245	2,629,468
<i>Infrastructure</i>														
Infrastructure - roads	0	0	0	0	0	0	0	0	1,944,275	0	0	1,944,275	1,969,078	2,072,295
Infrastructure - footpaths	0	0	0	0	0	0	0	0	81,360	0	0	81,360	60,884	76,000
Infrastructure - drainage	0	0	0	0	0	0	0	0	30,000	0	0	30,000	16,640	32,000
Infrastructure - parks and ovals	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Infrastructure - other	0	0	0	0	0	0	366,940	1,034,137	60,320	110,000	0	1,571,397	302,208	698,942
Infrastructure - bridges	0	0	0	0	0	0	0	0	270,000	0	0	270,000	18,919	31,040
	0	0	0	0	0	0	366,940	1,034,137	2,385,955	110,000	0	3,897,032	2,367,729	2,910,277
<b>Total acquisitions</b>	31,297	0	1,651,210	30,000	174,000	19,000	631,440	1,826,887	3,121,955	148,000	176,000	7,809,789	4,289,974	5,539,745

SIGNIFICANT ACCOUNTING POLICIES

RECOGNITION OF ASSETS

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

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

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

4. FIXED ASSETS

(b) Disposals of Assets

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

	2020/21 Budget Net Book Value	2020/21 Budget Sale Proceeds	2020/21 Budget Profit	2020/21 Budget Loss	2019/20 Actual Net Book Value	2019/20 Actual Sale Proceeds	2019/20 Actual Profit	2019/20 Actual Loss	2019/20 Budget Net Book Value	2019/20 Budget Sale Proceeds	2019/20 Budget Profit	2019/20 Budget Loss
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>By Program</b>												
Law, order, public safety	43,595	26,000	0	(17,595)	0	0	0	0	0	0	0	0
Health	16,348	15,000	0	(1,348)	0	0	0	0	0	0	0	0
Education and welfare	54,494	33,000	0	(21,494)	16,312	9,521	0	(6,789)	42,652	25,000	0	(17,652)
Community amenities	147,000	139,500	0	(7,500)	384,986	370,806	4,159	(18,339)	105,000	117,252	18,452	(6,200)
Transport	382,283	316,244	0	(66,039)	0	(19,412)	5,993	(25,405)	415,250	347,319	15,269	(83,200)
Economic services	17,256	1,650	0	(15,606)	0	0	0	0	13,200	13,200	0	0
Other property and services	60,606	60,606	0	0	57,237	49,092	0	(8,145)	156,800	133,126	1,751	(25,425)
	721,582	592,000	0	(129,582)	458,535	410,007	10,152	(58,678)	732,902	635,897	35,472	(132,477)
<b>By Class</b>												
<u>Property, Plant and Equipment</u>												
Plant and equipment	721,582	592,000	0	(129,582)	458,535	410,007	10,152	(58,678)	764,902	667,897	35,472	(132,477)
	721,582	592,000	0	(129,582)	458,535	410,007	10,152	(58,678)	764,902	667,897	35,472	(132,477)

SIGNIFICANT ACCOUNTING POLICIES

GAINS AND LOSSES ON DISPOSAL

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

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

**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 - drainage
Infrastructure - parks and ovals
Infrastructure - other
Infrastructure - bridges

2020/21 Budget	2019/20 Actual	2019/20 Budget
\$	\$	\$
42,655	275	42,655
84,261	54,508	84,261
52,363	53,403	52,363
5,297	5,300	5,297
41,688	41,354	41,688
997,468	818,567	997,468
1,769,632	1,486,739	1,769,632
96,264	99,040	96,264
360,636	353,816	360,636
<b>3,450,264</b>	<b>2,913,001</b>	<b>3,450,264</b>
731,343	763,945	731,343
54,492	28,819	54,492
412,358	308,047	412,358
1,529,337	1,126,702	1,529,337
70,761	71,622	70,761
0	139,545	0
531,118	347,071	531,118
22,135	27,329	22,135
98,720	99,921	98,720
<b>3,450,264</b>	<b>2,913,001</b>	<b>3,450,264</b>

**SIGNIFICANT ACCOUNTING POLICIES**

**DEPRECIATION**

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

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

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

**DEPRECIATION (CONTINUED)**

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

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

**RECOGNITION OF ASSETS**

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

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

6. INFORMATION ON BORROWINGS

(a) Borrowing repayments

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

Purpose	Budget Principal 1 July 2020	2020/21 Budget New Loans	2020/21 Budget Principal Repayments	Budget Principal outstanding 30 June 2021	2020/21 Budget Interest Repayments	Actual Principal 1 July 2019	2019/20 Actual New Loans	2019/20 Actual Principal Repayments	Actual Principal outstanding 30 June 2020	2019/20 Actual Interest Repayments	Budget Principal 1 July 2019	2019/20 Budget New Loans	2019/20 Budget Principal Repayments	Budget Principal outstanding 30 June 2020	2019/20 Budget Interest Repayments
<b>Governance</b>	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
OTHGOV - loan 128 Admin renovations	284,281	0	44,272	240,009	7,351	327,386	0	43,105	284,281	8,519	327,386	0	43,105	284,281	8,519
<b>Community amenities</b>															
SEW - loan 130 Upgrade TWIS	0	180,000	0	180,000	2,250	0	0	0	0	0	0	0	0	0	0
<b>Recreation and culture</b>															
NRLC - loan 121B	158,675	0	54,447	104,228	7,880	210,158	0	51,483	158,675	10,791	219,202	0	51,481	167,721	10,791
HALLS - loan 126 Renovations	95,970	0	30,775	65,195	3,410	125,591	0	29,621	95,970	4,565	125,591	0	29,621	95,970	4,565
<b>Economic services</b>															
ECONOM - loan 127 Industrial land	108,948	0	11,602	97,346	4,752	120,048	0	11,100	108,948	5,255	120,048	0	11,100	108,948	5,255
TOUR - loan 129 Accommodation Units	318,114	0	32,556	285,558	6,293	350,000	0	31,886	318,114	6,963	350,000	0	31,350	318,650	10,310
	965,988	180,000	173,653	972,335	31,937	1,133,183	0	167,195	965,988	36,093	1,142,227	0	166,657	975,570	39,440
	965,988	180,000	173,653	972,335	31,937	1,133,183	0	167,195	965,988	36,093	1,142,227	0	166,657	975,570	39,440

All borrowing repayments, other than self supporting loans, will be financed by general purpose revenue.

The self supporting loan(s) repayment will be fully reimbursed.

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

6. INFORMATION ON BORROWINGS

(b) New borrowings - 2020/21

Particulars/Purpose	Institution	Loan type	Term (years)	Interest rate	Amount borrowed budget	Total interest & charges	Amount used budget	Balance unspent
Renewal of TWIS	TBA		10	2.5%	\$ 180,000	\$ 204,553	\$ 180,000	\$ 0
					180,000	204,553	180,000	0

(c) Unspent borrowings

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

(d) Credit Facilities

	2020/21 Budget	2019/20 Actual	2019/20 Budget
	\$	\$	\$
<b>Undrawn borrowing facilities credit standby arrangements</b>			
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	0	0
<b>Total amount of credit unused</b>	<b>415,000</b>	<b>415,000</b>	<b>415,000</b>
<b>Loan facilities</b>			
Loan facilities in use at balance date	972,335	965,988	975,570

SIGNIFICANT ACCOUNTING POLICIES

BORROWING COSTS

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

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

7. CASH BACKED RESERVES

(a) Cash Backed Reserves - Movement

	2020/21 Budget Opening Balance	2020/21 2020/21 Budget Transfer to	2020/21 Budget Transfer (from)	2020/21 Budget Closing Balance	2019/20 Actual Opening Balance	2019/20 2019/20 Actual Transfer to	2019/20 Actual Transfer (from)	2019/20 Actual Closing Balance	2019/20 Budget Opening Balance	2019/20 2019/20 Budget Transfer to	2019/20 Budget Transfer (from)	2019/20 Budget Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
(a) Building Reserve	470,148	7,101	(158,297)	318,952	873,681	31,607	(435,140)	470,148	873,682	31,522	(550,000)	355,204
(b) Refuse Site Reserve	478,789	57,452	(92,720)	443,521	435,109	84,432	(40,752)	478,789	435,109	84,389	(46,000)	473,498
(c) Community Assist Transport (CATs) Reserve	794	13,042	(13,000)	836	6,654	4,188	(10,048)	794	4,395	6,075	(12,000)	(1,530)
(d) NRLC Reserve	279,436	129,225	(215,000)	193,661	73,927	205,509	0	279,436	73,927	81,255	0	155,182
(e) Employee Entitle Reserve	360,583	5,452		366,035	334,863	25,720	0	360,583	334,862	25,687	0	360,549
(f) Plant Veh & Equip Reserve	395,308	430,159	(538,500)	286,967	454,960	442,771	(502,423)	395,308	454,959	432,726	(557,300)	330,385
(g) Economic Development Reserve	227,022	3,432	(208,059)	22,395	174,490	52,532	0	227,022	174,049	52,956	(18,000)	209,005
(h) IT & Office Equip Reserve	78,801	1,191	(60,000)	19,992	72,562	6,239	0	78,801	72,563	6,232	0	78,795
(i) Tourism & Area Promotion Reserve	78,521	1,187	0	79,708	77,202	1,319	0	78,521	77,202	1,311	0	78,513
(j) Unspent Grants Reserve	186,594	3,382	0	189,976	203,773	3,481	(20,660)	186,594	48,265	820	(49,067)	18
(k) HACCC Reserve	477,523	48,988	(214,069)	312,442	584,487	100,796	(207,760)	477,523	557,576	9,469	(98,240)	468,805
(l) CHCP Reserve	209,296	760,622	(462,415)	507,503	122,909	455,512	(369,125)	209,296	152,862	2,596	(83,117)	72,341
(m) CHSP Reserve	313,617	751,499	(1,045,401)	19,715	347,224	1,091,738	(1,125,345)	313,617	426,026	212,463	0	638,489
(n) Road Construction Reserve	335,003	5,065	0	340,068	329,404	5,599	0	335,003	329,405	5,594	0	334,999
(o) Asset Valuation Reserve	31,844	0	0	31,844	31,309	535	0	31,844	31,309	0	0	31,309
(p) Landcare Reserve	98,681	1,492	(25,000)	75,173	97,024	1,657	0	98,681	97,024	1,648	0	98,672
(q) Narrogin Airport Reserve	25,171	15,381	0	40,552	10,000	15,171	0	25,171	10,000	15,170	0	25,170
(r) Bridges Reserve	0	48,000	(35,000)	13,000	0	0	0	0	0	0	0	0
(s) Water Reuse Schemes Reserve	0	17,500	0	17,500	0	0	0	0	0	0	0	0
	4,047,131	2,300,170	(3,067,461)	3,279,840	4,229,578	2,528,806	(2,711,253)	4,047,131	4,153,215	969,913	(1,413,724)	3,709,404

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

**7. CASH BACKED RESERVES (CONTINUED)**

**(b) Cash Backed Reserves - Purposes**

In accordance with Council resolutions in relation to each reserve account, the purpose for which the reserves are set aside are as follows:

	<b>Anticipated</b>	
<b>Reserve name</b>	<b>date of use</b>	<b>Purpose of the reserve</b>
(a) Building Reserve	ongoing	To support the maintenance, acquisition, upgrade or enhancements of buildings within the district.
(b) Refuse Site Reserve	ongoing	To fund infrastructure development and rehabilitation costs associated with the refuse site as well as the potential purchase and development of a regional waste facility.
(c) Community Assist Transport (CATs) Reserve	ongoing	To fund the replacement /change over of the CATs vehicle.
(d) NRLC Reserve	ongoing	To fund NRLC additional maintenance works as well as acquisitions, upgrades and enhancement of the building, major plant &
(e) Employee Entitle Reserve	ongoing	To fund current and past employee's leave entitlements and redundancy payouts.
(f) Plant Veh & Equip Reserve	ongoing	To support the purchase/replacement of motor vehicles, and heavy plant and equipment.
(g) Economic Development Reserve	ongoing	To fund economic development projects that will benefit the district.
(h) IT & Office Equip 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, significant events and festivals which includes banner poles, entry statements and outdoor digital screens.
(j) Unspent Grants 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) HACCC 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
(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 NLDCDC 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 Brdiges within the Shire of Narrogin.
(s) Water Reuse Schemes Reserve	ongoing	For the purpose of supporting and funding infrastructure development, maintenance, acquisition, upgrade or enhancements and grant funding for infrastrcuture enabling the re-use of water resources.

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.



## 8. FEES & CHARGES REVENUE

	2020/21 Budget	2019/20 Actual	2019/20 Budget
	\$	\$	\$
Governance	1,600	0	1,600
General purpose funding	47,850	37,193	39,100
Law, order, public safety	32,500	32,279	23,400
Health	21,350	21,149	23,500
Education and welfare	178,516	146,173	156,612
Housing	8,240	8,240	8,240
Community amenities	1,142,512	1,062,159	1,070,914
Recreation and culture	12,100	12,107	17,100
Transport	0	1,057	0
Economic services	285,600	252,957	266,020
Other property and services	124,708	163,117	40,000
	1,854,976	1,736,431	1,646,486

## 9. GRANT REVENUE

### Grants, subsidies and contributions revenue

	2020/21 Budget	2019/20 Actual	2019/20 Budget
	\$	\$	\$
<b>By Program:</b>			
<b>(a) Operating grants, subsidies and contributions</b>			
Governance	250	734	250
General purpose funding	1,139,641	2,249,853	1,139,641
Law, order, public safety	248,005	258,351	51,500
Education and welfare	1,400,841	1,089,853	1,209,926
Community amenities	3,000	0	3,000
Recreation and culture	150,100	11,837	58,154
Transport	150,020	296,540	292,395
Economic services	59,300	0	17,100
Other property and services	12,681	0	37,500
	3,163,838	3,907,167	2,809,466
<b>(b) Non-operating grants, subsidies and contributions</b>			
Law, order, public safety	1,562,210	0	0
Recreation and culture	810,532	7,551	83,317
Transport	1,173,839	901,295	768,109
	3,546,581	908,846	851,426
<b>Total</b>	<b>6,710,419</b>	<b>4,816,013</b>	<b>3,660,892</b>

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

**10. REVENUE RECOGNITION**

**SIGNIFICANT ACCOUNTING POLICIES**

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

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/Refunds/Warranties	Determination of transaction price	Allocating transaction price	Measuring obligations for returns	Revenue recognition
Rates	General Rates	Over time	Payment dates adopted by Council during the year	None	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Specified area rates	Rates charge for specific defined purpose	Over time	Payment dates adopted by Council during the year	Refund in event monies are unspent	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Service charges	Charge for specific service	Over time	Payment dates adopted by Council during the year	Refund in event monies are unspent	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Grant contracts with customers	Community events, minor facilities, research, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants, subsidies or contributions for the construction of non-financial assets	Construction or acquisition of recognisable non-financial assets to be controlled by the local government	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants with no contract commitments	General appropriations and contributions with no reciprocal commitment	No obligations	Not applicable	Not applicable	Cash received	On receipt of funds	Not applicable	When assets are controlled
Licences/ Registrations/ Approvals	Building, planning, development and animal management, having the same nature as a licence regardless of naming.	Single point in time	Full payment prior to issue	None	Set by State legislation or limited by legislation to the cost of provision	Based on timing of issue of the associated rights	No refunds	On payment and issue of the licence, registration or approval
Pool inspections	Compliance safety check	Single point in time	Equal proportion based on an equal annually fee	None	Set by State legislation	Apportioned equally across the inspection cycle	No refunds	After inspection complete based on a 4 year cycle
Other inspections	Regulatory Food, Health and Safety	Single point in time	Full payment prior to inspection	None	Set by State legislation or limited by legislation to the cost of provision	Applied fully on timing of inspection	Not applicable	Revenue recognised after inspection event occurs
Waste management collections	Kerbside collection service	Over time	Payment on an annual basis in advance	None	Adopted by council annually	Apportioned equally across the collection period	Not applicable	Output method based on regular weekly and fortnightly period as proportionate to collection service
Waste management entry fees	Waste treatment, recycling and disposal service at disposal sites	Single point in time	Payment in advance at gate or on normal trading terms if credit provided	None	Adopted by council annually	Based on timing of entry to facility	Not applicable	On entry to facility
Airport landing charges	Permission to use facilities and runway	Single point in time	Monthly in arrears	None	Adopted by council annually	Applied fully on timing of landing/take-off	Not applicable	On landing/departure event
Property hire and entry	Use of halls and facilities	Single point in time	In full in advance	Refund if event cancelled within 7 days	Adopted by council annually	Based on timing of entry to facility	Returns limited to repayment of transaction price	On entry or at conclusion of hire
Memberships	Gym and pool membership	Over time	Payment in full in advance	Refund for unused portion on application	Adopted by council annually	Apportioned equally across the access period	Returns limited to repayment of transaction price	Output method Over 12 months matched to access right
Fees and charges for other goods and services	Cemetery services, library fees, reinstatements and private works	Single point in time	Payment in full in advance	None	Adopted by council annually	Applied fully based on timing of provision	Not applicable	Output method based on provision of service or completion of works
Sale of stock	Aviation fuel, kiosk and visitor centre stock	Single point in time	In full in advance, on 15 day credit	Refund for faulty goods	Adopted by council annually, set by mutual agreement	Applied fully based on timing of provision	Returns limited to repayment of transaction price	Output method based on goods
Commissions	Commissions on licencing and ticket sales	Over time	Payment in full on sale	None	Set by mutual agreement with the customer	On receipt of funds	Not applicable	When assets are controlled
Reimbursements	Insurance claims	Single point in time	Payment in arrears for claimable event	None	Set by mutual agreement with the customer	When claim is agreed	Not applicable	When claim is agreed

## 11. OTHER INFORMATION

	2020/21 Budget	2019/20 Actual	2019/20 Budget
	\$	\$	\$
<b>The net result includes as revenues</b>			
<b>(a) Interest earnings</b>			
Investments			
- Reserve funds	60,000	72,247	70,000
- Other funds	25,000	29,980	50,000
Late payment of fees and charges *	2,000	1,322	4,100
Other interest revenue (refer note 1b)	60,000	71,515	62,000
	147,000	175,064	186,100
* The Shire has resolved to charge interest under section 6.13 for the late payment of any amount of money other than rates at 5.5%.			
<b>(b) Other revenue</b>			
Reimbursements and recoveries	150,230	333,372	204,578
	150,230	333,372	204,578
<b>The net result includes as expenses</b>			
<b>(c) Auditors remuneration</b>			
Audit services	49,875	46,200	49,875
	49,875	46,200	49,875
<b>(d) Interest expenses (finance costs)</b>			
Borrowings (refer Note 6(a))	(31,937)	(36,093)	(39,440)
	(31,937)	(36,093)	(39,440)
<b>(e) Elected members remuneration</b>			
Meeting fees	88,000	88,000	88,000
Mayor/President's allowance	24,000	24,000	24,000
Deputy Mayor/President's allowance	6,000	6,000	6,000
Travelling expenses	1,000	0	1,000
Telecommunications allowance	5,600	5,136	5,600
	124,600	123,136	124,600

## 12. MAJOR LAND TRANSACTIONS

It is not anticipated any land transactions or major land transactions will occur in 2020/21.

### 13. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

It is not anticipated any trading undertakings or major trading undertakings will occur in 2020/21.

### 13. INTERESTS IN JOINT ARRANGEMENTS

It is not anticipated the Shire will be party to any joint venture arrangements during 2020/21.

#### **SIGNIFICANT ACCOUNTING POLICIES**

##### **INTERESTS IN JOINT ARRANGEMENTS**

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

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

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

## 15 TRUST FUNDS

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

<b>Detail</b>	<b>Balance 30 June 2020</b>	<b>Estimated amounts received</b>	<b>Estimated amounts paid</b>	<b>Estimated balance 30 June 2021</b>
	\$	\$	\$	\$
Public Open Space Bonds	73,144	0	(73,000)	144
	73,144	0	(73,000)	144

## 16 SIGNIFICANT ACCOUNTING POLICIES - OTHER INFORMATION

### GOODS AND SERVICES TAX (GST)

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

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

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

### CRITICAL ACCOUNTING ESTIMATES

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

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

### ROUNDING OFF FIGURES

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

### COMPARATIVE FIGURES

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

### BUDGET COMPARATIVE FIGURES

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



## Schedule of Fees and Charges 2020/2021

GL CODE	DESCRIPTION	GST	Statutory fee "S"	2020/21
<b>\$</b>				
<b>BUSINESS UNIT: GENERAL PURPOSE FUNDING</b>				
<b>Rates</b>				
3030125.1502	Penalty interest Section 6.51 LGA)			8.00%
3030125.1502	Penalty Interest for those ratepayment who have Financial Hardship as per the FINANCIAL HARDSHIP Policy			0.00%
3030128.1304	Installment Interest (Sect 6.45 LGA)			5.50%
3030128.1304	Instalment charge (statutory 4 instalments) (Sect 6.45 LGA)			52.50
3030128.1304	Instalment charge (statutory 4 instalments) for those ratepayment who have Financial Hardship as per the FINANCIAL HARDSHIP Policy			0.00
<b>Ad hoc payment arrangements</b>				
3030132.1304	1 to 2 payments			0.00
3030132.1304	2 to 5 payments			18.50
3030132.1304	Greater than 5			52.50
3030132.1304	Payment arrangement - dishonour fee			11.00
3040204.1304	Electoral roll copy			15.30
3040204.1304	Rate Book (Paper copy)	Yes		102.00
3040204.1304	Rate Book (Electronic copy)	Yes		76.50
3030129.1304	Rate enquiries			76.50
3100605.1304	Orders & Requisitions			137.70
3030129.1304	Request for additional copies of a Rate Notice			15.30
3030131.1103	Debt collection fee - Landgate title search fee (per search)			At Cost
3030131.1103	Debt collection fee - caveat withdrawal			At Cost
3030131.1103	Debt collection fee - caveat lodgement			At Cost
3030131.1103	Debt collection fee - property seize & sale order			At Cost
<b>Other General Purpose Funding</b>				
	Outstanding sundry debtors ( Section 6.13 LGA)			5.50%
	Interest for outstanding sundry debtors who have Financial Hardship as per the FINANCIAL HARDSHIP Policy			0.00%
3030404.1304	1 to 2 payments			0.00
3030404.1304	3 to 5 payments			18.50
3030404.1304	Greater than 5			52.50
3030404.1304	Payment arrangement - dishonour fee			11.00
<b>Office of CEO</b>				
	Giant Dominos (Per Day)	Yes		50.00
	Giant Checkers (Per Day)	Yes		50.00
	Giant Pick Up Sticks (Per Day)	Yes		50.00
	Giant Yahtzee (Per Day)	Yes		50.00
	Giants Os & Xs (Per Day)	Yes		50.00
	Giant Jenga (Per Day)	Yes		50.00
	Bocce (Per Day)	Yes		50.00

## Schedule of Fees and Charges 2020/2021

GL CODE	DESCRIPTION	GST	Statutory fee "S"	2020/21
<b>BUSINESS UNIT: LAW, ORDER &amp; PUBLIC SAFETY</b>				
<b>Ranger Services</b>				
3050302.1301	Seizure impoundment registered dog/cat		S	30.00
3050302.1301	Seizure impoundment unregistered dog/cat		S	100.00
3050300.1304	Daily impound fee			16.00
3050303.1304	Destruction/disposal of dog/cat			160.00
3050300.1304	Surrender of dog/cat			50.00
3050300.1304	Out of hours release fee		S	100.00
3050300.1304	Sale of dog/cat (excluding license)	Yes		53.00
3050301.1304	Unsterilised dog/cat registration fee 1 year		S	50.00
3050301.1304	Unsterilised dog/cat registration pensioner fee 1 year		S	25.00
3050301.1304	Unsterilised dog/cat registration fee 3 years		S	120.00
3050301.1304	Unsterilised dog/cat registration pensioner fee 3 years		S	60.00
3050301.1304	Unsterilised dog/cat registration fee life time		S	250.00
3050301.1304	Unsterilised dog/cat registration pensioner fee life time		S	125.00
3050301.1304	Sterilised dog/cat registration fee 1 year		S	20.00
3050301.1304	Sterilised dog/cat registration pensioner fee 1 year		S	10.00
3050301.1304	Sterilised dog/cat registration fee 3 years		S	42.50
3050301.1304	Sterilised dog/cat registration pensioner fee 3 years		S	21.25
3050301.1304	Sterilised dog/cat registration fee life time		S	100.00
3050301.1304	Sterilised dog/cat registration pensioner fee life time		S	50.00
3050301.1304	Sterilised Working dog fee 1 year		S	5.00
3050301.1304	Sterilised Working dog fee 3 year		S	10.60
3050301.1304	Sterilised Working dog fee lifetime		S	25.00
3050301.1304	Dangerous dog registration fee 1 year		S	50.00
3050301.1304	Annual application for approval or renewal of approval to breed cats (per cat)		S	100.00
3050305.1304	Application to keep more than standard number of cats - residential		S	20.00
3050305.1304	Application to keep more than standard number of cats - cat management facility		S	500.00
3050305.1304	Renewal of permit - cat management facility or cat breeder		S	100.00
3050301.1304	Cats registered after 31 May in any year, for that registration year		S	50% of the fee payable
3050305.1304	Application for a kennel licence		S	700.00
3050305.1304	Issue of a kennel licence or renewal of a kennel licence		S	100.00
3050305.1304	Application to transfer a kennel licence		S	100.00
3050305.1304	Application to keep more than standard number of dogs		S	50.00
3050305.1304	Microchipping of impounded animal			30.00
3050305.1304	Impoundment of shopping trolley (per trolley)			25.00
3050301.1304	Dogs kept in approved kennel establishment licensed under section 27 of the Act, where not otherwise registered (per establishment)		S	200.00
3050301.1304	Penalty: unregistered dog/cat		S	200.00
3050301.1304	Penalty: dog in public place without a collar or tags		S	200.00
3050301.1304	Penalty: dog not on leash in certain public places		S	200.00
3050301.1304	Penalty: dog causing a nuisance		S	200.00
3050301.1304	Penalty: failure of alleged offender to give full name and address		S	200.00
3050304.1304	Ranger hourly rate (including travel time)	Yes		84.00
3050304.1304	Mileage rate per km	Yes		1.50

## Schedule of Fees and Charges 2020/2021

GL CODE	DESCRIPTION	GST	Statutory fee "S"	2020/21
3050305.1304	Removal of trapped animal	Yes		21.00
3050305.1304	Hire of small animal trap per week	Yes		21.00
3050305.1304	Hire of large animal trap per week	Yes		32.00
	Bond for animal trap			58.00
3050305.1304	Anti barking device per month	Yes		32.00
	Anti barking device bond			58.00
	Dangerous dog collar:	Yes		
3050305.1304	- Small	Yes		35.00
3050305.1304	- Medium	Yes		55.00
3050305.1304	Dangerous dog sign	Yes		32.00
	Abandoned / Impounded Vehicles			
3050400.1301	- Towing charge			Cost plus 20%
3050400.1301	- Storage of impounded vehicle (per month or part thereof)			70.00
3050400.1301	- Administration			35.00
	Stock Impoundment			
3050400.1301	- As per Section 464 Local Government (Miscellaneous Provisions) Act 1960		S	

### BUSINESS UNIT: HEALTH

Health Services				
GL CODE	DESCRIPTION	GST	Statutory fee "S"	2020/21
3070300.1300	Application to install waste water treatment system		S	118.00
3070300.1300	Permit to use waste water treatment system		S	118.00
	Inspection fee of Waste Water treatment System	Yes		125.00
3070300.1300	Local Government Report Fee	Yes		125.00
3070300.1300	Annual itinerant food vendor/stallholder fee new or renewal (pro rata applies)		S	250.00
3070300.1300	Itinerant food vendor/stallholder fee per day		S	50.00
3070300.1300	Temporary Food Stall – Community group/organisation		S	0.00
3070301.1304	Annual food business (including Schools) registration fee (pro rata applies)		S	110.00
3070300.1300	Food business notification fee			50.00
3070301.1304	Food business follow up inspection		S	110.00
3070300.1300	Public Building Inspection fee (commercial)		S	60.00
3070300.1300	Public Building Inspection fee (not for profit)		S	0.00
3070300.1300	Annual caravan park licence		S	220.00
3070301.1304	Senior EHO - per hour	Yes		85.00
3070301.1304	EHO - per hour	Yes		60.00
3070301.1304	Mileage rate per km	Yes		1.50
3070301.1304	Liquor Act Certification Section 39 (commercial)			122.00
3070301.1304	Liquor Act Certification Section 39 (not for profit)			61.00
3070301.1304	Meat inspection fee			EHO Charge Out Rate
3070301.1304	Settlement inspection fee - upon request			110.00
3070301.1304	Re-inspection fee		S	110.00

## Schedule of Fees and Charges 2020/2021

GL CODE	DESCRIPTION	GST	Statutory fee "S"	2020/21
<b>BUSINESS UNIT: EDUCATION &amp; WELFARE</b>				
<b>Homecare</b>				
	HACC as set by Department of Health and Ageing schedule of fees and charges		S	
	CHSP as set by the Department of Health and Ageing schedule of fees and charges		S	
	CHCP (Department of Social Services)			
	Admin fee (client cost)			20%
	Co-ordination fee			5%
	- Contingency internal 5%			5%
	- Contingency external 10%			10%
	Support worker (week day) per hour (include Personal Care and Home Maintenance)			60.50
	Support worker (week day after 6pm) per hour (include Personal Care and Home Maintenance)			71.50
	Support worker (Saturday)			71.50
	Support worker (Sunday) per hour			71.50
	Support worker (Public Holiday) per hour			126.50
	Social Support Group Weekdays (per day)			112.20
	Social Support Group (Saturday) per day			134.20
	Social Support Group (Sunday and Public Holidays) per day			167.20
	Social Support Group transport 10km per trip			22.00
	Meals provided per meal - delivered by Meals on Wheels Committee main meal			Set by WACHS
	Meals provided per meal - delivered by Meals on Wheels Committee main meal and dessert			Set by WACHS
	Meals delivered by NHC			22.00
	Meals delivered by NHC - Sunday / Public Holiday			27.50
	Entry Fee			250.00
	Exit Fee			250.00
	Co-ordination - An additional hourly rate may be applied in exceptional circumstance where high levels of Case Management are required.			60.50
	Travel per service per one way trip to 10kms (Driver included)			35.20
	Travel per service over 10 kms per km: Base Rate of \$35.20 plus 94 c per km			\$0.94 per km
	<b>Note:</b> the applicable Support Worker Charge will also be incurred.			
	Acquired on behalf of the Client			
	Webster Packing and other consumables			At cost
	Clinical Nursing Care			At cost
	Allied Health			At cost
	Other Charges such as Equipment			At cost
	Mileage - charge out when Officers use their own vehicle to attend clients.			\$0.94 per km
	<b>Our core service hours are 7 am to 6 pm. A minimum service duration of 1 hour will apply outside these hours. This may be reduced if another client needs a service around the same time.</b>			
	<b>Late Notice Cancellation Charges-</b> Where a service is cancelled with less than 24 hours' notice a charge equivalent to the hourly charge will apply.			
	<b>Flexible Respite Fees – per 24 hour period</b>			
	<b>COMMONWEALTH HOME SUPPORT PROGRAM (CHSP)</b>			
	<i>Includes Eligible Home Care Package Clients</i>			
	Respite Care Fee (per 24 hour period)			68.00
	Breakfast			5.00
	Lunch			8.00
	Dinner			9.00

## Schedule of Fees and Charges 2020/2021

GL CODE	DESCRIPTION	GST	Statutory fee "S"	2020/21
	<b>HOME CARE PACKAGES (HCP)</b>			
	Respite Care Fee (per 24 hour period)			800.00
	Breakfast			5.00
	Lunch			8.00
	Dinner			9.00
	<b>PLEASE NOTE: If the Home Care Package does not have enough surplus funds to cover the daily cost, then CHSP flexible respite funding can be applied for and the cost is \$68.00 plus \$22.00 for meals.</b>			
	<b>General Fees</b>			
	Brokerage (Up to) per hour	Yes		101.00
	Rosa bus hire per hour (No dry hire)	Yes		60.50
	Rosa bus driver rate per km	Yes		1.10
	Hire of Jesse House (as approved by Manager)	Yes		150.00
	Nursing Care - Per Hour (Wound care & other products extra cost)			10.00
	The Gadabout Club - Lunch at own cost			15.00
	Busy Bee Craft Group			5.00
	Walk, Talk and Exercise (Includes Transport)			8.00
	Men's Shed (Includes Transport)			8.00
	Shopping Bus (transport to and from CBD) each way			2.00
	Transport (including volunteer transport) one way			5.00
<b>Other Welfare</b>				
	Veterans as set by the Department of Veterans Affairs	Yes		
	CATS vehicle			
	Perth	Yes		75.00
	Busselton	Yes		85.00
<b>BUSINESS UNIT: STAFF HOUSING</b>				
<b>Staff Housing</b>				
	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).	Yes		

## Schedule of Fees and Charges 2020/2021

GL CODE	DESCRIPTION	GST	Statutory fee "S"	2020/21
<b>BUSINESS UNIT: COMMUNITY AMENITIES</b>				
<b>Sanitation - Household &amp; Other</b>				
<u>Rubbish Charges</u>				
3100100.1304	Domestic refuse services (first service)			226.00
3100200.1304	Commercial refuse services (first service)			231.00
3100203.1304	Special refuse service (first service)			339.00
3100101.1304	Additional service - household			226.00
3100207.1304	Additional service - commercial			253.00
3100201.1304	Additional pickup - commercial on a per bin per pick up basis			231.00
3100203.1304	Additional service - special refuse service			339.00
3100105.1304	Domestic recycling service			84.00
<u>Refuse Site Fees</u>				
Free access for rate payers and residents who deliver capacities less than 1m <sup>3</sup> 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				
<b>* NOTE: Quantities are per cubic metre or part thereof</b>				
3100202.1304	Waste per cubic metre			16.00
3100202.1304	Demolition waste per cubic metre			77.00
3100202.1304	Truck bodies (all fluids, tyres and non-metal parts removed)			210.00
3100202.1304	Passenger / Motorcycle tyre			8.25
3100202.1304	Light truck tyre			11.00
3100202.1304	Truck tyre			15.00
3100202.1304	Car/truck battery			3.75
3100202.1304	Car bodies (all fluids, tyres and non-metal parts removed)			39.00
3100202.1304	Small animal carcasses			27.00
3100202.1304	Large animal carcasses			81.00
3100202.1304	Liquid waste (mineral oil) recyclable (not cooking oil) non-commercial dollars per litre.			0.20
3100202.1304	Liquid waste (mineral oil) recyclable (not cooking oil) commercial dollars per litre.			0.20
3100202.1304	Liquid waste (excludes oils) per litre (dollars per litre)			0.10
3100202.1304	Green waste less than 1 cubic metre (MUST BE A RESIDENT OR RATEPAYER)			0.00
3100202.1304	Green waste greater than 1 cubic metre (including commercial)			7.00
3100202.1304	Contaminated/Hazardous waste including asbestos or soil per cubic metre (see *NOTE above)			152.00
3100202.1304	Clinical/soiled waste NOT ACCEPTED			0.00
3100202.1304	Power pole butts per linear metre (inc contaminated timber)			148.00
<u>General Waste from Outside the Shire of Narrogin</u>				
3100202.1304	General Waste generated outside the Shire of Narrogin (conversion of \$79/m <sup>3</sup> to tonne (ie multiply by 3) per tonne - as a deterrent. - Waste from metropolitan areas (ie, Subject to Waste Levy) NOT ACCEPTED.			79/m <sup>3</sup>
3100202.1304	General waste from the Shire of Cuballing subject to Council consent per tonne			79.00/t
3100202.1304				
<u>Recycled Water</u>				
310300.1304	Sale of recycled water per kilo litre	Yes		1.50
	Narrogin Racing as per lease agreement	Yes		

## Schedule of Fees and Charges 2020/2021

GL CODE	DESCRIPTION	GST	Statutory fee "S"	2020/21
<b>Town Planning</b>				
<u>Planning Services</u>				
3100600.1304	Home Occupation - initial application fee		S	222.00
3100600.1304	Home Occupation - annual renewal fee		S	73.00
3100600.1304	Zoning Certificates, Property Settlements & Enquiries (Zoning)		S	73.00
3100600.1304	Planning Application fees based on cost of development (as amended)			
3100600.1304	(a) Not more than \$50,000		S	147.00
3100600.1304	(b) More than \$50,000 but not more than \$500,000 based on estimated costs		S	0.32%
3100600.1304	(c) More than \$500,000 but not more than \$2.5 million		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		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		S	\$12,633.00 plus 0.123% in excess of every \$1 in excess of \$5 million
3100600.1304	(f) More than \$21.5 million		S	34,196.00
3100600.1304	Subdivision/Strata Clearance fees			
3100600.1304	(a) Not more than 5 lots -per lot		S	73.00
3100600.1304	(b) More than 5 lots but not more than 195 lots - per lot over 5		S	35.00
3100600.1304	(c) More than 195 Lots		S	7,393.00
3100600.1304	Change of use fee		S	295.00
3100600.1304	Fee for use/development already commenced		S	Development fee plus Twice the schedule fee
3100600.1304	Provision of Written Planning Advice	Yes		73.00
3100600.1304	Determining an application to amend or cancel development approval	Yes		295.00
3100600.1304	Executive Manager Development & Regulatory Services - per hour	Yes		130.00
3100600.1304	Manager - per hour	Yes		85.00
3100600.1304	Town Planner - per hour	Yes		60.00
3100600.1304	Secretary Administrative Officer - per hour	Yes		45.00
3100600.1304	Vehicles mileage rate	Yes		1.50
Structure Plan and Local Development Plan				
Scheme Amendment				
3100600.1304	- Basic			2,800.00
3100600.1304	- Standard			4,200.00
3100600.1304	- Complex			5,500.00
3100600.1304	Sign Application			147.00
3100600.1304	Extractive Industry - new			739.00
3100600.1304	Extractive Industry - commenced or carried out			1,478.00
3100600.1304	Liquor Act Certification Section 40		S	122.00
3100601.1304	Landgate title search fee (per search)			30.00

## Schedule of Fees and Charges 2020/2021

GL CODE	DESCRIPTION	GST	Statutory fee "S"	2020/21
<b>Other Community Amenities</b>				
<u>Cemetery</u>				
<b>Single Burial Permits:</b>				
3100800.1304	Application	Yes		50.00
3100800.1304	Grant of Right of Burial - immediate use only	Yes		250.00
3100800.1304	Interment in a grave 2.1 metres deep	Yes		1,500.00
3100800.1304	Re-opening of an ordinary grave for 2nd or 3rd burial	Yes		1,500.00
3100800.1304	Reinstatement, if required	Yes		500.00
3100800.1304	After hours interment - weekdays	Yes		250.00
3100800.1304	After hours interment - weekend/public holidays	Yes		500.00
<b>Exhumation:</b>				
3100800.1304	Exhumation	Yes		2,400.00
3100800.1304	Exhumation reinstatement in existing grave, if required	Yes		500.00
3100800.1304	Interment in a new grave after exhumation	Yes		1,500.00
<b>Ashes</b>				
Single interment permit:				
3100801.1304	Application (single funeral permit & permission to place a plaque)	Yes		50.00
3100801.1304	Grant for use of Niche Wall	Yes		250.00
3100801.1304	Interment - Niche Wall (temporary blank cover)	Yes		200.00
3100801.1304	Interment - garden	Yes		200.00
3100800.1304	Interment - grave	Yes		300.00
3100800.1304	Interment - scattering	Yes		0.00
3100800.1304	After hours interment - weekdays	Yes		100.00
3100800.1304	After hours interment - weekend/public holidays	Yes		200.00
<b>Other</b>				
3100800.1304	Permission to erect Memorial - grave, garden	Yes		80.00
3100800.1304	Transfer of Right of Burial/Pre-Need Purchase of Certificate	Yes		50.00
3100800.1304	Issue of a copy of Grant Right of Burial /Pre-Need Purchase of Certificate	Yes		50.00
3100800.1304	Pre-need services (booking of a site)			
3100800.1304	Pre-need purchase of certificate for burial - 5 years	Yes		300.00
3100801.1304	Pre-need purchase of certificate for Niche Wall - 5 years	Yes		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 2020/2021

GL CODE	DESCRIPTION	GST	Statutory fee "S"	2020/21
<b>BUSINESS UNIT: RECREATION &amp; CULTURE</b>				
<b>Public Halls &amp; Civic Centres</b>				
<b>Town Hall &amp; Reception Centre (Commercial Usage)</b>				
3110100.1302	Town Hall Complex full day (Includes light & sound equipment if approved by CEO/EMCCS) (Excludes Mayors Parlour and Nexus Gallery)	Yes		602.00
3110100.1302	Town Hall Complex (Excludes Mayors Parlour and Nexus Gallery) hourly rate	Yes		87.00
3110100.1302	Town Hall full day	Yes		357.00
3110100.1302	Town Hall hourly rate	Yes		77.00
3110100.1302	Town Hall setting up full day	Yes		117.00
3110100.1302	Town Hall rehearsals hourly rate	Yes		26.00
3110100.1302	Kitchen only per day	Yes		199.00
3110100.1302	Kitchen only per hour	Yes		41.00
3110100.1302	Cutlery and crockery hire per person			0.00
3110100.1302	Damaged cutlery and crockery will be replaced at a charge of direct replacement cost plus 20% Administration charge	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)	Yes		51.00
3110100.1302	Supper room full day	Yes		158.00
3110100.1302	Supper room per hour	Yes		31.00
3110100.1302	Mayors Parlour full day	Yes		158.00
3110100.1302	Mayors Parlour per hour	Yes		31.00
3110100.1302	Baby grand piano full day (not to be removed from site)	Yes		102.00
3110100.1302	Baby grand piano hourly rate	Yes		15.00
3110100.1302	Upright piano hire (internal) (to be returned on return to Town Hall)	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)	Yes		Cost plus 20%
3110100.1302	Reception Centre full day	Yes		408.00
3110100.1302	Reception Centre hourly rate	Yes		62.00
3110100.1302	Cleaning	Yes		Cost plus 20%
3110100.1302	Setting up hourly rate (per staff member involved) (minimum 1 hour charge)	Yes		90.00
3110100.1302	Nexus Gallery full day	Yes		0.00
3110100.1302	Nexus Gallery hourly rate	Yes		0.00
3110100.1302	Nexus Gallery Art hire per day	Yes		0.00
	CEO is given authority to negotiate a hire fee for significant functions and conferences at the JHCC and Town Hall	Yes		
	Bond without alcohol			337.00
	Bond with alcohol			1,122.00
<b>Town Hall &amp; Reception Centre (Not for Profit*)/Individual Resident or Ratepayer (Not a business)</b>				
3110100.1302	Town Hall Complex full day (Includes Light & Sound Equipment if approved by CEO/EMCCS) (Excludes Mayors Parlour and Nexus Gallery)	Yes		204.00
3110100.1302	Town Hall Complex (Excludes Mayors Parlour and Nexus Gallery) hourly rate	Yes		31.00
3110100.1302	Town Hall full day	Yes		153.00
3110100.1302	Town Hall hourly rate	Yes		26.00
3110100.1302	Town Hall setting up full day	Yes		153.00
3110100.1302	Town Hall rehearsals hourly rate	Yes		26.00
3110100.1302	Kitchen only per day	Yes		102.00
3110100.1302	Kitchen only per hour	Yes		21.00
3110100.1302	Damaged cutlery and crockery will be replaced at a charge of direct replacement cost plus 20% Administration charge	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)	Yes		31.00
3110100.1302	Supper Room full day	Yes		77.00
3110100.1302	Supper Room per hour	Yes		15.50

## Schedule of Fees and Charges 2020/2021

GL CODE	DESCRIPTION	GST	Statutory fee "S"	2020/21
3110100.1302	Mayors Parlour full day	Yes		77.00
3110100.1302	Mayors Parlour per hour	Yes		15.50
3110100.1302	Baby grand piano full day (not to be removed from site)	Yes		51.00
3110100.1302	Baby grand piano hourly rate (not to be removed from site)	Yes		10.50
3110100.1302	Upright piano hire (Internal) (to be returned on return to Town Hall)	Yes		15.50
3110100.1302	Upright piano hire (External) (The Hirer is to fund all relocation costs and retune the piano on return to the Town Hall)	Yes		Cost plus 20%
3110100.1302	Reception Centre full day	Yes		204.00
3110100.1302	Reception Centre hourly rate	Yes		31.00
3110100.1302	Setting up hourly rate (per staff member involved) (minimum 1 hour charge)	Yes		90.00
3110100.1302	Cleaning	Yes		Cost plus 20%
	CEO is given authority to negotiate a hire fee for significant functions and conferences at the JHCC and Town Hall	Yes		
	Bond without alcohol			280.00
	Bond with alcohol			560.00
	(*) 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.			
	<b>John Higgins Community Complex</b>			
3110100.1302	Fees and Charges to be provided by the YMCA.			
3110100.1302	Office standard size per year (if not on a lease agreement)	Yes		1,260.00
3110100.1302	Office large size per year (if not on a lease agreement)	Yes		1,525.00
<b>Other Recreation</b>				
	<b>Sportsgrounds</b>			
3110301.1302	Half day hire (schools & non sporting organisations)	Yes		76.00
3110301.1302	Full day hire (schools & non sporting organisations)	Yes		152.00
3110301.1302	Half day hire commercial	Yes		242.00
3110301.1302	Full day commercial	Yes		404.00
3110301.1302	Narrogin Towns Cricket Club - yearly charge	Yes		1,328.00
3110301.1302	Narrogin Hawks Football Club - yearly charge	Yes		3,075.00
	Bond for commercial use	Yes		2,333.00
	Bond for community use if required by the EMCCS	Yes		581.00

## Schedule of Fees and Charges 2020/2021

GL CODE	DESCRIPTION	GST	Statutory fee "S"	2020/21
<b>Narrogin Regional Recreation Centre</b>				
<b>Narrogin Regional Leisure Centre (NRLC)</b>				
	Fees and Charges provided by the YMCA.			
	<b>Aquatics (Casual)</b>			
	Adult Swim	Yes		6.00
	Child Swim -U10 (Supervised)	Yes		1.00
	Concession Swim	Yes		5.00
	Family Swim	Yes		20.00
	Concession Family Swim	Yes		13.90
	Spectator (Over 9 yrs)	Yes		1.00
	<b>Visit Passes (Book of 10)</b>			
	Adult	Yes		54.00
	Child	Yes		45.00
	<b>Lane Hire</b>			
	Lane Hire	Yes		8.20
	Inflatable Hire	Yes		82.20
	<b>Schools</b>			
	Vacation Swimming	Yes		3.60
	In Term Swimming	Yes		2.60
	<b>Casual Group Fitness</b>			
	Aqua Aerobics	Yes		15.00
	Aqua Aerobics (Concession)	Yes		12.00
	Group Fitness	Yes		15.00
	Group Fitness (Concession)	Yes		12.00
	Spin	Yes		15.00
	<b>Casual Gym</b>			
	Gym - Casual	Yes		13.00
	Gym - Concession	Yes		10.50
	<b>Memberships (per fortnight)</b>			
	<b>Full membership includes gym, swim &amp; group fitness</b>			
	Full Centre Membership	Yes		40.00
	Full Centre Membership Joining Fee	Yes		45.00
	Full Centre Membership (Concession)	Yes		33.50
	Full Centre Membership Joining Fee (Concession)	Yes		18.00
	Full Centre Family Membership	Yes		80.00
	Full Centre Family Membership Joining Fee	Yes		90.00
	Gym Membership	Yes		28.00
	Gym Membership Joining Fee	Yes		45.00
	Gym Membership (Concession)	Yes		22.00
	Gym Membership Joining Fee (Concession)	Yes		18.00
	Aquatic Membership	Yes		28.00
	Aquatic Membership Joining Fee	Yes		45.00
	Aquatic Membership Fee (Child) - Under 10			0.00
	Aquatic Membership Joining Fee (Child)			0.00
	Aquatic Membership Fee (Concession)	Yes		22.00
	Aquatic Membership Joining Fee (Concession)	Yes		18.00
	<b>Group Fitness</b>			
	Group Fitness Membership Fee	Yes		\$ 30.00
	Group Fitness Membership Joining Fee	Yes		\$ 45.00
	Group Fitness Membership (Concession)	Yes		\$ 24.00
	Group Fitness Membership Joining Fee (Concession)	Yes		\$ 18.00

## Schedule of Fees and Charges 2020/2021

GL CODE	DESCRIPTION	GST	Statutory fee "S"	2020/21
	<b>Swimming Lessons (10 weeks)</b>	Yes		
	Swimming Lessons Per Term	Yes		110.00
	Swimming Lessons Per Term (Concession)	Yes		88.00
	<b>Stadium</b>			
	Social Sports Game Fees	Yes		60.00
	Social Sports Registration Fee	Yes		80.00
	Adult Sports Court Entry	Yes		6.00
	Concession Sports Court Entry	Yes		4.80
	Basketball Association Indoor Court Hire (Per Hour)	Yes		60.00
	Netball Association Indoor Court Hire (Per Hour)	Yes		60.00
	Netball Association Outdoor Court Hire (Per Hour)	Yes		50.00
	Spectator (Over 9yrs) (Operational Discretion)	Yes		1.00
	Forfeit Fee	Yes		58.00
	<b>Squash</b>			
	Squash Court Hire Per Hour	Yes		15.00
	Squash Court Hire Per Hour (Concession)	Yes		12.00
	Adult Squash Per Hour	Yes		7.50
	Concession Squash Per Hour	Yes		6.00
	<b>Synthetic Hockey Pitch</b>			
	Annual UGSHA Charge for lease of Pitch (Agreement Expires 30/6/21)	Yes		75,000.00
	Annual Narrogin Senior High School Facilities Charge			10,000.00
	Full pitch hire per hour			135.00
	Full pitch hire per hour (Concession)			100.00
	<b>Childcare (per child) \$4.00 per hour</b>			
	Creche one session (1.5hrs) member	Yes		6.00
	Creche - one session (1.5hrs) non-member	Yes		9.00
	Creche 10 pass (members)	Yes		54.00
	Creche 10 pass (Non members)	Yes		81.00
	Kindy Gym	Yes		4.50
	Childterm Program Cost	Yes		100.00
	<b>School Usage (per child)</b>			
	Hockey Turf	Yes		2.60
	Squash	Yes		2.60
	Stadium	Yes		2.60
	Outdoor Netball	Yes		2.60
	Gym	Yes		5.50
	Pool entry	Yes		2.60
	<b>John Higgins Community Complex</b>			
	Hall hire full day	Yes		555.00
	Hall hire half day	Yes		290.00
	Half Hall Full day	Yes		277.50
	Half Hall half day	Yes		145.00
	Hall Hire per hour	Yes		75.00
	Half Hall Hire per hour	Yes		37.50
	Kitchen Hire - additional flat rate per hall booking	Yes		50.00
	Kitchen Hire per hour	Yes		30.00
	Out of Hours staffing fee (per hour or part thereof)	Yes		50.00

## Schedule of Fees and Charges 2020/2021

GL CODE	DESCRIPTION	GST	Statutory fee "S"	2020/21
	<b>Office Lease - per week</b>			
	JHCC - 3m x 3m - Office 1 - WAFC (WA Football Commission)	Yes		80.00
	JHCC - 3m x 3m - Office 2 - NDNA (Narrogin District Netball Association)	Yes		10.00
	JHCC - 3m x 3m - Office 3 - NJBA (Narrogin Junior Basket Ball Association)	Yes		10.00
	JHCC - 3m x 3m - Office 4 - UGSHA (hire included in agreed annual payment) (Upper Great Southern Hockey Association)	Yes		0.00
	JHCC - 3m x 3m - Office 5 - Parents Next	Yes		80.00
	JHCC - 3m x 3m - Office 6 - Ag Society (\$300 pa per agreement expiring 30/6/20)	Yes		300pa
	Internal - 6m x 3m office (Nb Toy Library free)	Yes		0.00
	Internal - 8m x 3m office FULL HIRE (Nb DSR (Dept of Sport & Recreation) portion @ \$104.50pw)	Yes		104.50
	Internal - 10m x 3m office FULL HIRE	Yes		#N/A
	Internal - 10m x 3m office HALF HIRE	Yes		#N/A
	Existing NFP Club Hires (Ag, Netbal, UGSHA) (AG Soc lease \$300pa expires 30/6/20)	Yes		10.00
	NB: if 3m x 3m offices are rented by commercial tenants	Yes		90.00
	if 8m x 3m (Full) offices are rented by commercial tenants	Yes		240.00
	if 8m x 3m (Half) offices are rented by commercial tenants	Yes		120.00
	<b>Sports Grounds</b>			
	Thomas Hogg, Clayton Rd & Centre Sports			
	Hourly Rate	Yes		17.50
	Half Day Hire (4hrs)	Yes		70.00
	Full Day Hire (8hrs)	Yes		140.00
	<b>Kiosk all items at weighted average cost plus 100% markup*</b>			
	<b>Whole Facility</b>			
	Agricultural Show or similar whole of facility hire	Yes		5,000.00
	(N.B.Narrogin Agricultural Show payable by the Shire)			

## Schedule of Fees and Charges 2020/2021

GL CODE	DESCRIPTION	GST	Statutory fee "S"	2020/21
<b>Libraries</b>				
<u><b>RW (Bob) Farr Memorial Library</b></u>				
3110500.1304	Email access 30 minutes	Yes		2.00
3110501.1301	First overdue notice - book	Yes		0.00
3110501.1301	Second overdue notice - book	Yes		0.00
3110501.1301	Lost or damaged book/dvd	Yes		cost
3110500.1304	Handling fee for invoice	Yes		13.25
3110500.1304	Laminating A4 size	Yes		2.05
3110500.1304	Laminating A3 size	Yes		4.10
3110500.1304	Scanning per page	Yes		2.05
3110500.1304	Disk repair (CD/DVD)	Yes		5.10
3110500.1304	Disk cleaning (CD/DVD)	Yes		2.05
3110500.1304	A4 Single sided photocopy per copy	Yes		0.45
3110500.1304	A3 & A4 double sided photocopy per copy	Yes		0.60
3110500.1304	A3 double sided per copy	Yes		0.80
3110500.1304	A4 single sided colour per copy	Yes		2.05
3110500.1304	A3 single & A4 double sided colour per copy	Yes		4.10
3110500.1304	Coffee / Tea (if provided by the Shire)	Yes		2.05
3110500.1304	Restricted wireless internet access	Yes		Free
3110500.1304	Historical research (Town & Shire of Narrogin residence) e.g. family history per hour	Yes		35.00
3110500.1304	Historical research (Non Town or Shire of Narrogin residence)e.g. family history per hour	Yes		60.00
	Sale of other Items at RRP or cost plus 20% which ever is the higher.			

### BUSINESS UNIT: TRANSPORT

<b>Transport</b>				
<u><b>Aerodrome</b></u>				
3120405.1304	Major user charge per year (Note not to be charged to the Narrogin Gliding or Flying Clubs)	Yes		850.00
3120405.1304	Minor user charge per year (Note not to be charged to the Narrogin Gliding or Flying Clubs)	Yes		510.00
<u><b>Road Numbering</b></u>				
3120212.1103	Rural property numbering	Yes		41.00

## Schedule of Fees and Charges 2020/2021

GL CODE	DESCRIPTION	GST	Statutory fee "S"	2020/21
<b>BUSINESS UNIT: ECONOMIC SERVICES</b>				
<b>Tourism and Area Promotion</b>				
<u>Narrogin Caravan Park</u>				
3130200.1303	Caravan site fees per day (up to 2 adults and 2 children)	Yes		33.00
3130200.1303	Caravan site fees per half day (up to 2 adults and 2 children)	Yes		16.50
3130200.1303	Caravan site fees per week (up to 2 adults and 2 children) up to the first four weeks	Yes		165.00
3130200.1303	Caravan site fees per week (up to 2 adults and 2 children) after the first four weeks	Yes		155.00
3130200.1303	Each additional person caravan site single night	Yes		8.00
3130200.1303	Each additional person caravan site weekly	Yes		48.00
3130200.1303	Camping site fees (no power) (up to 2 adults and 2 children of the same family) per day	Yes		15.00
3130200.1303	Camping site fees (power) (up to 2 adults and 2 children of the same family) per day	Yes		25.00
3130200.1303	Additional person camping site (no power)	Yes		6.00
3130200.1303	Additional person camping site (power)	Yes		8.00
3130200.1303	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	Yes		6.00
3130200.1303	Washing machines per cycle	Yes		5.00
3130200.1303	Driers up to approximately 30 minutes	Yes		4.00
3130200.1303	Letter box rental per month	Yes		6.00
3130200.1303	Caravan storage (caravan not to be sited at a caravan site and unoccupied) per week	Yes		128.00
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)	Yes		6.00
3130200.1303	Use of showers and/or toilet only (persons not stay in caravan park) subject to the approval of the Shire	Yes		6.00
<b>Accommodation units</b>				
3130200.1303	Accommodation Unit per night ( 2 People)	Yes		120.00
3130200.1303	Accommodation Unit per night - Additional Person	Yes		20.00
3130200.1303	Accommodation Unit per night ( 2 People) 2-6 Nights	Yes		110.00
3130200.1303	Accommodation Unit per night - 2-6 Nights Additional Person	Yes		20.00
3130200.1303	Accommodation Unit per week ( 2 People) Full Week 7 - 14 Nights	Yes		660.00
3130200.1303	Accommodation Unit per night - Full Week Additional person	Yes		20.00
3130200.1303	Accommodation Unit per week ( 2 People) Long than 2 weeks	Yes		600.00
3130200.1303	Accommodation Unit per week ( 2 People) Long than 2 weeks Vacate Clean	Yes		250.00
3130200.1303	For stays longer than a full week a 10% deposit is required. Cancellation of these bookings less than 24 hours prior to stay will forfeited the deposit.			
<u>Other Tourism &amp; Area Promotion</u>				
3130204.1304	Shire number plates (transfer of plates not included)	Yes		Cost plus 20%
3130200.1303	Sale of other promotional material at RRP or cost plus 20%	Yes		
3130200.1303	RV permit fee (at approved RV sites external to the Caravan Park)	Yes		NIL

## Schedule of Fees and Charges 2020/2021

GL CODE	DESCRIPTION	GST	Statutory fee "S"	2020/21
<b>Building Control</b>				
<u>Building Services</u>				
3130300.1304	Building Surveyor hourly rate	Yes		92.50
3130300.1304	Trainee Building Surveyor charge hourly rate	Yes		70.00
3130300.1304	Vehicles mileage rate	Yes		1.50
3130300.1304	Retrieval of building plans		S	50.00
3130300.1304	Class 1 & 10 Building Permit fee 0.32% - minimum		S	105.00
3130300.1304	Class 2-9 Building Permit fee 0.09% - minimum		S	105.00
BUILDING	Building Services Levy fee 0.137% - minimum		S	61.65
BUILDING	Building Industry Fund .2% (once work over \$20,000 value)		S	0.00
T4	Footpath, kerb and road deposit (per street frontage) 1% of value of proposed works with a minimum of \$1,500		S	1,500.00
3130300.1304	Certificate of Design Compliance as per staff time (\$340 min) or 0.2%, whichever is greater - minimum		S	340.00
3130300.1304	Certificate of Built Compliance - as per staff time (\$340 min) or 0.2%, whichever is greater - minimum		S	340.00
3130300.1304	Certificates of Construction Compliance - as per staff time (\$340 min) or 0.2%, whichever is greater - minimum		S	340.00
3130300.1304	Other charges as per the Building Act			
3130300.1304	Swimming pool inspection fee (\$58.45/4 years) Reg 53 Building Regulations 2012		S	14.61
3130300.1304	Bushfire Attack Level Certification			
3130300.1304	- Single dwelling			150.00
3130300.1304	- each additional dwelling			120.00
<b>Other Economic Services</b>				
3130607.1304	Commercial Stand pipe per 1,000L			6.54
3130607.1304	Commercial Stand pipe access swipe card	Yes		20.00



## Schedule of Fees and Charges 2020/2021

GL CODE	DESCRIPTION	GST	Statutory fee "S"	2020/21
<b>BUSINESS UNIT: OTHER PROPERTY &amp; SERVICES</b>				
<b>Private Works</b>				
<u>Charge Out Rates for Private Works</u>				
<u>With Operator (Labour rates included in price)</u>				
3140100.1304	Grader per hour	Yes		188.00
3140100.1304	Loader per hour	Yes		174.00
3140100.1304	Backhoe per hour	Yes		134.00
3140100.1304	Truck (12 tonne) per hour	Yes		175.00
3140100.1304	Truck (3 tonne) per hour	Yes		145.00
3140100.1304	Truck & float per hour	Yes		225.00
3140100.1304	Jet patcher per hour	Yes		167.00
3140100.1304	Multi- roller per hour	Yes		167.00
3140100.1304	Vib (Hamm) roller per hour	Yes		124.00
3140100.1304	Excavator per hour	Yes		175.00
3140100.1304	Road sweeper per hour	Yes		167.00
3140100.1304	JD tractor per hour	Yes		168.00
3140100.1304	Bomag vibrating roller per hour	Yes		145.00
3140100.1304	Cat multi terrain loader per hour	Yes		138.00
3140100.1304	JD backhoe per hour	Yes		134.00
3140100.1304	Trailers (truck dog)	Yes		50.00
3140100.1304	Slasher (tractor attachment)	Yes		30.00
3140100.1304	Turf Aerator (tractor attachment)	Yes		30.00
3140100.1304	New Holland tractor per hour	Yes		168.00
3140100.1304	JD ride on mower (with trailer) per hour	Yes		126.00
3140100.1304	Toro ride on mower (with trailer) per hour	Yes		126.00
3140100.1304	Flail Mower (tractor attachment)	Yes		30.00
3140100.1304	10 tonne Mitsubishi fuso	Yes		175.00
3140100.1304	Tow behind broom per hour	Yes		128.00
3140100.1304	Generator hire per day or part there of (commercial)	Yes		510.00
3140100.1304	Generator hire per day or part there of (non commercial)	Yes		255.00
3140100.1304	Materials, Contracts, Plant & Labour Rates	Yes		Cost plus 20%
3140100.1304	Labour rate (normal @ normal hours)	Yes		
3140100.1304	Works crew labour per hour	Yes		90.00
3140100.1304	Works Foreman per hour	Yes		112.00
3140100.1304	Operations Manager	Yes		123.00
3140100.1304	Mileage rate per km	Yes		1.50
3140100.1304	Gravel per Cubic metre ex pit excluding delivery	Yes		5.00
	* 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	Yes		Cost plus 20%

## Schedule of Fees and Charges 2020/2021

GL CODE	DESCRIPTION	GST	Statutory fee "S"	2020/21
<b>Administration</b>				
<u>Administration/Office</u>				
3040203.1304	Photocopy charges - single A4 per copy	Yes		0.50
3040203.1304	Photocopy charges - single A3 per copy	Yes		1.00
3040203.1304	Photocopy charges - A4 single colour per copy	Yes		2.00
3040203.1304	Photocopy charges - A4 double / A3 single colour per copy	Yes		4.00
3040204.1304	Minutes or Agendas (free at council meeting)	Yes		25.00
3040206.1304	Digital projector per day	Yes		36.00
3040206.1304	Portable wireless speaker (individual)	Yes		33.00
3040206.1304	Portable wireless speakers (pair)	Yes		55.00
3040101.1302	Council chambers full day	Yes		400.00
3040101.1302	Council chambers per hour	Yes		51.00
3040101.1302	Meeting room full day	Yes		240.00
3040101.1302	Meeting room per hour	Yes		41.00
3040205.1304	Secretarial support per hour	Yes		71.00
3040206.1304	FOI as per statutory fees	Yes		as per Act
3040206.1304	Cleaning	Yes		Cost plus 20%
3140511.1304	IT Officer charge out income (per hour)	Yes		70.00
	Copy of CCTV Footage (fixed Cost) includes first hour. WAPOL exempt	Yes		100.00
	Copy of CCTV Footage (Hourly fee or part there of) WAPOL exempt	Yes		70.00
3140511.1304	Vehicles mileage rate	Yes		1.50
	Security key bond	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.			

### Additional Items about the Shire's Fees and Charges

<b>Rounding</b>	Fees and Charges are to be rounded down to the nearest 5c.
<b>Concession Rate</b>	A person who can prove at the time of purchase they are either under 18 years of age or a holder of a Seniors or Health Care Card.
<b>Bonds</b>	<p>Bonds are to be paid before the hire of facilities, equipment or the supplying of keys.</p> <p>All Bonds are to be paid by Cash or Bank Cheque unless approved by the CEO or EMCCS.</p> <p>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.</p> <p>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.</p>
<b>Cleaning Requirements</b>	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.
<b>Other</b>	All above figures are in Australian Dollars (AUD).
<b>Statutory Fees</b>	<p>Any statutory fees imposed by other government agencies are subject to change without warning.</p> <p>Prior to considering change to any of these fees relevant legislation should be read.</p>
<b>GST</b>	All prices with Yes in the GST column include GST.
<b>Cost plus 20%</b>	All other charges not separately listed in this schedule that is not set by specific legislation will be charged at cost plus 20%.