

MORAWA

SHIRE OF MORAWA

ANNUAL BUDGET

2021/2022

INCLUDES SCHEDULE OF FEES AND CHARGES

2021/2022



Shire of Morawa

Introduction

As the Chief Executive Officer of the Shire of Morawa I have pleasure in presenting the Budget for the 2021/2022 financial year.



The 2021/2022 Shire of Morawa Budget has been prepared considering items identified throughout the year and strategic actions generated through the Strategic Community Plan, Council's Business Plan, Forward Capital Works Program, Workforce Plan, and other strategic planning documents.

Economic Consideration

In general the WA Economy has recovered from the initial impact of COVID-19.

The labour market has an unemployment rate of less than 5% but with low unemployment and low mobility due to travel restrictions, this makes filling job vacancies difficult and is placing upward pressure on wages across the WA Economy.

The State and Federal Government's stimulus responses to COVID are buoying the economy but stimulus packages, especially in housing, are putting upward pressure on prices for both materials and contractors in all of the Shire's cost areas.

With COVID still being a significant event, it has and will continue to have a major impact in the decisions made by Council in its budget deliberations and on the viability of events and activities over the coming year. Last year's decision to implement a 0% rate increase has implications on the Shire's long term financial planning and moving forward the Shire must be mindful that income levels are below modelled expectations.

This year's budget makes allowance for the repair works and recovery efforts currently being undertaken due to Cyclone Seroja. The Shire hopes that most of the costs associated with the repair works will be covered by funding made available by both the State and Federal Governments, and the Shire's insurance scheme but has budgeted for a shortfall in this reimbursement funding, inclusive of a \$100,000 cyclone insurance excess.



Interest rates remain at an all-time low and are not expected to vary much in the short term. This has meant that Council's investment revenue has seen a significant decrease, with income from interest this year dropping \$33,000 against the 2020/2021 budget of \$92,500.

Rates

The annual revaluation by the State's Valuer General has occurred for the Shire's Unimproved Value (UV) properties. With several properties in the Shire experiencing an increase.

The Shire's Gross Rental Value (GRV) properties were traditionally revalued every 5 years and were due to be revalued in August 2020, but COVID delayed this process. Since then, an assessment has been carried out by the Valuer General who has determined that all regional local governments will move to either a three- or six-year cycle of revaluation which will be achieved by a phased approach. This has resulted in the Shire of Morawa being placed on a cycle of every six years with an additional one year for phasing which means the next GRV revaluation will occur in 2024.

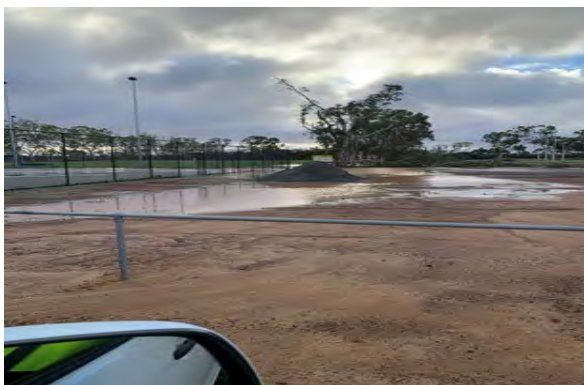
This year's Budget incorporates a 3.00% increase to the rate in the dollar in for non-minimum GRV and UV Rural properties and a 0% increase to the rate in the dollar of UV Mining. The rate in the dollar of UV Mining is already 12.85 times higher than other UV properties and as such requires Ministerial approval, which poses a risk to the Shire, also the revaluation of UV Mining Properties has resulted in a \$30,000 increase in revenue from this area without any rate in the dollar changes.

The Budget maintains Council's early payment discount, but this has been reduced to 1.5% this year given the Shires positive cashflow position at the start of the year and to reduce the burden on those choosing to pay by installments in the wake of the Cyclone and Covid.

Recreation and Culture

The Shire remains committed to providing excellent community facilities including the Greater Sports Ground, Recreation Centre, Swimming Pool, Youth Centre, and the new Community Gym. Whilst these facilities come at a considerable cost to the Shire, approximately \$650,000, their benefits across the entire community cannot be underestimated and they are an integral part of what makes Morawa such a great community to be a part of.

The Shire is thrilled that this year's Budget will see considerable renewal works occur at both the Golf/Bowling Club and the Old roads Board Building. The Shire thanks the Federal Government for their support of these worthwhile projects, providing \$283,699 through the Local Roads and Community Infrastructure Program.



Drainage issues were made apparent after the resurfacing of the netball courts and Council plan to carry out drainage rectification works prior to the commencement of the 2021/22 season.

Major Projects

The following major projects are included in the 2021/2022 Budget:

	Cost	Grant Funding	Council Funding
Buildings & Recreation			
CCTV Renewal & Upgrades	\$25,000		\$25,000
Childcare Centre Renewals	\$16,000		\$16,000
Cemetery Noticeboard (Carry forward From 20/21)	\$10,500		\$10,500
Solar Initiatives	\$40,000	\$10,000	\$30,000
Old Roads Board Building Upgrades	\$171,669	\$141,669	\$30,000



Plans to update the interior of the building to breathe new life into the facility. Possible location for the Cyclone Recovery Community Hub once the renovation is finished.

Golf/Bowling Club Building – Kitchen, Airconditioning & Renewal	\$142,000	\$142,000	NIL
Playground Equipment at Wildflower Park	\$90,000	\$45,000	\$45,000
Caravan Park – Ablutions	\$70,000	\$50,000	\$20,000

Council are looking to update the façade of Ablution block with a fresh coat of paint. The Interior will have updated plumbing, tiling and paintwork.



Netball Courts Redevelopment – Rectification of Drainage Issues	\$164,000	\$30,250	\$133,750
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	Cost	Grant Funding	Council Funding
Roads, Footpaths, Aerodrome & Sewerage			
Sewerage Renewals	\$30,000		\$30,000
Morawa-Yalgoo Road	\$360,500	\$240,334	\$120,166
Nanekine Road – Uncompleted 20/21	\$75,953	\$50,635	\$25,318
Koolanooka South Road	\$100,000	\$100,000	NIL
Canna North East Road	\$150,000	\$150,000	NIL
West Gutha Road	\$112,110	\$112,110	NIL
Street Lighting – Uncompleted 20/21	\$57,180	\$57,180	NIL
Manning Road Footpath	\$128,084	\$32,792	\$95,292
Sealing of Aerodrome Apron	\$112,000	\$84,000	\$28,000
General Rural Road Maintenance	\$653,981		\$653,981

Conclusion

Council has continued to ensure adequate funds are allocated to the maintenance of its roads ensuring that most local roads are kept to a high quality. These works can be impacted by increased costs or reduction to grant funding availability, but every effort has been made to ensure that works can be carried out.

This year's budget provides a commitment to maintaining service standards to meet community expectations, the levels of services provided, the provision of responsible asset management and the level of rating impost, whilst also been mindful of the unprecedented times we are operating in due to Covid-19 and the impact of Cyclone Seroja.

SCOTT WILDGOOSE
CHIEF EXECUTIVE OFFICER

SHIRE OF MORAWA
BUDGET
FOR THE YEAR ENDED 30 JUNE 2022
LOCAL GOVERNMENT ACT 1995

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SHIRE'S VISION

The Shire of Morawa: Breaking New Ground.
The Shire's vision is to be a welcoming and inclusive community with diverse regional partnerships that have created a vibrant and growing economy.

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

	NOTE	2021/22 Budget	2020/21 Actual	2020/21 Budget
		\$	\$	\$
Revenue				
Rates	1(a)	2,117,418	1,981,711	1,961,111
Operating grants, subsidies and contributions	10(a)	1,290,180	1,929,359	1,154,235
Fees and charges	9	849,017	733,861	787,736
Interest earnings	13(a)	59,300	58,452	92,500
Other revenue	13(b)	711,735	508,929	332,075
		<u>5,027,650</u>	<u>5,212,312</u>	<u>4,327,657</u>
Expenses				
Employee costs		(1,957,582)	(1,693,430)	(1,761,273)
Materials and contracts		(2,185,743)	(1,152,151)	(2,408,487)
Utility charges		(432,192)	(320,264)	(394,928)
Depreciation on non-current assets	5	(1,991,517)	(2,009,921)	(1,930,501)
Interest expenses	13(d)	(15,706)	(17,464)	(11,383)
Insurance expenses		(216,872)	(183,478)	(183,961)
Other expenditure		(455,750)	(508,107)	(183,308)
		<u>(7,255,362)</u>	<u>(5,884,815)</u>	<u>(6,873,841)</u>
Subtotal				
		<u>(2,227,712)</u>	<u>(672,503)</u>	<u>(2,546,184)</u>
Non-operating grants, subsidies and contributions	10(b)	1,335,970	1,394,213	1,553,037
Profit on asset disposals	4(b)	10,531	0	1,400
Loss on asset disposals	4(b)	(92,564)	(17,397)	(96,944)
		<u>1,253,937</u>	<u>1,376,816</u>	<u>1,457,493</u>
		<u>(973,775)</u>	<u>704,313</u>	<u>(1,088,691)</u>
Other comprehensive income				
Changes on revaluation of non-current assets		0	97,924	0
Total other comprehensive income		<u>0</u>	<u>97,924</u>	<u>0</u>
Total comprehensive income		<u>(973,775)</u>	<u>802,237</u>	<u>(1,088,691)</u>

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

SHIRE OF MORAWA

FOR THE YEAR ENDED 30 JUNE 2022

BASIS OF PREPARATION

The budget has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and interpretations of the Australian Accounting Standards Board, and the *Local Government Act 1995* and accompanying regulations.

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

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

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

THE LOCAL GOVERNMENT REPORTING ENTITY

All funds through which the Shire of Morawa 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 17 to the budget.

2020/21 ACTUAL BALANCES

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

CHANGE IN ACCOUNTING POLICIES

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

KEY TERMS AND DEFINITIONS - NATURE OR TYPE

REVENUES RATES

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

SERVICE CHARGES

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

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

PROFIT ON ASSET DISPOSAL

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

REVENUES (CONTINUED)

OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

FEES AND CHARGES

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

INTEREST EARNINGS

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

OTHER REVENUE / INCOME

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

EXPENSES

EMPLOYEE COSTS

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

MATERIALS AND CONTRACTS

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

UTILITIES (GAS, ELECTRICITY, WATER, ETC.)

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

INSURANCE

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

LOSS ON ASSET DISPOSAL

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

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation and amortisation expense raised on all classes of assets.

INTEREST EXPENSES

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

OTHER EXPENDITURE

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

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

	NOTE	2021/22 Budget	2020/21 Actual	2020/21 Budget
Revenue	1,9,10(a),13(a),13(b)	\$	\$	\$
Governance		50	43	0
General purpose funding		3,121,018	3,716,327	2,967,866
Law, order, public safety		30,180	28,907	32,450
Health		14,100	10,664	13,850
Education and welfare		6,200	6,193	10,170
Housing		106,600	78,631	113,280
Community amenities		454,620	439,293	449,472
Recreation and culture		50,000	55,194	52,345
Transport		681,710	572,949	454,730
Economic services		152,272	165,763	151,044
Other property and services		410,900	138,349	82,450
		5,027,650	5,212,313	4,327,657
Expenses excluding finance costs	4(a),5,13(c)(e)(f)			
Governance		(509,921)	(383,274)	(532,616)
General purpose funding		(264,844)	(179,331)	(212,341)
Law, order, public safety		(107,595)	(85,869)	(106,628)
Health		(196,441)	(197,779)	(210,162)
Education and welfare		(191,041)	(173,814)	(208,763)
Housing		(239,422)	(196,687)	(252,574)
Community amenities		(717,347)	(515,704)	(663,717)
Recreation and culture		(1,590,522)	(1,393,355)	(1,540,873)
Transport		(2,226,821)	(1,972,063)	(2,233,116)
Economic services		(788,860)	(653,649)	(882,231)
Other property and services		(406,842)	(115,827)	(19,437)
		(7,239,656)	(5,867,352)	(6,862,458)
Finance costs	7,6(a),13(d)			
Housing		(12,000)	(11,307)	(11,383)
Recreation and culture		(3,706)	(6,157)	0
		(15,706)	(17,464)	(11,383)
Subtotal		(2,227,712)	(672,503)	(2,546,184)
Non-operating grants, subsidies and contributions	10(b)	1,335,970	1,394,213	1,553,037
Profit on disposal of assets	4(b)	10,531	0	1,400
(Loss) on disposal of assets	4(b)	(92,564)	(17,397)	(96,944)
		1,253,937	1,376,816	1,457,493
Net result		(973,775)	704,313	(1,088,691)
Other comprehensive income				
Changes on revaluation of non-current assets		0	97,924	0
Total other comprehensive income		0	97,924	0
Total comprehensive income		(973,775)	802,237	(1,088,691)

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

SHIRE OF MORAWA
FOR THE YEAR ENDED 30 JUNE 2022

KEY TERMS AND DEFINITIONS - REPORTING PROGRAMS

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

OBJECTIVE	ACTIVITIES
<p>GOVERNANCE To provide a management and administrative structure to service Council and the community.</p>	Includes members of Council, Civic Functions and Public Relations, Council Elections, Training & Education.
<p>GENERAL PURPOSE FUNDING To manage Councils' finances.</p>	Includes Rates, Loans, Interest and Financial Assistance Grants (FAGs).
<p>LAW, ORDER, PUBLIC SAFETY To provide, develop and manage services in response to community needs.</p>	Includes Emergency Services and animal control.
<p>HEALTH To provide, develop and manage services in response to community needs.</p>	Includes Environmental Health, Medical and Health facilities.
<p>EDUCATION AND WELFARE To provide, develop and manage services in response to community needs.</p>	Includes Education, Welfare and Children's Services including the Youth Centre.
<p>HOUSING To ensure quality housing and appropriate infrastructure is maintained.</p>	Includes Staff Housing, Other and Aged Housing.
<p>COMMUNITY AMENITIES To provide, develop and manage services in response to community needs.</p>	Includes Refuse Collection, Sewerage, Cemetery, Building Control and Town Planning.
<p>RECREATION AND CULTURE To ensure the recreational and cultural needs of the community are met.</p>	Includes Public Hall, Swimming Pool, Parks and Gardens, Library and Oval and Recreation Facilities.
<p>TRANSPORT To effectively manage transport infrastructure within the shire</p>	Includes Roads, Footpaths, Drainage, Plant and Machinery costs and Airstrip Operations.
<p>ECONOMIC SERVICES To foster economic development, tourism and rural services in the district.</p>	Includes Tourism, Rural Services, Economic Development and Caravan Park operations.
<p>OTHER PROPERTY AND SERVICES To provide control accounts and reporting facilities for all other operations.</p>	Includes Private Works, Public Works Overheads, Plant Recovery Costs, Administration Overheads and any other unclassified items.

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

	NOTE	2021/22 Budget	2020/21 Actual	2020/21 Budget
		\$	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Rates		2,117,418	1,988,679	1,961,111
Operating grants, subsidies and contributions		1,374,173	1,989,330	1,154,235
Fees and charges		849,017	733,861	787,736
Interest received		59,300	58,452	92,500
Goods and services tax received		0	(89,550)	
Other revenue		711,735	508,929	332,075
		<u>5,111,643</u>	<u>5,189,701</u>	<u>4,327,657</u>
Payments				
Employee costs		(1,957,582)	(1,682,560)	(1,761,273)
Materials and contracts		(2,185,743)	(1,116,117)	(2,408,487)
Utility charges		(432,192)	(320,264)	(394,928)
Interest expenses		(15,706)	(17,464)	(11,383)
Insurance paid		(216,872)	(183,478)	(183,961)
Other expenditure		(455,750)	(508,107)	(183,308)
		<u>(5,263,845)</u>	<u>(3,827,990)</u>	<u>(4,943,340)</u>
Net cash provided by (used in) operating activities	3	<u>(152,202)</u>	<u>1,361,711</u>	<u>(615,683)</u>
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for purchase of property, plant & equipment	4(a)	(1,147,669)	(468,223)	(747,198)
Payments for construction of infrastructure	4(a)	(1,762,827)	(1,791,608)	(2,099,645)
Non-operating grants, subsidies and contributions	10(b)	1,335,970	1,394,213	1,553,037
Proceeds from sale of plant and equipment	4(b)	36,500	100,706	83,650
Net cash provided by (used in) investing activities		<u>(1,538,026)</u>	<u>(764,912)</u>	<u>(1,210,156)</u>
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings	6(a)	(26,580)	(14,049)	(14,049)
Principal elements of lease payments	7	(57,413)	(28,492)	0
Proceeds from new borrowings	6(a)	0	200,000	200,000
Net cash provided by (used in) financing activities		<u>(83,993)</u>	<u>157,459</u>	<u>185,951</u>
Net increase (decrease) in cash held		<u>(1,774,221)</u>	<u>754,258</u>	<u>(1,639,888)</u>
Cash at beginning of year		7,868,846	7,114,588	7,058,236
Cash and cash equivalents at the end of the year	3	<u><u>6,094,625</u></u>	<u><u>7,868,846</u></u>	<u><u>5,418,348</u></u>

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

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

	NOTE	2021/22 Budget	2020/21 Actual	2020/21 Budget
		\$	\$	\$
OPERATING ACTIVITIES				
Net current assets at start of financial year - surplus/(deficit)	2(a)	1,986,095	1,433,106	1,836,882
		1,986,095	1,433,106	1,836,882
Revenue from operating activities (excluding rates)				
Governance		50	43	0
General purpose funding		1,008,012	1,740,667	1,009,920
Law, order, public safety		30,180	28,907	32,450
Health		14,100	10,664	13,850
Education and welfare		6,200	6,193	10,170
Housing		106,600	78,631	113,280
Community amenities		454,620	439,293	449,472
Recreation and culture		50,000	55,194	52,345
Transport		692,241	572,949	456,130
Economic services		152,272	165,763	151,044
Other property and services		410,900	138,348	82,450
		2,925,175	3,236,652	2,371,111
Expenditure from operating activities				
Governance		(509,921)	(383,274)	(532,616)
General purpose funding		(264,844)	(179,331)	(212,341)
Law, order, public safety		(107,595)	(85,869)	(106,628)
Health		(196,441)	(197,779)	(210,162)
Education and welfare		(191,041)	(173,814)	(208,763)
Housing		(251,422)	(207,994)	(263,957)
Community amenities		(717,347)	(515,704)	(663,717)
Recreation and culture		(1,594,228)	(1,399,512)	(1,540,873)
Transport		(2,249,328)	(1,986,554)	(2,315,972)
Economic services		(788,860)	(653,649)	(882,231)
Other property and services		(476,899)	(118,732)	(33,525)
		(7,347,926)	(5,902,212)	(6,970,785)
Non-cash amounts excluded from operating activities	2(b)	2,073,550	2,058,320	2,033,405
Amount attributable to operating activities		(363,106)	825,866	(729,387)
INVESTING ACTIVITIES				
Non-operating grants, subsidies and contributions		1,335,970	1,394,213	1,553,037
Payments for property, plant and equipment	4(a)	(1,147,669)	(468,223)	(747,198)
Payments for construction of infrastructure	4(a)	(1,762,827)	(1,791,608)	(2,099,645)
Proceeds from disposal of assets	4(b)	36,500	100,706	83,650
		(1,538,026)	(764,912)	(1,210,156)
Amount attributable to investing activities		(1,538,026)	(764,912)	(1,210,156)
FINANCING ACTIVITIES				
Repayment of borrowings	6(a)	(26,580)	(14,049)	(14,049)
Principal elements of finance lease payments	7	(57,413)	(28,492)	0
Proceeds from new borrowings	6(a)	0	200,000	200,000
Transfers to cash backed reserves (restricted assets)	8(a)	(635,533)	(571,310)	(763,057)
Transfers from cash backed reserves (restricted assets)	8(a)	507,652	363,332	593,057
Amount attributable to financing activities		(211,874)	(50,519)	15,951
Budgeted deficiency before imposition of general rates		(2,113,006)	10,435	(1,923,592)
Estimated amount to be raised from general rates	1	2,113,006	1,975,660	1,957,946
Net current assets at end of financial year - surplus/(deficit)	2(a)	0	1,986,095	34,354

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

SHIRE OF MORAWA
FOR THE YEAR ENDED 30 JUNE 2022

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

1. RATES AND SERVICE CHARGES

(a) Rating Information

RATE TYPE	Rate in \$	Number of properties	Rateable value \$	2021/22 Budgeted rate revenue \$	2021/22 Budgeted interim rates \$	2021/22 Budgeted back rates \$	2021/22 Budgeted total revenue \$	2020/21 Actual total revenue \$	2020/21 Budget total revenue \$
Differential general rate or general rate									
Gross rental valuations									
GRV - Residential/Commercial	0.08129	267	2,790,744	226,851			226,851	220,243	220,243
Unimproved valuations									
UV Rural	0.02350	205	71,375,000	1,677,241			1,677,241	1,581,372	1,581,262
UV Mining	0.30197	27	705,024	212,899			212,899	189,691	169,538
Sub-Totals		499	74,870,768	2,116,991	0	0	2,116,991	1,991,306	1,971,043
Minimum payment	\$								
Gross rental valuations									
GRV - Residential/Commercial	312	42	27,013	13,104			13,104	13,332	13,332
Unimproved valuations									
UV Rural	312	8	65,800	2,496			2,496	2,424	2,424
UV Mining	683	7	7,411	4,781			4,781	6,147	6,147
Sub-Totals		57	100,224	20,381	0	0	20,381	21,903	21,903
Discounts (Refer note 1(g))		556	74,970,992	2,137,372	0	0	2,137,372	2,013,209	1,992,946
Total amount raised from general rates							(24,366)	(37,549)	(35,000)
Ex gratia rates							2,113,006	1,975,660	1,957,946
Write Offs							6,412	6,165	6,165
Total rates							(2,000)	(114)	(3,000)
							2,117,418	1,981,711	1,961,111

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

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

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

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

1. RATES AND SERVICE CHARGES (CONTINUED)

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

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

Instalment options	Date due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates
		\$	%	%
Single full payment	1/10/2021			
Option three				
First instalment	1/10/2021		5.5%	5.5%
Second instalment	3/12/2021	5.00	5.5%	5.5%
Third instalment	11/02/2022	5.00	5.5%	5.5%
Fourth instalment	15/04/2022	5.00	5.5%	5.5%
Instalment plan admin charge revenue				
Instalment plan interest earned				
Unpaid rates and service charge interest earned				
		2021/22 Budget revenue	2020/21 Actual revenue	2020/21 Budget revenue
		\$	\$	\$
		1,000	860	1,000
		4,000	3,339	5,000
		28,000	27,697	25,000
		33,000	31,896	31,000

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

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
UV Rural	Pastoral Leases and Land with a predominantly rural use of land	To be the base rate by which all UV rated properties, other than mining tenements, are assessed annually.	To raise revenue to provide for rural infrastructure and services in addition to town services, facilities and infrastructure which are available to and accessible by the properties in this category. The relatively high property values of UV rural properties compared to other valuations in the Shire, justify a lower differential rate. The Shire is comprised of a large pastoral and agricultural sector and is to be supported where and when needed.
UV Mining	Covers all: - Mining Leases - Exploration Licences - Prospecting Licences - Retention Licences - General Purpose Leases - Special Prospecting Licences for Gold - Other Licences and Permits	To raise additional revenue to fund expenditure and costs to the Shire from these sector operations. The rate - cents in the dollar rate - has not increased for this Financial Year 2021/2022.	This category has a relatively high rate to offset part of the large investments the Shire does to roads and drainage infrastructure and maintain a high degree of quality. Individuals or companies with the intention to pursue their interest come to the Shire, they benefit from the high quality assets and services throughout the Shire. These assets and services have largely been paid for by rates income from other categories who are expected to contribute in the same way into the future. The maintenance of Shire assets and services for the benefit of all users, long and short term, is a financial burden which falls upon the long-term ratepayers.
GRV - Residential / Commercial	Covers all - Improved Values - Commercial Enterprises - Unimproved Values within the townsite of Morawa	To be the base rate for townsite located residential and/or commercial undertakings.	To raise revenue to provide for rural infrastructure and services in addition to town services, facilities and infrastructure which are available to and accessible by the properties in this category. The relatively high property values of UV rural properties compared to other valuations in the Shire, justify a lower differential rate. The Shire is comprised of a large pastoral and agricultural sector and is to be supported where and when needed.

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

(d) Differential Minimum Payment

Description	Characteristics	Objects	Reasons
UV Rural	Pastoral Leases and Land with a predominantly rural use of land	To raise revenue for the Shire to operate effectively and efficiently and be able to provide essential services.	Minimum rates are tools to recognise that every property receives services and has access to facilities and should therefore contribute accordingly.
UV Mining	Covers all: - Mining Leases - Exploration Licences - Prospecting licences - Retention Licences - General Purpose Leases - Special Prospecting Licences for Gold - Other Licences and Permits	To raise revenue for the Shire to operate effectively and efficiently and be able to provide essential services. The rate - cents in the dollar rate - has not increased for this Financial Year 2021/2022.	Minimum rates which are higher than the GRV/UV Rural rates contribute to the collection of rates and spending on services in a proportional manner.
GRV - Residential / Commercial	Covers all - Improved Values - Commercial Enterprises - Unimproved Values within the townsite of Morawa	To raise revenue for the Shire to operate effectively and efficiently and be able to provide essential services.	Minimum rates are tools to recognise that every property receives services and has access to facilities and should therefore contribute accordingly.

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

1. RATES AND SERVICE CHARGES (CONTINUED)

(e) Specified Area Rate

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

(f) Service Charges

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

(g) Rates discounts

Rate or fee to which discount is granted	Discount %	Discount (\$)	2021/22 Budget	2020/21 Actual	2020/21 Budget	Circumstances in which discount is granted
General Rates	1.5%		\$ 24,366	\$ 37,549	\$ 35,000	When the total amount of Rates levied is paid before 4:30pm on the first instalment date, a discount of 1.5% on the current rates (excluding charges for Rubbish, Sewerage and ESL) may be granted.
			24,366	37,549	35,000	

(h) Waivers or concessions

The Shire does not anticipate any waivers or concessions for the year ended 30th June 2022.

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

2. NET CURRENT ASSETS

	2021/22 Budget	2020/21 Actual	2020/21 Budget
Note	30 June 2022	30 June 2021	30 June 2021
	\$	\$	\$
(a) Composition of estimated net current assets			
Current assets			
Cash and cash equivalents- unrestricted	3 180,464	2,040,586	4,205
Cash and cash equivalents - restricted	3 5,914,161	5,828,260	5,414,143
Receivables	774,627	774,627	467,925
Other assets	0	0	1,249
Inventories	13,879	13,879	10,168
	6,883,131	8,657,352	5,897,690
Less: current liabilities			
Trade and other payables	(573,524)	(573,524)	(349,664)
Contract liabilities	(395,174)	(311,181)	
Lease liabilities	7 (57,413)	(57,413)	
Long term borrowings	6 (26,580)	(26,580)	(197,870)
Employee provisions	(376,053)	(376,053)	(331,893)
	(1,428,744)	(1,344,751)	(879,427)
Net current assets	5,454,387	7,312,601	5,018,263
Less: Total adjustments to net current assets	2.(c) (5,454,387)	(5,326,506)	(4,983,909)
Net current assets used in the Rate Setting Statement	0	1,986,095	34,354

2. NET CURRENT ASSETS (CONTINUED)

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

Items excluded from calculation of budgeted deficiency

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

(b) Operating activities excluded from budgeted deficiency

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

	2021/22 Budget	2020/21 Actual	2020/21 Budget
Note	30 June 2022	30 June 2021	30 June 2021
	\$	\$	\$
Adjustments to operating activities			
Less: Profit on asset disposals	4(b) (10,531)	0	(1,400)
Add: Loss on disposal of assets	4(b) 92,564	17,397	96,944
Add: Movement in non-current lease liabilities	0	28,921	
Add: Depreciation on assets	5 1,991,517	2,009,921	1,930,501
Movement in non-current pensioner deferred rates	0	2,081	
Movement in current employee provisions associated with restricted cash	0		7,360
Non cash amounts excluded from operating activities	2,073,550	2,058,320	2,033,405

(c) Current assets and liabilities excluded from budgeted deficiency

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

Adjustments to net current assets			
Less: Cash - restricted reserves	8 (5,538,380)	(5,410,499)	(5,414,143)
Add: Current liabilities not expected to be cleared at end of year			
- Current portion of borrowings	26,580	26,580	197,870
- Current portion of lease liabilities	57,413	57,413	0
- Current portion of employee benefit provisions held in reserve			232,364
Total adjustments to net current assets	(5,454,387)	(5,326,506)	(4,983,909)

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

2 (d) NET CURRENT ASSETS (CONTINUED)

SIGNIFICANT ACCOUNTING POLICIES

CURRENT AND NON-CURRENT CLASSIFICATION

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

TRADE AND OTHER PAYABLES

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

PREPAID RATES

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

INVENTORIES

General

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

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

Superannuation

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

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

LAND HELD FOR RESALE

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

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

CONTRACT ASSETS

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

TRADE AND OTHER RECEIVABLES

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

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

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

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

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

PROVISIONS

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

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

EMPLOYEE BENEFITS

Short-term employee benefits

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

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

CONTRACT LIABILITIES

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

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

3. RECONCILIATION OF CASH

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

Note	2021/22 Budget	2020/21 Actual	2020/21 Budget
	\$	\$	\$
Cash at bank and on hand	6,094,625	7,868,846	5,418,348
Total cash and cash equivalents	6,094,625	7,868,846	5,418,348
Held as			
- Unrestricted cash and cash equivalents	180,464	2,040,586	4,205
- Restricted cash and cash equivalents	5,914,161	5,828,260	5,414,143
	6,094,625	7,868,846	5,418,348
Restrictions			
The following classes of assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:			
- Cash and cash equivalents	5,914,161	5,828,260	5,414,143
	5,914,161	5,828,260	5,414,143
The restricted assets are a result of the following specific purposes to which the assets may be used:			
Reserves - cash/financial asset backed	8	5,538,380	5,410,499
Unspent borrowings	6(c)	0	125,973
Contract liabilities		375,781	291,788
		5,914,161	5,828,260
		5,914,161	5,414,143
Reconciliation of net cash provided by operating activities to net result			
Net result		(973,775)	704,313
			(1,088,691)
Depreciation	5	1,991,517	2,009,921
(Profit)/loss on sale of asset	4(b)	82,033	17,397
(Increase)/decrease in receivables		0	(249,318)
(Increase)/decrease in inventories		0	(1,572)
Increase/(decrease) in payables		0	34,310
Increase/(decrease) in contract liabilities		83,993	295,198
Increase/(decrease) in unspent non-operating grants		0	(59,824)
Increase/(decrease) in employee provisions		0	5,499
Non-operating grants, subsidies and contributions		(1,335,970)	(1,394,213)
Net cash from operating activities		(152,202)	1,361,711
			(615,683)

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

4. FIXED ASSETS

(a) Acquisition of Assets

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

Asset class	Reporting program							2020/21 Actual total	2020/21 Budget total
	Law, order, public safety	Education and welfare	Housing	Community amenities	Recreation and culture	Transport	Economic services		
\$	\$	\$	\$	\$	\$	\$	\$	\$	
<i>Property, Plant and Equipment</i>									
Land - vested in and under the control of council								32,771	
Buildings - non-specialised		16,000	20,000		353,669	20,000	20,000		
Buildings - specialised						20,000	459,669	15,670	
Furniture and equipment						668,000	668,000	106,427	
Plant and equipment	0	16,000	20,000	0	353,669	688,000	1,147,669	747,198	
<i>Infrastructure</i>									
Infrastructure - roads					1,055,743	1,055,743	1,055,743	1,268,645	
Infrastructure - Footpaths					128,084	128,084	128,084	73,935	
Infrastructure - Parks & Ovals					164,000	164,000	164,000	285,777	
Infrastructure - Sewerage				30,000		30,000	30,000	7,950	
Infrastructure - Playground Equipment	25,000			10,500	90,000	90,000	93,000	150,000	
Infrastructure - Other					40,000	40,000	202,000	106,000	
Infrastructure - Airfields	25,000	0	0	40,500	294,000	1,385,827	1,762,827	2,099,645	
<i>Right of use assets</i>									
Right of use - plant and equipment	0	0	0	0	0	0	0	114,827	
Total acquisitions	25,000	16,000	20,000	40,500	647,669	2,073,827	2,910,496	2,846,843	

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

4. FIXED ASSETS

(b) Disposals of Assets

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

	2021/22		2021/22		2021/22		2020/21		2020/21		2020/21		2020/21		2020/21	
	Budget Net Book Value	Budget Sale Proceeds	Budget Profit	Budget Loss	Actual Net Book Value	Actual Sale Proceeds	Actual Profit	Actual Loss	Budget Net Book Value	Budget Sale Proceeds	Budget Profit	Budget Loss	Budget Net Book Value	Budget Sale Proceeds	Budget Profit	Budget Loss
By Program																
Transport	38,476	26,500	10,531	(22,507)	98,697	84,206	0	(14,491)	157,106	75,650	1,400	(82,856)	157,106	75,650	1,400	(82,856)
Other property and services	80,057	10,000	0	(70,057)	19,405	16,500	0	(2,905)	22,088	8,000	0	(14,088)	22,088	8,000	0	(14,088)
	118,533	36,500	10,531	(92,564)	118,102	100,706	0	(17,396)	179,194	83,650	1,400	(96,944)	179,194	83,650	1,400	(96,944)
By Class																
<u>Property, Plant and Equipment</u>																
Plant and equipment	118,533	36,500	10,531	(92,564)	118,102	100,706	0	(17,396)	179,194	83,650	1,400	(96,944)	179,194	83,650	1,400	(96,944)
	118,533	36,500	10,531	(92,564)	118,102	100,706	0	(17,396)	179,194	83,650	1,400	(96,944)	179,194	83,650	1,400	(96,944)

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

5. ASSET DEPRECIATION

	2021/22	2020/21	2020/21
	Budget	Actual	Budget
	\$	\$	\$
By Program			
General purpose funding		11,150	11,161
Law, order, public safety	19,200	18,117	19,173
Health	13,800	13,641	13,792
Education and welfare	15,800	15,601	15,615
Housing	78,000	76,983	77,025
Community amenities	87,210	87,510	87,095
Recreation and culture	446,700	460,557	433,753
Transport	846,000	857,605	832,162
Economic services	162,700	160,089	161,524
Other property and services	322,107	308,669	279,201
	1,991,517	2,009,922	1,930,501
By Class			
Buildings - non-specialised	110,673	108,064	107,241
Buildings - specialised	302,110	288,696	292,742
Furniture and equipment	6,683	5,587	6,476
Plant and equipment	256,070	310,081	248,130
Infrastructure - roads	786,030	766,442	761,800
Infrastructure - Footpaths	16,695	15,829	16,177
Infrastructure - Parks & Ovals	47,918	46,119	46,522
Infrastructure - Sewerage	72,447	68,759	70,201
Infrastructure - Playground Equipment	13,124	17,318	12,717
Infrastructure - Other	277,383	262,979	269,284
Infrastructure - Airfields	54,461	51,325	52,772
Infrastructure - Dams	47,923	45,128	46,439
Right of use - plant and equipment		23,595	
	1,991,517	2,009,922	1,930,501

SIGNIFICANT ACCOUNTING POLICIES

DEPRECIATION

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

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

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

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

Buildings - non-specialised	40 to 100 years
Buildings - specialised	40 to 100 years
Furniture and equipment	5 to 10 years
Plant and equipment	5 to 15 years
Infrastructure - roads	12 to 40 years
Infrastructure - Footpaths	50 years
Infrastructure - Parks & Ovals	50 years
Infrastructure - Sewerage	50 years
Infrastructure - Playground Equip	5 to 15 years
Infrastructure - Other	10 to 50 years
Infrastructure - Airfields	50 years
Infrastructure - Dams	50 years

AMORTISATION

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

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

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

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

6. INFORMATION ON BORROWINGS

(a) Borrowing repayments

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

Loan Purpose	Loan Number	Institution	Interest Rate	2021/22		2021/22		2021/22		2020/21		2020/21		2020/21		2020/21		2020/21			
				Budget New Loans	Budget Principal Repayments	Budget Interest Repayments	Actual New Loans	Actual Principal Repayments	Actual Interest Repayments	Actual New Loans	Actual Principal Repayments	Actual Interest Repayments	Budget New Loans	Budget Principal Repayments	Budget Interest Repayments	Budget New Loans	Budget Principal Repayments	Budget Interest Repayments	Budget New Loans	Budget Principal Repayments	Budget Interest Repayments
Housing																					
24 Harley Street	136	WATC	3.9%	279,078	(14,607)	264,471	(12,000)	293,127	(14,049)	279,078	(11,307)	293,127	(14,049)	279,078	(14,049)	279,078	(11,383)				
Recreation and Culture																					
Netball Courts Redevelopment	139	WATC	2.1%	194,086	(11,973)	182,113	(3,105)	0	200,000	200,000	(3,350)	200,000	(14,049)	200,000	(14,049)	200,000	(11,383)				
				473,164	(26,580)	446,584	(15,105)	293,127	(14,049)	479,078	(14,657)	293,127	(14,049)	479,078	(14,049)	479,078	(11,383)				
				473,164	0	446,584	(15,105)	293,127	(14,049)	479,078	(14,657)	293,127	(14,049)	479,078	(14,049)	479,078	(11,383)				

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

6. INFORMATION ON BORROWINGS

(b) New borrowings - 2021/22

The Shire does not intend to undertake any new borrowings for the year ended 30th June 2022

(c) Unspent borrowings

Loan Details	Purpose of the loan	Year loan taken	Amount b/fwd.	Amount used 2021/22 Budget	New loans unspent at 30 June 2022	Amount as at 30 June 2022
Loan 136	Redevelopment of Netball Courts	2020	\$ 125,973	\$ 125,973	\$ 0	\$ 0
			125,973	125,973	0	0

(d) Credit Facilities

	2021/22 Budget	2020/21 Actual	2020/21 Budget
Undrawn borrowing facilities credit standby arrangements			
Credit card limit	12,000	12,000	12,000
Credit card balance at balance date		(379)	
Total amount of credit unused	12,000	11,621	12,000
Loan facilities			
Loan facilities in use at balance date	446,584	479,078	479,078

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

7. LEASE LIABILITIES

Purpose	Lease Number	Institution	Lease Interest Rate	Lease Term	Budget Lease Principal outstanding 30 June 2021		2021/22 Budget Lease Principal Repayments 1 July 2021		2021/22 Budget Lease Principal Repayments 30 June 2022		2021/22 Budget Lease Interest Repayments		2020/21 Actual Lease Principal outstanding 30 June 2021		2020/21 Actual Lease Interest repayments	
					\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Recreation and culture		MAIA Financial		24months	86,335		(57,413)	28,922	(601)	114,827	(28,492)	86,335	(2,808)			
Gymnasium					86,335	0	(57,413)	28,922	(601)	114,827	(28,492)	86,335	(2,808)			
										0						

SIGNIFICANT ACCOUNTING POLICIES

LEASES

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

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

LEASE LIABILITIES

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

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

8. CASH BACKED RESERVES

(a) Cash Backed Reserves - Movement

	2021/22	2021/22	2021/22	2021/22	2021/22	2020/21	2020/21	2020/21	2020/21	2020/21	2020/21	2020/21	2020/21
	Budget	Budget	Budget	Actual	Actual	Actual	Actual	Budget	Budget	Budget	Budget	Budget	Budget
	Opening	Transfer to	Transfer (from)	Opening	Transfer to	Transfer (from)	Closing	Opening	Opening	Transfer to	Transfer (from)	Closing	Closing
	Balance	Balance	Balance	Balance	Balance	Balance	Balance	Balance	Balance	Balance	Balance	Balance	Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
(a) Leave reserve	230,503	5,499	(79,152)	225,005	5,498		230,503	225,004	7,360			232,364	
(b) Plant Reserve	420,976	301,040	(388,500)	467,291	251,035	(297,350)	420,976	467,291	354,901	(545,000)		277,192	
(c) Building Reserve	134,448	50,253	184,701	114,195	20,253		134,448	114,195	21,198			135,393	
(d) Economic Development Reserve	3,521	12,589	16,110	3,513	8		3,521	3,513	37			3,550	
(e) Community Development Reserve	1,259,335	532	1,259,867	1,255,036	4,299		1,259,335	1,255,037	13,163			1,268,200	
(f) Sewerage Reserve	273,113	50,494	323,607	222,620	50,493		273,113	222,620	52,335			274,955	
(g) Morawa Future Funds Interest Reserve	206,821	12,070	178,891	224,417	8,480	(26,076)	206,821	274,396	20,935	(18,057)		277,274	
(h) Morawa Community Future Funds Reserve	2,035,350	1,598	2,036,948	2,033,955	9,301	(7,906)	2,035,350	2,025,597	21,244			2,046,841	
(i) Aged Care Units Reserve	34,506	10,021	44,527	9,485	25,021		34,506	9,485	25,099			34,584	
(j) Business Units Reserve	166,130	324	166,454	145,807	20,323		166,130	145,806	21,529			167,335	
(k) Legal Fees Reserve	26,151	58	26,209	26,093	58		26,151	26,094	274			26,368	
(l) Road Reserve	197,455	50,326	247,781	147,129	50,326		197,455	147,130	51,543			198,673	
(m) Aged Care ex MCC Unit 1-4 Reserve	70,749	157	70,906	70,593	156		70,749	70,593	740			71,333	
(n) Aged Care Unit 5 Reserve	56,794	126	56,920	56,668	126		56,794	56,669	594			57,263	
(o) Swimming Pool Reserve	80,808	20,135	100,943	60,674	20,134		80,808	60,673	20,636			81,309	
(p) COVID-19 Emergency Response Reserve	108,350	311	108,661	140,040	310	(32,000)	108,350	140,040	51,469	(30,000)		161,509	
(q) Old Hospital Reserve	50,000		50,000	0	50,000		50,000		50,000			50,000	
(r) Jones Lake Road Rehad Reserve	50,000	50,000	100,000	0	50,000		50,000		50,000			50,000	
(s) Morawa Yalgoo Road Reserve	5,489	70,000	75,489	0	5,489		5,489		50,000			50,000	
	5,410,499	635,533	(507,652)	5,202,521	571,310	(363,332)	5,410,499	5,244,143	763,057	(593,057)		5,414,143	
													0

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

8. CASH BACKED RESERVES

(b) Cash Backed Reserves - Purposes

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

Reserve name	Purpose of the reserve
(a) Leave reserve	To be used to fund leave requirements.
(b) Plant Reserve	To be used to upgrade, replace or purchase new plant and equipment.
(c) Building Reserve	To be used to refurbish, replace, extend or establish Council owned buildings.
(d) Economic Development Reserve	To be used to create economic development initiatives in the local community.
(e) Community Development Reserve	To be used for Community Projects within the Shire of Morawa.
(f) Sewerage Reserve	To be used to repair, replace or extend the sewerage facility.
(g) Morawa Future Funds Interest Reserve	To allocate funding to community based projects financed from the interest received on the underlying reserves
(h) Morawa Community Future Funds Reserve	To be used to provide an ongoing conduit for benefits to the people and environment through the Sinosteel Midwest Corporation Morawa Future Fund Foundation Memorandum
(i) Aged Care Units Reserve	To fund future expenditure relating to the Units
(j) Business Units Reserve	To fund future expenditure relating to the Units
(k) Legal Fees Reserve	A provision for unforeseen legal fees
(l) Road Reserve	A provision for (emergency) road expenditure
(m) Aged Care ex MCC Unit 1-4 Reserve	To fund future expenditure relating to the Units
(n) Aged Care Unit 5 Reserve	To fund future expenditure relating to the Units
(o) Swimming Pool Reserve	To be used for the maintenance/upgrade to Morawa Swimming Pool.
(p) COVID-19 Emergency Response Reserve	To invest in activities that promote community wellbeing, aid to residents and businesses in financial hardship and general COVID recovery projects.
(q) Old Hospital Reserve	To reserve monies for the future use of the old hospital
(r) Jones Lake Road Rehad Reserve	To reserve monies for the future closure and rehab of the landfill site at Jones Lake Rd
(s) Morawa Yalgoo Road Reserve	To be used to fund maintenance works on the Morawa Yalgoo Road

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

9. FEES & CHARGES REVENUE

	2021/22 Budget	2020/21 Actual	2020/21 Budget
	\$	\$	\$
Governance	25	43	
General purpose funding	14,300	2,360	3,500
Law, order, public safety	3,450	3,080	4,450
Health	600	164	350
Education and welfare	2,500	2,694	2,420
Housing	99,100	76,670	105,780
Community amenities	449,870	436,179	446,472
Recreation and culture	37,000	19,866	31,345
Transport	50,000	0	0
Economic services	152,272	165,805	150,969
Other property and services	39,900	27,000	42,450
	849,017	733,861	787,736

10. GRANT REVENUE

	2021/22 Budget	2020/21 Actual	2020/21 Budget
	\$	\$	\$
By Program:			
(a) Operating grants, subsidies and contributions			
General purpose funding	930,000	1,673,804	910,755
Law, order, public safety	22,730	21,827	24,000
Health	13,500	0	0
Education and welfare	3,700	3,499	7,500
Housing	7,500	0	0
Community amenities	4,750	0	0
Recreation and culture	13,000	22,000	21,000
Transport	279,000	208,229	190,980
Other property and services	16,000	0	0
	1,290,180	1,929,359	1,154,235
(b) Non-operating grants, subsidies and contributions			
Recreation and culture	368,919	211,750	253,000
Transport	917,051	1,095,176	1,180,037
Economic services	50,000	87,287	120,000
	1,335,970	1,394,213	1,553,037
Total grants, subsidies and contributions	2,626,150	3,323,572	2,707,272

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

11. REVENUE RECOGNITION

SIGNIFICANT ACCOUNTING POLICIES

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

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/Refunds/Warranties	Determination of transaction price	Allocating transaction price	Measuring obligations for returns	Revenue recognition	Accounting standard
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	AASB 15 AASB 1058
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	AASB 15 AASB 1058
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 if terms breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared	AASB 15
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 if terms breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared	AASB 15
Grants with no contractual commitments	General appropriations and contributions with no specific contractual commitments	No obligations	Not applicable	Not applicable	Cash received	On receipt of funds	Not applicable	When assets are controlled	AASB 1058
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	AASB 1058
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	AASB 1058
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	AASB 1058
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	AASB 15 AASB 1058

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

11. REVENUE RECOGNITION (CONTINUED)

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	Accounting standard
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	AASB 1058
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	AASB 15
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	AASB 15
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	AASB 1058
Sale of stock	Materials, 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	AASB 1058
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	AASB 15
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	AASB 15

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

12. ELECTED MEMBERS REMUNERATION

	2021/22 Budget	2020/21 Actual	2020/21 Budget
	\$	\$	\$
President			
President's Allowance	17,000	17,000	17,000
Meeting attendance fees	16,000	16,000	16,000
Other expenses	2,500	300	2,500
Travel and accommodation expenses	2,200		2,200
	<u>37,700</u>	<u>33,300</u>	<u>37,700</u>
Deputy President			
Deputy President's Allowance	4,250	4,250	4,250
Meeting attendance fees	8,000	8,000	8,000
Other expenses	2,000	300	2,000
Travel and accommodation expenses	2,000		2,000
	<u>16,250</u>	<u>12,550</u>	<u>16,250</u>
Elected member 1			
Meeting attendance fees	8,000	8,000	8,000
Other expenses	2,000	497	2,000
Travel and accommodation expenses	2,000		2,000
	<u>12,000</u>	<u>8,497</u>	<u>12,000</u>
Elected member 2			
Meeting attendance fees	8,000	8,000	8,000
Other expenses	2,000	497	2,000
Travel and accommodation expenses	2,000		2,000
	<u>12,000</u>	<u>8,497</u>	<u>12,000</u>
Elected member 3			
Meeting attendance fees	8,000	8,000	8,000
Other expenses	2,000	300	2,000
Travel and accommodation expenses	2,000		2,000
	<u>12,000</u>	<u>8,300</u>	<u>12,000</u>
Elected member 4			
Meeting attendance fees	8,000	8,000	8,000
Other expenses	2,000	300	2,000
Travel and accommodation expenses	2,000		2,000
	<u>12,000</u>	<u>8,300</u>	<u>12,000</u>
Elected member 5			
Meeting attendance fees	8,000	8,000	8,000
Other expenses	2,000	300	2,000
Travel and accommodation expenses	2,000		2,000
	<u>12,000</u>	<u>8,300</u>	<u>12,000</u>
Total Elected Member Remuneration	<u>113,950</u>	<u>87,744</u>	<u>113,950</u>
President's allowance	17,000	17,000	17,000
Deputy President's allowance	4,250	4,250	4,250
Meeting attendance fees	64,000	64,000	64,000
Other expenses	14,500	2,494	14,500
Travel and accommodation expenses	14,200	0	14,200
	<u>113,950</u>	<u>87,744</u>	<u>113,950</u>

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

13. OTHER INFORMATION

	2021/22 Budget	2020/21 Actual	2020/21 Budget
	\$	\$	\$
The net result includes as revenues			
(a) Interest earnings			
Investments			
- Reserve funds	17,300	17,469	55,000
- Other funds	10,000	9,947	7,500
Late payment of rates and charges *	28,000	27,697	25,000
Other interest revenue (refer note 1b)	4,000	3,339	5,000
	59,300	58,452	92,500
* The Shire has resolved to charge interest under section 6.13 for the late payment of any amount due for rates, sewerage, rubbish and ESL charges at 5.5%.			
(b) Other revenue			
Reimbursements and recoveries	337,210	445,329	280,250
Other	374,525	63,600	51,825
	711,735	508,929	332,075
The net result includes as expenses			
(c) Auditors remuneration			
Audit services	45,000	40,000	45,000
Other services	10,000	160	10,000
	55,000	40,160	55,000
(d) Interest expenses (finance costs)			
Borrowings (refer Note 6(a))	15,105	14,657	11,383
Interest expense on lease liabilities	601	2,808	0
	15,706	17,465	11,383
(e) Write offs			
General rate	3,000	114	3,000
	3,000	114	3,000

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

14. MAJOR LAND TRANSACTIONS

It is not anticipated that the Shire will be party to any Major Land Transactions during 2021/2022.

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

15. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

It is not anticipated that the Shire will be party to any Major Trading Undertakings during 2021/2022.

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

16. INTERESTS IN JOINT ARRANGEMENTS

The Shire of Morawa has a joint venture arrangement with Department of Communities that included the construction and management of 2x 1-bedroom and 1x 2-bedroom units on Dreghorn Street, Morawa. The provision aims to provide accommodation for single persons.

The Shire of Morawa has a 2% interest in the assets and liabilities of the Joint Venture. All revenue and expenses of the joint venture are recognised in the relevant financial statements of Council.
in the relevant financial statements of Council.

	2021/22 Budget	2020/21 Actual	2020/21 Budget
	\$	\$	\$
Non-current assets			
Land and Buildings	3,000	3,260	3,260
Less: accumulated depreciation	(380)	(305)	(306)
	2,620	2,955	2,954

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

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

17. TRUST FUNDS

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

Detail	Balance 30 June 2021	Estimated amounts received	Estimated amounts paid	Estimated balance 30 June 2022
	\$	\$	\$	\$
Drug Action Group	660			660
Youth Fund Raising	865			865
BRB/BCITF	113			113
	1,638	0	0	1,638

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

18. 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.



SHIRE OF MORAWA

SCHEDULE OF FEES AND CHARGES

2021/2022

Fees and Charges

Each year Council is required to determine fees and charges for services it provides. In the setting of the fees for its goods and services, the Council is endeavouring to adopt a "user-pays" principle, while being ever mindful of the capacity of the client to pay the fees being set out. Accordingly, the fees set by Council in some cases will not recover the full cost of providing the goods and services. The fees and charges are made up of fees provided under relevant Acts and fees determined by Council.

Section 6.16 (1) of the Local Government Act 1995 (Act), provides that " a Council may charge and recover an approved fee for any service it provides."

Section 6.16 (2) describes the services for which an approved fee may be charged. These include:

- Allowing admission to any building or enclosure.
- Supplying a service or carrying out work at the request of a person.
- Giving information.
- Receiving and application for approval, granting approval, making an inspection and issuing a licence, permit, authorisation or certificate.
- Supplying goods.
- Such other service as may be prescribed.

Effect of other Acts

Section 6.18 (1) If the amount of a fee for a service is determined under another Act:

- Council may not determine an amount that is inconsistent with the amount determined under the other written law or Act, and
- Council may not charge a fee in addition to the amount determined under the other written law or Act.

Section 6.19 (2) If the charging of a fee for a service is prohibited under another Act, a Council must not charge a fee for the service under this Act.

While every effort has been made to cover all fees and charges applicable to 2021/2022, a need may arise to introduce a new fee or charge that is unforeseen at this time. Changes to the application of GST may occur if the current legislation changes during the year. Any changes to the application of the GST will be altered as soon as notification is received.

The Statutory fees and charges that have been included in this document are the last advertised charges that were available to Council at the time of producing this document and may change on 1 July 2021.

Fees and Charges

Establishment of a Fee or Charge

The key steps to identifying a fee or charge are:

- Identifying which activities, functions or programs to which a fee or charge will apply.
- Identifying the full cost of providing the service.
- Identifying and quantifying Community Service Obligations.
- Confirming and agreed pricing policy for the Council.
- Confirming the agreed fee or charge to be levied.
- Confirming if any subsidies on the fee or charge will apply.

The fees and charges included in this document will be charged to all of Council's clients that avail themselves of the Council's goods and services.

Codes have been used to distinguish between each policy (as shown below), and these appear beside the various fees contained in this document to be charged in the ensuing year.

A These items are priced at the figure stipulated by legislation.

At the time of adoption, fees classified as Type A, that is fees charged under relevant legislation were current. Subsequent changes to legislation may alter the price and the new price will be added to the Fees and Charges schedule commencing from the date authorised by the amended legislation

B These items are priced so as to return a total cost recovery for the activities provided.

C These items are priced to cover the cost of the item plus normal commercial mark-ups.

D These items are priced below the cost of providing this activity as Council considers that full cost recovery would deprive members of the community of the ability to participate/ enjoy these activities.

Goods and Services Tax

Those goods and/or services that are subject to GST have been identified in the attached Schedule of Fees and Charges by the description of Taxable and have GST included in the price.

Commercial Sensitivity

Where a fee or charge can be subjected to commercial competition, the cost of such charges has been classified as "Price on Application" (POA) to ensure Council's competitive position. A quotation can be supplied that will list the various components of the fee or charge on request.

SHIRE OF MORAWA

Fees and Charges for 2021-2022

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SHIRE OR MORAWA

Fees and Charges for 2021-2022

Account No.	Particulars	Act, Regulations and Local Laws	GST Status	Pricing Policy Code	Unit	2020-2021	2021-2022	GST
SCHEDULE 3 - GENERAL PURPOSE								
03137.156 Rates & Charges								
	Rates Enquiry - Conveyancers	s. 6.16 LG Act 1995	GST Exempt	B	certificate	38.00	40.00	
	Enquiry into Rates, Orders & Requisitions	s. 6.16 LG Act 1995	GST Exempt	B	enquiry	110.00	115.00	
	Urgency Fee - Rates Enquiry to be available within 24 hrs (additional)	s. 6.16 LG Act 1995	GST Exempt	B	certificate	54.00	56.00	
	Interest Rate for Overdue Rates	s. 6.16 LG Act 1995		C	%	5.50%	5.50%	
	Request for Copy of Property Details by other Authorities	s. 6.16 LG Act 1995	GST Exempt	C	each		250.00	
	Record Searches - Searches involving over 14 minutes investigation. Pro-rata charge is \$18.00 per 15 minutes	s. 6.16 LG Act 1995	GST Exempt	B	15 minutes		18.00	
	Printing or emailing Multiple Rates - Current Year	s. 6.16 LG Act 1995	GST Exempt	B	copy	6.00	10.00	
	Printing or emailing Multiple Rates - Previous Years	s. 6.16 LG Act 1995	GST Exempt	B	copy		20.00	
	History Transaction Listing - Rates	s. 6.16 LG Act 1995	GST Exempt	B	copy		15.00	
	Dishonoured Payment (Cheque or Direct Debit) Charge	s. 6.16 LG Act 1995	GST Exempt	B	transaction		Cost Recovery	
	Instalment Option Administration Fee	s. 6.16 LG Act 1995	GST Exempt	B	instalment	5.00	5.00	
	Instalment Option Interest Rate	s. 6.16 LG Act 1995	GST exempt	C	%	5.50	5.50	
	Special Payment Arrangement Administration fee	s. 6.16 LG Act 1995	GST exempt	C	year		30.00	
	Debt Recovery Charges	s. 6.16 LG Act 1995	Taxable	B	assessment		Cost Recovery	
SCHEDULE 4 - GOVERNANCE								
04230.156 Administration Charges								
	Photocopies - Black & White per page - A4	s. 6.16 LG Act 1995	Taxable	C	page	0.60	0.60	0.05
	Photocopies - Black & White per page - A3	s. 6.16 LG Act 1995	Taxable	C	page	0.70	0.70	0.06
	Photocopies - Black & White per page - A4 Double Sided	s. 6.16 LG Act 1995	Taxable	C	page	7.00	0.80	0.07
	Photocopies - Black & White per page - A3 Double Sided	s. 6.16 LG Act 1995	Taxable	C	page	1.40	1.40	0.13
	Photocopies - Colour per page - A4	s. 6.16 LG Act 1995	Taxable	C	page	1.20	1.20	0.11
	Photocopies - Colour per page - A3	s. 6.16 LG Act 1995	Taxable	C	page	1.70	1.70	0.15
	Photocopies - Colour per page - A4 Double Sided	s. 6.16 LG Act 1995	Taxable	C	page	1.70	1.70	0.15
	Photocopies - Colour per page - A3 Double Sided	s. 6.16 LG Act 1995	Taxable	C	page	3.30	3.30	0.30
	If Own Paper Supplied or Over 1,000 Copies a Price Reduction of 50% Applies	s. 6.16 LG Act 1995	Taxable	C		As negotiated	As negotiated	
	Copies of Council Meeting Agenda/Minutes - Printed per Meeting.	s. 6.16 LG Act 1995	GST Exempt	D	copy	12.00	12.00	
	Copies of Council Meeting Agenda/Minutes - Emailed per Meeting.	s. 6.16 LG Act 1995	GST Exempt	D	copy	No Charge	No Charge	
	Copies of Council Meeting Agenda/Minutes - Printed per Meeting per year	s. 6.16 LG Act 1995	GST Exempt	D	year	60.00	60.00	
	Copies of House Plans held on File.	s. 6.16 LG Act 1996	Taxable	B	transaction	80.00	80.00	7.27
	Copies of Sewerage Plans held on file	s. 6.16 LG Act 1997	Taxable	B	transaction		20.00	1.82
14640.121	Secretarial Work	s. 6.16 LG Act 1995	Taxable	C	hour	65.00	80.00	7.27
04131.156	Hire of Council Chambers	s. 6.16 LG Act 1995	Taxable	D	day	275.00	300.00	27.27

SHIRE OR MORAWA

Fees and Charges for 2021-2022

Account No.	Particulars	Act, Regulations and Local Laws	GST Status	Pricing Policy Code	Unit	2020-2021	2021-2022	GST
04131.156	Hire of Equipment Fee (Electronic Whiteboard)	s. 6.16 LG Act 1995	Taxable	B	day	27.50	29.00	2.64
04131.156	Bond on PA System and Portable Projector	s. 6.16 LG Act 1995	GST exempt		hire	250.00	250.00	
04131.156	Equipment Hire Fee - Public Address System	s. 6.16 LG Act 1995	Taxable	D	day	27.50	29.00	2.64
04131.156	Equipment Hire Fee - Power Point Projector & Screen	s. 6.16 LG Act 1995	Taxable	D	day	27.50	29.00	2.64
04230.156 Freedom of Information								
	GIPA Information Act Application Fee - Access to Records (personal affairs)	FOI Act	GST Exempt	A	issue	No Charge	No Charge	
	GIPA Information Act Application Fee - All other requests	FOI Act	GST Exempt	A	issue	30.00	30.00	
	Charge for Staff Member's Time Dealing With Application (pro-rata)	FOI Act	GST exempt	A	hour		30.00	
	Charge for Access Time Supervised by Staff Member (pro rata)	FOI Act	GST exempt	A	hour		30.00	
	Photocopying Charges - Staff Time (pro rata)	FOI Act	GST exempt	A	hour		30.00	
	Photocopying Charges	FOI Act	GST exempt	A	page		0.20	
	Duplication of Information Including Transportation Costs	FOI Act	GST exempt	B	issue	Cost Recovery	Cost Recovery	
SCHEDULE 5 - LAW, ORDER & PUBLIC SAFETY								
Animal Control								
05220.156	Microchipping Dog/Cat	Dog Act 1976 / Cat Act 2011	Taxable	B	animal	At Cost	At Cost	
	Dog/Cat Surrender Fee	Dog Act 1976 / Cat Act 2011	Taxable	C	animal	70.00	70.00	6.36
	Surrender Fee - Litter of Puppies/Kittens	Dog Act 1976 / Cat Act 2011	Taxable	B	litter	80.00	80.00	7.27
	Impounding Fee	Dog Act 1976 / Cat Act 2011	GST Exempt	B	animal	100.00	100.00	
	Daily Maintenance Fee - Sustenance per Animal	Dog Act 1976 / Cat Act 2011	Taxable	C	day	20.00	20.00	1.82
	Authorised Destruction of Dog/Cat	Dog Act 1976 / Cat Act 2011	Taxable	B	animal	50.00	55.00	5.00
	Kennel Registration Fee	Dog Act 1976 / Cat Act 2011	GST Exempt	A	licence	220.00	220.00	
05221.156	Dog Registration Unsterilised - 1 Year	Dog Act 1976	GST Exempt	A	animal	50.00	50.00	
	Dog Registration Unsterilised - 3 Years	Dog Act 1976	GST Exempt	A	animal	120.00	120.00	
	Dog Registration Unsterilised - Lifetime	Dog Act 1976	GST Exempt	A	animal	250.00	250.00	
	Dog Registration Sterilised - 1 Year	Dog Act 1976	GST Exempt	A	animal	20.00	20.00	
	Dog Registration Sterilised - 3 Years	Dog Act 1976	GST Exempt	A	animal	42.50	42.50	
	Dog Registration Sterilised - Lifetime	Dog Act 1976	GST Exempt	A	animal	100.00	100.00	
	Pensioner Fees for Dog Registration	Dog Act 1976	GST Exempt	A	animal	50% of above fees	50% of above fees	
	NEW Dog Registration for 1 Year Paid After 1 May	Dog Act 1976	GST Exempt	A	animal	50% of above fees	50% of above fees	
	Keeping More Than Prescribed Number of Dogs	Dog Act 1976	GST Exempt	A	offence	200.00	200.00	
	Cat Registration Sterilised & Microchipped - 1 Year	Cat Act 2011	GST Exempt	A	animal	20.00	20.00	
	Cat Registration Sterilised & Microchipped - 3 Years	Cat Act 2011	GST Exempt	A	animal	42.50	42.50	
	Cat Registration Sterilised & Microchipped - Lifetime	Cat Act 2011	GST Exempt	A	animal	100.00	100.00	

SHIRE OR MORAWA

Fees and Charges for 2021-2022

Account No.	Particulars	Act, Regulations and Local Laws	GST Status	Pricing Policy Code	Unit	2020-2021	2021-2022	GST
05225.156 Other Public Safety and Order								
	Abandoned Motor Vehicles - Impound Fee	s. 6.16 LG Act 1995	Taxable	B	vehicle	110.00	110.00	10.00
	Towing Vehicle	s. 6.16 LG Act 1995	Taxable	B	vehicle	Cost Recovery	Cost Recovery	
	Towing Vehicle - Burnt Out	s. 6.16 LG Act 1995	Taxable	B	vehicle	Cost Recovery	Cost Recovery	
	Towing Vehicle - Heavy Vehicle (Bus or Truck)	s. 6.16 LG Act 1995	Taxable	B	vehicle	Cost Recovery	Cost Recovery	
07430.156 SCHEDULE 7 - HEALTH								
07430.151	Food Vendor's Licence	Food Act 2008	GST Exempt	A	licence	100.00	100.00	
	Section 39 Certificate (Liquor Control Act 1988)	s. 6.16 LG Act 1995	GST Exempt	B	certificate	130.00	135.00	
	Inspections, reports, notices and other Shire actions relating to licences & registrations where cost is not covered by other Acts & regulations	s. 6.16 LG Act 1995	GST Exempt	B	report	80.00	85.00	
07430.156 Environmental Health Application Processing								
	s107(3) Notification of Business Exemption from Registration 9e.g. Non-Profit Sausage Sizzle)	Food Act 2008 / Food Regulation 10	GST Exempt	A	application	No Charge	No Charge	
	s.107(3) Notification of Food Business	Food Act 2008	GST Exempt	A	business	50.00	75.00	
	s.113 Notification of Business Ceasing, Being Sold or Increased Risk Profile	Food Act 2008	GST Exempt	A	premises	Cost Recovery	Cost Recovery	
	s.110 (4)(b) Application for Registration of Temporary Food Business/ Store/Stall Only (Includes Annual Admin Fee)	Food Act 2008 & s. 6.16 LG Act 1995	GST Exempt	B	application	155.00	160.00	
	s.110 (4)(b) Application for Registration of Small Food Business - Mobile, Home Based/ Stall (Includes Annual Admin Fee)	Food Act 2008 & s. 6.16 LG Act 1995	GST Exempt	B	application	200.00	206.00	
	s.110 (4)(b) Application for Registration of Medium Food Business - Café/Restaurant (Includes Annual Admin Fee)	Food Act 2008 & s. 6.16 LG Act 1995	GST Exempt	B	application	255.00	263.00	
	s.110 (4)(b) Application for Registration of Large Food Business - Major Manufacturer /Supermarket (Includes Annual Admin Fee)	Food Act 2008 & s. 6.16 LG Act 1995	GST Exempt	B	application	305.00	315.00	
	Inspection of Large Food Premises (Major Manufacturer / Supermarket)	Food Act 2008 & s. 6.16 LG Act 1995	GST Exempt	B	Inspection	150.00	155.00	
	Inspection of medium premises (café / restaurant)	Food Act 2008 & s. 6.16 LG Act 1995	GST Exempt	B	Inspection	100.00	105.00	
	Inspection of small premises (home based/mobile/stall), minor brief follow up inspection, vary conditions	Food Act 2008 & s. 6.16 LG Act 1995	GST Exempt	B	Inspection	50.00	52.00	
	Brief follow-up inspection of food premises	Food Act 2008 & s. 6.16 LG Act 1995	GST Exempt	B	Inspection	50.00	52.00	
	Annual administration fee for registered food business (does not apply to market stalls or temporary premises)	Food Act 2008 & s. 6.16 LG Act 1995	GST Exempt	B	Inspection	100.00	105.00	
	Inspection of animal food processing premises or retail pet meat shop (food Regulations 2008 Part 5, Division 4)	Food Act 2008 & s. 6.16 LG Act 1995	GST Exempt	B	Inspection	100.00	105.00	

SHIRE OR MORAWA

Fees and Charges for 2021-2022

Account No.	Particulars	Act, Regulations and Local Laws	GST Status	Pricing Policy Code	Unit	2020-2021	2021-2022	GST
07430.156 Hawkers/Stall Holders/Traders								
	Application for hawker/trader/stall holder licence (fundraiser for community association)	Local Government Act s.29.3				No Charge	No Charge	
	Annual application for market/stall licence	Local Government Act s.29.3	Taxable	B	Licence	32.00	33.00	3.00
	Annual application for hawker, trader or stall holder's licence	Local Government Act s.29.3	Taxable	B	Licence	300.00	309.00	28.09
	Application for one day market/event stall licence (24 hour)	Local Government Act Local Laws	Taxable	B	Licence	16.00	10.00	0.91
	Annual application for a Member's stall holders licence	Local Government Act Local Laws	Taxable	B	Licence	16.00	20.00	1.82
	Request to amend hawker, trader or stall holder's licence (market/event stall)	Local Government Act Local Laws	Taxable	B	Licence	32.00	33.00	3.00
	Request to amend hawker, trader or stall holder's licence (other)	Local Government Act Local Laws	Taxable	B	Licence	300.00	309.00	28.09
07430.156 Caravan Parks and Camping Grounds								
	Application or renewal of licence. Minimum \$200. (Calculate Transit site each by \$6.00, \$3.00 per camp site & \$1.50 per overflow site)	s.7 - Caravan Parks & Camping Grounds Act 1995	GST Exempt	A	Licence	200.00	POA	
	Renewal of Licence application received within 28 days from expiry of licence - late fee	s.9 - Caravan Parks & Camping Grounds Act 1996	GST Exempt	A	Licence	20.00	20.00	
	Application for temporary licence. \$100.00 plus pro-rata amount of application fee.	Caravan Parks & Camping Grounds Act 1996. Reg 54	GST Exempt	A	Licence	100.00	POA	
	Transfer of Licence	Caravan Parks & Camping Grounds Act 1996. Reg 55	GST Exempt	A	Licence	100.00	100.00	
	Letter of approval for park home and/or hard annex relating to Caravan Park and Camping licence	Caravan Parks & Camping Grounds Act 1996	GST Exempt	A	Licence	100.00	100.00	
07430.156 Public Buildings								
	Application for approval to construct, alter or extend public building/place (Risk Management Plan not required)	s.176 Health (Public Buildings) Regulations 1992 & s.6.16 LG Act 1995	GST Exempt	B	Application	100.00	100.00	
	Application for approval to construct, alter or extend public building/place (Risk Management Plan required)	s.176 Health (Public Buildings) Regulations 1992 & s.6.16 LG Act 1996	GST Exempt	B	Application	300.00	300.00	
	Application (R5) for certificate of approval where s.176 application has been made	s.176 Health (Public Buildings) Regulations 1992 & LG Act s.6.16	GST Exempt	B	Application	30.00	30.00	
	Application (R5) for certificate of approval where s.176 application has not been made	s.176 Health (Public Buildings) Regulations 1992 & LG Act s.6.16	GST Exempt	B	Application	50.00	50.00	
	Application (R9(3)) to vary certificate of approval (increased capacity for large licensed premises) - includes inspection	s.176 Health (Public Buildings) Regulations 1992 & LG Act s.6.17	GST Exempt	B	Application	250.00	250.00	
	Application (R9(1)) to vary certificate of approval (other) - includes inspection	s.176 Health (Public Buildings) Regulations 1992 & LG Act s.6.18	GST Exempt	B	Application	50.00	50.00	
	Submission of emergency evacuation plan for approval (R26)	s.176 Health (Public Buildings) Regulations 1992 & LG Act s.6.19	GST Exempt	B	Application	130.00	130.00	
	Inspection of small public buildings (<100 persons enclosed venue or <400 persons outdoor venue)	s.176 Health (Public Buildings) Regulations 1992 & LG Act s.6.20	GST Exempt	B	Application	100.00	100.00	
	Inspection of medium public buildings (100 - 400 persons enclosed venue or 400 - 1,000 persons outdoor venue)	s.176 Health (Public Buildings) Regulations 1992 & LG Act s.6.21	GST Exempt	B	Application	200.00	200.00	
	Inspection of large public buildings (> 400 persons enclosed venue or >1,000 persons outdoor venue)	s.176 Health (Public Buildings) Regulations 1992 & LG Act s.6.22	GST Exempt	B	Application	300.00	300.00	

SHIRE OR MORAWA

Fees and Charges for 2021-2022

Account No.	Particulars	Act, Regulations and Local Laws	GST Status	Pricing Policy Code	Unit	2020-2021	2021-2022	GST
07430.156 Water Sampling								
	Aquatic facility water sampling/testing - per facility, per visit	s.21 Health (Aquatic Facilities) Regulations 2007	GST Exempt	B	Test	25.00	25.00	
	Private water supply assessment	s.131 Health Act (close water supply); s.150 Health Act (lodging houses); s.27 Health Local Law (private water supplies), Food Act 2008 and/or Caravan parks & Camping Grounds Act 1995	GST Exempt	A	Assessment	80.00	80.00	
	Aquatic facility CODE COMPLIANCE INSPECTION AUDIT - per facility, per report	s.21 Health (Aquatic Facilities) Regulations 2007. s.6.16 LG Act 1995	GST Exempt	B	Inspection	110.00	114.00	
07430.156 Lodging Houses								
	Application (s.146) for registration - 20 rooms or less	s.344C Health Act 1911 & s.6.16 LG Act 1995	GST Exempt	B	Application	250.00	258.00	
	Application (s.146) for registration - 21 rooms or more	s.344C Health Act 1911 & s.6.16 LG Act 1996	GST Exempt	B	Application	300.00	309.00	
	Application (s.148) for registration - 20 rooms or less	s.344C Health Act 1911 & s.6.16 LG Act 1997	GST Exempt	B	Application	200.00	206.00	
	Application (s.148) for registration - 21 rooms or more	s.344C Health Act 1911 & s.6.16 LG Act 1998	GST Exempt	B	Application	250.00	258.00	
	Request to amend register	s.344C Health Act 1911 & s.6.16 LG Act 1999	GST Exempt	B	Application	50.00	52.00	
	Inspection due to breach 20 rooms or less (Extra to annual inspection fee)	s.344C Health Act 1911 & s.6.16 LG Act 2000	GST Exempt	B	Application	150.00	155.00	
	Inspection due to breach 21 rooms or more (Extra to annual inspection fee)	s.344C Health Act 1911 & s.6.16 LG Act 2001	GST Exempt	B	Application	200.00	206.00	
07430.156 Air-Handling and Water Systems								
	Application to install or substantially modify air-handling system, water system or cooling tower.	s.344C Health Act 1911 & s.6.16 LG Act 2000	GST Exempt	B	Application	180.00	186.00	
	Inspection of air-handling system, water system or cooling tower where a breach has occurred	s.344C Health Act 1911 & s.6.16 LG Act 2000	GST Exempt	B	Inspection	100.00	103.00	
07430.156 Collection, Removal & Disposal of Sewerage								
	Application for licence to collect, remove or dispose of sewerage	s.344C Health Act (Miscellaneous Provisions) 1911	GST Exempt	A	Application	200.00	118.00	
07430.156 Offensive Trades								
	Annual application for registration of offensive trade (s.187/191) - Slaughterhouses	Health (Offensive Trade) Regulations 1976 & Health Act 1911	GST Exempt	A	Application	298.00	298.00	
	Annual application for registration of offensive trade (s.187/191) - Piggeries	Health (Offensive Trade) Regulations 1976 & Health Act 1912	GST Exempt	A	Application	298.00	298.00	
	Annual application for registration of offensive trade (s.187/191) - Artificial manure depots	Health (Offensive Trade) Regulations 1976 & Health Act 1913	GST Exempt	A	Application	211.00	211.00	
	Annual application for registration of offensive trade (s.187/191) - Manure works	Health (Offensive Trade) Regulations 1976 & Health Act 1914	GST Exempt	A	Application	211.00	211.00	
	Annual application for registration of offensive trade (s.187/191) - Laundries & dry cleaning establishments	Health (Offensive Trade) Regulations 1976 & Health Act 1915	GST Exempt	A	Application	147.00	147.00	
	Annual application for registration of offensive trade (s.187/191) - Fish processing establishments in which whole fish are cleaned and prepared	Health (Offensive Trade) Regulations 1976 & Health Act 1916	GST Exempt	A	Application	298.00	298.00	
	Annual application for registration of offensive trade (s.187/191) - Shellfish and crustacean processing establishments	Health (Offensive Trade) Regulations 1976 & Health Act 1917	GST Exempt	A	Application	298.00	298.00	

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Fees and Charges for 2021-2022

Account No.	Particulars	Act, Regulations and Local Laws	GST Status	Pricing Policy Code	Unit	2020-2021	2021-2022	GST
	Annual application for registration of offensive trade (s.187/191) - Any other offensive trade not specified	Health (Offensive Trade) Regulations 1976 & Health Act 1918	GST Exempt	A	Application	298.00	298.00	
	Inspection where a breach has occurred (other than routine inspection)	s.344C Health Act 1911	GST Exempt	B	Application	150.00	155.00	
07330.156	Abattoir Supervision							
	Meat inspection services - each visit	Food Regulations 2009	Taxable	B	visit	70.00	73.00	6.64
08302.156	SCHEDULE 8 - EDUCATION & WELFARE							
	Childcare Centre Rental	Agreement between parties	Taxable		month	per agreement	per agreement	
	SCHEDULE 9 - HOUSING FACILITIES							
09130.150	Staff Housing							
	Housing rental	Agreement & Employment Conditions	GST Free		week	per agreement	per agreement	
	Other Housing Rentals							
09234.150	Doctor's residence (Waddilove Road)	Agreement between parties	GST Free		week	per agreement	per agreement	
09230.150	Single quarters (3 units) Dreghorn Street	Agreement between parties	GST Free		week	per agreement	per agreement	
09233.150	78 Yewers Avenue	Agreement between parties	GST Free		week	per agreement	per agreement	
09232.150	Lot 345 Grove Street (GEHA)	Agreement between parties	GST Free		week	per agreement	per agreement	
	Aged Care Units							
09335.156	Unit 1 - Income and Asset tested - per week	DPH Income Test	GST Free		week	per agreement	per agreement	
09336.156	Unit 2 - Income and Asset tested - per week	DPH Income Test	GST Free		week	per agreement	per agreement	
09337.156	Unit 3 - Income and Asset tested - per week	DPH Income Test	GST Free		week	per agreement	per agreement	
09338.156	Unit 4 - Income and Asset tested - per week	DPH Income Test	GST Free		week	per agreement	per agreement	
09339.156	Unit 5 - Income and Asset tested - per week	DPH Income Test	GST Free		week	per agreement	per agreement	
09340.156	Unit 6 - Non Asset tested - per week	Market Rent	GST Free		week	250.00	250.00	
09340.156	Unit 7 - Non Asset tested - per week	Market Rent	GST Free		week	250.00	250.00	
09341.156	Unit 8 - Non Asset tested - per week	Market Rent	GST Free		week	250.00	250.00	
09341.156	Unit 9 - Non Asset tested - per week	Market Rent	GST Free		week	250.00	250.00	
	Entry Fee - Units 6 - 9 Policy	Retirement Villa Act 1992	Taxable		unit	30,000.00	30,000.00	2,727.27
	SCHEDULE 10 - COMMUNITY AMENITIES							
10735.156	Community Bus Hire							
	Bond on hire of community bus	LG Act 1995 s.6.16	GST Exempt	B	each	300.00	300.00	
	Hire of community bus by community group (per day) plus fuel (Refill prior to returning)	LG Act 1995 s.6.16	Taxable	B	each	75.00	78.00	7.09
	Hire of community bus by business (per day) plus fuel (Refill prior to returning)	LG Act 1995 s.6.16	Taxable	B	each	150.00	155.00	14.09
	Rubbish Removal Charges							
10130.157	240 Litre bin - residential service	Waste Avoidance and Resource Recovery Act 2007 s.67	GST Exempt	B	service	403.30	407.00	
10231.157	240 Litre bin - commercial service	Waste Avoidance and Resource Recovery Act 2007 s.67	GST Exempt	B	service	807.61	815.00	
10131.156	Sale of Bins							
	240 Litre green bin	LG Act 1995 s.6.16	Taxable	B	each	100.00	105.00	9.55

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Fees and Charges for 2021-2022

Account No.	Particulars	Act, Regulations and Local Laws	GST Status	Pricing Policy Code	Unit	2020-2021	2021-2022	GST
10233.156 Transfer Station Fees								
	General Refuse - up to a tandem trailer	LG Act 1995 s.6.16	Taxable	B	load	40.00	42.00	3.82
	General Refuse - larger than a tandem trailer / truck	LG Act 1995 s.6.16	Taxable	B	load	40.00	42.00	3.82
	Separated Recyclables, clean fill or scrap metal	LG Act 1995 s.6.16	Taxable	B	load	No Charge	No Charge	
	Car tyres - without rims	LG Act 1995 s.6.16	Taxable	B	each	3.60	5.00	0.45
	4 x 4 Tyres - without rims	LG Act 1995 s.6.16	Taxable	B	each	4.80	8.00	0.73
	Truck tyres - without rims	LG Act 1995 s.6.16	Taxable	B	each	12.00	20.00	1.82
	4 x 4 & car tyres with rims	LG Act 1995 s.6.16	Taxable	B	each	12.00	15.00	1.36
	Truck tyres - with rims	LG Act 1995 s.6.16	Taxable	B	each	33.00	40.00	3.64
	Fridges, freezers, air conditioners and any other white goods gassed or degassed	LG Act 1995 s.6.16	Taxable	B	each	15.00	16.00	1.45
	Used oil - per litre	LG Act 1995 s.6.16	Taxable	B	litre	0.30	1.00	0.09
	Oil filters	LG Act 1995 s.6.16	Taxable	B	each	1.00	2.00	0.18
	Uncontaminated green waste (no weeds)	LG Act 1995 s.6.16	Taxable	B		No Charge	No Charge	
	Problematic waste - includes waste that requires additional handling eg. Animal carcasses, construction waste etc	LG Act 1995 s.6.16	Taxable	B	load	72.00	75.00	6.82
10233.157	Emergency opening of landfill	LG Act 1995 s.6.16	Taxable	B	request	72.00	75.00	6.82
10233.156 Transfer Station Fees - Asbestos								
	Asbestos per cubic metre	LG Act 1995 s.6.16	Taxable	B	cubic metre	72.00	230.00	20.91
	Asbestos - Minimum Charge when less than a cubic metre	LG Act 1995 s.6.16	Taxable	B	load	72.00	230.00	20.91
10322.156 Sewerage Charges								
Non rateable properties connected to the sewer (set per Water Corporation service charge)								
	Class 1 Properties - Institutional, Recreational, Educational, Religious or public amenity type properties							
10332.156	First major fixture charge	Water Corporation	GST Free	B	property	961.00	990.00	
10333.156	Each additional major fixture	Water Corporation	GST Free	B	property	414.00	427.00	
	Class 2 Properties - Properties owned and operated by CBH for storage and handling or grain & state			B				
	Headworks Charge	Water Corporation	GST Free	B	connection	1,155.00	1,190.00	
10331.156	Mining camp WC (pan charge) for each major fixture	Water Corporation	GST Free	B	each	708.00	730.00	
10337.156	Septic tank fees		GST Free	B	each	284.00	293.00	

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Account No.	Particulars	Act, Regulations and Local Laws	GST Status	Pricing Policy Code	Unit	2020-2021	2021-2022	GST
10730.156 Cemetery Fees								
	On application for 'Form of Grant of Right of Burial' for - (A)							
	Land 2.4m x 1.2m selected by Applicant	WA Cemeteries Act 1986, Cemeteries Local Law 2018	Taxable	B	each	140.00	145.00	13.18
	Land 2.4m x 2.4m selected by Applicant	WA Cemeteries Act 1986, Cemeteries Local Law 2018	Taxable	B	each	170.00	180.00	16.36
	Land 2.4m x 3.6m selected by Applicant	WA Cemeteries Act 1986, Cemeteries Local Law 2018	Taxable	B	each	200.00	210.00	19.09
	Sinking Fee - On application for 'Form of Order for Burial' for - (B)							
	Ordinary grave for an adult	WA Cemeteries Act 1986, Cemeteries Local Law 2018	Taxable	B	each	440.00	465.00	42.27
	Grave for any child under seven years of age	WA Cemeteries Act 1986, Cemeteries Local Law 2018	Taxable	B	each	270.00	285.00	25.91
	Grave for any still born child	WA Cemeteries Act 1986, Cemeteries Local Law 2018	Taxable	B	each	180.00	190.00	17.27
	If graves are required to be sunk deeper than 1.8m the following additional charges are payable (B)							
	First additional 0.3 metres	WA Cemeteries Act 1986, Cemeteries Local Law 2018	Taxable	B	each	50.00	55.00	5.00
	Second additional 0.3 metres	WA Cemeteries Act 1986, Cemeteries Local Law 2018	Taxable	B	each	70.00	75.00	6.82
	Third additional 0.3 metres	WA Cemeteries Act 1986, Cemeteries Local Law 2018	Taxable	B	each	90.00	95.00	8.64
	And so on in proportion for each additional 0.3 metres							
10730.156 Re-opening Fees								
	Re-opening an ordinary grave for each internment or exhumation (A)							
	Ordinary grave of an adult	WA Cemeteries Act 1986, Cemeteries Local Law 2018	Taxable	B	each	360.00	380.00	34.55
	Ordinary grave of a child under seven years of age	WA Cemeteries Act 1986, Cemeteries Local Law 2018	Taxable	B	each	220.00	230.00	20.91
	Ordinary grave of a still born child	WA Cemeteries Act 1986, Cemeteries Local Law 2018	Taxable	B	each	160.00	170.00	15.45
	Where removal of kerbing, tiles, grass etc is necessary per hour Pro-rata	WA Cemeteries Act 1986, Cemeteries Local Law 2018	Taxable	B	hour	70.00	75.00	6.82
	Where removal of brick grave is necessary per hour Pro-rata	WA Cemeteries Act 1986, Cemeteries Local Law 2018	Taxable	B	hour	140.00	145.00	13.18
	Where removal of any vault according to work required. \$150 minimum	WA Cemeteries Act 1986, Cemeteries Local Law 2018	Taxable	B	hour	140.00	145.00	13.18
10730.156 Extra Charges								
	Interment without 24 hours notice (A)	WA Cemeteries Act 1986, Cemeteries Local Law 2018	Taxable	B	each	330.00	345.00	31.36
	Interment not in usual hours of 8.30am - 4.30pm Monday to Friday (B)	WA Cemeteries Act 1986, Cemeteries Local Law 2018	Taxable	B	each	330.00	345.00	31.36
	Interment not in usual hours of 8.30am - 4.30pm Saturday, Sunday & Public Holidays(B)	WA Cemeteries Act 1986, Cemeteries Local Law 2018	Taxable	B	each	440.00	460.00	41.82
	Exhumation (C)	WA Cemeteries Act 1986, Cemeteries Local Law 2018	Taxable	B	each	330.00	345.00	31.36

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Account No.	Particulars	Act, Regulations and Local Laws	GST Status	Pricing Policy Code	Unit	2020-2021	2021-2022	GST
10730.156 Miscellaneous Charges								
	Permission to erect a headstone and for kerbing	WA Cemeteries Act 1986, Cemeteries Local Law 2018	GST Exempt	B	each	60.00	63.00	5.73
	Permission to erect a monument	WA Cemeteries Act 1986, Cemeteries Local Law 2018	GST Exempt	B	each	90.00	95.00	8.64
	Permission to erect a name plate	WA Cemeteries Act 1986, Cemeteries Local Law 2018	GST Exempt	B	each	40.00	42.00	3.82
	Registration of Transfer of Form of Grant of Right of Burial	WA Cemeteries Act 1986, Cemeteries Local Law 2018	GST Exempt	B	each	40.00	42.00	3.82
	Copy of Grant of Burial	WA Cemeteries Act 1986, Cemeteries Local Law 2018	GST Exempt	B	each	30.00	32.00	2.91
	Grave number plate	WA Cemeteries Act 1986, Cemeteries Local Law 2018	Taxable	B	each	60.00	63.00	5.73
	Funeral Directors Annual Licence	WA Cemeteries Act 1986, Cemeteries Local Law 2018	GST Exempt	B	licence	70.00	75.00	6.82
	Making a search of the register	WA Cemeteries Act 1986, Cemeteries Local Law 2018	GST Exempt	B	search	20.00	20.00	1.82
	Copy of Local Laws	WA Cemeteries Act 1986, Cemeteries Local Law 2018	GST Exempt	B	each	20.00	20.00	1.82
10730.156 Niche Wall Interment Fees								
	Single compartment	WA Cemeteries Act 1986, Cemeteries Local Law 2018	Taxable	B	each	110.00	115.00	10.45
	Double compartment	WA Cemeteries Act 1986, Cemeteries Local Law 2018	Taxable	B	each	170.00	180.00	16.36
10730.156 Standard Niche Wall Plaque Fees								
	Single plaque	WA Cemeteries Act 1986, Cemeteries Local Law 2018	Taxable	B	each	220.00	230.00	20.91
	Double plaque	WA Cemeteries Act 1986, Cemeteries Local Law 2018	Taxable	B	each	440.00	460.00	41.82
	Second inscription on plaque	WA Cemeteries Act 1986, Cemeteries Local Law 2018	Taxable	B	each	140.00	145.00	13.18
SCHEDULE 11 - RECREATION & CULTURE								
11372	A key deposit applies to all keys/swipe cards issues	LG Act 1995 s.6.16	GST Exempt	B	each	20.00	20.00	
11372	Bond payable on hire of Council facilities refundable on inspection/linen cleaning	LG Act 1995 s.6.16	GST Exempt	B	each	500.00	500.00	
11331.153	Hire of all Council Facilities Levy - Schools	LG Act 1995 s.6.16	Taxable	D	annual	5,186.00	5,190.00	471.82
General Hall Hire								
11130.153	Main Hall	LG Act 1995 s.6.16	Taxable	B	up to 6 hours	100.00	100.00	9.09
	Lesser Hall	LG Act 1995 s.6.16	Taxable	B	up to 6 hours	100.00	100.00	9.09
	Kitchen only - separate from Main or Lesser Hall	LG Act 1995 s.6.16	Taxable	B	up to 6 hours	80.00	80.00	7.27
	Gutha Hall	LG Act 1995 s.6.16	Taxable	B	up to 6 hours	80.00	80.00	7.27
11131.156	Liquor surcharge	LG Act 1995 s.6.16	Taxable	B	each	50.00	52.00	4.73
11130.153	Charitable / Community Functions							
	Main Hall	LG Act 1995 s.6.16	Taxable	B	up to 6 hours	No Charge	50.00	4.55
	Lesser Hall	LG Act 1995 s.6.16	Taxable	B	up to 6 hours	No Charge	50.00	4.55
	Kitchen only - separate from Main or Lesser Hall	LG Act 1995 s.6.16	Taxable	B	up to 6 hours	No Charge	40.00	3.64
11130.156	Linen & Equipment Hire							
	Table cloths	LG Act 1995 s.6.16	Taxable	B	each	4.00	5.00	0.45
	Chair covers	LG Act 1995 s.6.16	Taxable	B	each	1.00	2.00	0.18
	Crockery	LG Act 1995 s.6.16	Taxable	B	each	2.00	3.00	0.27
	Trestle tables	LG Act 1995 s.6.16	Taxable	B	each	5.00	6.00	0.55
	Chairs	LG Act 1995 s.6.16	Taxable	B	each	6.00	7.00	0.64

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Account No.	Particulars	Act, Regulations and Local Laws	GST Status	Pricing Policy Code	Unit	2020-2021	2021-2022	GST
11231.153 Morawa Swimming Pool								
	Season Passes (Any pass purchased after 31 January reduced by 50%)							
	Family - (2 adults & 2 children or 1 adult & 3 children) plus additional child at \$20.00 each.	LG Act 1995 s.6.16	Taxable	D	each	164.00	164.00	14.91
	Plus additional child	LG Act 1995 s.6.16	Taxable	D	each	20.00	20.00	1.82
	Adults	LG Act 1995 s.6.16	Taxable	D	each	88.00	88.00	8.00
	Pensioners/Children	LG Act 1995 s.6.16	Taxable	D	each	62.00	62.00	5.64
	Casual Entry Fees							
	Adult	LG Act 1995 s.6.16	Taxable	D	each	4.50	4.50	0.41
	Child	LG Act 1995 s.6.16	Taxable	D	each	3.00	3.00	0.27
	Pensioner	LG Act 1995 s.6.16	Taxable	D	each	2.00	2.00	0.18
	Spectator	LG Act 1995 s.6.16	Taxable	D	each	2.00	2.00	0.18
	Group Entry Fees - Pool							
	Swimming Club per year	LG Act 1995 s.6.16	Taxable	D	annual	582.00	585.00	53.18
	Agricultural College per year	LG Act 1995 s.6.16	Taxable	D	annual	2,622.00	2,622.00	238.36
11330.153 Sports Complex Facility Hire								
11372	Bond payable on hire of Tennis meeting room	LG Act 1995 s.6.16	GST Exempt		each	250.00	250.00	
11372	Bond payable on hire of all other sporting facilities refundable on inspection	LG Act 1995 s.6.16	GST Exempt		each	500.00	500.00	
11330.153 Indoor Complex Hire								
	Badminton court hire	LG Act 1995 s.6.16	Taxable	D	up to 4 hours	20.00	21.00	1.91
	Indoor basketball court hire	LG Act 1995 s.6.16	Taxable	D	up to 4 hours	20.00	21.00	1.91
	Meeting room and kitchen hire	LG Act 1995 s.6.16	Taxable	B	up to 4 hours	50.00	52.00	4.73
	Tennis court hire (Non club member)	LG Act 1995 s.6.16	Taxable	D	up to 4 hours	10.00	11.00	1.00
Indoor Sports Complex Levies (Plus Bond)								
	Badminton Club per year	LG Act 1995 s.6.16	Taxable	D	each	605.00	605.00	55.00
	Squash Club per year	LG Act 1995 s.6.16	Taxable	D	each	605.00	605.00	55.00
	Basketball Club per year	LG Act 1995 s.6.16	Taxable	D	each	605.00	605.00	55.00
	Tennis Club per year	LG Act 1995 s.6.16	Taxable	D	each	605.00	605.00	55.00
11331.153 Greater Sports Ground Facility Hire								
	Function room and kitchen	LG Act 1995 s.6.16	Taxable	B	up to 6 hours	300.00	310.00	28.18
	Function room for passive recreation (eg Yoga)	LG Act 1995 s.6.16	Taxable	B	hour	25.00	26.00	2.36
Oval Levies								
	Cricket Club per season	LG Act 1995 s.6.16	Taxable	D	each	634.00	634.00	57.64
	Football Club per season	LG Act 1995 s.6.16	Taxable	D	each	2,619.00	2,619.00	238.09
	Hockey Club per season	LG Act 1995 s.6.16	Taxable	D	each	634.00	634.00	57.64
	Netball Club per season	LG Act 1995 s.6.16	Taxable	D	each	634.00	634.00	57.64
11373.153 Morawa Community Gym								
	Swipe card deposit - applies to all gym access cards issued	LG Act 1995 s.6.16	GST Exempt	B	each	10.00	10.00	
	24 Hour membership	LG Act 1995 s.6.16	Taxable	B	each	5.00	5.00	0.45
	1 Month membership	LG Act 1995 s.6.16	Taxable	B	each	20.00	20.00	1.82
	6 Month membership	LG Act 1995 s.6.16	Taxable	B	each	108.00	108.00	9.82
	12 Month membership	LG Act 1995 s.6.16	Taxable	B	each	192.00	192.00	17.45

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Account No.	Particulars	Act, Regulations and Local Laws	GST Status	Pricing Policy Code	Unit	2020-2021	2021-2022	GST
SCHEDULE 13 - ECONOMIC SERVICES								
General								
13230.156	Sale of maps A3 laminated / copied	LG Act 1995 s.6.16	Taxable	B	each	10.00	11.00	1.00
	Sale of maps A4 laminated / copied	LG Act 1995 s.6.16	Taxable	B	each	5.00	6.00	0.55
13630.156	Sale of water	LG Act 1995 s.6.16	Taxable	B	each	6.80	8.00	0.73
Caravan Park Fees								
13234.156	Powered sites	LG Act 1995 s.6.16	Taxable	B	each	26.00	26.00	2.36
	Unpowered sites	LG Act 1995 s.6.16	Taxable	B	each	21.00	21.00	1.91
	Use of ablution/showers	LG Act 1995 s.6.16	Taxable	B	each	6.00	6.00	0.55
	Washing machines	LG Act 1995 s.6.16	Taxable	B	each	2.00	2.00	0.18
Caravan Park Chalets and Units								
13231.153	Canna	LG Act 1995 s.6.16	Taxable	B	each	176.00	176.00	16.00
13232.153	Koolanooka	LG Act 1995 s.6.16	Taxable	B	each	176.00	176.00	16.00
13342.153	Morawa	LG Act 1995 s.6.16	Taxable	B	each	110.00	110.00	10.00
13343.153	Gutha	LG Act 1995 s.6.16	Taxable	B	each	110.00	110.00	10.00
13344.153	Merkanooka	LG Act 1995 s.6.16	Taxable	B	each	110.00	110.00	10.00
13345.153	Pintharuka	LG Act 1995 s.6.16	Taxable	B	each	110.00	110.00	10.00
	Cancellation Fee - Less than 48hrs Notice						100% of charge	
Extractive Industries								
	Initial licence application	LG Act 1995 s.6.16	Taxable	B	each	1,600.00	1,648.00	149.82
	Renewable annual fee (<hectare)	LG Act 1995 s.6.16	Taxable	B	each	1,030.00	1,061.00	96.45
	Renewable annual fee (>hectare)	LG Act 1995 s.6.16	Taxable	B	each	1,600.00	1,648.00	149.82
10630	Town Planning							
	Planning Consent for Development							
	Item 1. Determining a development application (other than extractive industries) where the development has not commenced or been carried out and the estimated cost of the development is:							
	Not more than \$50,000	Building Act 2011	GST Exempt	A	application	147.00	147.00	
	\$50,000 - \$500,000 - Fee equal to 0.32% of the estimated cost of development	Building Act 2011	GST Exempt	A	application	POA	POA	
	\$500,001 - \$2,500,000 - Fee equal to \$1,700 plus 0.27% for every \$1 in excess of \$500,000	Building Act 2011	GST Exempt	A	application	POA	POA	
	\$2,500,001 - \$5,000,000 - Fee equal to \$7,161 plus 0.206% for every \$1 in excess of \$2,500,000	Building Act 2011	GST Exempt	A	application	POA	POA	
	\$5,000,001 - \$21,500,000 - Fee equal to \$12,633 plus 0.123% for every \$1 in excess of \$5,000,000	Building Act 2011	GST Exempt	A	application	POA	POA	
	More than \$21,500,001	Building Act 2011	GST Exempt	A	application	34,196.00	34,196.00	

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Account No.	Particulars	Act, Regulations and Local Laws	GST Status	Pricing Policy Code	Unit	2020-2021	2021-2022	GST
	Determining a development application for an extractive industry where the development has not commenced or been carried out	Building Act 2011	GST Exempt	A	application	739.00	739.00	
	Item 8. Determining an initial application for approval of a home based business (including cottage industry) where the business has not commenced operating	Building Act 2011	GST Exempt	A	application	222.00	222.00	
	Item 11. Determining an application for change of use or for alteration or extension or change of a non-conforming use which item 1 does not apply and where the change of use has not commenced	Building Act 2011	GST Exempt	A	application	295.00	295.00	
	Item 2. Determining a development application where works have commenced or been carried out							
	The fees as set in Item 1 plus, by way of penalty twice that fee	Building Act 2011	GST Exempt	A	application	POA	POA	
	The fees as set in Item 1 Extractive Industry plus, by way of penalty twice that fee	Building Act 2011	GST Exempt	A	application	1,478.00	1,478.00	
	The fees as set in Item 8 Home Based Business plus, by way of penalty twice that fee	Building Act 2011	GST Exempt	A	performance criteria	444.00	444.00	
	The fees as set in Item 11 plus, by way of penalty twice that fee	Building Act 2011	GST Exempt	A	application	590.00	590.00	
Planning Consent for Development - Other								
	Determining an application to amend or cancel development approval (this applies where a determination has already been given by Council or where amended plans are submitted and not requested by Council. Minimum \$73 - Maximum \$295	Building Act 2011 & Planning & Development Regs	GST Exempt	A	application	66% of original fee	66% of original fee	
	Single house - Residential Design Codes performance criteria or Local Planning Scheme assessment - Minimum \$147 - Maximum \$730	Building Act 2011 & Planning & Development Regs	GST Exempt	A	performance criteria	73.00	73.00	
	Demolition where development approval required	Building Act 2011 & Planning & Development Regs	GST Exempt	A	approval	147.00	147.00	
	Determining an application for renewal of a home based business (including cottage industry) or other development approval	Building Act 2011 & Planning & Development Regs	GST Exempt	A	performance criteria	73.00	73.00	
	Extension of current development approval	Building Act 2011 & Planning & Development Regs	GST Exempt	A	application	150.00	150.00	
	Providing a subdivision clearance for not more than 5 lots. Item 12	Building Act 2011 & Planning & Development Regs	GST Exempt	A	lot	73.00	73.00	
	Providing a subdivision clearance for more than 5 lots but not more than 195 lots. First 5 lots at item 12 then \$35 per lot	Building Act 2011 & Planning & Development Regs	GST Exempt	A	lot	35.00	35.00	
	Providing a subdivision clearance for more than 195 lots. First 5 lots at item 12 then \$35 per lot to a maximum of \$7,393	Building Act 2011 & Planning & Development Regs	GST Exempt	A	lot	35.00	35.00	
	Basic Scheme Amendment	Building Act 2011 & Planning & Development Regs	GST Exempt	A	amendment	2,420.00	2,420.00	
	Standard Scheme Amendment (50% refundable if not advertised)	Building Act 2011 & Planning & Development Regs	GST Exempt	A	amendment	4,840.00	4,840.00	
	Complex Scheme Amendment (50% refundable if not advertised)	Building Act 2011 & Planning & Development Regs	GST Exempt	A	amendment	9,680.00	9,680.00	
	Structure Plan	Building Act 2011 & Planning & Development Regs	GST Exempt	A	plan	7,500.00	7,500.00	
	Modifications to structure plan once approval given	Building Act 2011 & Planning & Development Regs	GST Exempt	A	plan	2,500.00	2,500.00	
	Local Development Plan (other than subdivision condition)	Building Act 2011 & Planning & Development Regs	GST Exempt	A	plan	840.00	840.00	

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Account No.	Particulars	Act, Regulations and Local Laws	GST Status	Pricing Policy Code	Unit	2020-2021	2021-2022	GST
	Modifications to land development plan once approval given	Building Act 2011 & Planning & Development Regs	GST Exempt	A	plan	280.00	280.00	
	Issue of zoning certificate	Building Act 2011 & Planning & Development Regs	GST Exempt	A	certificate	73.00	73.00	
	Issue of Section 40 certificate or similar	Building Act 2011 & Planning & Development Regs	GST Exempt	A	certificate	100.00	100.00	
	Issue of written planning advice	Building Act 2011 & Planning & Development Regs	GST Exempt	A	letter	73.00	73.00	
	Road / R.O.W / P.A.W. application for closure	Building Act 2011 & Planning & Development Regs	GST Exempt	A	application	840.00	840.00	
	Advertising on site signage	Building Act 2011 & Planning & Development Regs	GST Exempt	B	sign	400.00	412.00	
	Advertising in newspaper	Building Act 2011 & Planning & Development Regs	GST Exempt	B	advert	400.00	412.00	
	Digital copy of planning document (CD)	Building Act 2011 & Planning & Development Regs	GST Exempt	B	document	30.00	31.00	
	Per-Strata inspection	Building Act 2011 & Planning & Development Regs	Taxable	B	inspection	420.00	433.00	39.36
	Planning assessment	Building Act 2011 & Planning & Development Regs	Taxable	B	assessment	161.70	167.00	15.18
	S58/60 Motor Vehicle Repairs application (in accordance with Regs - Planning advice)	Building Act 2011 & Planning & Development Regs	GST Exempt	A	application	150.00	150.00	
	\$40 Certificate application (Liquor Control Act 1988)	Building Act 2011 & Planning & Development Regs	GST Exempt	A	application	154.00	154.00	
Development Assessment Panel (DAP) Application Fees								
	Where the estimated cost of development is:							
	not less than \$2 million and less than \$7 million	DOP: Planning & Development (DAP) Regulations	GST Exempt	A	application	5,603.00	5,603.00	
	not less than \$7 million and less than \$10 million	DOP: Planning & Development (DAP) Regulations	GST Exempt	A	application	8,650.00	8,650.00	
	not less than \$10 million and less than \$12.5 million	DOP: Planning & Development (DAP) Regulations	GST Exempt	A	application	9,411.00	9,411.00	
	not less than \$12.5 million and less than \$15 million	DOP: Planning & Development (DAP) Regulations	GST Exempt	A	application	9,680.00	9,680.00	
	not less than \$15 million and less than \$17.5 million	DOP: Planning & Development (DAP) Regulations	GST Exempt	A	application	9,948.00	9,948.00	
	\$20 million or more	DOP: Planning & Development (DAP) Regulations	GST Exempt	A	application	10,486.00	10,486.00	
	Amending or cancelling Development Assessment Panel Development (r17)	DOP: Planning & Development (DAP) Regulations	GST Exempt	A	application	241.00	241.00	
13330.156 Building								
Building Construction Industry Training Fund (BCITF)								
	Building Construction Industry Training Fund (BCITF) % on estimated current value of works over \$20,000	Building Act 2011	GST Exempt	A	each	0.20%	0.20%	
Building Services Levy (BSL)								
	The Building Services Levy is payable to the Local Government when the application is made.							
	Building Permit application. 0.137% of the estimated value of the building works, but not less than \$61.65	Building Act 2011	GST Exempt	A	application	0.137%	0.137%	
	Demolition Permit application. 0.137% of the estimated value of the building works, but not less than \$61.65	Building Act 2011	GST Exempt	A	application	0.137%	0.137%	
	Occupancy Permit for approved building work	Building Act 2011	GST Exempt	A	application	61.65	61.65	
	Building approval certificate for approved building work	Building Act 2011	GST Exempt	A	application	61.65	61.65	

SHIRE OR MORAWA

Fees and Charges for 2021-2022

Account No.	Particulars	Act, Regulations and Local Laws	GST Status	Pricing Policy Code	Unit	2020-2021	2021-2022	GST
	Occupancy permit for unauthorised building work. 0.274% of the estimated value of the building works, but not less than \$123.30	Building Act 2011	GST Exempt	A	application	0.274% but not less than \$123.30	0.274% but not less than \$123.30	
	Building approval certificate for unauthorised building work. 0.274% of the estimated value of the building works, but not less than \$123.30	Building Act 2011	GST Exempt	A	application	0.274% but not less than \$123.30	0.274% but not less than \$123.30	
Division 1 - Application for Building Permits and Demolition Permits								
Certified Application for a Building Permit								
	For building work for a Class 1 or Class 10 building or incidental structure. 0.19% of the estimated value of the building works, but not less than \$105.00	Building Act 2011	GST Exempt	A	application	0.19% or not less than \$105	0.19% or not less than \$105	
	For building work for a Class 2 and including Class 9 building or incidental structure. 0.09% of the estimated value of the building work, but not less than \$105.00	Building Act 2011	GST Exempt	A	application	0.09% or not less than \$105	0.09% or not less than \$105	
Uncertified Application for a Building Permit								
	Uncertified Application for a Building Permit. 0.32% of the estimated value of the building work, but not less than \$105.00	Building Act 2011	GST Exempt	A	application	0.32% or not less than \$105	0.32% or not less than \$105	
Application for a Demolition Permit								
	For demolition work in respect of a Class 1 or Class 10 building or incidental structure	Building Act 2011	GST Exempt	A	application	105.00	110.00	
	For demolition work in respect of a Class 2 and including Class 9 building or incidental structure per storey	Building Act 2011	GST Exempt	A	application / storey	105.00	110.00	
	Application to extend the time during which a building or demolition permit has effect	Building Act 2011	GST Exempt	A	application	105.00	110.00	
Division 2 - Application for Occupancy Permits and Building Approval Certificates								
	Application for an occupancy permit for a completed building	Building Act 2011	GST Exempt	A	application	105.00	110.00	
	Application for a temporary occupancy permit for a incomplete building	Building Act 2011	GST Exempt	A	application	105.00	110.00	
	Application for modification of an occupancy permit for additional use of a building on a temporary basis	Building Act 2011	GST Exempt	A	application	105.00	110.00	
	Application for a replacement occupancy permit for a permanent change of the building's use classification	Building Act 2011	GST Exempt	A	application	105.00	110.00	
	Application for an occupancy permit or building approval certificate for registration of start scheme plan or re-subdivision. \$11.60 per strata unit covered by the application but not less than \$115.00	Building Act 2011	GST Exempt	A	application / strata unit	\$11.60 per unit but not less than \$115.00	\$11.60 per unit but not less than \$115.00	
	Application for an occupancy permit for a building in respect of which unauthorised work has been done. 0.18% of the estimated value of the unauthorised work as determined by the permit authority, but not less than \$110.00	Building Act 2011	GST Exempt	A	application	0.18% but not less than \$105.00	0.18% but not less than \$110.00	
	Application for a building approval certificate for a building in respect of which unauthorised work has been done. 0.38% of the estimated value of the unauthorised work as determined by the permit authority, but not less than \$110.00	Building Act 2011	GST Exempt	A	application	0.38% but not less than \$105.00	0.38% but not less than \$110.00	
	Application to replace an occupancy permit for an existing building	Building Act 2011	GST Exempt	A	application	105.00	110.00	

SHIRE OR MORAWA

Fees and Charges for 2021-2022

Account No.	Particulars	Act, Regulations and Local Laws	GST Status	Pricing Policy Code	Unit	2020-2021	2021-2022	GST
	Application for a building approval certificate for an existing building where unauthorised work has not been done	Building Act 2011	GST Exempt	A	application	105.00	110.00	
	Application to extend the time during which an occupancy permit or building approval certificate has effect	Building Act 2011	GST Exempt	A	application	105.00	110.00	
SCHEDULE 14 - OTHER PROPERTY & SERVICES								
14130.156 Plant Hire Rates (per hour) includes Operator								
	Plant hire rates will incur a 50% surcharge for non-standard and after hours (7am - 4pm) hire. All other items are only to be hired out at the discretion of the CEO and/or Executive Manager Works and Assets							
	Grader / free roller	LG Act 1995 s.6.16	Taxable	C	hour	180.00	186.00	16.91
	Front end loader	LG Act 1995 s.6.16	Taxable	C	hour	195.00	201.00	18.27
	Street sweeper	LG Act 1995 s.6.16	Taxable	C	hour	175.00	181.00	16.45
	Water truck 25,000 litre	LG Act 1995 s.6.16	Taxable	C	hour	160.00	165.00	15.00
	Backhoe / loader	LG Act 1995 s.6.16	Taxable	C	hour	155.00	160.00	14.55
	Truck - tandem axle tipper	LG Act 1995 s.6.16	Taxable	C	hour	155.00	160.00	14.55
	Truck - tandem axle tipper with trailer	LG Act 1995 s.6.16	Taxable	C	hour	175.00	186.00	16.91
	Truck - tandem axle tipper with low loader and dolly	LG Act 1995 s.6.16	Taxable	C	hour	180.00	186.00	16.91
	Multi tyred roller / CAT Vibra roller	LG Act 1995 s.6.16	Taxable	C	hour	140.00	145.00	13.18
	Tractor	LG Act 1995 s.6.16	Taxable	C	hour	120.00	124.00	11.27
	Tractor with road broom	LG Act 1995 s.6.16	Taxable	C	hour	140.00	145.00	13.18
	Tractor with implement (slasher, post hole digger etc)	LG Act 1995 s.6.16	Taxable	C	hour	140.00	145.00	13.18
	Compressor	LG Act 1995 s.6.16	Taxable	C	hour	125.00	129.00	11.73
	Skid Steer	LG Act 1995 s.6.16	Taxable	C	hour	140.00	145.00	13.18
14430.156 Material Sales (per cubic metre) - Pickup from Shire Depot								
	Yellow sand	LG Act 1995 s.6.16	Taxable	C	cubic metre	60.00	62.00	5.64
	Gravel	LG Act 1995 s.6.16	Taxable	C	cubic metre	21.00	22.00	2.00
	Loam	LG Act 1995 s.6.16	Taxable	C	cubic metre	21.00	22.00	2.00
	White sand	LG Act 1995 s.6.16	Taxable	C	cubic metre	60.00	62.00	5.64
	Blue metal - 7mm	LG Act 1995 s.6.16	Taxable	C	cubic metre	53.00	55.00	5.00
	Blue metal - 10mm	LG Act 1995 s.6.16	Taxable	C	cubic metre	68.00	71.00	6.45
	Cracker dust	LG Act 1995 s.6.16	Taxable	C	cubic metre	42.00	44.00	4.00
14430.156 Material Sales (per cubic metre) - Delivered in Town								
	For deliveries to places other than in town, the materials priced as at the depot plus private works rates for delivery							
	Yellow sand	LG Act 1995 s.6.16	Taxable	C	cubic metre	80.00	83.00	7.55
	Gravel	LG Act 1995 s.6.16	Taxable	C	cubic metre	42.00	44.00	4.00
	Loam	LG Act 1995 s.6.16	Taxable	C	cubic metre	42.00	44.00	4.00
	White sand	LG Act 1995 s.6.16	Taxable	C	cubic metre	80.00	83.00	7.55
	Blue metal - 7mm	LG Act 1995 s.6.16	Taxable	C	cubic metre	72.00	75.00	6.82
	Blue metal - 10mm	LG Act 1995 s.6.16	Taxable	C	cubic metre	87.00	90.00	8.18
	Cracker dust	LG Act 1995 s.6.16	Taxable	C	cubic metre	62.00	64.00	5.82



SHIRE OF MORAWA

SCHEDULES

2 to 14

2021/2022

Shire of Morawa

Budget for Period Ended
30 June 2022

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Shire of Morawa

SCHEDULE 02 - GENERAL FUND SUMMARY

Budget for Period Ended

30 June 2022

	2020/21 Budget		2020/21 Actual		2021/22 Budget	
	Income	Expense	Income	Expense	Income	Expense
	\$	\$	\$	\$	\$	\$
<u>OPERATING</u>						
General Purpose Funding	2,967,866	212,341	3,716,327	179,332	3,121,018	264,844
Governance	-	532,616	43	383,274	50	509,921
Law, Order, Public Safety	32,450	106,628	28,907	85,869	30,180	107,595
Health	13,850	209,276	10,664	197,779	14,100	196,441
Education & Welfare	10,170	209,649	6,193	173,814	6,200	191,041
Housing	113,280	263,957	78,631	207,994	106,600	251,422
Community Amenities	449,472	663,717	439,293	515,704	454,620	717,347
Recreation & Culture	305,345	1,540,873	266,944	1,399,512	418,919	1,594,228
Transport	1,636,167	2,315,972	1,668,125	2,214,974	1,609,292	2,249,328
Economic Services	271,044	882,231	253,050	653,649	202,272	788,860
Other Property & Services	82,450	33,525	138,348	118,732	410,900	476,899
TOTAL - OPERATING	5,882,095	6,970,785	6,606,525	6,130,632	6,374,151	7,347,926
<u>CAPITAL</u>						
General Purpose Funding	0	274	0	58	0	58
Governance	0	0	0	0	0	0
Law, Order, Public Safety	0	0	0	0	0	25,000
Health	30,000	101,469	32,000	50,310	0	311
Education & Welfare	0	0	0	0	0	16,000
Housing	0	61,680	0	59,605	0	95,164
Community Amenities	0	142,835	0	108,443	0	140,994
Recreation & Culture	200,000	525,907	200,000	430,731	79,152	737,190
Transport	545,000	2,540,016	297,350	2,030,178	388,500	2,495,193
Economic Services	18,057	244,408	33,981	189,313	40,000	102,032
Other Property & Services	0	7,360	0	10,958	0	5,499
TOTAL - CAPITAL	793,057	3,623,949	563,331	2,879,595	507,652	3,617,441
	6,675,152	10,594,734	7,169,857	9,010,227	6,881,803	10,965,367
Less Depreciation Written Back		(1,930,501)		(2,009,921)		(1,991,517)
Less Profit/Loss Written Back	(1,400)	(96,944)	0	(17,397)	(10,531)	(92,564)
Less Movement in Leave Reserve		(7,360)		(5,498)		0
Less Movement in NC Leave Provision		0		0		0
Less Movement in Deferred Pensioners		0		0		0
Less Movement in Rates/ESL		0		0		0
Plus Proceeds from Sale of Assets	83,650		100,706		36,500	
TOTAL REVENUE & EXPENDITURE	6,757,402	8,559,929	7,270,563	6,977,411	6,907,772	8,881,286
Surplus/Deficit July 1st B/Fwd	1,836,881		1,692,943		1,986,095	
	8,594,283	8,559,929	8,963,507	6,977,411	8,893,867	8,881,286
Surplus/Deficit C/Fwd		34,354		1,986,095		12,581
	8,594,283	8,594,283	8,963,507	8,963,507	8,893,867	8,893,867

BUDGET NOTES

Shire of Morawa

SCHEDULE 03 - GENERAL PURPOSE FUNDING Budget for Period Ended 30 June 2022

PROGRAMME SUMMARY	2020/21 Budget		2020/21 Actual		2021/22 Budget	
	Income	Expense	Income	Expense	Income	Expense
	\$	\$	\$	\$	\$	\$
<u>OPERATING EXPENDITURE</u>						
Rates		164,855		136,284		208,272
Other General Purpose Funding		47,486		43,048		56,572
<u>OPERATING REVENUE</u>						
Rates	1,994,111		2,015,107		2,163,218	
Other General Purpose Funding	973,755		1,701,220		957,800	
SUB-TOTAL	2,967,866	212,341	3,716,327	179,332	3,121,018	264,844
<u>CAPITAL EXPENDITURE</u>						
Rates		0		0		0
Other General Purpose Funding		274		58		58
<u>CAPITAL REVENUE</u>						
Rates	0		0		0	
Other General Purpose Funding	0		0		0	
SUB-TOTAL	0	274	0	58	0	58
TOTAL -	2,967,866	212,615	3,716,327	179,389	3,121,018	264,902

BUDGET NOTES

Legal Costs

Legal costs associated with recovery of outstanding rates

\$ 10,000

Valuation Expenses

Property valuations and title searches for rates only

\$ 6,000

Operating Revenue

Rates Income

	Rate in \$	No. Properties	Rateable Values	Projected Income
GENERAL RATES				
GRV	8.1287	267	2,790,744	\$ 226,851
UV RURAL	2.3499	205	71,375,000	\$ 1,677,241
UV MINING	30.1974	27	705,024	\$ 212,899
MINIMUM RATES				
GRV	\$312	42	27,013	\$ 13,104
UV RURAL	\$312	8	65,800	\$ 2,496
UV MINING	\$683	7	7,411	\$ 4,781

Rating information is subject to change due to valuation alterations made by the Valuer General

Interest Income

Penalty Interest received on overdue rates - 5.5%

\$28,000

Instalment interest - allowing payments of rates in instalments - 5.5%

\$4,000

\$ 32,000

Shire of Morawa

SCHEDULE 03 - GENERAL PURPOSE FUNDING Budget for Period Ended 30 June 2022

RATE REVENUE	2020/21 Budget		2020/21 Actual		2021/22 Budget	
	Income	Expense	Income	Expense	Income	Expense
	\$	\$	\$	\$	\$	\$
<u>OPERATING EXPENDITURE</u>						
03100 ABC Allocation - Rates		142,855		129,530		190,022
03101 Expenses - Rate Revenue		2,500		705		1,500
03102 Legal Costs, Debt Collection		12,500		0		10,000
03103 Rate Notice Stationery Expense		1,000		340		750
03104 Valuation / Title Searches Expense		6,000		5,709		6,000
<u>OPERATING REVENUE</u>						
03120 General Rates Levied	0		0			
03121 Uv - Rural Rates	1,581,262		1,581,372		1,677,241	
03122 Uv - Minimum Rates	2,424		2,424		2,496	
03123 Grv - Townsite Rates	220,243		220,243		226,851	
03124 Grv - Minimum Rates	13,332		13,332		13,104	
03125 Grv - Minimums Rural Townsite	0		0			
03126 Mining - Uv Tenements	169,538		169,538		212,899	
03127 Mining - Minimum Rates	6,147		6,147		4,781	
03128 Interim Rates - Grv	0		0			
03129 Interim Rates - Uv	0		20,152		0	
03130 Back Rates Levied	0		0			
03131 Less Rates Discount Allowed	(35,000)		(37,549)		(24,366)	
03132 Ex-Gratia Rates Received	6,165		6,165		6,412	
03133 Penalty Interest Raised On Rates	25,000		27,697		28,000	
03134 Rates Legal Charges	0		(810)		10,000	
03135 Rates Written-Off	(3,000)		(114)		(2,000)	
03136 Instalment Interest Received	5,000		3,339		4,000	
03137 Account Enquiries Income	2,000		2,310		2,800	
03138 Rates Administration Fee	1,000		860		1,000	
03139 Pens Deferred Rates Interest	0		0			
03140 Movement In Excess Rates	0		0			
03235 Write-Offs Esl	0		0			
SUB-TOTAL	1,994,111	164,855	2,015,107	136,284	2,163,218	208,272
<u>CAPITAL EXPENDITURE</u>						
<u>CAPITAL REVENUE</u>						
SUB-TOTAL	0	0	0	0	0	0
TOTAL - RATE REVENUE	1,994,111	164,855	2,015,107	136,284	2,163,218	208,272

BUDGET NOTES

Operating Revenue

Grants Commission Grants (FAGs)

		\$ 930,000
General purpose grant - Balance of payment for 2021/22.		\$595,000
Early payment of GP Grant for 2021/22 made on 8/6/2021	\$559,570	
Local Roads Grant - Balance of payment for 2021/22		\$335,000
Early payment of Local Roads for 2021/22 made on 8/6/2021	\$329,471	

Interest Income

		\$ 27,300
Interest earned from Municipal and Investment Accounts		\$10,000
Interest earned on Reserve Accounts allocated to all Reserves		\$17,300

Shire of Morawa

SCHEDULE 03 - GENERAL PURPOSE FUNDING

Budget for Period Ended

30 June 2022

OTHER GEN. PURPOSE FUNDING	2020/21 Budget		2020/21 Actual		2021/22 Budget	
	Income	Expense	Income	Expense	Income	Expense
	\$	\$	\$	\$	\$	\$
<u>OPERATING EXPENDITURE</u>						
03200 ABC Allocation - GP Funding		47,486		43,058		56,557
03201 Grants Commission Consultant		0		0		0
03202 Other Expenses		0		0		0
03203 Rounding Adjustment Account		0		(11)		15
<u>OPERATING REVENUE</u>						
03220 Grants Commission Grant - General	580,344		1,083,328		595,000	
03221 Grants Commission Grant - Local Roads	330,411		590,476		335,000	
03222 Grants Commission Grants - Special	0		0		0	
03223 Interest Received - Municipal Account	7,500		9,947		10,000	
03224 Interest Received - Reserve Accounts	55,000		17,469		17,300	
03225 Other Income	500		0		500	
SUB-TOTAL	973,755	47,486	1,701,220	43,048	957,800	56,572
<u>CAPITAL EXPENDITURE</u>						
03401 Transfer To Reserves		0		0		0
03402 Transfer To Legal Fees Reserve		274		58		58
<u>CAPITAL REVENUE</u>						
03721 Transfers From Reserves	0		0		0	
SUB-TOTAL	0	274	0	58	0	58
TOTAL - OTHER GEN. PURPOSE FUNDING	973,755	47,760	1,701,220	43,105	957,800	56,630

BUDGET NOTES

Shire of Morawa
SCHEDULE 04 - GOVERNANCE
Budget for Period Ended
30 June 2022

PROGRAMME SUMMARY	2020/21 Budget		2020/21 Actual		2021/22 Budget	
	Income	Expense	Income	Expense	Income	Expense
	\$	\$	\$	\$	\$	\$
<u>OPERATING EXPENDITURE</u>						
Members of Council		418,916		340,519		406,221
Governance General		113,700		42,755		103,700
<u>OPERATING REVENUE</u>						
Members of Council	0		0		25	
Governance General	0		43		25	
SUB-TOTAL	0	532,616	43	383,274	50	509,921
<u>CAPITAL EXPENDITURE</u>						
Members of Council		0		0		0
Governance General		0		0		0
<u>CAPITAL REVENUE</u>						
Members of Council	0		0		0	
Governance General	0		0		0	
SUB-TOTAL	0	0	0	0	0	0
TOTAL - PROGRAMME SUMMARY	0	532,616	43	383,274	50	509,921

BUDGET NOTES

<u>Council Election Expenses</u>		\$	5,000
Election due October 2021			
<u>Refreshments & Receptions</u>		\$	12,500
Refreshments for Council meetings and Briefing Sessions			
Tea & Coffee facilities			
Receptions held			
Staff Christmas Function			
<u>Presidential Allowances</u>		\$	21,250
Shire President - \$4,250 per quarter	\$ 17,000		
Deputy President - \$1,062.50 per quarter	\$ 4,250		
<u>Member Sitting Fees</u>		\$	64,000
Attendance fees are paid to Councillors for attending meetings throughout the year. The fees are paid quarterly at the annual rate of:			
Shire President	\$ 16,000		
Councillors - \$8,000 per elected member	\$ 48,000		
<u>Member Conference Expenses</u>		\$	16,000
Local Government Week	\$ 7,000		
Northern Country Zone	\$ 3,000		
Other Conferences & meetings	\$ 6,000		
<u>Members Training</u>		\$	10,000
Training required for all Councillors			
<u>Subscriptions & Publications</u>		\$	40,000
WALGA	\$ 26,000		
Northern Country Zone	\$ 2,550		
Midwest Industry Road Safety Alliance	\$ 5,000		
Donations	\$ 6,450		

JOB NUMBERS

B4113	Maintenance of Council Chambers	\$	1,500
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Shire of Morawa
SCHEDULE 04 - GOVERNANCE
Budget for Period Ended
30 June 2022

MEMBERS OF COUNCIL	2020/21 Budget		2020/21 Actual		2021/22 Budget	
	Income \$	Expense \$	Income \$	Expense \$	Income \$	Expense \$
<u>OPERATING EXPENDITURE</u>						
04100 ABC Allocation - Members		220,494		199,932		222,026
04101 Council Election Expenses		0		0		5,000
04103 Refreshments & Receptions		12,500		7,327		12,500
04104 Presidential Allowances		21,250		21,250		21,250
04105 Members Sitting Fees		64,000		64,000		64,000
04106 Members Travelling		200		0		200
04107 Members Conference Expenses		16,000		0		16,000
04108 Other Expenses		2,500		632		2,500
04109 Members Training		10,000		390		10,000
04110 Insurance		6,752		6,753		7,245
04111 Subscriptions, Donations		48,582		27,613		40,000
04112 Maintenance - Council Chambers		1,477		0		1,500
04115 Expenses Relating To Members		4,000		1,472		4,000
04124 Depreciation - Members		11,161		11,150		0
<u>OPERATING REVENUE</u>						
04131 Members - Other Income	0		0		25	
SUB-TOTAL	0	418,916	0	340,519	25	406,221
<u>CAPITAL EXPENDITURE</u>						
<u>CAPITAL REVENUE</u>						
SUB-TOTAL	0	0	0	0	0	0
TOTAL - MEMBERS OF COUNCIL	0	418,916	0	340,519	25	406,221

BUDGET NOTES

<u>Public Relations</u>		\$	5,000
Employee Gift Provision	\$ 2,500		
Death notices & floral tributes	\$ 2,500		
<u>Audit Fees</u>		\$	55,000
Audit services now provided through the Office of Auditor General and includes Interim Audit and Annual Audit.	\$ 50,000		
Grant acquittal audits and sundry audits.	\$ 5,000		
<u>Planning Expenses</u>		\$	20,000
Integrated Planning and Reporting expenses including but not limited to: Long term Financial Plan, Strategic Community Plan, Business Plan and Asset Management Plans.			
<u>Council Website</u>		\$	10,000
Update and improve Council's website design for ease of use.			

Shire of Morawa
SCHEDULE 04 - GOVERNANCE
Budget for Period Ended
30 June 2022

GOVERNANCE - GENERAL	2020/21 Budget		2020/21 Actual		2021/22 Budget	
	Income \$	Expense \$	Income \$	Expense \$	Income \$	Expense \$
<u>OPERATING EXPENDITURE</u>						
04201 Public Relations		5,000		260		5,000
04202 Audit Fees Expense		55,000		40,160		55,000
04203 Statutes & Publications		5,000		532		5,000
04207 IPR Expenses		30,000		0		20,000
04208 Update Council'S Website		10,000		0		10,000
04209 Scholarships, Prizes Etc		3,000		1,500		3,000
04210 Statutory Advertising		700		304		700
04212 Community Grant Fund - < \$1000		5,000		0		5,000
<u>OPERATING REVENUE</u>						
04230 Other Income - Governance General	0		43		25	
SUB-TOTAL	0	113,700	43	42,755	25	103,700
<u>CAPITAL EXPENDITURE</u>						
<u>CAPITAL REVENUE</u>						
SUB-TOTAL	0	0	0	0	0	0
TOTAL - GOVERNANCE - GENERAL	0	113,700	43	42,755	25	103,700

BUDGET NOTES

Shire of Morawa
SCHEDULE 05 - LAW, ORDER & PUBLIC SAFETY
Budget for Period Ended
30 June 2022

PROGRAMME SUMMARY	2020/21 Budget		2020/21 Actual		2021/22 Budget	
	Income	Expense	Income	Expense	Income	Expense
	\$	\$	\$	\$	\$	\$
<u>OPERATING EXPENDITURE</u>						
Fire Prevention		68,793		55,359		67,665
Animal Control		37,092		29,836		39,200
Other Law, Order & Public Safety		743		673		730
<u>OPERATING REVENUE</u>						
Fire Prevention	28,000		26,552		26,730	
Animal Control	4,450		2,355		3,450	
Other Law, Order & Public Safety	0		0		0	
SUB-TOTAL	32,450	106,628	28,907	85,869	30,180	107,595
<u>CAPITAL EXPENDITURE</u>						
Fire Prevention		0		0		0
Animal Control		0		0		0
Other Law, Order & Public Safety		0		0		25,000
<u>CAPITAL REVENUE</u>						
Fire Prevention	0		0		0	
Animal Control	0		0		0	
Other Law, Order & Public Safety	0		0		0	
SUB-TOTAL	0	0	0	0	0	25,000
TOTAL - PROGRAMME SUMMARY	32,450	106,628	28,907	85,869	30,180	132,595

BUDGET NOTES

Fire Brigade Expenses

Expenses funded and approved by DFES \$ 22,730

Fire Services Manager

Fire Services Manager costs split between Morawa, Mullewa, Yalgoo and Perenjori at \$3,500 per quarter. \$ 17,500

Operating Revenue

Other Income Fire Prevention

Grant from DFES for volunteer bush fire brigades operating expenses. \$ 22,730

ESL Admin Fee

Annual amount paid to Council for administering the Emergency Services Levy (ESL). \$ 4,000

Shire of Morawa

SCHEDULE 05 - LAW, ORDER, PUBLIC SAFETY

Budget for Period Ended

30 June 2022

FIRE PREVENTION	2020/21 Budget		2020/21 Actual		2021/22 Budget	
	Income	Expense	Income	Expense	Income	Expense
	\$	\$	\$	\$	\$	\$
<u>OPERATING EXPENDITURE</u>						
05100 ABC Allocation - Fire Prev		6,300		5,712		6,235
05102 Mtce Of Vehicles & Trailers - Brigades		7,133		1,942		2,990
05103 Mtce Of Land & Buildings - Brigades		1,350		1,116		800
05104 Clothing & Accessories - Brigades		5,000		4,910		4,130
05105 Utilities, Rates - Brigades		3,000		2,032		980
05106 Other Goods & Services - Brigades		1,000		2,501		1,490
05107 Insurances - Brigades		6,382		6,382		11,880
05108 Plant & Equip. <\$1,500 - Brigades		0		0		460
05110 Depreciation - Fire Prevention		19,128		18,117		19,200
05112 Fire Services Manager X 4 Shires		17,500		12,648		17,500
05113 Fire Hydrant Maintenance		2,000		0		2,000
<u>OPERATING REVENUE</u>						
05120 Other Income - Fire Prevention	24,000		22,552		22,730	
05121 Esl Admin Fee (From Dfes)	4,000		4,000		4,000	
SUB-TOTAL	28,000	68,793	26,552	55,359	26,730	67,665
<u>CAPITAL EXPENDITURE</u>						
05151 Plant & Equip		0		0		0
<u>CAPITAL REVENUE</u>						
SUB-TOTAL	0	0	0	0	0	0
TOTAL - FIRE PREVENTION	28,000	68,793	26,552	55,359	26,730	67,665

BUDGET NOTES

Ranger Expenses \$ 25,936
Animal Control expenses - Contract Ranger upto 27 visits per year

Operating Revenue

Fines and Penalties \$ 1,000
Fines and penalties relating to animals including impounding fees

Pound Maintenance Fees \$ 1,000
Recoup the costs associated with impounding animals.

Shire of Morawa

SCHEDULE 05 - LAW, ORDER, PUBLIC SAFETY

Budget for Period Ended

30 June 2022

ANIMAL CONTROL	2020/21 Budget		2020/21 Actual		2021/22 Budget	
	Income	Expense	Income	Expense	Income	Expense
	\$	\$	\$	\$	\$	\$
<u>OPERATING EXPENDITURE</u>						
05200 ABC Allocation - Animal Control		7,421		6,729		9,264
05201 Pound Maintenance		727		1,042		1,000
05202 Ranger Expenses		25,944		21,909		25,936
05203 Cat/Dog Other Expenses		3,000		155		3,000
05205 Depreciation - Animal Control		0		0		0
<u>OPERATING REVENUE</u>						
05220 Fines And Penalties	2,000		700		1,000	
05221 Dog Registration Fees	1,250		1,120		1,250	
05222 Pound Maintenance Fees	1,000		455		1,000	
05224 Cat Licenses	200		80		200	
SUB-TOTAL	4,450	37,092	2,355	29,836	3,450	39,200
<u>CAPITAL EXPENDITURE</u>						
<u>CAPITAL REVENUE</u>						
SUB-TOTAL	0	0	0	0	0	0
TOTAL - ANIMAL CONTROL	4,450	37,092	2,355	29,836	3,450	39,200

BUDGET NOTES

SMS Alert Fee

Fee incurred in sending out text messages as needed

\$ 41

Infrastructure Other

CCTV Renewals/Upgrades

\$ 25,000

Shire of Morawa

SCHEDULE 05 - LAW, ORDER, PUBLIC SAFETY Budget for Period Ended 30 June 2022

OTHER LAW, ORDER, PUBLIC SAFETY	2020/21 Budget		2020/21 Actual		2021/22 Budget	
	Income	Expense	Income	Expense	Income	Expense
	\$	\$	\$	\$	\$	\$
<u>OPERATING EXPENDITURE</u>						
05300 ABC Allocation - Other Law, Order, Safety		698		633		689
05301 SMS Alert Service Account		0		41		41
05311 Depreciation - Oth Law And Order		45		0		0
<u>OPERATING REVENUE</u>						
SUB-TOTAL	0	743	0	673	0	730
<u>CAPITAL EXPENDITURE</u>						
05353 Infrastructure Other		0		0		25,000
<u>CAPITAL REVENUE</u>						
SUB-TOTAL	0	0	0	0	0	25,000
TOTAL - OTHER LAW, ORDER, PUBLIC SAFETY	0	743	0	673	0	25,730

BUDGET NOTES

Shire of Morawa

SCHEDULE 07 - HEALTH
Budget for Period Ended
30 June 2022

PROGRAMME SUMMARY	2020/21 Budget		2020/21 Actual		2021/22 Budget	
	Income	Expense	Income	Expense	Income	Expense
	\$	\$	\$	\$	\$	\$
<u>OPERATING EXPENDITURE</u>						
Preventative Services - Meat Inspection		350		0		350
Preventative Services - Inspections & Admin		52,642		62,824		52,264
Preventative Services - Pest Control		8,155		4,913		5,635
Other Health		148,129		130,043		138,192
<u>OPERATING REVENUE</u>						
Preventative Services - Meat Inspection	350		0		350	
Preventative Services - Inspections & Admin	0		236		250	
Preventative Services - Pest Control	0		0		0	
Other Health	13,500		10,427		13,500	
SUB-TOTAL	13,850	209,276	10,664	197,779	14,100	196,441
<u>CAPITAL EXPENDITURE</u>						
Preventative Services - Meat Inspection		0		0		0
Preventative Services - Inspections & Admin		51,469		310		311
Preventative Services - Pest Control		0		0		0
Other Health		50,000		50,000		0
<u>CAPITAL REVENUE</u>						
Preventative Services - Meat Inspection	0		0		0	
Preventative Services - Inspections & Admin	30,000		32,000		0	
Preventative Services - Pest Control	0		0		0	
Other Health	0		0		0	
SUB-TOTAL	30,000	101,469	32,000	50,310	0	311
TOTAL - PROGRAMME SUMMARY	43,850	310,745	42,664	248,090	14,100	196,752

BUDGET NOTES

Shire of Morawa

SCHEDULE 07 - HEALTH
Budget for Period Ended
30 June 2022

PREV SERVICES - MEAT INSPECTION	2020/21 Budget		2020/21 Actual		2021/22 Budget	
	Income	Expense	Income	Expense	Income	Expense
	\$	\$	\$	\$	\$	\$
<u>OPERATING EXPENDITURE</u>						
07300 Other Expenses		350		0		350
<u>OPERATING REVENUE</u>						
07330 Other Income	350		0		350	
SUB-TOTAL	350	350	0	0	350	350
<u>CAPITAL EXPENDITURE</u>						
<u>CAPITAL REVENUE</u>						
SUB-TOTAL	0	0	0	0	0	0
TOTAL - PREV SERVICES - MEAT INSPECTION	350	350	0	0	350	350

BUDGET NOTES

Environmental Health Officer

Environmental Health Services provided by a Consultant

\$ 45,000

Shire of Morawa

SCHEDULE 07 - HEALTH
Budget for Period Ended
30 June 2022

PREV SRVCS - ADMIN & INSPECTION	2020/21 Budget		2020/21 Actual		2021/22 Budget	
	Income	Expense	Income	Expense	Income	Expense
	\$	\$	\$	\$	\$	\$
<u>OPERATING EXPENDITURE</u>						
07400 ABC Allocation - Admin & Inspection		6,392		5,796		6,014
07410 Analytical Expenses		1,250		180		1,250
07416 Environmental Health Officer		45,000		41,996		45,000
07420 Covid-19 Expenditure		0		14,852		0
<u>OPERATING REVENUE</u>						
07430 Other Income	0		236		250	
SUB-TOTAL	0	52,642	236	62,824	250	52,264
<u>CAPITAL EXPENDITURE</u>						
07453 Transfer To Covid-19 Reserve		50,000		0		0
07454 Transfer Interest To Covid-19 Reserve		1,469		310		311
<u>CAPITAL REVENUE</u>						
07472 Transfer From Covid 19 Reserve	30,000		32,000		0	
SUB-TOTAL	30,000	51,469	32,000	310	0	311
TOTAL - PREV SRVCS - ADMIN & INSPECTION	30,000	104,111	32,236	63,134	250	52,575

BUDGET NOTES

Other Expenses

Expenses for the control of pests

\$ 2,200

Shire of Morawa

SCHEDULE 07 - HEALTH
Budget for Period Ended
30 June 2022

PREV SRVCS - PEST CONTROL	2020/21 Budget		2020/21 Actual		2021/22 Budget	
	Income	Expense	Income	Expense	Income	Expense
	\$	\$	\$	\$	\$	\$
<u>OPERATING EXPENDITURE</u>						
07500 ABC Allocation - Pest Control		3,660		3,319		3,435
07501 Other Expenses		4,495		1,593		2,200
<u>OPERATING REVENUE</u>						
07530 Other Income	0		0		0	
SUB-TOTAL	0	8,155	0	4,913	0	5,635
<u>CAPITAL EXPENDITURE</u>						
<u>CAPITAL REVENUE</u>						
SUB-TOTAL	0	0	0	0	0	0
TOTAL - PREV SRVCS - PEST CONTROL	0	8,155	0	4,913	0	5,635

BUDGET NOTES

<u>Ambulance/Emergency Services</u>		\$	2,917
Costs associated with staff attending emergencies for SES & Fire Brigades			
<u>Costs Associated with Providing Medical Services in Morawa</u>		\$	76,200
B7702	Doctors Surgery Maintenance as required.	\$	6,000
	Doctors Surgery operating expenses including Insurance, water and electricity.	\$	15,100
	Doctors Vehicle Allowance - Agreed amount	\$	20,000
	Doctors Office Expenses including Software support and licences, computer hardware, computer support by Wallis Computer Solutions and office medical supplies (fixed to building).	\$	30,000
	Other Expenses - Office supplies, subscriptions and additional equipment	\$	5,100
<u>Old Hospital Building</u>		\$	17,600
B07714	Insurance	\$	13,000
	General maintenance	\$	4,200
	Water	\$	400
<u>Mobile Dental Clinic Accommodation</u>		\$	5,000
Accommodation costs for the RFDS dental clinic			
<u>Operating Revenue</u>			
<u>Other Income - Other Health</u>		\$	13,500
	Perenjori Shire Council contribution towards Doctors Medical Services	\$	6,000
	Perenjori Shire Council contribution towards EHO Services provided @ 15%	\$	7,500

Shire of Morawa

SCHEDULE 07 - HEALTH Budget for Period Ended 30 June 2022

OTHER HEALTH	2020/21 Budget		2020/21 Actual		2021/22 Budget	
	Income	Expense	Income	Expense	Income	Expense
	\$	\$	\$	\$	\$	\$
<u>OPERATING EXPENDITURE</u>						
07700 ABC Allocation - Other Health		12,547		11,377		11,675
07701 Ambulance/Emergency Services		556		4,592		2,917
07702 Drs Surgery Maintenance		16,965		15,297		6,000
07703 Drs Surgery Operating Exp		15,047		9,088		15,100
07704 Drs Vehicle Allowance		20,000		20,000		20,000
07706 Doctor Office Expenses		30,000		29,473		30,000
07709 Housing Costs Allocated		7,546		7,868		8,000
07710 Telephone - Medical Centre		4,500		2,578		3,000
07711 Other Expenses		5,100		0		5,100
07712 Depreciation - Other Health		13,792		13,641		13,800
07714 Old Hospital Building		17,076		16,130		17,600
07718 Mobile Dental Clinic Accommodation		5,000		0		5,000
<u>OPERATING REVENUE</u>						
07730 Other Income - Other Health	13,500		10,427		13,500	
SUB-TOTAL	13,500	148,129	10,427	130,043	13,500	138,192
<u>CAPITAL EXPENDITURE</u>						
07755 Land & Buildings - Dr'S Surgery		0		0		0
07767 Transfer To Old Hospital Reserve		50,000		50,000		0
<u>CAPITAL REVENUE</u>						
SUB-TOTAL	0	50,000	0	50,000	0	0
TOTAL - OTHER HEALTH	13,500	198,129	10,427	180,043	13,500	138,192

BUDGET NOTES

Shire of Morawa
SCHEDULE 08 - EDUCATION & WELFARE
Budget for Period Ended
30 June 2022

PROGRAMME SUMMARY	2020/21 Budget		2020/21 Actual		2021/22 Budget	
	Income	Expense	Income	Expense	Income	Expense
	\$	\$	\$	\$	\$	\$
<u>OPERATING EXPENDITURE</u>						
Other Education		4,128		5,134		6,601
Care of Families & Children		31,858		16,871		16,500
Other Welfare		173,663		151,809		167,940
<u>OPERATING REVENUE</u>						
Other Education	0		0		0	
Care of Families & Children	2,420		2,634		2,500	
Other Welfare	7,750		3,559		3,700	
SUB-TOTAL	10,170	209,649	6,193	173,814	6,200	191,041
<u>CAPITAL EXPENDITURE</u>						
Other Education		0		0		0
Care of Families & Children		0		0		16,000
Other Welfare		0		0		0
<u>CAPITAL REVENUE</u>						
Other Education	0		0		0	
Care of Families & Children	0		0		0	
Other Welfare	0		0		0	
SUB-TOTAL	0	0	0	0	0	16,000
TOTAL - PROGRAMME SUMMARY	10,170	209,649	6,193	173,814	6,200	207,041

BUDGET NOTES

Shire of Morawa
SCHEDULE 08 - EDUCATION & WELFARE
Budget for Period Ended
30 June 2022

OTHER EDUCATION	2020/21 Budget		2020/21 Actual		2021/22 Budget	
	Income	Expense	Income	Expense	Income	Expense
	\$	\$	\$	\$	\$	\$
<u>OPERATING EXPENDITURE</u>						
08200 ABC Allocation - Other Education		4,128		3,744		3,956
08202 Insurance		0		1,390		2,645
<u>OPERATING REVENUE</u>						
08230 Other Income	0		0		0	
SUB-TOTAL	0	4,128	0	5,134	0	6,601
<u>CAPITAL EXPENDITURE</u>						
<u>CAPITAL REVENUE</u>						
SUB-TOTAL	0	0	0	0	0	0
TOTAL - OTHER EDUCATION	0	4,128	0	5,134	0	6,601

BUDGET NOTES

Childcare Centre Maintenance

			\$	8,500
B8301	Insurance	\$	1,842	
B8301	General repairs and maintenance, water and power	\$	5,658	
B8302	Maintenance to Transportable	\$	1,000	
		\$	8,500	

Childcare Centre Renewal

\$ 16,000

Repairs to Kitchen and replace entry window as currently non compliant

Shire of Morawa
SCHEDULE 08 - EDUCATION & WELFARE
Budget for Period Ended
30 June 2022

CARE OF FAMILIES & CHILDREN	2020/21 Budget		2020/21 Actual		2021/22 Budget	
	Income	Expense	Income	Expense	Income	Expense
	\$	\$	\$	\$	\$	\$
<u>OPERATING EXPENDITURE</u>						
08300 Other Expenses		0		0		0
08301 Building Mtce - Day Care Centre		23,963		8,983		8,500
08305 Depreciation - Child Care		7,895		7,888		8,000
<u>OPERATING REVENUE</u>						
08302 Other Income	2,420		2,634		2,500	
SUB-TOTAL	2,420	31,858	2,634	16,871	2,500	16,500
<u>CAPITAL EXPENDITURE</u>						
08351 Land & Building Renewals		0		0		16,000
<u>CAPITAL REVENUE</u>						
SUB-TOTAL	0	0	0	0	0	16,000
TOTAL - CARE OF FAMILIES & CHILDREN	2,420	31,858	2,634	16,871	2,500	32,500

BUDGET NOTES

Youth Development Projects \$ 20,000

- Youth Development Projects - may include:
- Shire Banner in the Terrace
 - School Holiday Programs
 - Christmas markets, movie nights and other
 - Community Seniors week with CRC
 - Thank a volunteer
 - Health and mental health promotions

Youth Centre Other Equipment \$ 9,000

Swap arcade games and equipment annually	\$ 3,000
Discretionary upgrades	\$ 2,500
Computer and audio equipment	\$ 3,500

Other Expenses Youth \$ 5,000

Youth programs individual

Maintenance - Youth Centre \$ 32,500

B8609 Maintenance and Repairs including cleaning, insurance, telephone & repairs

Shire of Morawa
SCHEDULE 08 - EDUCATION & WELFARE
Budget for Period Ended
30 June 2022

OTHER WELFARE	2020/21 Budget		2020/21 Actual		2021/22 Budget	
	Income	Expense	Income	Expense	Income	Expense
	\$	\$	\$	\$	\$	\$
<u>OPERATING EXPENDITURE</u>						
08600 ABC Allocation - Other Welfare		16,506		14,966		15,640
08602 Salaries and Wages		72,611		77,551		78,000
08605 Youth Development Projects		30,000		15,235		20,000
08606 Youth Centre Other Equipment		9,000		2,725		9,000
08607 Other Expenses - Youth		5,000		1,683		5,000
08608 Depreciation - Other Welfare		7,720		7,713		7,800
08609 Maintenance - Youth Centre		32,326		31,935		32,500
08611 Morawa Blue Tree Project		500		0		0
<u>OPERATING REVENUE</u>						
08630 Other Income	0		1,727		1,700	
08631 Blue Tree Project	250		0		0	
08661 Grant Income - Youth	7,500		1,832		2,000	
SUB-TOTAL	7,750	173,663	3,559	151,809	3,700	167,940
<u>CAPITAL EXPENDITURE</u>						
<u>CAPITAL REVENUE</u>						
SUB-TOTAL	0	0	0	0	0	0
TOTAL - OTHER WELFARE	7,750	173,663	3,559	151,809	3,700	167,940

BUDGET NOTES

Shire of Morawa

SCHEDULE 09 - HOUSING Budget for Period Ended 30 June 2022

PROGRAMME SUMMARY	2020/21 Budget		2020/21 Actual		2021/22 Budget	
	Income	Expense	Income	Expense	Income	Expense
	\$	\$	\$	\$	\$	\$
<u>OPERATING EXPENDITURE</u>						
Staff Housing		95,452		103,006		111,768
Other Housing		116,033		60,857		84,654
Aged Housing		52,472		44,131		55,000
<u>OPERATING REVENUE</u>						
Staff Housing	7,500		1,961		7,500	
Other Housing	32,460		28,517		34,300	
Aged Housing	73,320		48,153		64,800	
SUB-TOTAL	113,280	263,957	78,631	207,994	106,600	251,422
<u>CAPITAL EXPENDITURE</u>						
Staff Housing		35,247		34,302		84,860
Other Housing		0		0		0
Aged Housing		26,433		25,303		10,304
<u>CAPITAL REVENUE</u>						
Staff Housing	0		0		0	
Other Housing	0		0		0	
Aged Housing	0		0		0	
SUB-TOTAL	0	61,680	0	59,605	0	95,164
TOTAL - PROGRAMME SUMMARY	113,280	325,637	78,631	267,599	106,600	346,586

BUDGET NOTES

Maintenance Staff Housing \$ 121,000
Includes maintenance, power, insurance and water to all staff housing.

Operating Revenue

Reimbursements - Staff Housing \$ 7,500
Reimbursement by staff for electricity and telephone expenses under current policy.

Capital Expenditure \$ 20,000
Allowance for any capital repairs required to staff housing

Shire of Morawa

SCHEDULE 09 - HOUSING

Budget for Period Ended

30 June 2022

STAFF HOUSING	2020/21 Budget		2020/21 Actual		2021/22 Budget	
	Income	Expense	Income	Expense	Income	Expense
	\$	\$	\$	\$	\$	\$
<u>OPERATING EXPENDITURE</u>						
09100 ABC Allocation - Staff Housing		46,825		42,459		62,768
09102 Maint - Lot 8 (2) Lodge St		4,600		3,379		4,000
09103 Maint - Lot 375 (20) Barnes Street		35,457		6,740		8,000
09104 Maint - Lot 377 (24) Barnes Street		10,812		7,065		8,000
09105 Maint - Lot 347 (11) Broad Avenue		17,839		6,073		8,000
09106 Maint - Lot 350 (17) Broad Avenue		10,766		7,213		8,000
09107 Maint - Reserve 3931 Oval House		10,879		3,726		5,000
09108 Maint - Lot 372 (7) White Avenue		4,906		4,001		5,000
09109 Maint - Lot 36 (44) Winfield Street (Shoebox)		11,470		2,395		4,000
09110 Maint - Lot 149 (41) Dreghorn Street		7,904		6,085		8,000
09111 Maint - 18 A Evans/Richter		9,358		11,274		12,000
09112 Maint - Lot 2 (45) Solomon Tce		7,610		9,438		10,000
09113 Maint - 17 Solomon Tce		7,972		5,387		8,000
09114 Maint - 2 Broad (Lot 1&2 Milloy Street)		16,904		17,289		8,000
09115 Maint - 18B Evans St		13,835		5,518		8,000
09116 Maint - 41 Solomon Tce		0		(95)		0
09117 Maint - 2 Caulfield Street		12,619		6,806		7,000
09119 Maint - 24 Harley Street		8,949		14,137		10,000
09120 Depreciation - Staff Housing		48,627		48,583		49,000
09122 Interest On Loan 136 24 Harley Street		11,383		11,307		12,000
Recovered Amounts						
09199 Less Staff Housing Costs Recovered		(203,263)		(115,773)		(133,000)
<u>OPERATING REVENUE</u>						
09130 Housing Rental Income	0		0			
09131 Reimbursements - Staff Housing	7,500		1,961		7,500	
SUB-TOTAL	7,500	95,452	1,961	103,006	7,500	111,768
<u>CAPITAL EXPENDITURE</u>						
09150 Furniture & Equipment		0		0		0
09151 Land & Buildings		0		0		20,000
09142 Transfer Interest to Building Reserve		1,198		253		253
09152 Transfer To Reserves		20,000		20,000		50,000
09263 Principal Repayments Loan 136		14,049		14,049		14,607
<u>CAPITAL REVENUE</u>						
09155 Transfer From Building Reserve	0		0		0	
09660 Loan Proceeds - Staff Housing	0		0		0	
SUB-TOTAL	0	35,247	0	34,302	0	84,860
TOTAL - STAFF HOUSING	7,500	130,699	1,961	137,308	7,500	196,628

BUDGET NOTES

Maintenance - Single Units

			\$	6,000
B9201A	Unit 1 - 55 Dreghorn Street - Maintenance and repairs	\$	2,000	
B9201B	Unit 2 - 55 Dreghorn Street - Maintenance and repairs	\$	2,000	
B9201C	Unit 3 - 55 Dreghorn Street - Maintenance and repairs	\$	2,000	

Income

	Income received from the rental of single units		\$	15,000
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Maintenance - Lot 345 Grove Street

B9208	Maintenance and repairs		\$	6,000
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Income

	Income Received from Rental of Lot 345 Grove Street		\$	19,000
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Maintenance - 78 Yewers Street

B9210	Maintenance and repairs including repairs, insurance, power, water & gas		\$	8,000
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Income

	Income Received from 78 Yewers Street		\$	300
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Other Expenses

	Provision for derelict houses and asbestos		\$	10,000
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Maintenance - 23 Waddilove Street

B9209	Maintenance and repairs including repairs, insurance, power, water and telephone		\$	9,000
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Shire of Morawa

SCHEDULE 09 - HOUSING

Budget for Period Ended

30 June 2022

OTHER HOUSING	2020/21 Budget		2020/21 Actual		2021/22 Budget	
	Income	Expense	Income	Expense	Income	Expense
	\$	\$	\$	\$	\$	\$
<u>OPERATING EXPENDITURE</u>						
09200 ABC Allocation - Other Housing		43,169		39,143		45,654
09201 Maint Single Units		16,063		3,435		6,000
09204 Maint Lot 345 Grove Street		6,272		2,547		6,000
09205 Maint - 78 Yewers Avenue		6,674		6,128		8,000
09208 Other Expenses		35,000		0		10,000
09209 Maint - 23 Waddilove Street		7,546		8,624		9,000
09223 Depreciation - Other Housing		8,855		8,847		9,000
Recovered Amounts						
09222 Less Other Housing Recovered		(7,546)		(7,868)		(9,000)
<u>OPERATING REVENUE</u>						
09230 Income From Single Units	15,000		11,310		15,000	
09232 Income From Lot 345 Grove Street (Geha)	17,160		17,207		19,000	
09233 Income From Lot 78 Yewers	300		0		300	
SUB-TOTAL	32,460	116,033	28,517	60,857	34,300	84,654
<u>CAPITAL EXPENDITURE</u>						
<u>CAPITAL REVENUE</u>						
SUB-TOTAL	0	0	0	0	0	0
TOTAL - OTHER HOUSING	32,460	116,033	28,517	60,857	34,300	84,654

BUDGET NOTES

Aged Care Units Operations

\$ 15,000

	Insurance and rates expenses for all units and power for common area		
BO9301	Unit 1 - Joint venture aged care unit	\$	1,500
BO9302	Unit 2 - Joint venture aged care unit	\$	1,500
BO9303	Unit 3 - Joint venture aged care unit	\$	1,500
BO9304	Unit 4 - Joint venture aged care unit	\$	1,500
BO9305	Unit 5 - Joint venture aged care unit	\$	1,500
BO9306	Unit 6 - Council owned aged care unit	\$	1,500
BO9307	Unit 7 - Council owned aged care unit	\$	1,500
BO9308	Unit 8 - Council owned aged care unit	\$	1,500
BO9309	Unit 9 - Council owned aged care unit	\$	1,500
BO9320	Common areas at aged care units	\$	1,500

Aged Care Units Maintenance

\$20,000

	All repairs and maintenance to all units and common area		
BM9301	Unit 1 - Joint venture aged care unit	\$	2,000
BM9302	Unit 2 - Joint venture aged care unit	\$	2,000
BM9303	Unit 3 - Joint venture aged care unit	\$	2,000
BM9304	Unit 4 - Joint venture aged care unit	\$	2,000
BM9305	Unit 5 - Joint venture aged care unit	\$	2,000
BM9306	Unit 6 - Council owned aged care unit	\$	2,000
BM9307	Unit 7 - Council owned aged care unit	\$	2,000
BM9308	Unit 8 - Council owned aged care unit	\$	2,000
BM9309	Unit 9 - Council owned aged care unit	\$	2,000
BM9320	Common areas at aged care units	\$	2,000

Income from Aged Care units

\$ 64,800

	Unit 1 - Joint venture aged care unit	\$	7,000
	Unit 2 - Joint venture aged care unit	\$	7,000
	Unit 3 - Joint venture aged care unit	\$	7,000
	Unit 4 - Joint venture aged care unit	\$	7,000
	Unit 5 - Joint venture aged care unit	\$	7,000
	Unit 6 - Council owned aged care unit	\$	12,000
	Unit 7 - Council owned aged care unit	\$	2,000
	Unit 8 - Council owned aged care unit	\$	2,000
	Unit 9 - Council owned aged care unit	\$	13,800

Shire of Morawa

SCHEDULE 09 - HOUSING

Budget for Period Ended

30 June 2022

AGED HOUSING	2020/21 Budget		2020/21 Actual		2021/22 Budget	
	Income	Expense	Income	Expense	Income	Expense
	\$	\$	\$	\$	\$	\$
<u>OPERATING EXPENDITURE</u>						
09331 Aged Care Units Operations		13,891		10,211		15,000
09333 Aged Care Units Maintenance		19,038		14,367		20,000
09350 Depreciation - Aged Housing		19,543		19,553		20,000
<u>OPERATING REVENUE</u>						
09335 Aged Care Unit 1 Income	7,000		8,530		7,000	
09336 Aged Care Unit 2 Income	5,800		5,687		7,000	
09337 Aged Care Unit 3 Income	7,000		5,695		7,000	
09338 Aged Care Unit 4 Income	6,720		6,720		7,000	
09339 Aged Care Unit 5 Income	7,800		3,300		7,000	
09340 Aged Care Unit 6 Income	13,000		4,644		12,000	
09341 Aged Care Unit 7 Income	6,500		0		2,000	
09342 Aged Care Unit 8 Income	6,500		0		2,000	
09343 Aged Care Unit 9 Income	13,000		13,577		13,800	
SUB-TOTAL	73,320	52,472	48,153	44,131	64,800	55,000
<u>CAPITAL EXPENDITURE</u>						
09351 Land & Buildings		0		0		
09352 Transfer To Reserve - Units 6-9		25,000		25,000		10,000
09353 Trsf Interest to Reserve - Units 6-9		99		21		21
09354 Transfer to Reserve - Units 1-4		0		0		0
09355 Trsfr Interest to Reserve - Units 1-4		740		156		157
09356 Transfer to Reserve - Unit 5		0		126		126
09357 Tsfr Interest to Reserve - Unit 5		594		0		0
<u>CAPITAL REVENUE</u>						
09370 Transfer From Reserve - Units 6-9	0		0		0	
09371 Transfer From Reserve - 1-4	0		0		0	
09372 Transfer From Reserve - Unit 5	0		0		0	
SUB-TOTAL	0	26,433	0	25,303	0	10,304
TOTAL - AGED HOUSING	73,320	78,905	48,153	69,434	64,800	65,304

BUDGET NOTES

Shire of Morawa
SCHEDULE 10 - COMMUNITY AMENITIES
Budget for Period Ended
30 June 2022

PROGRAMME SUMMARY	2020/21 Budget		2020/21 Actual		2021/22 Budget	
	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
	\$	\$	\$	\$	\$	\$
<u>OPERATING EXPENDITURE</u>						
Sanitation - Household Refuse		218,947		203,302		245,731
Sanitation - Other		103,806		60,820		105,589
Sewerage		152,181		129,691		168,800
Urban Stormwater Drainage		10,872		1,054		9,313
Town Planning & Regional Development		47,798		32,585		70,347
Other Community Amenities		130,113		88,253		117,567
<u>OPERATING REVENUE</u>						
Sanitation - Household Refuse	106,528		104,213		107,420	
Sanitation - Other	75,243		70,350		72,525	
Sewerage	259,002		256,541		265,875	
Urban Stormwater Drainage	0		0		0	
Town Planning & Regional Development	3,500		675		3,500	
Other Community Amenities	5,200		7,515		5,300	
SUB-TOTAL	449,472	663,717	439,293	515,704	454,620	717,347
<u>CAPITAL EXPENDITURE</u>						
Sanitation - Household Refuse		50,000		50,000		50,000
Sanitation - Other		0		0		0
Sewerage		82,335		58,443		80,494
Urban Stormwater Drainage		0		0		0
Other Community Amenities		10,500		0		10,500
<u>CAPITAL REVENUE</u>						
Sanitation - Household Refuse	0		0		0	
Sanitation - Other	0		0		0	
Sewerage	0		0		0	
Urban Stormwater Drainage	0		0		0	
Environmental Protection	0		0		0	
Town Planning & Regional Development	0		0		0	
Other Community Amenities	0		0		0	
SUB-TOTAL	0	142,835	0	108,443	0	140,994
TOTAL - PROGRAMME SUMMARY	449,472	806,552	439,293	624,147	454,620	858,341

BUDGET NOTES

<u>Domestic Refuse Collection</u>	\$	38,000
Avon Waste collection costs		
<u>Landfill Maintenance Costs</u>	\$	39,000
10102 Maintenance carried out by Council staff at Morawa Landfill		
<u>Purchase Bins for Resale</u>	\$	1,500
Purchase of 240L green bins for resale		
<u>Income</u>	\$	800
Income Received from sale of 240L green bins		
<u>Transfer Station Office Maintenance</u>	\$	2,752
Insurance and maintenance of landfill office		
<u>External Refuse Service</u>	\$	75,000
External party (Meedac) contracted to operate the landfill		
<u>Opex New Landfill Site Investigations</u>	\$	20,000
Further analysis of potential new landfill sites including environmental reporting, valuation and planning.		
<u>Operating Revenue</u>		
<u>Domestic Rubbish Collections Charges</u>		\$105,820
Income from charges for rubbish collection from residences 260 bins @ \$407 per bin per year		
<u>Refuse Site Dumping Charges</u>		\$800
Landfill disposal charges as per adopted Fees and Charges		

Shire of Morawa
SCHEDULE 10 - COMMUNITY AMENITIES
Budget for Period Ended
30 June 2022

SANITATION - HOUSEHOLD REFUSE	2020/21 Budget		2020/21 Actual		2021/22 Budget	
	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
	\$	\$	\$	\$	\$	\$
<u>OPERATING EXPENDITURE</u>						
10100 ABC Allocations - Sanitation		32,288		29,277		53,579
10101 Domestic Refuse Collection		32,500		40,306		38,000
10102 Landfill Maintenance Costs		38,948		36,155		39,000
10105 Street Bins Collected		5,000		3,191		5,000
10106 Purchase Bins For Resale		1,500		1,514		1,500
10107 Depreciation - Sanitation Refuse		10,862		10,852		10,900
10110 Refuse/Transfer Stn Office Maintenance		2,849		293		2,752
10112 External Refuse Services (Meedac)		95,000		77,201		75,000
10113 Opex New Landfill Site Investigations		0		4,513		20,000
10114 Interest On Loan - Landfill		0		0		0
<u>OPERATING REVENUE</u>						
10130 Domestic Rubbish Collection Charges	105,665		102,700		105,820	
10131 Sale Of Bins	364		727		800	
10132 Refuse Site Dumping Charges	500		785		800	
SUB-TOTAL	106,528	218,947	104,213	203,302	107,420	245,731
<u>CAPITAL EXPENDITURE</u>						
10157 Transfer to Rehab Reserve		50,000		50,000		50,000
10158 Principal Repayments Loan - Landfill		0		0		0
<u>CAPITAL REVENUE</u>						
10140 Transfer from Refuse Reserve	0		0		0	
10141 Transfer from Rehab Reserve	0		0		0	
10142 Loan Proceeds - Landfill	0		0		0	
SUB-TOTAL	0	50,000	0	50,000	0	50,000
TOTAL - SANITATION - HOUSEHOLD REFUSE	106,528	268,947	104,213	253,302	107,420	295,731

BUDGET NOTES

<u>Commercial Refuse Collection</u>	\$	40,000
Avon Waste collection costs		
<u>Town Clean Days</u>	\$	11,551
Annual roadside rubbish pickup for residents		
<u>Litter Control Expenses - Other</u>	\$	16,136
Emptying of town recycle bins (Winfield Street) and general litter pickup throughout the town.		
<u>Waste Management Strategy</u>	\$	25,000
Development of a plan on how to manage waste throughout the shire.		
<u>Operating Revenue</u>		
<u>Commercial Rubbish Collections Charges</u>		\$69,275
Income from charges for rubbish collection for businesses twice a week. 85 bins @ \$815 per bin per year		
<u>Reimbursements - Sanitation</u>	\$	3,000
Sale of Scrap Metal		

Shire of Morawa
SCHEDULE 10 - COMMUNITY AMENITIES
Budget for Period Ended
30 June 2022

SANITATION - OTHER	2020/21 Budget		2020/21 Actual		2021/22 Budget	
	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
	\$	\$	\$	\$	\$	\$
<u>OPERATING EXPENDITURE</u>						
10200 ABC Allocation - Other Sanitation		13,325		12,082		12,902
10201 Drummuster Expenses		0		0		0
10202 Commercial Refuse Collection		40,000		28,503		40,000
10203 Town Clean Day/S		10,197		7,761		11,551
10204 Litter Control Expenses - Other		15,284		12,473		16,136
10205 Waste Management Strategy		25,000		0		25,000
<u>OPERATING REVENUE</u>						
10230 Drummuster Income	250		47		250	
10231 Commercial Rubbish Collection Charges	73,493		67,235		69,275	
10235 Reimbursements - Sanitation	1,500		3,068		3,000	
SUB-TOTAL	75,243	103,806	70,350	60,820	72,525	105,589
<u>CAPITAL EXPENDITURE</u>						
10250 Plant & Equipment		0		0		0
<u>CAPITAL REVENUE</u>						
SUB-TOTAL	0	0	0	0	0	0
TOTAL - SANITATION - OTHER	75,243	103,806	70,350	60,820	72,525	105,589

BUDGET NOTES

<u>Sewerage Scheme Maintenance</u>	\$	73,970
B10301 Maintenance of sewerage scheme infrastructure		
<u>Sewerage Audit & Licence Fees</u>	\$	10,900
Environmental licence and audit charges		
<u>Operating Revenue</u>		
<u>Vacant Land Sewerage Fees</u>	\$	9,017
Sewerage Levy per assessment - 34 x \$265.20		
<u>Fixed Sewerage Fees (Non Rateable Properties)</u>	\$	10,890
WC Charges per assessment - 11 x \$990		
<u>Additional Sewerage Fees (Non Rateable Properties)</u>	\$	39,231
WC Charges per assessment - 92 x \$427		
<u>Residential Sewerage Fees</u>	\$	167,281
Sewerage Levy @ 7.7726. Minimum charge of \$374.60 per assessment		
<u>Commercial Sewerage Fees</u>	\$	37,956
Sewerage Levy @ 7.7726. Minimum charge of \$881.52 per assessment		
<u>Capital Expenditure</u>	\$	30,000
Pipe inspections and pump replacement		

Shire of Morawa
SCHEDULE 10 - COMMUNITY AMENITIES
Budget for Period Ended
30 June 2022

SEWERAGE	2020/21 Budget		2020/21 Actual		2021/22 Budget	
	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
	\$	\$	\$	\$	\$	\$
<u>OPERATING EXPENDITURE</u>						
10300 ABC Allocation - Sewerage		11,632		10,547		15,530
10301 Sewerage Scheme Maintenance		72,222		48,730		73,970
10302 Sewerage Audit & License Fees		0		1,655		10,900
10303 Depreciation - Sewerage		68,327		68,759		68,400
<u>OPERATING REVENUE</u>						
10330 Vacant Land Sewerage Fees	8,754		8,754		9,017	
10332 Fixed Sewerage Fees (Non Rateable)	10,571		9,610		10,890	
10333 Additional Sewerage Fees (Non Rateable)	38,916		38,916		39,231	
10334 Residential Sewerage Fees	162,409		162,409		167,281	
10335 Commercial Sewerage Fees	36,851		36,851		37,956	
10338 Contributions To Sewerage	1,500		0		1,500	
SUB-TOTAL	259,002	152,181	256,541	129,691	265,875	168,800
<u>CAPITAL EXPENDITURE</u>						
10304 Transfer Interest to Sewerage Reserve		2,335		493		494
10314 Transfer to Reserve		50,000		50,000		50,000
10325 Sewerage Upgrade		30,000		7,950		30,000
10350 Plant & Equipment		0		0		0
<u>CAPITAL REVENUE</u>						
10340 Transfers to reserve	0		0		0	
SUB-TOTAL	0	82,335	0	58,443	0	80,494
TOTAL - SEWERAGE	259,002	234,516	256,541	188,133	265,875	249,294

BUDGET NOTES

Expenses - Urban Maintenance

Maintenance of urban stormwater system

\$ 9,313

Shire of Morawa
SCHEDULE 10 - COMMUNITY AMENITIES
Budget for Period Ended
30 June 2022

URBAN STORMWATER DRAINAGE	2020/21 Budget		2020/21 Actual		2021/22 Budget	
	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
	\$	\$	\$	\$	\$	\$
<u>OPERATING EXPENDITURE</u>						
10400 Expenses - Urban Stormwater		10,872		1,054		9,313
<u>OPERATING REVENUE</u>						
10401 Income - Urban Stormwater	0		0		0	
SUB-TOTAL	0	10,872	0	1,054	0	9,313
<u>CAPITAL EXPENDITURE</u>						
10450 Plant & Equipment		0		0		0
<u>CAPITAL REVENUE</u>						
SUB-TOTAL	0	0	0	0	0	0
TOTAL - URBAN STORMWATER DRAINAGE	0	10,872	0	1,054	0	9,313

BUDGET NOTES

Scheme Review

Review of the Local Planning Scheme No3

\$ 15,000

Shire of Morawa
SCHEDULE 10 - COMMUNITY AMENITIES
Budget for Period Ended
30 June 2022

TOWN PLANNING & REG. DEVELOP.	2020/21 Budget		2020/21 Actual		2021/22 Budget	
	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
	\$	\$	\$	\$	\$	\$
<u>OPERATING EXPENDITURE</u>						
10600 ABC Allocation - Town Planning		34,298		31,100		51,847
10601 Scheme Review		10,000		1,485		15,000
10602 Other Expenses		3,500		0		3,500
<u>OPERATING REVENUE</u>						
10630 Income - Town Planning	3,500		675		3,500	
SUB-TOTAL	3,500	47,798	675	32,585	3,500	70,347
<u>CAPITAL EXPENDITURE</u>						
<u>CAPITAL REVENUE</u>						
SUB-TOTAL	0	0	0	0	0	0
TOTAL - TOWN PLANNING & REG. DEVELOP.	3,500	47,798	675	32,585	3,500	70,347

BUDGET NOTES

<u>Maintenance Public Conveniences</u>		\$	22,000
B10702	Maintenance and cleaning of public toilets		
<u>Operation of Cemetery</u>		\$	30,000
B10704	General Maintenance and repairs, reticulation repairs and burial expenses		
<u>Income</u>		\$	2,200
	Burial Income Received from Fees and Charges	\$	2,000
	Monument Income received	\$	200
<u>Hairdressing Salon Expenditure</u>		\$	2,500
	Maintenance, repairs, water, power and insurance		
<u>Income</u>		\$	1,500
	Rental income received from the hairdressing salon		
<u>Community Bus Expenses</u>		\$	10,000
P259	Maintenance, repairs, fuel, insurance and depreciation		
<u>Income</u>		\$	1,500
	Income Received from the hire of the community bus		
<u>Old Railway Building</u>		\$	1,527
B10715	General Maintenance and repairs		
<u>Land & Buildings</u>			
B10751	Cemetery Noticeboard - C/Fwd	\$	10,500

Shire of Morawa
SCHEDULE 10 - COMMUNITY AMENITIES
Budget for Period Ended
30 June 2022

OTHER COMMUNITY AMENITIES	2020/21 Budget		2020/21 Actual		2021/22 Budget	
	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
	\$	\$	\$	\$	\$	\$
<u>OPERATING EXPENDITURE</u>						
10700 ABC Allocation - Other Community		18,569		16,837		19,230
10701 Expenses - Street Stall		4,811		1,159		4,800
10702 Maint - Public Conveniences		24,790		20,055		22,000
10703 Maint - Public Conveniences - Info Bay		7,374		1,274		5,000
10704 Operation Of Cemetery		30,698		14,645		30,000
10705 Maint - Public Conveniences - Canna		2,500		1,342		2,500
10708 Hairdressing Salon Expenditure		4,382		2,354		2,500
10709 Frosty'S Yard Expenditure		2,056		3,819		1,000
10710 39 Solomon Terrace		1,327		616		1,000
10711 Gutha Dam Repairs		1,359		0		1,000
10712 Canna Dam Repairs		2,720		0		2,000
10714 Community Bus Expenses		7,619		13,300		10,000
10715 Old Railway Building		1,502		800		1,527
10716 Depreciation - Other Community Services		7,906		7,899		7,910
10717 Morawa Heritage Inventory		12,500		4,153		7,000
10718 Bond Refund - Community Bus Hire		0		0		100
10720 Loss On Disposal Of Assets		0		0		0
<u>OPERATING REVENUE</u>						
10730 Burial Fees	2,000		1,050		2,000	
10731 Niche/Monument Fees	200		100		200	
10732 Reimbursements/Contributions	0		0		0	
10733 Property Income - Hairdressing Salon	1,500		698		1,500	
10734 Frosty'S Yard Income	0		1		0	
10735 Community Bus Income	1,500		5,591		1,500	
10738 Bond - Community Bus Hire	0		75		100	
10742 Profit On Disposal Of Assets	0		0		0	
SUB-TOTAL	5,200	130,113	7,515	88,253	5,300	117,567
<u>CAPITAL EXPENDITURE</u>						
10750 Land & Buildings		10,500		0		10,500
<u>CAPITAL REVENUE</u>						
SUB-TOTAL	0	10,500	0	0	0	10,500
TOTAL - OTHER COMMUNITY AMENITIES	5,200	140,613	7,515	88,253	5,300	128,067

BUDGET NOTES

Shire of Morawa
SCHEDULE 11 - RECREATION & CULTURE
Budget for Period Ended
30 June 2022

PROGRAMME SUMMARY	2020/21 Budget		2020/21 Actual		2021/22 Budget	
	Income	Expense	Income	Expense	Income	Expense
	\$	\$	\$	\$	\$	\$
<u>OPERATING EXPENDITURE</u>						
Public Halls and Civic Centres		139,412		143,615		165,084
Swimming Areas & Beaches		353,668		344,890		436,230
Other Recreation and Sport		955,520		845,151		895,997
TV and Radio Re-broadcasting		3,196		776		2,000
Libraries		21,543		16,371		25,781
Other Culture		67,535		48,709		69,136
<u>OPERATING REVENUE</u>						
Public Halls and Civic Centres	1,500		136		153,169	
Swimming Areas & Beaches	26,000		26,430		17,000	
Other Recreation and Sport	256,845		218,377		247,750	
TV and Radio Re-broadcasting	0		0		0	
Libraries	0		0		0	
Other Culture	21,000		22,000		1,000	
SUB-TOTAL	305,345	1,540,873	266,944	1,399,512	418,919	1,594,228
<u>CAPITAL EXPENDITURE</u>						
Public Halls and Civic Centres		0		0		211,669
Swimming Areas & Beaches		47,907		85,057		20,135
Other Recreation and Sport		472,500		340,674		505,386
TV and Radio Re-broadcasting		5,500		5,000		0
Libraries		0		0		0
Other Culture		0		0		0
<u>CAPITAL REVENUE</u>						
Public Halls and Civic Centres	0		0		0	
Swimming Areas & Beaches	0		0		79,152	
Other Recreation and Sport	200,000		200,000		0	
TV and Radio Re-broadcasting	0		0		0	
Libraries	0		0		0	
Other Culture	0		0		0	
SUB-TOTAL	200,000	525,907	200,000	430,731	79,152	737,190
TOTAL - PROGRAMME SUMMARY	505,345	2,066,780	466,944	1,830,243	498,071	2,331,418

BUDGET NOTES

Public Halls and Civic Centres Maintenance

				\$	56,549
B11101	Gutha Hall Maintenance includes insurance, power, water and general maintenance.			\$	11,549
B11103	Morawa Hall and Old Road Board Building maintenance including insurance, power, water and general maintenance			\$	45,000

	<u>Total</u>	<u>Council</u>	<u>How Council is Funding</u>	<u>Grant Funded</u>	
<u>Public Halls and Civic Centres</u>					\$ 171,669
OLD Road Boards Building (Old Shire Office)					
LRCIP007 - (LRCIP)	\$ 171,669	\$ 30,000		\$ 141,669	
	<u>\$ 171,669</u>	<u>\$ 30,000</u>		<u>\$ 141,669</u>	

Solar Initiatives

					\$ 40,000
Shire Admin Building - Solar (Funding to be Sourced)	\$ 20,000	\$ 10,000		\$ 10,000	
Solar Initiatives - TBA	\$ 20,000	\$ 20,000			
	<u>\$ 40,000</u>	<u>\$ 30,000</u>		<u>\$ 10,000</u>	

Shire of Morawa
SCHEDULE 11 - RECREATION & CULTURE
Budget for Period Ended
30 June 2022

PUBLIC HALLS, CIVIC CENTRES	2020/21 Budget		2020/21 Actual		2021/22 Budget	
	Income	Expense	Income	Expense	Income	Expense
	\$	\$	\$	\$	\$	\$
<u>OPERATING EXPENDITURE</u>						
11100 ABC Allocation - Halls		30,922		28,038		34,735
11101 Maint - Gutha Hall		9,695		11,145		11,549
11102 Maint - Morawa Hall & Old Shire Building		37,106		42,185		45,000
11104 Depreciation - Public Halls		61,688		62,248		73,800
<u>OPERATING REVENUE</u>						
11130 Income - Public Halls & Civic Centres	1,500		136		1,500	
11131 Public Halls Liquor Surcharge	0		0		0	
11140 Grants	0		0		151,669	
SUB-TOTAL	1,500	139,412	136	143,615	153,169	165,084
<u>CAPITAL EXPENDITURE</u>						
11150 Land & Buildings		0		0		171,669
11152 Infrastructure Other - Solar Initiatives		0		0		40,000
<u>CAPITAL REVENUE</u>						
11170 Transfer from Reserves	0		0		0	
SUB-TOTAL	0	0	0	0	0	211,669
TOTAL - PUBLIC HALLS, CIVIC CENTRES	1,500	139,412	136	143,615	153,169	376,753

BUDGET NOTES

Maintenance Swimming Pool \$ 126,000

B11205 Pool Maintenance includes insurance, power, water, chemicals and
general maintenance. \$ 124,000

Replacement of sunbeds and chairs \$ 2,000

Other Expenses \$ 3,500

Accreditation - LIWA and conference

Operating Revenue

Swimming Pool Admissions \$ 15,000

Income received from pool admissions as per fees and charges

Shire of Morawa
SCHEDULE 11 - RECREATION & CULTURE
Budget for Period Ended
30 June 2022

SWIMMING AREAS & BEACHES	2020/21 Budget		2020/21 Actual		2021/22 Budget	
	Income	Expense	Income	Expense	Income	Expense
	\$	\$	\$	\$	\$	\$
<u>OPERATING EXPENDITURE</u>						
11200 ABC Allocation - Swimming Pool		46,921		42,546		47,607
11201 Employee Expenses - Swimming Pool		79,787		80,582		157,823
11204 Housing Costs Allocated - Swimming Pool		12,619		5,783		10,000
11205 Maintenance - Swimming Pool		119,588		124,431		126,000
11206 Depreciation - Swimming Pool		91,253		91,105		91,300
11207 Other Expenses - Swimming Areas		3,500		443		3,500
11209 Loss On Disposal Of Assets		0		0		0
<u>OPERATING REVENUE</u>						
11231 Swimming Pool Admissions	15,000		13,102		15,000	
11260 Other Income - Swimming Pool	11,000		13,328		2,000	
SUB-TOTAL	26,000	353,668	26,430	344,890	17,000	436,230
<u>CAPITAL EXPENDITURE</u>						
11250 Land & Buildings		27,271		10,670		0
11252 Plant & Equipment		0		54,387		0
11271 Transfer To Reserve		20,000		20,000		20,000
11272 Transfer Interest to Reserve		636		(0)		135
<u>CAPITAL REVENUE</u>						
11270 Transfer from Leave Reserve	0		0		79,152	
SUB-TOTAL	0	47,907	0	85,057	79,152	20,135
TOTAL - SWIMMING AREAS & BEACHES	26,000	401,575	26,430	429,946	96,152	456,365

BUDGET NOTES

Maintenance Golf and Bowling Club Insurance only \$ 7,076

Maintenance Parks & Reserves \$ 314,627

Maintenance includes insurance, power, water, reticulation and mowing

B11302	Parks & Reserve Maintenance	B11340	Winfield Street Gardens
B11315	Koolanooka Springs Reserve	B11345	Entrance Statements
B11320	Lions Park and Playground	B11350	Wildflower Park
B11335	RSL Memorial park	B11305	Harris Park
B11355	Information Bay Gardens	B11310	Jubilee Park
B11360	Town Dam & Reticulation	B11330	Prater Park
B11365	Paths, Verges and Reserves	B11325	Pioneer Park
B11366	Water Tank - Waddilove Road		

Maintenance Sport & Rec Ovals & Buildings \$ 206,888

Maintenance includes insurance, power, water, reticulation and mowing

B11303	Sport & Rec Oval	B11390	Sports Complex
B11370	Oval/Rec Grounds	B11395	Oval Buildings
B11380	Hockey Field		

Maintenance Pony Club Grounds \$ 143

B11386 Maintenance as required

Maintenance / Operations of Gymnasium \$ 30,000

B11313 Maintenance of building and equipment, insurance, power, water, internet, cleaning, security and consumables.

Operating Revenue

Oval and Facilities Levies & Hire Charges \$ 14,000

Income received from the hire of the oval facilities.

Gymnasium Income \$ 5,000

Income received from the gym memberships as per the fees and charges

Grant Income \$ 10,000

Income received from Every Club funding for the development of a regional Club Development Plan

Capital Works \$ 436,000

	Total	Council	How Council is Funding	Grant Funded
LRCIP005 Bowling Club & Golf Course Building (LRCIP)	\$ 142,000	\$ -		\$ 142,000
Netball Courts - Rectification of drainage issues (DLGSC).	\$ 164,000	\$ 133,750		\$ 30,250
B11362 Wildflower Park Playground & Shade (Lotterywest)	\$ 90,000	\$ 45,000		\$ 45,000
B11353 Sports Complex (Rec Centre) roof repairs	\$ 40,000	\$ 40,000		
	\$ 436,000	\$ 218,750	\$ -	\$ 217,250

Shire of Morawa
SCHEDULE 11 - RECREATION & CULTURE
Budget for Period Ended
30 June 2021

OTHER RECREATION & SPORT	2020/21 Budget		2020/21 Actual		2021/22 Budget	
	Income	Expense	Income	Expense	Income	Expense
	\$	\$	\$	\$	\$	\$
<u>OPERATING EXPENDITURE</u>						
11300 ABC Allocation - Other Rec & Sport		49,415		44,807		49,557
11301 Maint - Golf And Bowling Club		6,583		6,575		7,076
11302 Maint - Parks & Reserves		330,070		258,584		314,627
11303 Maint - Sport & Rec Ovals & Buildings		197,120		192,718		206,888
11305 Maint - Pony Club Grounds		227		0		143
11306 Maint - Recreation Centre		69,804		5,881		0
11307 CSRFF Project - Shire Contribution		30,000		0		0
11308 Depreciation - Other Rec & Sport		272,300		298,700		273,000
11309 Other Expenses		0		0		10,000
11310 Bond Refunds (Hall/Rec & Oval Hire)		0		1,000		1,000
11312 Interest on Loan 139 - Netball Courts		0		3,350		3,105
11313 Maintenance/Operations Of Gymnasium		0		30,728		30,000
11315 Lease Interest - Gymnasium Equipment		0		2,808		601
<u>OPERATING REVENUE</u>						
11330 Other Income	500		423		500	
11331 Oval And Facilities Levies & Hire Fees	14,345		(16)		14,000	
11332 Grant Income - Other Rec & Sport	121,000		90,750		217,250	
11370 Grant Income - Every Club	0		0		10,000	
11371 Contributions	121,000		121,000		0	
11372 Bonds Hall/Rec & Oval Hire Receipts	0		1,500		1,000	
11373 Gymnasium Income	0		4,720		5,000	
SUB-TOTAL	256,845	955,520	218,377	845,151	247,750	895,997
<u>CAPITAL EXPENDITURE</u>						
11350 Land & Buildings		0		0		182,000
11351 Furniture & Equipment		15,000		14,740		0
11352 Transfer Interest to Reserve		0		135		0
11354 Plant & Equipment		7,500		5,616		0
11358 Infrastructure - Parks & Ovals		450,000		285,777		164,000
11362 Playground Equipment		0		0		90,000
11364 Principal Repayments Loan 139		0		5,914		11,973
11365 Principal Repayments - Gym Lease		0		28,492		57,413
<u>CAPITAL REVENUE</u>						
11363 Loan Proceeds	200,000		200,000		0	
SUB-TOTAL	200,000	472,500	200,000	340,674	0	505,386
TOTAL - OTHER RECREATION & SPORT	456,845	1,428,020	418,377	1,185,825	247,750	1,401,383

BUDGET NOTES

Expenses - Other

Insurance and general provision for rebroadcasting as required

\$ 2,000

Shire of Morawa
SCHEDULE 11 - RECREATION & CULTURE
Budget for Period Ended
30 June 2021

TV & RADIO REBROADCASTING	2020/21 Budget		2020/21 Actual		2021/22 Budget	
	Income	Expense	Income	Expense	Income	Expense
	\$	\$	\$	\$	\$	\$
<u>OPERATING EXPENDITURE</u>						
11400 Expenses - Other		3,196		776		2,000
<u>OPERATING REVENUE</u>						
11401 Income - Television & Rebroadcasting	0		0		0	
SUB-TOTAL	0	3,196	0	776	0	2,000
<u>CAPITAL EXPENDITURE</u>						
11450 Land & Buildings		5,500		5,000		0
<u>CAPITAL REVENUE</u>						
SUB-TOTAL	0	5,500	0	5,000	0	0
TOTAL - TV & RADIO REBROADCASTING	0	8,696	0	5,776	0	2,000

BUDGET NOTES

Expenses - Other

\$ 3,000

Includes Insurance, freight, lost and damaged books and sundry expenses

Shire of Morawa

SCHEDULE 11 - RECREATION & CULTURE Budget for Period Ended 30 June 2022

LIBRARIES	2020/21 Budget		2020/21 Actual		2021/22 Budget	
	Income	Expense	Income	Expense	Income	Expense
	\$	\$	\$	\$	\$	\$
<u>OPERATING EXPENDITURE</u>						
11500 ABC Allocation - Library		16,665		15,111		20,781
11501 Expenses - Other		2,878		1,260		3,000
11502 Library Software - Maint & Support		2,000		0		2,000
<u>OPERATING REVENUE</u>						
11530 Library Income	0		0		0	
SUB-TOTAL	0	21,543	0	16,371	0	25,781
<u>CAPITAL EXPENDITURE</u>						
<u>CAPITAL REVENUE</u>						
SUB-TOTAL	0	0	0	0	0	0
TOTAL - LIBRARIES	0	21,543	0	16,371	0	25,781

BUDGET NOTES

<u>Contribution to Historical Society</u>	\$ 2,000
Contribution to Morawa Historical Society	
<u>Museum Operations</u>	\$ 5,346
Includes insurance, water, power and general maintenance	
<u>Morawa Music and Arts Festival</u>	\$ 20,000
Provision for planning and advertising costs	
<u>Naidoc Week</u>	\$ 4,500
Provision for costs to hold a NAIDOC Week event if required	
<u>Australia Day</u>	\$ 2,500
Provision for costs to hold an Australia Day event if required	

Shire of Morawa
SCHEDULE 11 - RECREATION & CULTURE
Budget for Period Ended
30 June 2022

OTHER CULTURE	2020/21 Budget		2020/21 Actual		2021/22 Budget	
	Income	Expense	Income	Expense	Income	Expense
	\$	\$	\$	\$	\$	\$
<u>OPERATING EXPENDITURE</u>						
11600 ABC Allocation - Other Culture		22,806		20,679		23,690
11601 Contributions To Historical Society		2,000		0		2,000
11602 Museum - Operations		5,217		3,317		5,346
11603 Maint - Community FM Radio		1,000		0		1,000
11605 Contributions To Morawa Cwa		2,500		0		500
11606 Country Arts Membership & Other		1,000		0		1,000
11607 Morawa Music & Arts Festival		20,000		0		20,000
11610 Depreciation - Other Culture		8,512		8,504		8,600
11613 Naidoc Week Expenses		4,500		0		4,500
11614 Australia Day Expenditure		0		16,208		2,500
<u>OPERATING REVENUE</u>						
11622 Income - Music, Arts & Festivals	20,000		0		0	
11627 Naidoc Week Income	1,000		1,000		1,000	
11628 Australia Day Income	0		21,000		0	
SUB-TOTAL	21,000	67,535	22,000	48,709	1,000	69,136
<u>CAPITAL EXPENDITURE</u>						
<u>CAPITAL REVENUE</u>						
SUB-TOTAL	0	0	0	0	0	0
TOTAL - OTHER CULTURE	21,000	67,535	22,000	48,709	1,000	69,136

BUDGET NOTES

Shire of Morawa
SCHEDULE 12 - TRANSPORT
Budget for Period Ended
30 June 2022

PROGRAMME SUMMARY	2020/21 Budget		2020/21 Actual		2021/22 Budget	
	Income	Expense	Income	Expense	Income	Expense
	\$	\$	\$	\$	\$	\$
OPERATING EXPENDITURE						
Construction Roads, Bridges and Depots		0		0		0
Maintenance Roads, Bridges and Depots		1,821,541		1,503,622		1,739,684
Plant Purchases		100,645		21,553		39,899
Transport Licensing		288,380		375,165		352,210
Aerodromes		105,406		86,214		117,535
OPERATING REVENUE						
Construction Roads, Bridges and Depots	1,132,037		1,095,176		743,051	
Maintenance Roads, Bridges and Depots	190,980		209,853		329,000	
Plant Purchases	1,400		5,140		11,031	
Transport Licensing	263,750		357,956		352,210	
Construction Roads, Bridges and Depots	0		0		0	
Aerodromes	48,000		0		174,000	
SUB-TOTAL	1,636,167	2,315,972	1,668,125	1,986,554	1,609,292	2,249,328
CAPITAL EXPENDITURE						
Construction Roads, Bridges and Depots		1,534,115		1,389,817		1,234,153
Maintenance Roads, Bridges and Depots		0		5,489		90,000
Plant Purchases		899,901		623,385		969,040
Aerodromes		106,000		11,487		202,000
CAPITAL REVENUE						
Maintenance Roads, Bridges and Depots	0		0		0	
Plant Purchases	545,000		297,350		388,500	
Aerodromes	0		0		0	
SUB-TOTAL	545,000	2,540,016	297,350	2,030,178	388,500	2,495,193
TOTAL - PROGRAMME SUMMARY	2,181,167	4,855,988	1,965,475	4,016,732	1,997,792	4,744,521

BUDGET NOTES

		How Council is Funding	Grant Funded	
	Total	Council		
<u>Regional Roads Group</u>				\$ 436,453
RRG024	Morawa Yalgoo Road - SLK25.3 to SLK 28.3 - Widen & Seal to 7m	\$ 360,500	\$ 120,166	\$ 240,334
RRG026	Nanekine Road - Widen & Seal (C/Fwd)	\$ 75,953	\$ 25,318	\$ 50,635
	\$ 436,453	\$ 145,484		\$ 290,969
<u>Roads to Recovery</u>				\$ 362,110
R2R006	Koolanooka South Road - Gravel Resheeting	\$ 100,000		\$ 100,000
R2R007	Canna North East Road - Gravel Resheeting	\$ 150,000		\$ 150,000
R2R010	Gutha West Road - Gravel Resheeting	\$ 112,110		\$ 112,110
	\$ 362,110	\$ -		\$ 362,110
<u>Townsite Roads Construction</u>				\$ 207,180
	Roads to be Advised	\$ 150,000	\$ 150,000	
LRCIP002	Main Street Lighting Upgrade (LRCIP) C/Fwd	\$ 57,180		\$ 57,180
	\$ 207,180	\$ 150,000		\$ 57,180
<u>Footpaths</u>				\$ 128,084
F0098	Shared Pathway Construction - Grant Funded - Manning Street (WA Bike Network)	\$ 65,584	\$ 32,792	\$ 32,792
F0002	Manning Street - Footpath	\$ 62,500	\$ 62,500	
	\$ 128,084	\$ 95,292		\$ 32,792

Shire of Morawa

SCHEDULE 12 - TRANSPORT

Budget for Period Ended

30 June 2022

CONST. ROADS, BRIDGES, DEPOTS	2020/21 Budget		2020/21 Actual		2021/22 Budget	
	Income	Expense	Income	Expense	Income	Expense
	\$	\$	\$	\$	\$	\$
<u>OPERATING EXPENDITURE</u>						
<u>OPERATING REVENUE</u>						
12130 RRG Project Income	459,750		430,852		290,969	
12131 R2R Grant Income - Construction	362,110		362,110		362,110	
12132 Footpath Grant Income	31,250		30,468		32,792	
12134 LRCIP Grant Income - Transport	278,927		271,746		57,180	
SUB-TOTAL	1,132,037	0	1,095,176	0	743,051	0
<u>CAPITAL EXPENDITURE</u>						
12150 Rural Roads Construction		1,208,645		1,177,210		798,563
12151 Townsite Roads Construction		148,927		88,347		207,180
12152 Kerbing Construction - Townsite Roads		0		0		50,000
12157 Footpath Construction		125,000		73,935		128,084
12161 Transfer to Road Reserve		50,000		50,000		50,000
12162 Transfer Interest to Road Reserve		1,543		326		326
SUB-TOTAL	0	1,534,115	0	1,389,817	0	1,234,153
TOTAL - CONST. ROADS, BRIDGES, DEPOTS	1,132,037	1,534,115	1,095,176	1,389,817	743,051	1,234,153

BUDGET NOTES

<u>RAMMS Annual Charge</u>	\$ 7,000
Annual maintenance fees and upgrades to RAMMS program used for managing infrastructure assets (Roads) values.	
<u>Street Lighting</u>	\$ 48,000
Cost of electricity for shires street lights.	
<u>Maintenance Rural Roads</u>	\$ 653,981
M0000 Rural Roads Maintenance - Job for budget allocation only - Multiple sub jobs	
<u>Maintenance Town Streets</u>	\$ 65,208
M1000 Town Streets Maintenance - Job for budget allocation only - Multiple sub jobs	
<u>Maintenance Drainage</u>	\$ 11,823
B12205 General maintenance of all drains	
<u>Maintenance Depot</u>	\$ 50,000
B12206 Includes insurance, water, power and general maintenance	
<u>Maintenance Footpaths</u>	\$ 7,952
B12207 General maintenance of all footpaths	
<u>Maintenance Rural Roads - Mining Activity</u>	\$ 40,000
MINING KARARA mining costs reimbursable	
<u>Income</u>	\$ 50,000
Income Received from KARARA for road maintenance	
<u>Operating Revenue</u>	
<u>Income - Roads, Bridges & Depot Maintenance</u>	\$ 12,000
Preparations of road user agreements and sundry income	
<u>Grant - MRWA Direct</u>	\$ 167,000
Direct Grant income from Main Roads	
<u>Maint Contribution - Morawa Yalgoo Road</u>	\$ 100,000
Contribution towards costs of maintaining Morawa Yalgoo Road as per agreement	
<u>Depot Building Renewals</u>	\$ 20,000
Renewal work required at the depot. Prioritisation to be confirmed	

Shire of Morawa

SCHEDULE 12 - TRANSPORT

Budget for Period Ended

30 June 2022

MTCE. ROADS, BRIDGES, DEPOTS	2020/21 Budget		2020/21 Actual		2021/22 Budget	
	Income	Expense	Income	Expense	Income	Expense
	\$	\$	\$	\$	\$	\$
<u>OPERATING EXPENDITURE</u>						
12200 ABC Allocation - Road Maint		37,053		33,598		38,244
12201 Ramm'S - Annual Charge		7,000		6,343		7,000
12202 Street Lighting		40,000		45,590		48,000
12203 Maint - Rural Roads		751,941		409,814		653,981
12204 Maint - Town Streets		62,386		78,078		65,208
12205 Maint - Drainage		11,596		8,082		11,823
12206 Maint - Depot		46,070		58,089		50,000
12207 Maint - Footpaths		7,919		4,888		7,952
12208 Maint - Traffic Signs		7,636		2,483		7,760
12210 Maint - Crossovers		1,699		0		1,716
12211 Depreciation - Infrastructure		776,920		802,516		790,000
12212 Depreciation - Road, Depot Mtce.		103		0		0
12213 Street Sweeping		28,453		9,885		18,000
12214 Maint - Rural Roads - Mining Activity		42,765		44,257		40,000
<u>OPERATING REVENUE</u>						
12230 Income - Roads, Bridges & Depot Maint	0		11,021		12,000	
12232 Crossover Contributions	0		0		0	
12234 Grant - Mrwa Direct - Maint	140,980		140,980		167,000	
12235 Grant - Mrwa Specific - Maint	0		0		0	
12236 Road Mtce Contribution	50,000		52,364		50,000	
12238 Maint Contribution - Morawa Yalgoo Rd	0		5,489		100,000	
SUB-TOTAL	190,980	1,821,541	209,853	1,503,622	329,000	1,739,684
<u>CAPITA</u>						
12250 Transfer To Reserve - Morawa Yalgoo Road		0		5,489		70,000
12138 Depot Building Renewals		0		0		20,000
<u>CAPITAL REVENUE</u>						
SUB-TOTAL	0	0	0	5,489	0	90,000
TOTAL - MTCE. ROADS, BRIDGES, DEPOTS	190,980	1,821,541	209,853	1,509,111	329,000	1,829,684

BUDGET NOTES

Plant Replacement Program

\$ 668,000

Plant No	Vehicle	Purchase Price	Trade	Transfer from Reserve	From Rates
P172	Iveco 6700 Powerstar Truck	\$ 320,000	\$ 15,000	\$ 185,000	\$ 120,000
P163	Isuzu Truck	\$ 80,000	\$ 6,500	\$ 45,000	\$ 28,500
P167	Kubota F3680 & Catcher	\$ 55,000	\$ 5,000	\$ 33,500	\$ 16,500
NEW	Tow Road Sweeper	\$ 58,000		\$ 28,000	\$ 30,000
P252	CEO Vehicle	\$ 65,000	\$ -	\$ 43,000	\$ 22,000
P253	Isuzu D-Max	\$ 45,000	\$ 5,000	\$ 27,000	\$ 13,000
P241	Toyota RAV4 2016	\$ 45,000	\$ 5,000	\$ 27,000	\$ 13,000
		\$ 668,000	\$ 36,500	\$ 388,500	\$ 243,000

Shire of Morawa
SCHEDULE 12 - TRANSPORT
Budget for Period Ended
30 June 2021

PLANT PURCHASES	2020/21 Budget		2020/21 Actual		2021/22 Budget	
	Income	Expense	Income	Expense	Income	Expense
	\$	\$	\$	\$	\$	\$
<u>OPERATING EXPENDITURE</u>						
12300 ABC Allocation - Plant		7,789		7,062		7,392
12302 Loss On Disposal Of Assets		82,856		14,491		22,507
12305 Expenses - Plant		10,000		0		10,000
<u>OPERATING REVENUE</u>						
12330 Income - Plant	0		5,140		500	
12331 Profit On Disposal Of Assets	1,400		0		10,531	
SUB-TOTAL	1,400	100,645	5,140	21,553	11,031	39,899
<u>CAPITAL EXPENDITURE</u>						
12303 Transfer Interest to Plant Reserve		4,901		1,035		1,040
12350 Plant & Equipment		545,000		372,350		668,000
12352 Transfer to Reserve		350,000		250,000		300,000
<u>CAPITAL REVENUE</u>						
12340 Transfer from Reserve	545,000		297,350		388,500	
12370 Proceeds On Asset Disposal	75,650		84,206		26,500	
12371 Realisation On Asset Disposal	(75,650)		(84,206)		(26,500)	
SUB-TOTAL	545,000	899,901	297,350	623,385	388,500	969,040
TOTAL - PLANT PURCHASES	546,400	1,000,546	302,490	644,938	399,531	1,008,939

BUDGET NOTES

Department of Transport

Processing of transport transaction, reimbursement of costs while attending training and commission earned as per agreement

Shire of Morawa

SCHEDULE 12 - TRANSPORT

Budget for Period Ended

30 June 2021

TRANSPORT LICENSING	2020/21 Budget		2020/21 Actual		2021/22 Budget	
	Income	Expense	Income	Expense	Income	Expense
	\$	\$	\$	\$	\$	\$
<u>OPERATING EXPENDITURE</u>						
12500 ABC Allocation - Licensing		37,130		33,667		72,210
12502 DOT Reimbursable Expenses - Licensing		251,250		0		0
12503 DOT - Licensing Expenditure		0		341,498		280,000
<u>OPERATING REVENUE</u>						
12530 Licensing Commissions - DOT	12,500		15,576		15,000	
12531 DOT Reimbursements - Licensing	251,250		0		0	
12532 DOT - Licensing Income	0		342,380		337,210	
SUB-TOTAL	263,750	288,380	357,956	375,165	352,210	352,210
<u>CAPITAL EXPENDITURE</u>						
<u>CAPITAL REVENUE</u>						
SUB-TOTAL	0	0	0	0	0	0
TOTAL - TRANSPORT LICENSING	263,750	288,380	357,956	375,165	352,210	352,210

BUDGET NOTES

Aerodromes Terminal Building Maintenance/Operations \$ 30,000
B12601 Includes general maintenance, insurance, power, water and grading of runway for RFDS

Aerodromes Other Expenses \$ 25,000
 Licensing etc required to maintain CASA categorisation.

	Total	Council	How Council is Funding	Grant Funded	
<u>Aerodrome</u>					\$ 202,000
AERO1 Sealing of the Aerodrome Apron (RADS)	\$ 112,000	\$ 28,000		\$ 84,000	
CSG001 Vermin Proof Fencing (Funding to be Sourced)	\$ 90,000			\$ 90,000	
	\$ 202,000	\$ 28,000		\$ 174,000	

Shire of Morawa

SCHEDULE 12 - TRANSPORT

Budget for Period Ended

30 June 2022

AERODROMES	2020/21 Budget		2020/21 Actual		2021/22 Budget	
	Income	Expense	Income	Expense	Income	Expense
	\$	\$	\$	\$	\$	\$
<u>OPERATING EXPENDITURE</u>						
12600 ABC Allocation - Aerodrome		6,860		6,221		6,535
12601 Aerodromes Terminal Building Mtce/Ops		43,407		24,904		30,000
12602 Depreciation - Aerodromes		55,139		55,088		56,000
12603 Aerodromes - Other Expenditure		0		0		25,000
<u>OPERATING REVENUE</u>						
12630 Aerodrome Grant	40,000		0		174,000	
12632 Contribution - Aerodromes	8,000		0		0	
SUB-TOTAL	48,000	105,406		86,214	174,000	117,535
<u>CAPITAL EXPENDITURE</u>						
12651 Infrastructure		106,000		11,487		202,000
<u>CAPITAL REVENUE</u>						
SUB-TOTAL	0	106,000	0	11,487	0	202,000
TOTAL - AERODROMES	48,000	211,406	0	97,700	174,000	319,535

BUDGET NOTES

Shire of Morawa
SCHEDULE 13 - ECONOMIC SERVICES
Budget for Period Ended
30 June 2022

PROGRAMME SUMMARY	2020/21 Budget		2020/21 Actual		2021/22 Budget	
	Income	Expense	Income	Expense	Income	Expense
	\$	\$	\$	\$	\$	\$
<u>OPERATING EXPENDITURE</u>						
Rural Services		34,714		16,974		30,383
Tourism & Area Promotion		316,137		208,275		299,012
Building Control		35,349		30,846		45,085
Other Economic Services		83,338		73,512		80,494
Economic Development		412,693		324,042		333,886
<u>OPERATING REVENUE</u>						
Rural Services	0		0		0	
Tourism & Area Promotion	247,750		238,686		182,500	
Building Control	1,650		3,030		3,200	
Other Economic Services	3,500		3,036		3,500	
Economic Development	18,144		8,299		13,072	
SUB-TOTAL	271,044	882,231	253,050	653,649	202,272	788,860
<u>CAPITAL EXPENDITURE</u>						
Rural Services		0		0		0
Tourism & Area Promotion		167,500		146,902		87,500
Building Control		0		0		0
Other Economic Services		0		0		0
Economic Development		76,908		42,411		14,532
<u>CAPITAL REVENUE</u>						
Rural Services	0		0		0	
Tourism & Area Promotion	0		0		0	
Building Control	0		0		0	
Other Economic Services	0		0		0	
Economic Development	18,057		33,981		40,000	
SUB-TOTAL	18,057	244,408	33,981	189,313	40,000	102,032
TOTAL - PROGRAMME SUMMARY	289,101	1,126,639	287,032	842,962	242,272	890,892

BUDGET NOTES

Dog Control - Management

Biosecurity contribution to support wild dog management

\$ 5,000

Shire of Morawa
SCHEDULE 13 - ECONOMIC SERVICES
Budget for Period Ended
30 June 2022

RURAL SERVICES	2020/21 Budget		2020/21 Actual		2021/22 Budget	
	Income	Expense	Income	Expense	Income	Expense
	\$	\$	\$	\$	\$	\$
<u>OPERATING EXPENDITURE</u>						
13100 ABC Allocation - Rural Services		11,624		10,539		12,479
13101 Expenses - Noxious Weeds & Spraying		7,682		4,171		7,404
13102 Expenses - Vermin Control		5,408		2,263		5,500
13103 Dog Control / Management		10,000		0		5,000
<u>OPERATING REVENUE</u>						
13130 Income - Rural Services	0		0		0	
SUB-TOTAL	0	34,714	0	16,974	0	30,383
<u>CAPITAL EXPENDITURE</u>						
<u>CAPITAL REVENUE</u>						
SUB-TOTAL	0	0	0	0	0	0
TOTAL - RURAL SERVICES	0	34,714	0	16,974	0	30,383

BUDGET NOTES

Expenses - Caravan Park \$ 68,636

Includes maintenance, cleaning, water, power and internet

B13203 Ablution block cleaning

B13204 Camp Kitchen

Maintenance Canna Chalet \$ 14,612

B13207 Includes maintenance, cleaning, power and water

Income

Income Received from room bookings \$ 25,000

Maintenance Koolanooka Chalet \$ 15,056

B13208 Includes maintenance, cleaning, power and water

Income

Income Received from room bookings \$ 25,000

Expenses - Area Promotion \$ 20,000

Shire marketing / advertising campaigns \$ 15,000

Façade enhancement \$ 5,000

Expenses - Community Resource Centre \$ 2,250

Contribution towards CRC operations

Morawa Trails Project \$ 25,000

Next stage in consultancy costs on establishing more trails

Maintenance Caravan Park Units \$ 35,080

B13215 Unit 1 - Morawa - Includes maintenance, cleaning, power and water \$ 8,770

B13216 Unit 2 - Gutha - Includes maintenance, cleaning, power and water \$ 8,770

B13217 Unit 3 - Meranooka - Includes maintenance, cleaning, power and water \$ 8,770

B13218 Unit 4 - Pintharuka - Includes maintenance, cleaning, power and water \$ 8,770

Income \$ 48,000

Unit 1 - Income Received from room bookings \$ 12,000

Unit 2 - Income Received from room bookings \$ 12,000

Unit 3 - Income Received from room bookings \$ 12,000

Unit 4 - Income Received from room bookings \$ 12,000

Maintenance Caravan Park Office \$ 4,355

B13219 Includes maintenance, cleaning, power and water

	Total	Council	How Council is Funding	Grant Funded	
<u>Land & Buildings</u>					\$ 70,000
LRCIP003 Caravan Park Ablution Block	\$ 70,000	\$ 20,000		\$ 50,000	
<u>Infrastructure Other</u>					\$ 17,500
I13254 WiFi System - Caravan Park C/Fwd	\$ 17,500	\$ 17,500			

Shire of Morawa
SCHEDULE 13 - ECONOMIC SERVICES
Budget for Period Ended
30 June 2022

TOURISM & AREA PROMOTION	2020/21 Budget		2020/21 Actual		2021/22 Budget	
	Income	Expense	Income	Expense	Income	Expense
	\$	\$	\$	\$	\$	\$
<u>OPERATING EXPENDITURE</u>						
13200 ABC Allocation - Tourism		47,668		43,223		51,060
13201 Caravan Park - Employment Expenses		13,955		9,072		16,263
13203 Expenses - Caravan Park		55,342		84,395		68,636
13204 Maint - Canna Chalet		14,207		7,430		14,612
13205 Maint - Koolanooka Chalet		14,678		7,296		15,056
13206 Expenses - Area Promotion		25,000		6,936		20,000
13207 Expenses - Community Resource Centre		2,250		850		2,250
13208 Wildflower Country Tourism Committee		12,500		4,500		6,000
13209 Tourist Bureau Operations		22,107		2,497		12,000
13212 Depreciation - Tourism		22,686		21,415		22,700
13213 Morawa Trails Project		25,000		0		25,000
13214 Area Promotion Marketing Plan		15,000		0		0
13215 Maint - Unit 1 C/Park - Morawa		7,863		5,953		8,770
13216 Maint - Unit 2 C/Park - Gutha		7,863		5,279		8,770
13217 Maint - Unit 3 C/Park - Merkanooka		7,863		4,991		8,770
13218 Maint - Unit 4 - C/Park - Pintharuka		7,863		4,284		8,770
13219 Maint - Caravan Park Office/Accom		4,292		154		4,355
13220 Other Expenses - Area Promotion		10,000		0		6,000
<u>OPERATING REVENUE</u>						
13231 Income - Canna Chalet	25,000		35,076		25,000	
13232 Income - Koolanooka Chalet	25,000		26,460		25,000	
13234 Caravan - Powered/Non-Powered Site	32,500		33,332		33,000	
13235 Caravan - Non Powered Site (overflow)	500		0		500	
13236 Other Income - Caravan Park	2,000		1,146		750	
13239 Other Income	250		0		250	
13241 LRCIP Grant Income	120,000		87,287		50,000	
13342 Income - Unit 1 C/Park - Morawa	12,500		15,501		12,000	
13343 Income - Unit 2 C/Park - Gutha	10,000		14,304		12,000	
13344 Income - Unit 3 C/Park - Merkanooka	10,000		12,780		12,000	
13345 Income - Unit 4 C/Park - Pintharuka	10,000		12,800		12,000	
SUB-TOTAL	247,750	316,137	238,686	208,275	182,500	299,012
<u>CAPITAL EXPENDITURE</u>						
13251 Land & Buildings		80,000		37,373		70,000
13255 Infrastructure Other		87,500		109,529		17,500
<u>CAPITAL REVENUE</u>						
SUB-TOTAL	0	167,500	0	146,902	0	87,500
TOTAL - TOURISM & AREA PROMOTION	247,750	483,637	238,686	355,177	182,500	386,512

BUDGET NOTES

Other Expenses - Building Control

\$ 3,500

Cost paid to City of Geraldton for Building Permit processing

Shire of Morawa
SCHEDULE 13 - ECONOMIC SERVICES
Budget for Period Ended
30 June 2022

BUILDING CONTROL	2020/21 Budget		2020/21 Actual		2021/22 Budget	
	Income	Expense	Income	Expense	Income	Expense
	\$	\$	\$	\$	\$	\$
<u>OPERATING EXPENDITURE</u>						
13300 ABC Allocation - Building Control		31,849		28,879		41,585
13302 Other Expenses - Building Control		3,500		1,967		3,500
<u>OPERATING REVENUE</u>						
13330 Building Permit Fees	1,575		2,439		2,500	
13331 BCITF & RBb Commission	75		633		700	
13332 Reimbursements	0		(42)		0	
SUB-TOTAL	1,650	35,349	3,030	30,846	3,200	45,085
<u>CAPITAL EXPENDITURE</u>						
<u>CAPITAL REVENUE</u>						
SUB-TOTAL	0	0	0	0	0	0
TOTAL - BUILDING CONTROL	1,650	35,349	3,030	30,846	3,200	45,085

BUDGET NOTES

Shire of Morawa
SCHEDULE 13 - ECONOMIC SERVICES
Budget for Period Ended
30 June 2022

OTHER ECONOMIC SERVICES	2020/21 Budget		2020/21 Actual		2021/22 Budget	
	Income	Expense	Income	Expense	Income	Expense
	\$	\$	\$	\$	\$	\$
<u>OPERATING EXPENDITURE</u>						
13600 ABC Allocation - Other Econ Services		27,433		24,875		27,333
13601 Expenses - Standpipe Water Supply		10,698		3,509		7,161
13607 Depreciation - Other Economic Services		45,207		45,128		46,000
<u>OPERATING REVENUE</u>						
13630 Sale Of Water	3,500		3,036		3,500	
SUB-TOTAL	3,500	83,338	3,036	73,512	3,500	80,494
<u>CAPITAL EXPENDITURE</u>						
<u>CAPITAL REVENUE</u>						
SUB-TOTAL	0	0	0	0	0	0
TOTAL - OTHER ECONOMIC SERVICES	3,500	83,338	3,036	73,512	3,500	80,494

BUDGET NOTES

Maintenance Business Units

\$ 20,287

Includes maintenance, power and water

- B13700** Business Unit Common Areas
- B13701** Unit 1 - Lot 5 Wubin/Mullewa Road
- B13702** Unit 2 - Lot 5 Wubin/Mullewa Road
- B13703** Unit 3 - Lot 5 Wubin/Mullewa Road
- B13704** Unit 4 - Lot 5 Wubin/Mullewa Road
- B13705** Unit 5 - Lot 5 Wubin/Mullewa Road
- B13706** Unit 6 - Lot 5 Wubin/Mullewa Road
- B13707** Unit 7 - Lot 5 Wubin/Mullewa Road
- B13708** Unit 8 - Lot 5 Wubin/Mullewa Road
- B13709** Unit 9 - Lot 5 Wubin/Mullewa Road

Future Fund Community Projects (85% of interest earned)

\$ 40,000

Projects determined by Future Fund Committee (CFWD - \$26,450)
2021/22 allocation - \$13,550

Shire of Morawa
SCHEDULE 13 - ECONOMIC SERVICES
Budget for Period Ended
30 June 2022

ECONOMIC DEVELOPMENT	2020/21 Budget		2020/21 Actual		2021/22 Budget	
	Income	Expense	Income	Expense	Income	Expense
	\$	\$	\$	\$	\$	\$
<u>OPERATING EXPENDITURE</u>						
13700 ABC Allocation - Economic Development		112,294		101,822		113,069
13701 Employee Expenses		103,390		73,041		66,530
13702 Housing Costs - Economic Development		23,193		15,793		0
13703 Other Expenses - Economic Development		5,000		425		0
13706 Expenses - Morawa Future Fund		55,557		26,076		40,000
13707 Maint - Business Units		19,628		13,341		20,287
13710 Depreciation - Econ Develop		93,631		93,545		94,000
<u>OPERATING REVENUE</u>						
13730 Contributions & Grants	0		0			
13735 Income - Business Unit 1	9,072		0		500	
13736 Income - Business Unit 2	9,072		8,299		9,072	
13737 Income - Business Unit 3	0		0		500	
13738 Income - Business Unit 4	0		0		500	
13739 Income - Business Unit 5	0		0		500	
13740 Income - Business Unit 6	0		0		500	
13741 Income - Business Unit 7	0		0		500	
13742 Income - Business Unit 8	0		0		500	
13743 Income - Business Unit 9	0		0		500	
SUB-TOTAL	18,144	412,693	8,299	324,042	13,072	333,886
<u>CAPITAL EXPENDITURE</u>						
13750 Furniture & Equipment		0		0		0
13751 Plant & Equipment		0		0		0
13752 Transfer Interest to Econ Develop Reserve		37		8		8
13756 Transfer to Community Develop Reserve		13,163		4,299		532
13758 Trf Int to Morawa Community Future Fund		2,878		8,480		12,070
13759 Trf Interest to Future Fund Reserve		21,244		9,301		1,598
13765 Trf to Morawa Community Future Fund		18,057		0		0
13767 Transfer To Business Units Reserve		20,000		20,000		0
13768 Transfer Interest To Business Units Reserve		1,529		323		324
<u>CAPITAL REVENUE</u>						
13776 Trf from Future Fund Interest Reserve	0		26,076		40,000	
13777 Transfer From Future Funds Reserve	18,057		7,906		0	
SUB-TOTAL	18,057	76,908	33,981	42,411	40,000	14,532
TOTAL - ECONOMIC DEVELOPMENT	36,201	489,602	42,280	366,453	53,072	348,418

BUDGET NOTES

Shire of Morawa
SCHEDULE 14 - OTHER PROPERTY & SERVICES
Budget for Period Ended
30 June 2022

PROGRAMME SUMMARY	2020/21 Budget		2020/21 Actual		2021/22 Budget	
	Income	Expense	Income	Expense	Income	Expense
	\$	\$	\$	\$	\$	\$
<u>OPERATING EXPENDITURE</u>						
Private Works		33,525		21,200		26,899
Public Works Overheads		0		(100,640)		0
Plant Operation Costs		0		9,858		0
Stock, Fuels and Oils		0		(17,950)		0
Administration		(0)		26,895		0
Salaries and Wages		0		0		0
Unclassified		0		179,368		450,000
<u>OPERATING REVENUE</u>						
Private Works	37,500		26,667		39,600	
Public Works Overheads	0		6,050		0	
Plant Operation Costs	35,000		38,763		35,000	
Stock, Fuels and Oils	0		334		300	
Administration	5,000		54,225		10,000	
Salaries and Wages	0		0		0	
Unclassified	4,950		12,309		326,000	
SUB-TOTAL	82,450	33,525	138,348	118,732	410,900	476,899
<u>CAPITAL EXPENDITURE</u>						
Private Works		0		0		0
Public Works Overheads		0		5,460		0
Plant Operation Costs		0		0		0
Stock, Fuels and Oils		0		0		0
Administration		7,360		5,498		5,499
Salaries and Wages		0		0		0
Unclassified		0		0		0
<u>CAPITAL REVENUE</u>						
Private Works	0		0		0	
Public Works Overheads	0		0		0	
Plant Operation Costs	0		0		0	
Stock, Fuels and Oils	0		0		0	
Administration	0		0		0	
Salaries and Wages	0		0		0	
Unclassified	0		0		0	
SUB-TOTAL	0	7,360	0	10,958	0	5,499
TOTAL - PROGRAMME SUMMARY	82,450	40,885	138,348	129,690	410,900	482,398

BUDGET NOTES

Private Works

\$ 25,000

W0650 Maintenance works as requested

Income

Income Received from private works completed

\$ 39,600

Shire of Morawa

SCHEDULE 14 - OTHER PROPERTY & SERVICES Budget for Period Ended 30 June 2022

PRIVATE WORKS	2020/21 Budget		2020/21 Actual		2021/22 Budget	
	Income	Expense	Income	Expense	Income	Expense
	\$	\$	\$	\$	\$	\$
<u>OPERATING EXPENDITURE</u>						
14100 ABC Allocation - Private Works		1,864		1,691		1,899
14101 Expenditure - Private Works		31,661		19,509		25,000
<u>OPERATING REVENUE</u>						
14130 Income From Private Works	37,500		26,667		39,600	
SUB-TOTAL	37,500	33,525	26,667	21,200	39,600	26,899
<u>CAPITAL EXPENDITURE</u>						
<u>CAPITAL REVENUE</u>						
SUB-TOTAL	0	0	0	0	0	0
TOTAL - PRIVATE WORKS	37,500	33,525	26,667	21,200	39,600	26,899

BUDGET NOTES

<u>Vehicle Expenses</u>	\$ 11,500
P253 Maintenance and running costs for Vehicle 000-MO	
<u>Other Expenses</u>	\$ 2,000
Includes internet, phone and sundry allocation	
<u>OSH Program and Training</u>	\$ 60,000
Includes staff time for attending training and meetings for OSH and drug and alcohol testing provision.	
<u>Protective Clothing</u>	\$ 5,000
Protective clothing and boots supplied to outside staff as required.	
<u>Contribution to Risk Co-ordinator</u>	\$ 9,000
Contribution to LGIS Midwest Regional Risk Co-ordinator	
<u>Expenses - Minor & Sundry Plant</u>	\$ 13,000
Maintenance and operational costs of all sundry plant.	
<u>Engineering Costs</u>	\$ 15,000
Provision for engineering services on roads.	
<u>Consultancy Services</u>	\$ 50,000
Provision for consultancy services that may be required by the works area.	
<u>Expendable Stores Expenses</u>	\$ 15,000
Allocation for the purchase of minor equipment	

Shire of Morawa
SCHEDULE 14 - OTHER PROPERTY & SERVICES
Budget for Period Ended
30 June 2022

PUBLIC WORKS OVERHEADS	2020/21 Budget		2020/21 Actual		2021/22 Budget	
	Income	Expense	Income	Expense	Income	Expense
	\$	\$	\$	\$	\$	\$
<u>OPERATING EXPENDITURE</u>						
14200 ABC Allocation- PWO		235,611		213,640		265,610
14201 Employee Expenses		129,498		122,014		129,473
14202 Vehicle Expenses		11,404		9,676		11,500
14203 Other Expenses		2,430		513		2,000
14204 Sick Leave Expense - Outside Staff		31,017		26,255		33,633
14205 Annual & Long Service - Outside Staff		72,889		62,804		79,034
14206 Public Holiday Pay - Outside Staff		37,139		42,460		40,270
14207 Superannuation - Outside Staff		124,614		110,105		125,939
14209 Osh Programme & Training		29,592		70,065		60,000
14210 Protective Clothing - Outside Staff		5,000		6,572		5,000
14211 Insurance On Works		19,336		22,441		21,026
14212 Contribution to Risk Co-Ordinator		9,000		9,397		9,000
14213 Travel & Conference Expenses		1,000		23		1,000
14214 Relocation Expenses		1,000		0		1,000
14215 Safety Equipment		5,000		1,303		5,000
14216 Expenses - Minor & Sundry Plant Costs		12,372		(17,156)		13,000
14217 Engineering Costs		5,000		2,175		5,000
14218 Consultancy Services		25,000		0		50,000
14220 Expendable Stores Expense		15,000		5,713		15,000
14223 Housing Costs Allocated		109,959		45,255		58,000
14224 Advertising		1,000		0		1,000
14225 Traffic Management Signs		1,000		0		1,000
14226 Medical Examination Costs		750		3,036		1,000
14229 Workers Compensation Leave		0		4,817		100
14230 Expenses - Covid19 Works		0		5,062		0
14242 Unallocated Wages		0		1,659		0
14243 Depreciation - Pwo'S		11,990		11,979		12,000
Recovered Amounts						
14219 Overheads Allocated To Public Works		(896,601)		(860,445)		(945,585)
<u>OPERATING REVENUE</u>						
14240 Income - Public Works Overheads	0		0		0	
14241 Workers Compensation Reimbursements	0		6,050		0	
SUB-TOTAL	0	0	6,050	(100,640)	0	0
<u>CAPITAL EXPENDITURE</u>						
14253 Plant Purchases - Covid19		0		5,460		0
<u>CAPITAL REVENUE</u>						
SUB-TOTAL	0	0	0	5,460	0	0
TOTAL - PUBLIC WORKS OVERHEADS	0	0	6,050	(95,180)	0	0

BUDGET NOTES

Shire of Morawa

SCHEDULE 14 - OTHER PROPERTY & SERVICES Budget for Period Ended 30 June 2022

PLANT OPERATION COSTS	2020/21 Budget		2020/21 Actual		2021/22 Budget	
	Income	Expense	Income	Expense	Income	Expense
	\$	\$	\$	\$	\$	\$
<u>OPERATING EXPENDITURE</u>						
14301 Parts & Repairs		90,800		73,003		92,800
14302 Grader Blades & Cutting Points		14,000		11,330		10,000
14303 Insurance - Plant		23,347		21,580		26,871
14304 Fuel & Oils		209,991		151,431		206,523
14305 Tyres And Tubes		64,930		24,665		64,780
14307 Internal Repair Wages		26,183		36,217		31,685
14308 Licences - Plant		5,295		8,138		9,546
14509 Depreciation - Plant		230,151		255,809		270,107
Recovered Amounts						
14320 Plant Costs Allocated to Works		(664,697)		(572,316)		(712,312)
<u>OPERATING REVENUE</u>						
14432 Diesel Fuel Rebate	35,000		38,763		35,000	
SUB-TOTAL	35,000	0	38,763	9,858	35,000	0
<u>CAPITAL EXPENDITURE</u>						
<u>CAPITAL REVENUE</u>						
SUB-TOTAL	0	0	0	0	0	0
TOTAL - PLANT OPERATION COSTS	35,000	0	38,763	9,858	35,000	0

BUDGET NOTES

Shire of Morawa

SCHEDULE 14 - OTHER PROPERTY & SERVICES Budget for Period Ended 30 June 2022

STOCK, FUELS & OILS	2020/21 Budget		2020/21 Actual		2021/22 Budget	
	Income	Expense	Income	Expense	Income	Expense
	\$	\$	\$	\$	\$	\$
<u>OPERATING EXPENDITURE</u>						
14401 Purchase Of Stock Materials		209,991		122,803		210,000
14402 Stock Allocated To Works And Plant		(209,991)		(140,753)		(210,000)
<u>OPERATING REVENUE</u>						
14430 Sale Of Stock	0		334		300	
SUB-TOTAL	0	0	334	(17,950)	300	0
<u>CAPITAL EXPENDITURE</u>						
<u>CAPITAL REVENUE</u>						
SUB-TOTAL	0	0	0	0	0	0
TOTAL - STOCK, FUELS & OILS	0	0	334	(17,950)	300	0

BUDGET NOTES

<u>OSH Program and Training</u>	\$ 57,500
Includes staff time for attending training and meetings for OSH, drug and alcohol testing provision and the review and updating of OSH procedures and policies including SWIMS and JSA's as required by Law.	
<u>Relocation Expenses</u>	\$ 5,000
Provision made for the reimbursement to employees for relocating to Morawa for employment purposes as agreed.	
<u>Motor Vehicle Costs - Admin</u>	\$ 22,000
Motor vehicle repairs, maintenance, insurance, registration and fuel costs	
P252	CEO Vehicle
P242	EMCCS Vehicle
<u>Consultancy Services - Admin</u>	\$ 90,000
Provision made for consultancy services	
Financial Management Support	
Provision of Temporary staff when required	
ITC Review - Cyber Security	
CEO Discretionary funds	
<u>Office Building Maintenance</u>	\$ 45,000
B14615	Includes maintenance, cleaning, power and water
<u>Computer Software Support and Licences</u>	\$ 145,000
IT Vision - Synergysoft and Altus annual fees	
Infinitem - ITC Support and software licences	
Software installation & Support	

Shire of Morawa
SCHEDULE 14 - OTHER PROPERTY & SERVICES
Budget for Period Ended
30 June 2022

ADMINISTRATION	2020/21 Budget		2020/21 Actual		2021/22 Budget	
	Income	Expense	Income	Expense	Income	Expense
	\$	\$	\$	\$	\$	\$
OPERATING EXPENDITURE						
14600 Salaries & Wages - Admin		680,958		699,294		753,640
14601 Leave Liability To Other Shires		0		50,825		0
14602 Superannuation - Admin		72,750		82,524		109,644
14604 Personal Professional Development		10,000		1,483		10,000
14605 Staff Uniform Expense - Admin		4,500		809		4,500
14606 Osh Programme & Training - Admin		7,500		7,505		57,500
14607 Fringe Benefits Tax - Admin		22,500		3,467		22,500
14608 Relocation Expenses - Admin		5,000		10,878		5,000
14609 Insurance Premiums - Admin		18,981		9,900		30,218
14610 Conference Expenses - Admin		7,750		1,293		7,750
14611 Motor Vehicle Expenses - Admin		21,885		7,708		22,000
14612 Travel & Accommodation - Admin		4,000		1,248		4,000
14613 Housing Costs Allocated - Admin		57,492		48,943		68,000
14614 Consultancy Services - Admin		90,000		68,230		90,000
14615 Office Building Maintenance - Admin		42,782		41,185		45,000
14616 Archive & Records Storage		1,500		1,187		1,500
14617 Office Equipment Maintenance - Admin		2,500		319		2,500
14618 Office Equipment Purchases Expensed		9,950		2,629		8,000
14619 Computer Maintenance Expense		65,000		3,588		25,000
14620 Computer Software Support & Licenses		102,445		105,284		145,000
14621 Miscellaneous/Other Office Expenses		5,000		1,401		5,000
14622 Photocopier Finance Expenses		3,000		2,901		3,000
14623 Telecommunications - Admin		37,354		26,248		34,000
14624 Legal Expenses Administration		15,000		10,092		15,000
14625 Postage & Freight		3,500		10,400		10,000
14626 Printing & Stationery - Admin		15,000		16,012		16,000
14627 Advertising - Admin		20,000		20,452		21,000
14628 Provision/Write Off Sundry Debtors		5,000		0		5,000
14629 Bank Fees And Charges & Interest Expense		10,000		9,947		10,000
14630 Depreciation - Admin		37,060		40,881		40,000
14638 Loss On Disposal Of Assets - Administration		14,088		2,905		70,057
Recovered Amounts						
14639 ABC Allocations Across Programs		(1,392,497)		(1,262,641)		(1,640,809)
OPERATING REVENUE						
14640 Income Relating To Administration	5,000		45,283		10,000	
14641 Leave Liability From Other Shires	0		8,942		0	
14642 Traineeship Incentives	0		0		0	
SUB-TOTAL	5,000	(0)	54,225	26,895	10,000	0
CAPITAL EXPENDITURE						
14654 Transfer Interest To Leave Reserve		2,360		498		499
14655 Transfer to Leave Reserve		5,000		5,000		5,000
CAPITAL REVENUE						
14670 Proceeds On Asset Disposal	8,000		16,500		10,000	
14671 Realisation On Asset Disposal	(8,000)		(16,500)		(10,000)	
SUB-TOTAL	0	7,360	0	5,498	0	5,499
TOTAL - ADMINISTRATION	5,000	7,360	54,225	32,393	10,000	5,499

BUDGET NOTES

Shire of Morawa

SCHEDULE 14 - OTHER PROPERTY & SERVICES Budget for Period Ended 30 June 2022

SALARIES & WAGES	2020/21 Budget		2020/21 Actual		2021/22 Budget	
	Income	Expense	Income	Expense	Income	Expense
	\$	\$	\$	\$	\$	\$
<u>OPERATING EXPENDITURE</u>						
14701 Gross Salaries & Wages		1,903,386		1,925,750		2,159,056
14702 Worker'S Comp Wages		0		0		
14715 Less Sal & Wages Alloc To Works		(1,903,386)		(1,925,750)		(2,159,056)
<u>OPERATING REVENUE</u>						
SUB-TOTAL	0	0	0	0	0	0
<u>CAPITAL EXPENDITURE</u>						
<u>CAPITAL REVENUE</u>						
SUB-TOTAL	0	0	0	0	0	0
TOTAL - SALARIES & WAGES	0	0	0	0	0	0

BUDGET NOTES

Storm Damage - Cyclone \$ 200,000

Expenses due to Cyclone Seroja

- B1481** Opening Up
- B14810** Cleanup and debris removal
- B14811** Administration assistance - DRFWA claim

Income

Income Received from DRFWA \$ 170,000

Insurance Claim Expenses \$ 150,000

Insurance claim expenses due to Cyclone Seroja

- B14821** Fencing repairs - Insurance claims
- B14822** Roof & ceiling repairs - Insurance claims
- B14823** Shed repairs - Insurance claims
- B14824** Sign replacement - Insurance claims
- B14825** Shade sail repairs - Insurance claims
- B14826** General repairs - Insurance claims

Income

Income Received from LGIS for insurance claim \$ 150,000

Shire of Morawa

SCHEDULE 14 - OTHER PROPERTY & SERVICES Budget for Period Ended 30 June 2022

UNCLASSIFIED	2020/21 Budget		2020/21 Actual		2021/22 Budget	
	Income	Expense	Income	Expense	Income	Expense
	\$	\$	\$	\$	\$	\$
<u>OPERATING EXPENDITURE</u>						
14801 Expenses - Unclassified		0		0		0
14802 Other Expenses - Unclassified		0		0		0
14810 Storm Damage - Cyclone		0		141,961		200,000
14820 Insurance Claim Expenses		0		37,407		150,000
14821 Insurance Claim Excess Payment		0		0		100,000
<u>OPERATING REVENUE</u>						
14830 Income - Unclassified	4,950		1,584		5,000	
14831 Lot 501 White Ave (Wnr Mining Camp)	0		10,725		1,000	
14832 Income - DRFAWA Claims	0		0		170,000	
14833 Insurance Claim Reimbursements	0		0		150,000	
SUB-TOTAL	4,950	0	12,309	179,368	326,000	450,000
<u>CAPITAL EXPENDITURE</u>						
<u>CAPITAL REVENUE</u>						
SUB-TOTAL	0	0	0	0	0	0
TOTAL - UNCLASSIFIED	4,950	0	12,309	179,368	326,000	450,000

SHIRE OF MORAWA

STATEMENT OF ESTIMATED CAPITAL EXPENDITURE AND SOURCES OF FUNDS FOR THE PERIOD 1 JULY 2021 TO 30 JUNE 2022

Particulars	GL Account Number	Job Number	Budget 2021/22	Source of Funds			
				Grants/Contributions	Reserves	Proceeds on Sale of Assets	Municipal Funds
Law, Order & Public Safety							
<i>Other Law, Order & Public Safety</i>							
CCTV Renewals/Upgrades	05353		\$ 25,000				\$ 25,000
			\$ 25,000	\$ -	\$ -	\$ -	\$ 25,000
Education & Welfare							
<i>Care Of Families & Children</i>							
Childcare Centre Renewals	08351		\$ 16,000				\$ 16,000
			\$ 16,000	\$ -	\$ -	\$ -	\$ 16,000
Housing							
<i>Staff Housing</i>							
Allocation for all Staff Housing	09151	C09103	\$ 20,000				\$ 20,000
			\$ 20,000	\$ -	\$ -	\$ -	\$ 20,000
Community Amenities							
<i>Sewerage</i>							
Sewerage Upgrade	10325		\$ 30,000		\$ -		\$ 30,000
<i>Other Community Amenities</i>							
Cemetery Noticeboard	10750	B10751	\$ 10,500				\$ 10,500
			\$ 40,500	\$ -	\$ -	\$ -	\$ 40,500
Recreation & Culture							
<i>Public Halls, Civic Centres</i>							
Old Roads Board Building	11150	LRCIP007	\$ 171,669	\$ 141,669			\$ 30,000
Solar Initiatives	11152		\$ 40,000	\$ 10,000			\$ 30,000
<i>Other Recreation & Sport</i>							
Bowling Club & Golf Course Building	11350	LRCIP005	\$ 142,000	\$ 142,000			\$ -
Recreation Centre Roof Repair	11350	B11353	\$ 40,000				\$ 40,000
Netball Courts Redevelopment Project - DLGSCI Grant funding	11358	B11361	\$ 164,000	\$ 30,250			\$ 133,750
Playground Equipment - Wildflower Park	11362	B11362	\$ 90,000	\$ 50,000			\$ 40,000
			\$ 647,669	\$ 373,919	\$ -	\$ -	\$ 273,750
Transport							
<i>Construction Streets, Roads, Bridges, Depots</i>							
Rural Roads Construction							
Morawa-Yalgoo Road	12150	RRG024	\$ 360,500	\$ 240,334			\$ 120,166
Nanekine Rd - Widen and Seal FY20/21	12150	RRG026	\$ 75,953	\$ 50,635			\$ 25,318
RTR (DOTARS) Funded Works							
Koolanooka South Road	12150	R2R006	\$ 100,000	\$ 100,000			\$ -
Canna North East Road	12150	R2R007	\$ 150,000	\$ 150,000			\$ -
West Gutha Rd	12150	R2R010	\$ 112,110	\$ 112,110			\$ -
Townsite Roads Construction							
Townsite Roads			\$ 150,000				\$ 150,000
Kerbing Construction - Townsite Roads	12152		\$ 50,000				\$ 50,000
Local Roads & Community Infrastructure Program Funded							
LRCIP - Main Street Lighting Upgrade	12151	LRCIP002	\$ 57,180	\$ 57,180			\$ -
Footpath Construction							
Manning Road	12157	F0002	\$ 62,500				\$ 62,500
Shared Pathway Construction - Grant Funded	12157	F0098	\$ 65,584	\$ 32,792			\$ 32,792
Building Construction							
Depot Renewal works	12158		\$ 20,000				\$ 20,000
Purchases of Furniture & Equipment							
<i>Road Plant Purchases</i>							
Purchase Plant & Equipment	12350		\$ 668,000		\$ 388,500	\$ 36,500	\$ 243,000

SHIRE OF MORAWA

STATEMENT OF ESTIMATED CAPITAL EXPENDITURE AND SOURCES OF FUNDS FOR THE PERIOD 1 JULY 2021 TO 30 JUNE 2022

Particulars	GL Account Number	Job Number	Budget 2021/22	Source of Funds			
				Grants/ Contributions	Reserves	Proceeds on Sale of Assets	Municipal Funds
<i>Aerodrome</i>							
Sealing of Aerodrome Apron	12651	AERO1	\$ 112,000	\$ 84,000			\$ 28,000
Airport Vermin Fencing	12651	CSG001	\$ 90,000	\$ 90,000			\$ -
			\$ 2,073,827	\$ 917,051	\$ 388,500	\$ 36,500	\$ 731,776
Economic Services							
<i>Tourism & Area Promotion</i>							
Caravan Park Ablution Renewal	13251	B13252	\$ 70,000	\$ 50,000			\$ 20,000
WIFI System - Caravan Park/Main Street	13255	I13254	\$ 17,500				\$ 17,500
			\$ 87,500	\$ 50,000	\$ -	\$ -	\$ 37,500
GRAND TOTAL			\$ 2,910,496	\$ 1,340,970	\$ 388,500	\$ 36,500	\$ 1,144,526