



SHIRE OF MORAWA

ANNUAL BUDGET 2022-2023

INCLUDES SCHEDULE OF FEES AND
CHARGES
2022-2023



Shire of Morawa

Annual Budget 2022-2023

Introduction



As the Chief Executive Officer of the Shire of Morawa I have pleasure in presenting the Budget for the 2022-2023 financial year.

The 2022-2023 Shire of Morawa Budget has been prepared considering items identified throughout the year and strategic actions generated through the Strategic Community Plan, Forward Capital Works Program, Asset Management Plans, Workforce Plan, and other strategic planning documents.

Economic Consideration

The economic environment in WA is extremely challenging for us all. Our economy continues to record solid rates of growth, however Government stimulus spending in the wake of Covid-19 continues to play a major role in driving activity and growth across the country. The WA domestic economy recorded its seventh straight quarter of growth in March, increasing by 2.2%.

Supply chain constraints and shortages of labour are creating considerable uncertainty and are adding to costs faced by households, businesses and Government, and denting confidence. Rising costs are affecting the world economy and Local Government is not immune. With the WA annual inflation rate over 7% and although interest rates are rising rapidly it doesn't appear as though we will see a slowdown in inflation anytime soon.

The construction sector has been particularly hard hit by supply constraints for key materials as well as labour shortages, at a time where COVID-19 related stimulus spending has meant that activity has ramped up. Another major factor has been the substantial increases in fuel prices over the last 12 months, this has significant flow on effects for the Shire's Road works given significant travel distances.

On top of this the labour market has tightened significantly with WA's unemployment rate at an all-time low.

All these economic factors have a significant impact on the Shire's budgeting and given uncertainty and increasing costs, above average contingency have been built into projects to allow for further cost escalations.

The Shire has still not received reimbursement from the State Government for Cyclone response works and further Cyclone recovery activities continue to play a role in the budget with 2022-2023 cyclone recovery expenditure expected to be close to \$100,000.

Rates

Rates continue to be the Shire's primary source of income in combination with State and Federal grants. This year's Budget incorporates a 4.00% 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.

Some land holders will experience rate increases larger than 4%. These increases have been driven by the annual revaluation by the State's Valuer General for the Shire's Unimproved Value (UV) properties resulting in a significant escalation in property values across the Shire's rural properties. Property owners can dispute their valuation through Landgate, with objections needing to be lodged within 60 days of receiving a rate notice and being accompanied by the necessary justification documents. Please note that even if you are lodging an objection to your property valuation, rates are still to be paid by the due date, otherwise penalty interest will accrue from the due date. Once a decision has been made by the Valuer-General on any valuation objection, Landgate will communicate any revised Gross Rental Value (GRV) or Unimproved Value (UV) changes to the Shire. The Shire would then adjust rates as applicable.

The Shire's Gross Rental Value (GRV) properties are scheduled for revaluation in 2024.

The Budget maintains Council's early payment discount of 1.5%.

Future Planning

The Shire has completed significant community engagement in the 2021-2022 Financial Year and is set to adopt several new strategic planning documents in 2022-2023.

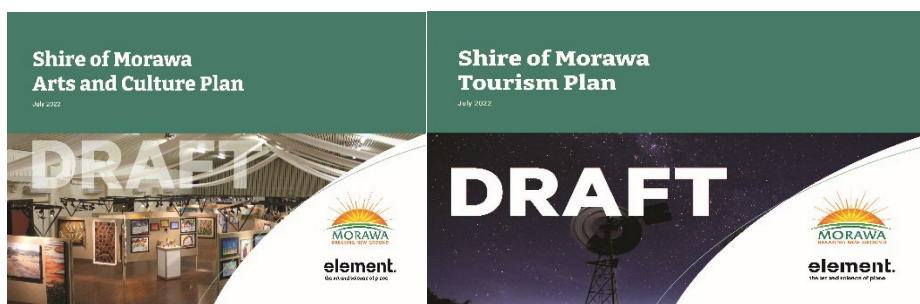
Of note are:

- Strategic Community Plan 2022-2032
- Tourism Plan
- Arts and Culture Plan
- Workforce Plan
- ICT Plan
- Strategic Resource Plan (long term financial plan)
- Revised Corporate Business Plan

As well as these plans the Shire is committed to maintain a future focus with concept design and planning scheduled for:

- Evaside Road
- Winfield Street Drainage
- Caravan Park
- Townsite Greening
- Critical Assets including roads, sewerage, and landfill.

Having one eye on the future will allow the Shire to take advantage of opportunities as they arise and plan for a more sustainable financial future.



Major Projects

The following major projects are included in the 2022-2023 Budget:

	Cost	Grant Funding	Council Funding
Buildings & Recreation			
Electric Vehicle Charging Station	\$30,000		\$30,000
Shire Admin Building Solar Panels	\$20,000		\$20,000
Town Hall Storage Unit	\$200,000	\$200,000	NIL



Plans to replace the recreation centre roof have been accelerated with the availability of Federal Government funding. The roof is nearing 40 years of age and water ingress is threatening to cause internal corrosion and damage to the basketball court floor.

Recreation Centre Roof Replacement	\$500,000	\$422,000	\$78,000
Playground Equipment at Wildflower Park	\$90,000		\$90,000
Caravan Park – Chalet Bathrooms	\$50,000		\$50,000

The Shire is utilizing Federal Government funding to refresh the entrance to the Cemetery. Sealing the entrance road and carpark, adding kerbing and landscaping the entrance garden beds.



Netball Courts Shed Replacement (Remainder of loan funds from 20/21)	\$101,640		\$101,640
Cemetery entrance and landscaping	\$175,854	\$175,854	NIL
Solar Street Lighting	\$110,000		\$110,000

	Cost	Grant Funding	Council Funding
Roads, Footpaths, Plant & Sewerage			
Sewerage Renewals	\$60,000		\$60,000
Morawa-Yalgoo Road	\$450,000	\$300,000	\$150,000
Nanekine Road	\$450,000	\$300,000	\$150,000
White Road	\$112,000	\$112,000	NIL
Canna North East Road	\$287,971	\$287,971	NIL
Gutha West Road	\$100,000	\$100,000	NIL
Dreghorn Street Footpath	\$60,936	\$30,468	\$30,468
Granville Street Footpath	\$65,584	\$32,792	\$32,792
General Rural Road Maintenance	\$665,000		\$665,000
Plant Replacement Program (Grader, Trucks)	\$904,867		\$426,667
		<i>(after trade in and reserve transfers)</i>	

Conclusion

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 significant price inflation and contractor scarcity.

The Shire staff both new and old remain committed to delivering positive community outcomes and working to continuously improve services and processes. We look forward to achieving great things in 2022-2023.

SCOTT WILDGOOSE
CHIEF EXECUTIVE OFFICER

SHIRE OF MORAWA
ANNUAL BUDGET
FOR THE YEAR ENDED 30 JUNE 2023

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

	NOTE	2022/23 Budget	2021/22 Actual	2021/22 Budget
		\$	\$	\$
Revenue				
Rates	2(a)	2,551,128	2,127,743	2,117,418
Operating grants, subsidies and contributions	11	1,852,491	3,042,172	1,290,180
Fees and charges	15	915,031	869,089	849,017
Interest earnings	12(a)	63,564	42,794	59,300
Other revenue	12(b)	523,225	534,029	711,735
		5,905,439	6,615,827	5,027,650
Expenses				
Employee costs		(2,131,849)	(1,806,882)	(1,959,582)
Materials and contracts		(2,334,596)	(2,235,040)	(2,232,943)
Utility charges		(437,311)	(347,469)	(374,592)
Depreciation on non-current assets	6	(1,582,699)	(1,881,178)	(1,991,517)
Interest expenses	12(d)	(16,757)	(13,017)	(15,706)
Insurance expenses		(244,498)	(207,717)	(216,872)
Other expenditure		(458,718)	(468,528)	(464,150)
		(7,206,428)	(6,959,831)	(7,255,362)
		(1,300,989)	(344,004)	(2,227,712)
Non-operating grants, subsidies and contributions	11	2,083,602	1,072,941	1,335,970
Profit on asset disposals	5(b)	30,126	12,650	10,531
Loss on asset disposals	5(b)	(42,671)	0	(92,564)
		2,071,057	1,085,591	1,253,937
Net result for the period		770,068	741,587	(973,775)
Total comprehensive income for the period		770,068	741,587	(973,775)

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

SHIRE OF MORAWA
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2023

	NOTE	2022/23 Budget	2021/22 Actual	2021/22 Budget
		\$	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Rates		2,551,128	2,097,971	2,117,418
Operating grants, subsidies and contributions		1,852,491	3,387,352	1,369,761
Fees and charges		915,031	869,090	853,429
Interest received		63,564	42,794	59,300
Goods and services tax received		0	97,297	0
Other revenue		523,225	534,029	711,735
		<u>5,905,439</u>	<u>7,028,533</u>	<u>5,111,643</u>
Payments				
Employee costs		(2,131,849)	(1,806,882)	(1,957,582)
Materials and contracts		(2,239,096)	(1,573,868)	(2,185,743)
Utility charges		(437,311)	(347,469)	(432,192)
Interest expenses		(16,757)	(13,017)	(15,706)
Insurance paid		(244,498)	(207,717)	(216,872)
Other expenditure		(458,718)	(468,528)	(455,750)
		<u>(5,528,229)</u>	<u>(4,417,481)</u>	<u>(5,263,845)</u>
Net cash provided by (used in) operating activities	4	377,210	2,611,052	(152,202)
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for purchase of property, plant & equipment		(1,774,867)	(786,505)	(1,147,669)
Payments for construction of infrastructure		(2,529,370)	(1,277,149)	(1,762,827)
Non-operating grants, subsidies and contributions		2,083,602	1,072,941	1,335,970
Proceeds from sale of property, plant and equipment		178,200	38,998	36,500
Net cash provided by (used in) investing activities		<u>(2,042,435)</u>	<u>(951,715)</u>	<u>(1,538,026)</u>
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings	7(a)	(27,355)	(26,580)	(26,580)
Principal elements of lease payments	8	(28,922)	(57,413)	(57,413)
Net cash provided by (used in) financing activities		<u>(56,277)</u>	<u>(83,993)</u>	<u>(83,993)</u>
Net increase (decrease) in cash held		(1,721,502)	1,575,344	(1,774,221)
Cash at beginning of year		9,143,548	7,568,204	7,868,846
Cash and cash equivalents at the end of the year	4	<u><u>7,422,046</u></u>	<u><u>9,143,548</u></u>	<u><u>6,094,625</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 2023

	NOTE	2022/23 Budget	2021/22 Actual	2021/22 Budget
		\$	\$	\$
OPERATING ACTIVITIES				
Net current assets at start of financial year - surplus/(deficit)	3	2,025,977	2,110,856	1,986,095
		2,025,977	2,110,856	1,986,095
Revenue from operating activities (excluding rates)				
Operating grants, subsidies and contributions	11	1,852,491	3,042,172	1,290,180
Fees and charges	15	915,031	869,090	853,429
Interest earnings	12(a)	63,564	42,794	59,300
Other revenue	12(b)	523,225	534,029	711,735
Profit on asset disposals	5(b)	30,126	12,650	10,531
		3,384,437	4,500,735	2,925,175
Expenditure from operating activities				
Employee costs		(2,131,849)	(1,806,882)	(1,959,582)
Materials and contracts		(2,334,594)	(2,235,041)	(2,232,943)
Utility charges		(437,311)	(347,469)	(374,592)
Depreciation on non-current assets	6	(1,582,699)	(1,881,178)	(1,991,517)
Interest expenses	12(d)	(16,757)	(13,017)	(15,706)
Insurance expenses		(244,498)	(207,717)	(216,872)
Other expenditure		(458,718)	(468,528)	(464,150)
Loss on asset disposals	5(b)	(42,671)	0	(92,564)
		(7,249,097)	(6,959,832)	(7,347,926)
Non-cash amounts excluded from operating activities	3(b)	1,601,191	1,873,939	2,073,550
Amount attributable to operating activities		(237,492)	1,525,698	(363,106)
INVESTING ACTIVITIES				
Non-operating grants, subsidies and contributions	11	2,083,602	1,072,941	1,335,970
Payments for property, plant and equipment	5(a)	(1,774,867)	(786,505)	(1,147,669)
Payments for construction of infrastructure	5(a)	(2,529,370)	(1,277,149)	(1,762,827)
Proceeds from disposal of assets	5(b)	178,200	38,998	36,500
Amount attributable to investing activities		(2,042,435)	(951,715)	(1,538,026)
Amount attributable to investing activities		(2,042,435)	(951,715)	(1,538,026)
FINANCING ACTIVITIES				
Repayment of borrowings	7(a)	(27,355)	(26,580)	(26,580)
Principal elements of finance lease payments	8	(28,922)	(57,413)	(57,413)
Transfers to cash backed reserves (restricted assets)	9(a)	(656,564)	(768,872)	(635,533)
Transfers from cash backed reserves (restricted assets)	9(a)	441,640	177,116	507,652
Amount attributable to financing activities		(271,201)	(675,749)	(211,874)
Budgeted deficiency before general rates		(2,551,128)	(101,766)	(2,113,006)
Estimated amount to be raised from general rates	2(a)	2,551,128	2,127,743	2,113,006
Net current assets at end of financial year - surplus/(deficit)	3	0	2,025,977	0

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

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1 (a) BASIS OF PREPARATION

The annual 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 annual 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.

Financial reporting disclosures in relation to assets and liabilities required by the Australian Accounting Standards have not been made unless considered important for the understanding of the budget or required by legislation.

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 annual 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 10 to the annual budget.

2021/22 actual balances

Balances shown in this budget as 2021/22 Actual are estimates as forecast at the time of preparation of the annual budget and are subject to final adjustments.

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.

Comparative figures

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

Initial application of accounting standards

During the budget year, the below revised Australian Accounting Standards and Interpretations are expected to be compiled, become mandatory and be applicable to its operations.

- *AASB 2020-3 Amendments to Australian Accounting Standards* - Annual Improvements 2018-2020 and Other Amendments

- *AASB 2020-6 Amendments to Australian Accounting Standards* - Classification of Liabilities as Current or Non-current - Deferral of Effective Date

It is not expected these standards will have an impact on the annual budget.

New accounting standards for application in future years

The following new accounting standards will have application to local government in future years:

- *AASB 2021-2 Amendments to Australian Accounting Standards* - Disclosure of Accounting Policies or Definition of Accounting Estimates

- *AASB 2021-6 Amendments to Australian Accounting Standards* - Disclosure of Accounting Policies: Tier 2 and Other Australian Accounting Standards

It is not expected these standards will have an impact on the annual budget.

Judgements, estimates and assumptions

The preparation of the annual 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.

The balances, transactions and disclosures impacted by accounting estimates are as follows:

- estimated fair value of certain financial assets
- estimation of fair values of land and buildings and investment property
- impairment of financial assets
- estimation uncertainties and judgements made in relation to lease accounting
- estimated useful life of assets

Rounding off figures

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

1 (b) 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.

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.

1 (c) 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 of Morawa's Community Vision, and for each of its broad activities/programs.

OBJECTIVE

ACTIVITIES

Governance

To provide a management and administrative structure to service Council and the community.

Includes members of Council, Civic Functions and Public Relations, Council Elections, Training & Education.

General purpose funding

To manage Councils' finances.

Includes Rates, Loans, Interest and Financial Assistance Grants (FAGs).

Law, order, public safety

To provide, develop and manage services in response to community needs.

Includes Emergency Services and animal control.

Health

To provide, develop and manage services in response to community needs.

Includes Environmental Health, Medical and Health facilities.

Education and welfare

To provide, develop and manage services in response to community needs.

Includes Education, Welfare and Children's Services including the Youth Centre.

Housing

To ensure quality housing and appropriate infrastructure is maintained.

Includes Staff Housing, Other and Aged Housing.

Community amenities

To provide, develop and manage services in response to community needs.

Includes Refuse Collection, Sewerage, Cemetery, Building Control and Town Planning.

Recreation and culture

To ensure the recreational and cultural needs of the community are met.

Includes Public Hall, Swimming Pool, Parks and Gardens, Library and Oval and Recreation Facilities.

Transport

To effectively manage transport infrastructure within the shire

Includes Roads, Footpaths, Drainage, Plant and Machinery costs and Airstrip Operations.

Economic services

To foster economic development, tourism and rural services in the district.

Includes Tourism, Rural Services, Economic Development and Caravan Park operations.

Other property and services

To provide control accounts and reporting facilities for all other operations.

Includes Private Works, Public Works Overheads, Plant Recovery Costs, Administration Overheads and any other unclassified items.

2. RATES AND SERVICE CHARGES

(a) Rating Information

Rate Description	Basis of valuation	Rate in	Number of properties	Rateable value	2022/23 Budgeted rate revenue	2022/23 Budgeted interim rates	2022/23 Budgeted back rates	2022/23 Budgeted total revenue	2021/22 Actual total revenue	2021/22 Budget total revenue
		\$		\$	\$	\$	\$	\$	\$	\$
(i) Differential general rates or general rates										
GRV - Residential/Commercial	Gross Rental Valuations	0.084538	268	2,799,272	236,645	0	0	236,645	227,544	226,851
UV Rural	Unimproved Valuations	0.024439	207	85,450,000	2,088,313	0	0	2,088,313	1,691,122	1,677,241
UV Mining	Unimproved Valuations	0.301974	31	766,212	231,376	0	0	231,376	212,899	212,899
Sub-Total			506	89,015,484	2,556,334	0	0	2,556,334	2,131,565	2,116,991
		Minimum								
		\$								
GRV - Residential/Commercial	Gross Rental Valuations	324.50	46	27,992	14,927	0	0	14,927	13,108	13,104
UV Rural	Unimproved Valuations	324.50	9	54,006	2,920	0	0	2,920	2,497	2,496
UV Mining	Unimproved Valuations	683.00	9	8,428	6,147	0	0	6,147	4,781	4,781
Sub-Total			64	90,426	23,994	0	0	23,994	20,386	20,381
			570	89,105,910	2,580,328	0	0	2,580,328	2,151,951	2,137,372
Discounts on general rates (Refer note 2(e))								(29,200)	(24,208)	(24,366)
Total amount raised from general rates								2,551,128	2,127,743	2,113,006
Total ex gratia rates								6,668	6,412	6,412
Total Rates written Off								(1,000)	(14,249)	(2,000)
Total rates								2,556,796	2,119,906	2,117,418

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 of Morawa.

The general rates detailed for the 2022/23 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.

2. RATES AND SERVICE CHARGES (CONTINUED)

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

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

Instalment options	Date due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates
		\$	%	%
Option one				
Single full payment	30/09/2022			
Option two				
First instalment	30/09/2022		5.5%	5.5%
Second instalment	2/12/2022	5.00	5.5%	5.5%
Third instalment	3/02/2023	5.00	5.5%	5.5%
Fourth instalment	14/04/2023	5.00	5.5%	5.5%

	2022/23 Budget revenue	2021/22 Actual revenue	2021/22 Budget revenue
	\$	\$	\$
Instalment plan admin charge revenue	1,000	720	1,000
Instalment plan interest earned	4,000	3,339	4,000
Unpaid rates and service charge interest earned	28,000	28,555	28,000
	33,000	32,614	33,000

2. RATES AND SERVICE CHARGES (CONTINUED)

(c) Objectives and Reasons for Differential Rating

To provide equity in the rating of properties across the City 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 2022/2023.	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.

SHIRE OF MORAWA
 NOTES TO AND FORMING PART OF THE BUDGET
 FOR THE YEAR ENDED 30 JUNE 2023

2. RATES AND SERVICE CHARGES (CONTINUED)

(c) Objectives and Reasons for Differential Rating

Differential general rate

Description	Characteristics	Objects	Reasons
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.

(d) Differential Minimum Payment

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.	Minimum rates are tools to recognise that every property receives services and has access to facilities and should therefore contribute accordingly.
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.
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.

2. RATES AND SERVICE CHARGES (CONTINUED)

(c) Specified Area Rate

The Shire of Morawa did not raise and specified area rates for the year ended 30th June 2023.

(d) Service Charges

The Shire of Morawa did not raise service charges for the year ended 30th June 2023.

2. RATES AND SERVICE CHARGES (CONTINUED)

(e) Early payment discounts

Rate, fee or charge to which discount is granted	Type	Discount %	Discount (\$)	2022/23 Budget	2021/22 Actual	2021/22 Budget	Circumstances in which discount is granted
General Rates		1.5%		\$ 29,200	\$ 24,208	\$ 24,366	When the total amount of Rates levied is paid before 4:30pm on the first instalment date, a discount of 1.5% on the <u>current</u> rates (excluding charges for Rubbish, Sewerage and ESL) may be granted.
				29,200	24,208	24,366	

3. NET CURRENT ASSETS

(a) Composition of estimated net current assets

Current assets

Cash and cash equivalents - unrestricted
Cash and cash equivalents - restricted
Receivables
Inventories

Less: current liabilities

Trade and other payables
Contract liabilities
Lease liabilities
Long term borrowings
Employee provisions

Net current assets

Less: Total adjustments to net current assets

Net current assets used in the Rate Setting Statement

Note	2022/23 Budget 30 June 2023	2021/22 Actual 30 June 2022	2021/22 Budget 30 June 2022
	\$	\$	\$
4	890,236	2,611,738	180,464
4	6,531,810	6,531,810	5,914,161
	551,853	647,353	774,627
	13,879	13,879	13,879
	7,987,778	9,804,780	6,883,131
	(1,157,094)	(1,157,096)	(573,524)
	(403,582)	(403,582)	(395,174)
8	(28,922)	0	(57,413)
7	(27,355)	0	(26,580)
	(325,811)	(325,811)	(376,053)
	(1,942,764)	(1,886,489)	(1,428,744)
	6,045,014	7,918,291	5,454,387
3.(c)	(6,045,014)	(5,892,314)	(5,454,387)
	0	2,025,977	0

3. 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) Non-cash amounts excluded from operating activities

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

Adjustments to operating activities

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

Non cash amounts excluded from operating activities

Note	2022/23 Budget 30 June 2023	2021/22 Actual 30 June 2022	2021/22 Budget 30 June 2022
	\$	\$	\$
5(b)	(30,126)	(12,650)	(10,531)
5(b)	42,671	0	92,564
6	1,582,699	1,881,178	1,991,517
	5,947	5,411	0
	1,601,191	1,873,939	2,073,550

(c) Current assets and liabilities excluded from budgeted deficiency

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

Adjustments to net current assets

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

Total adjustments to net current assets

9	(6,343,152)	(6,128,228)	(5,538,380)
	27,355	0	26,580
	28,922	0	57,413
	241,861	235,914	0
	(6,045,014)	(5,892,314)	(5,454,387)

3 (d) NET CURRENT ASSETS (CONTINUED)

SIGNIFICANT ACCOUNTING POLICIES

CURRENT AND NON-CURRENT CLASSIFICATION

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

TRADE AND OTHER PAYABLES

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

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.

TRADE AND OTHER RECEIVABLES

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

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

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

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

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

PROVISIONS

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

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

EMPLOYEE BENEFITS

Short-term employee benefits

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

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

4. 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	2022/23 Budget	2021/22 Actual	2021/22 Budget
Cash at bank and on hand		\$ 7,422,046	\$ 9,143,548	\$ 6,094,625
Total cash and cash equivalents		7,422,046	9,143,548	6,094,625
Held as				
- Unrestricted cash and cash equivalents	3(a)	890,236	3,015,320	180,464
- Restricted cash and cash equivalents	3(a)	6,531,810	6,128,228	5,914,161
		7,422,046	9,143,548	6,094,625
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		6,746,734	6,531,810	5,914,161
	3(a)	6,746,734	6,531,810	5,914,161
The restricted assets are a result of the following specific purposes to which the assets may be used:				
Financially backed reserves	9	6,343,152	6,128,228	5,538,380
Contract liabilities		403,582	403,582	375,781
		6,746,734	6,531,810	5,914,161
Reconciliation of net cash provided by operating activities to net result				
Net result		770,068	741,587	(973,775)
Depreciation	6	1,582,699	1,881,178	1,991,517
(Profit)/loss on sale of asset	5(b)	12,545	(12,650)	82,033
Share of profit or (loss) of associates accounted for using the equity method		0	0	0
(Increase)/decrease in receivables		95,500	121,974	
Increase/(decrease) in payables		0	751,546	
Increase/(decrease) in contract liabilities		0	200,358	83,993
Non-operating grants, subsidies and contributions		(2,083,602)	(1,072,941)	(1,335,970)
Net cash from operating activities		377,210	2,611,052	(152,202)

SIGNIFICANT ACCOUNTING POLICES

CASH AND CASH EQUIVALENTS

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

Bank overdrafts are shown as short term borrowings in current liabilities in Note 3 - 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 2023

5. FIXED ASSETS

(a) Acquisition of Assets

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

Reporting program

Asset class	Housing	Community amenities	Recreation and culture	Transport	Economic services	2022/23 Budget total	2021/22 Actual total	2021/22 Budget total
	\$	\$	\$	\$	\$	\$	\$	\$
<i>Property, Plant and Equipment</i>								
Buildings - non specialised	70,000					70,000		
Buildings - specialised			720,000	20,000	60,000	800,000	471,599	479,669
Furniture and equipment						0	66,647	
Plant and equipment				904,867		904,867	248,259	668,000
	70,000	0	720,000	924,867	60,000	1,774,867	786,505	1,147,669
<i>Infrastructure</i>								
Infrastructure - roads				1,682,000		1,682,000	1,033,869	1,055,743
Infrastructure - footpaths				126,520		126,520	49,855	128,084
Infrastructure - sewerage supply		60,000				60,000	30,473	30,000
Infrastructure - parks and ovals			131,640			131,640	36,360	164,000
Other infrastructure		175,854	20,000		80,000	275,854	39,732	93,000
Other infrastructure - Aerodrome				163,356		163,356	86,860	202,000
Other infrastructure- Playgrounds			90,000			90,000		90,000
	0	235,854	241,640	1,971,876	80,000	2,529,370	1,277,149	1,762,827
Total acquisitions	70,000	235,854	961,640	2,896,743	140,000	4,304,237	2,063,654	2,910,496

SHIRE OF MORAWA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2023
5. FIXED ASSETS

(a) Acquisition of Assets Cont'd

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

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

SIGNIFICANT ACCOUNTING POLICIES

RECOGNITION OF ASSETS

Assets for which the fair value as at the date of acquisition is under \$5,000 may be recognised as an asset depending on the expected life of the asset. All other assets which have a value of under \$5,000 and a short useful life will not be 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.

5. FIXED ASSETS

(b) Disposals of Assets

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

	2022/23 Budget Net Book Value	2022/23 Budget Sale Proceeds	2022/23 Budget Profit	2022/23 Budget Loss	2021/22 Actual Net Book Value	2021/22 Actual Sale Proceeds	2021/22 Actual Profit	2021/22 Actual Loss	2021/22 Budget Net Book Value	2021/22 Budget Sale Proceeds	2021/22 Budget Profit	2021/22 Budget Loss
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
By Program												
Transport	190,745	178,200	30,126	(42,671)	11,401	22,635	11,234	0	38,476	26,500	10,531	(22,507)
Other property and services		0	0	0	14,947	16,363	1,416	0	80,057	10,000	0	(70,057)
	190,745	178,200	30,126	(42,671)	26,348	38,998	12,650	0	118,533	36,500	10,531	(92,564)
By Class												
<i>Property, Plant and Equipment</i>												
Plant and equipment	190,745	178,200	30,126	(42,671)	26,348	38,998	12,650	0	118,533	36,500	10,531	(92,564)
	190,745	178,200	30,126	(42,671)	26,348	38,998	12,650	0	118,533	36,500	10,531	(92,564)

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

- Plant replacement program

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.

6. ASSET DEPRECIATION

By Program

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

By Class

Buildings - non specialised
Buildings - specialised
Furniture and equipment
Plant and equipment
Infrastructure - roads
Infrastructure - footpaths
Infrastructure - sewerage supply
Infrastructure - parks and ovals
Other infrastructure
Other infrastructure - Aerodrome
Other infrastructure- Playgrounds
Other infrastructure- Dams
Right of use - plant and equipment

2022/23 Budget	2021/22 Actual	2021/22 Budget
\$	\$	\$
19,013	19,161	19,200
16,731	15,138	13,800
12,762	15,040	15,800
54,035	78,425	84,000
48,978	54,052	61,400
284,912	381,580	401,210
837,365	844,519	870,000
103,716	130,199	144,000
205,187	343,064	382,107
1,582,699	1,881,178	1,991,517
84,971	173,274	110,671
238,765	306,935	302,110
5,657	5,961	6,683
197,243	287,302	256,070
791,687	782,268	786,030
16,689	16,351	16,695
37,852	36,980	72,447
27,112	27,664	47,918
125,361	150,758	277,383
10,679	10,336	54,461
8,220	9,194	13,124
15,498	16,742	47,925
22,965	57,413	0
1,582,699	1,881,178	1,991,517

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	20 to 80 years
Infrastructure - footpaths	50 years
Infrastructure - sewerage supply	30 to 75 years
Infrastructure - parks and ovals	10 to 60 Years
Other infrastructure	10 to 60 Years
Other infrastructure - Aerodrome	50 years
Other infrastructure- Playgrounds	5 to 15 years
Other infrastructure- Dams	40 to 100 years
Right of use - plant and equipment	Based on the remaining lease

AMORTISATION

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

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

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

7. INFORMATION ON BORROWINGS

(a) Borrowing repayments

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

Purpose	Loan Number	Institution	Interest Rate	Budget	2022/23	Budget	2022/23	Actual	2021/22	Actual	2021/22	Budget	2021/22	Budget	2021/22
				Principal 1 July 2022	Budget Principal Repayments	Principal outstanding 30 June 2023	Budget Interest Repayments	Principal 1 July 2021	Actual Principal Repayments	Principal outstanding 30 June 2022	Actual Interest Repayments	Principal 1 July 2021	Budget Principal Repayments	Principal outstanding 30 June 2022	Budget Interest Repayments
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Housing															
24 Harley Street	136	WATC	3.9%	264,471	(15,186)	249,285	(12,046)	279,078	(14,607)	264,471 0	(10,367)	279,078	(14,607)	264,471	(12,000)
Recreation and culture															
Netball Courts Redevelopment	139	WATC	2.1%	182,113	(12,169)	169,944	(4,509)	194,086	(11,973)	182,113	(2,049)	194,086	(11,973)	182,113	(3,105)
				446,584	(27,355)	419,229	(16,555)	473,164	(26,580)	446,584	(12,416)	473,164	(26,580)	446,584	(15,105)

All borrowing repayments will be financed by general purpose revenue. The Budgeted Interest Repayments include the WATC Guarantee Fee

7. INFORMATION ON BORROWINGS

(b) New borrowings - 2022/23

The City does not intend to undertake any new borrowings for the year ended 30th June 2023

(c) Unspent borrowings

Loan Details	Purpose of the loan	Year loan taken	Amount b/fwd.	Amount used 2022/23 Budget	New loans unspent at 30 June 2023	Amount as at 30 June 2023
Loan 139	Netball Courts Redevelopment	2020	\$ 101,640	\$ 101,640	\$ 0	\$ 0
			101,640	101,640	0	0

(d) Credit Facilities

	2022/23 Budget	2021/22 Actual	2021/22 Budget
Undrawn borrowing facilities credit standby arrangements	\$	\$	\$
Credit card limit	14,000	14,000	12,000
Credit card balance at balance date		(280)	
Total amount of credit unused	14,000	13,720	12,000
Loan facilities			
Loan facilities in use at balance date	419,229	344,944	446,584
Unused loan facilities at balance date		101,640	

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.

8. LEASE LIABILITIES

Purpose	Institution	Lease Term	Budget Lease Principal	2022/23 Budget New Leases	2022/23 Budget Lease Principal Repayments	Budget Lease Principal outstanding	2022/23 Budget Lease Interest Repayments	Actual Principal	2021/22 Actual New Leases	2021/22 Actual Lease Principal repayments	Actual Lease Principal outstanding	2021/22 Actual Lease Interest repayments	Budget Principal	2021/22 Budget New Leases	2021/22 Budget Lease Principal repayments	Budget Lease Principal outstanding	2021/22 Budget Lease Interest repayments	
			1 July 2022	\$	\$	\$	\$	\$	1 July 2021	\$	\$	\$	\$	\$	\$	\$	\$	\$
Recreation and culture																		
Gymnasium	MAIA Financial	24 months	28,922		(28,922)	0	(202)	86,335		(57,413)	28,922	(601)	86,335		(57,413)	28,922	(601)	
			28,922	0	(28,922)	0	(202)	86,335	0	(57,413)	28,922	(601)	86,335	0	(57,413)	28,922	(601)	

SIGNIFICANT ACCOUNTING POLICIES

LEASES

At the inception of a contract, the Shire assesses whether the contract is, or contains, a lease.

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

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

9. RESERVE ACCOUNTS

(a) Reserve Accounts - Movement

	2022/23 Budget Opening Balance	2022/23 Budget Transfer to	2022/23 Budget Transfer (from)	2022/23 Budget Closing Balance	2021/22 Actual Opening Balance	2021/22 Actual Transfer to	2021/22 Actual Transfer (from)	2021/22 Actual Closing Balance	2021/22 Budget Opening Balance	2021/22 Budget Transfer to	2021/22 Budget Transfer (from)	2021/22 Budget Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by council												
(a) Capital Works Reserve	401,202	101,912		503,114	350,577	50,625		401,202	350,578	50,577	0	401,155
(b) Plant Replacement Reserve	584,330	301,734	(300,000)	586,064	420,976	300,750	(137,397)	584,329	420,976	301,040	(388,500)	333,516
(c) Leave Reserve	235,913	5,948		241,861	230,503	5,411		235,914	230,503	5,499	(79,152)	156,850
(d) Sewerage Reserve	323,600	61,125		384,725	273,113	50,487		323,600	273,113	50,494		323,607
(e) Unspent Loans Reserve	101,640		(101,640)	0	125,973		(24,333)	101,640	0			0
(f) Community & Economic Development Reserve	1,264,840	5,010		1,269,850	1,262,857	1,983		1,264,840	1,262,856	13,121		1,275,977
(g) Future Funds (Principal) Reserve	2,036,211	2,049		2,038,260	2,035,350	861		2,036,211	2,035,350	1,598		2,036,948
(h) Future Funds (Interest) Reserve	209,099	6,660	(40,000)	175,759	206,821	2,279		209,100	206,821	12,070	(40,000)	178,891
(i) Emergency Response Reserve	247,807	10,813		258,620	197,455	50,352		247,807	197,455	50,326		247,781
(j) Aged Care Units 1-4 (JVA) Reserve	70,875	291		71,166	70,749	126		70,875	70,749	157		70,906
(k) Aged Care Units (Excl.1-4) Reserve	254,606	10,375		264,981	91,300	163,305		254,605	91,300	10,147		101,447
(l) Swimming Pool Reserve	100,952	20,333		121,285	80,808	20,144		100,952	80,808	20,135		100,943
(m) Legal Fees Reserve	26,198	10,107		36,305	26,151	47		26,198	26,151	58		26,209
(n) COVID-19 Emergency Response Reserve	93,157	0		93,157	108,350	193	(15,386)	93,157	108,350	311		108,661
(o) Jones Lake Road Rehab Reserve	100,089	50,207		150,296	50,000	50,089		100,089	50,000	50,000		100,000
(p) Morawa-Yalgoo Road Maintenance Reserve	77,709	70,000		147,709	5,489	72,220		77,709	5,489	70,000		75,489
	6,128,228	656,564	(441,640)	6,343,152	5,536,472	768,872	(177,116)	6,128,228	5,410,499	635,533	(507,652)	5,538,380

SHIRE OF MORAWA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2023

(b) Financially Backed Reserves - Purposes

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

Reserve name	Anticipated date of use	Purpose of the reserve
(a) Capital Works Reserve	In Perpetuity	To be used for the Shire to allocate towards expenditure on capital works, specifically the renewal or creation of Shire assets.
(b) Plant Replacement Reserve	In Perpetuity	To be used to upgrade, replace, or purchase of new plant and equipment.
(c) Leave Reserve	In Perpetuity	To be used to fund leave requirements.
(d) Sewerage Reserve	In Perpetuity	To be used to repair, replace, or extend the sewerage facility.
(e) Unspent Loans Reserve	In Perpetuity	To be used to quarantine any unspent loan funds at year end due to incomplete projects.
(f) Community & Economic Development Reserve	Until used in full	To fund significant community or economic development projects within the shire.
(g) Future Funds (Principal) Reserve	In Perpetuity	To provide an ongoing conduit for benefits to the people and environment of Morawa in line with Sinosteel Midwest Corporation Future Fund Foundation Memorandum.
(h) Future Funds (Interest) Reserve	Until used in full	To allocate funding to community based projects financed from the interest received on the Future Fund (Principal) Reserve.
(i) Emergency Response Reserve	In Perpetuity	To be used to fund insurance excesses and emergency response activities in relation to unbudgeted events impacting the community or Shire assets outside of Council control.
(j) Aged Care Units 1-4 (JVA) Reserve	In Perpetuity	To fund future repair and maintenance costs associated with the Joint Venture Agreement (JVA) Aged Care Units.
(k) Aged Care Units (Excl.1-4) Reserve	In Perpetuity	To fund capital works expenditure relating to existing or new Aged Care Units.
(l) Swimming Pool Reserve	In Perpetuity	Funds to be used for any renewal/upgrade or maintenance of the Morawa Swimming Pool.
(m) Legal Fees Reserve	In Perpetuity	To be used to fund any unforeseen legal action against the Shire of Morawa.
(n) COVID-19 Emergency Response Reserve	30/06/2023	To invest in activities that promote community wellbeing, aid residents and businesses in financial hardship and other general COVID recovery projects.
(o) Jones Lake Road Rehab Reserve	No longer needed	To fund future closure and rehabilitation of the landfill site at Jones Lake Road.
(p) Morawa-Yalgoo Road Maintenance Reserve	No longer needed	To be used to fund any future maintenance works on the Morawa Yalgoo Road.

10. REVENUE RECOGNITION

SIGNIFICANT ACCOUNTING POLICIES

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

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/Refunds/Warranties	Determination of transaction price	Allocating transaction price	Measuring obligations for returns	Revenue recognition
Rates	General Rates	Over time	Payment dates adopted by Council during the year	None	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Grant contracts with customers	Community events, minor facilities, research, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants, subsidies or contributions for the construction of non-financial assets	Construction or acquisition of recognisable non-financial assets to be controlled by the local government	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants with no contractual commitments	General appropriations and contributions with no specific contractual commitments	No obligations	Not applicable	Not applicable	Cash received	On receipt of funds	Not applicable	When assets are controlled
Licences/ Registrations/ Approvals	Building, planning, development and animal management, having the same nature as a licence regardless of naming.	Single point in time	Full payment prior to issue	None	Set by State legislation or limited by legislation to the cost of provision	Based on timing of issue of the associated rights	No refunds	On payment and issue of the licence, registration or approval
Waste management collections	Kerbside collection service	Over time	Payment on an annual basis in advance	None	Adopted by council annually	Apportioned equally across the collection period	Not applicable	Output method based on regular weekly and fortnightly period as proportionate to collection service
Waste management entry fees	Waste treatment, recycling and disposal service at disposal sites	Single point in time	Payment in advance at gate or on normal trading terms if credit provided	None	Adopted by council annually	Based on timing of entry to facility	Not applicable	On entry to facility
Property hire and entry	Use of halls and facilities	Single point in time	In full in advance	Refund if event cancelled within 7 days of event	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
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
Memberships	Gym and Pool memberships	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 matched to access rights
Sale of stock	Materials	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

11. PROGRAM INFORMATION

Income and expenses	2022/23 Budget	2021/22 Actual	2021/22 Budget
Income excluding grants, subsidies and contributions	\$	\$	\$
Governance	25	0	50
General purpose funding	2,634,360	2,168,138	2,191,018
Law, order, public safety	6,650	4,853	7,450
Health	1,050	33,039	600
Education and welfare	3,500	3,891	2,500
Housing	93,300	97,059	99,100
Community amenities	470,991	455,319	449,870
Recreation and culture	44,000	57,614	37,000
Transport	382,326	306,090	413,241
Economic services	239,572	251,962	152,272
Other property and services	207,300	208,341	394,900
	4,083,074	3,586,306	3,748,001
Operating grants, subsidies and contributions			
General purpose funding	1,270,756	2,402,613	930,000
Law, order, public safety	169,785	104,856	22,730
Health	6,000	0	13,500
Education and welfare	3,500	34,646	3,700
Housing	7,500	0	7,500
Community amenities	22,750	15,000	4,750
Recreation and culture	42,200	50,039	13,000
Transport	318,000	274,208	279,000
Other property and services	12,000	160,810	16,000
	1,852,491	3,042,172	1,290,180
Non-operating grants, subsidies and contributions			
Community amenities	175,854	0	0
Recreation and culture	622,000	214,537	368,919
Transport	1,285,748	826,507	917,051
Economic services	0	0	50,000
Other property and services	0	31,897	0
	2,083,602	1,072,941	1,335,970
Total Income	8,019,167	7,701,419	6,374,151
Expenses			
Governance	(527,195)	(539,699)	(509,921)
General purpose funding	(283,311)	(201,877)	(264,844)
Law, order, public safety	(260,489)	(138,970)	(107,595)
Health	(195,834)	(155,247)	(196,441)
Education and welfare	(195,625)	(161,754)	(191,041)
Housing	(219,445)	(239,832)	(251,422)
Community amenities	(775,914)	(707,351)	(717,347)
Recreation and culture	(1,564,330)	(1,468,853)	(1,594,228)
Transport	(2,322,932)	(2,144,704)	(2,249,328)
Economic services	(801,809)	(766,986)	(788,860)
Other property and services	(102,215)	(434,559)	(476,899)
Total expenses	(7,249,099)	(6,959,832)	(7,347,926)
Net result for the period	770,068	741,587	(973,775)

12. OTHER INFORMATION

	2022/23 Budget	2021/22 Actual	2021/22 Budget
	\$	\$	\$
The net result includes as revenues			
(a) Interest earnings			
Investments			
- Reserve funds	21,564	8,257	17,300
- Other funds	10,000	2,642	10,000
Late payment of rates and charges *	28,000	28,555	28,000
Other interest revenue (refer to Note 2(b))	4,000	3,339	4,000
	63,564	42,794	59,300
* The Shire has resolved to charge interest under section 6.13 for the late payment of any amount due for rates, sewerage, rubbish & ESL at 5.5%.			
(b) Other revenue			
Reimbursements and recoveries	523,225	534,029	711,735
	523,225	534,029	711,735
The net result includes as expenses			
(c) Auditors remuneration			
Audit services	45,000	41,800	45,000
Other services	10,000	0	10,000
	55,000	41,800	55,000
(d) Interest expenses (finance costs)			
Borrowings (refer Note 6(a))	16,555	12,416	15,105
Interest expense on lease liabilities	202	601	601
	16,757	13,017	15,706
(e) Write offs			
General rate	1,000	14,249	2,000
Fees and charges	5,000	1,617	5,000
	6,000	15,866	7,000

13. ELECTED MEMBERS REMUNERATION

	2022/23 Budget	2021/22 Actual	2021/22 Budget
	\$	\$	\$
President			
Mayor's allowance	17,428	17,000	17,000
Meeting attendance fees	16,400	16,000	16,000
Other expenses	1,800	751	2,500
Travel and accommodation expenses	2,220	0	2,200
	37,848	33,751	37,700
Deputy President			
Deputy Mayor's allowance	4,360	4,250	4,250
Meeting attendance fees	8,200	8,000	8,000
Other expenses	1,700	496	2,000
Travel and accommodation expenses	2,330	0	2,000
	16,590	12,746	16,250
Elected member 1			
Meeting attendance fees	8,200	8,000	8,000
Other expenses	1,700	1,217	2,000
Travel and accommodation expenses	2,330	2,716	2,000
	12,230	11,933	12,000
Elected member 2			
Meeting attendance fees	8,200	8,000	8,000
Other expenses	1,700	496	2,000
Travel and accommodation expenses	2,330	2,746	2,000
	12,230	11,242	12,000
Elected member 3			
Meeting attendance fees	8,200	8,000	8,000
Other expenses	1,700	496	2,000
Travel and accommodation expenses	2,330	0	2,000
	12,230	8,496	12,000
Elected member 4			
Meeting attendance fees	8,200	8,000	8,000
Other expenses	1,700	496	2,000
Travel and accommodation expenses	2,330	0	2,000
	12,230	8,496	12,000
Elected member 5			
Meeting attendance fees	8,200	6,667	8,000
Other expenses	1,700	496	2,000
Travel and accommodation expenses	2,330	2,746	2,000
	12,230	9,909	12,000
Total Elected Member Remuneration	115,588	96,572	113,950
Mayor's allowance	17,428	17,000	17,000
Deputy Mayor's allowance	4,360	4,250	4,250
Meeting attendance fees	65,600	62,667	64,000
Other expenses	12,000	4,448	14,500
Travel and accommodation expenses	16,200	8,207	14,200
	115,588	96,572	113,950

14. 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 2022	Estimated amounts received	Estimated amounts paid	Estimated balance 30 June 2023
	\$	\$	\$	\$
Drug Action Group	660			660
Youth Fundraising	865			865
BCITF/BSL	3,144	1,000	(3,144)	1,000
	4,669	1,000	(3,144)	2,525

15. FEES AND CHARGES

	2022/23 Budget	2021/22 Actual	2021/22 Budget
	\$	\$	\$
By Program:			
Governance	0	0	25
General purpose funding	19,668	5,438	14,300
Law, order, public safety	2,650	853	3,450
Health	1,050	930	600
Education and welfare	3,500	3,890	2,500
Housing	93,300	89,242	99,100
Community amenities	470,991	447,408	454,282
Recreation and culture	44,000	41,714	37,000
Transport	0	2,793	50,000
Economic services	239,572	251,762	152,272
Other property and services	40,300	25,060	39,900
	915,031	869,090	853,429

The subsequent pages detail the fees and charges proposed to be imposed by the local government.



SHIRE OF MORAWA

Statement of Capital Expenditure & Income Sources 2022 - 2023

**STATEMENT OF ESTIMATED CAPITAL EXPENDITURE AND SOURCES OF FUNDS
FOR THE PERIOD 1 JULY 2022 TO 30 JUNE 2023**

Particulars	GL Account Number	Job Number	Budget 2022-2023	Source of Funds				
				Grants/ Contributions	Restricted / contract liabilities EOFY	Reserves	Proceeds on Sale of Assets	Municipal Funds
Housing								
<i>Staff Housing</i>								
Allocation for all Staff Housing Renewals	09151		\$ 70,000					\$ 70,000
			\$ 70,000	\$ -	\$ -	\$ -	\$ -	\$ 70,000
Community Amenities								
<i>Sewerage</i>								
Sewerage Upgrade	10325		\$ 60,000					\$ 60,000
<i>Other Community Amenities</i>								
Cemetery Entrance & Landscaping	10752	110752	\$ 175,854	\$ 175,854				\$ -
			\$ 235,854	\$ 175,854	\$ -	\$ -	\$ -	\$ 60,000
Recreation & Culture								
<i>Public Halls, Civic Centres</i>								
Old Roads Board Building	11150	LRCIP008	\$ 200,000	\$ 200,000				\$ -
Infrastructure Other - Solar Initiatives	11152		\$ 20,000					\$ 20,000
<i>Other Recreation & Sport</i>								
Recreation Centre Roof Repair	11350	B11353	\$ 500,000	\$ 422,000				\$ 78,000
Electric Vehicle Charging Station	11358	B11364	\$ 30,000					\$ 30,000
Netball Courts - Shed Replacement	11358	B11369	\$ 101,640		\$ 101,640			\$ -
Purchase Playground Equipment	11362	B11362	\$ 90,000					\$ 90,000
<i>Other Culture</i>								
Land & Buildings - Other Culture	11653		\$ 20,000					\$ 20,000
			\$ 961,640	\$ 622,000	\$ 101,640	\$ -	\$ -	\$ 238,000
Transport								
<i>Construction Streets, Roads, Bridges, Depots</i>								
Rural Roads Construction								
RRG (MRWA) Project Funded Works								
Morawa-Yalgoo Road	12150	RRG024	\$ 450,000	\$ 300,000				\$ 150,000
RRG Nanekine Rd - Widen and Seal	12150	RRG026	\$ 450,000	\$ 300,000				\$ 150,000
RTR (DOTARS) Funded Works								
Canna North East Road	12150	R2R007	\$ 300,000	\$ 287,971				\$ 12,029
Gutha West Rd	12150	R2R010	\$ 100,000	\$ 100,000				\$ -
White Road - Gravel Resheeting	12150	R2R011	\$ 112,000	\$ 112,000				\$ -
Townsite Construction	12151		\$ 60,000					\$ 60,000
Kerbing Construction - Townsite Roads	12152		\$ 50,000					\$ 50,000
Main Street Lighting Upgrade	12151	C0097	\$ 110,000					\$ 110,000
Drainage Construction								
Drainage Construction	12156	DC001	\$ 50,000					\$ 50,000
Footpath Construction								
Granville Street	12157	F0002	\$ 65,584	\$ 32,792				\$ 32,792
Dreghorn Street	12157	F0003	\$ 60,936	\$ 30,468				\$ 30,468
Building Construction/Renewals								
Depot Renewal works	12158		\$ 20,000					\$ 20,000
<i>Road Plant Purchases</i>								
Purchase Plant & Equipment - Road Plant Purchases	12350		\$ 904,867			\$ 300,000	\$ 178,200	\$ 426,667
<i>Aerodrome</i>								
Airport Vermin Fencing	12651	CSG001	\$ 163,356	\$ 122,517				\$ 40,839
			\$ 2,896,743	\$ 1,285,748	\$ -	\$ 300,000	\$ 178,200	\$ 1,132,795

**STATEMENT OF ESTIMATED CAPITAL EXPENDITURE AND SOURCES OF FUNDS
FOR THE PERIOD 1 JULY 2022 TO 30 JUNE 2023**

Particulars	GL Account Number	Job Number	Budget 2022-2023	Source of Funds				
				Grants/ Contributions	Restricted / contract liabilities EOFY	Reserves	Proceeds on Sale of Assets	Municipal Funds
Economic Services								
<i>Tourism & Area Promotion</i>								
Caravan Park Chalets Renewals	13251	B13252	\$ 60,000					\$ 60,000
<i>Other Economic Services</i>								
Other Infrastructure - Standpipe Swipe Access	13653		\$ 80,000					\$ 80,000
			\$ 140,000	\$ -	\$ -	\$ -	\$ -	\$ 140,000
GRAND TOTAL			\$ 4,304,237	\$ 2,083,602	\$ 101,640	\$ 300,000	\$ 178,200	\$ 1,640,795



SHIRE OF MORAWA

SCHEDULES

2 to 14

2022 - 2023

Shire of Morawa

SCHEDULE 02 - GENERAL FUND SUMMARY

Budget for Period Ended

30 June 2023

	2021-22 Budget		2021-22 Actual		2022-23 Budget	
	Income	Expense	Income	Expense	Income	Expense
	\$	\$	\$	\$	\$	\$
OPERATING						
General Purpose Funding	3,121,018	264,844	4,570,751	201,877	3,905,116	283,311
Governance	50	509,921	-	378,499	25	527,195
Law, Order, Public Safety	30,180	107,595	109,709	138,970	176,435	260,489
Health	14,100	196,441	33,039	155,247	7,050	195,834
Education & Welfare	6,200	191,041	38,537	161,754	7,000	195,625
Housing	106,600	251,422	97,059	239,833	100,800	219,445
Community Amenities	454,620	717,347	470,319	557,351	669,595	775,914
Recreation & Culture	418,919	1,594,228	322,190	1,418,853	708,200	1,533,437
Transport	1,609,292	2,249,328	1,406,805	2,144,704	1,986,074	2,322,932
Economic Services	202,272	788,860	251,962	573,411	239,572	801,809
Other Property & Services	410,900	476,899	401,047	434,559	219,300	102,215
TOTAL - OPERATING	6,374,151	7,347,926	7,701,418	6,405,057	8,019,167	7,218,206
CAPITAL						
General Purpose Funding	0	58	0	47	0	10,107
Governance	0	0	0	5,427	0	0
Law, Order, Public Safety	0	25,000	0	24,289	0	0
Health	0	311	15,386	15,891	0	446
Education & Welfare	0	16,000	0	9,304	0	0
Housing	0	95,164	0	145,722	0	95,852
Community Amenities	0	140,994	0	133,575	0	347,186
Recreation & Culture	79,152	737,190	24,333	438,816	101,640	1,051,555
Transport	388,500	2,495,193	137,396	1,859,340	300,000	3,279,290
Economic Services	40,000	114,613	0	106,135	40,000	153,719
Other Property & Services	0	5,499	0	177,971	0	107,414
TOTAL - CAPITAL	507,652	3,630,022	177,116	2,916,519	441,640	5,045,569
	6,881,803	10,977,948	7,878,534	9,321,576	8,460,807	12,263,775
Less Depreciation Written Back		(1,991,517)		(1,881,178)		(1,580,298)
Less Profit/Loss Written Back	(10,531)	(92,564)	(12,650)	0	(30,126)	(42,671)
Less Movement in Leave Reserve		0		(5,411)		(5,948)
Plus Proceeds from Sale of Assets	36,500		38,998		178,200	
TOTAL REVENUE & EXPENDITURE	6,907,772	8,893,867	7,904,882	7,434,986	8,608,881	10,634,858
Surplus/Deficit July 1st B/Fwd	1,986,095		2,110,858		2,025,977	
	8,893,867	8,893,867	10,015,740	7,434,986	10,634,858	10,634,858
Surplus/Deficit C/Fwd		0		2,580,754		
	8,893,867	8,893,867	10,015,740	10,015,740	10,634,858	10,634,858

Shire of Morawa

SCHEDULE 03 - GENERAL PURPOSE FUNDING

Budget for Period Ended

30 June 2023

PROGRAMME SUMMARY	2021-22 Budget		2021-22 Actual		2022-23 Budget	
	Income	Expense	Income	Expense	Income	Expense
	\$	\$	\$	\$	\$	\$
<u>OPERATING EXPENDITURE</u>						
Rates		208,272		157,862		221,198
Other General Purpose Funding		56,572		44,014		62,113
<u>OPERATING REVENUE</u>						
Rates	2,163,218		2,157,238		2,602,796	
Other General Purpose Funding	957,800		2,413,512		1,302,320	
SUB-TOTAL	3,121,018	264,844	4,570,751	201,877	3,905,116	283,311
<u>CAPITAL EXPENDITURE</u>						
Rates		0		0		0
Other General Purpose Funding		58		47		10,107
<u>CAPITAL REVENUE</u>						
Rates	0		0		0	
Other General Purpose Funding	0		0		0	
SUB-TOTAL	0	58	0	47	0	10,107
TOTAL -	3,121,018	264,902	4,570,751	201,923	3,905,116	293,418

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	8.4538	268	2,799,272	\$ 236,645
UV RURAL	2.4439	207	85,450,000	\$ 2,088,313
UV MINING	30.1974	31	766,212	\$ 231,376
MINIMUM RATES				
GRV	\$324.50	46	27,993	\$ 14,927
UV RURAL	\$324.50	9	54,006	\$ 2,920
UV MINING	\$683	9	8,428	\$ 6,147

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 2023

RATE REVENUE	2021-22 Budget		2021-22 Actual		2022-23 Budget	
	Income \$	Expense \$	Income \$	Expense \$	Income \$	Expense \$
<u>OPERATING EXPENDITURE</u>						
03100 ABC Allocation - Rates		190,022		147,880		198,448
03101 Expenses - Rate Revenue		1,500		469		6,000
03102 Legal Costs, Debt Collection		10,000		3,408		10,000
03103 Rate Notice Stationery Expense		750		126		750
03104 Valuation / Title Searches Expense		6,000		5,980		6,000
<u>OPERATING REVENUE</u>						
03121 Uv - Rural Rates	1,677,241		1,682,488		2,088,313	
03122 Uv - Minimum Rates	2,496		2,497		2,920	
03123 Grv - Townsite Rates	226,851		227,544		236,645	
03124 Grv - Minimum Rates	13,104		13,108		14,927	
03126 Mining - Uv Tenements	212,899		212,899		231,376	
03127 Mining - Minimum Rates	4,781		4,781		6,147	
03129 Interim Rates - Uv	0		8,634		0	
03131 Less Rates Discount Allowed	(24,366)		(24,208)		(29,200)	
03132 Ex-Gratia Rates Received	6,412		6,412		6,668	
03133 Penalty Interest Raised On Rates	28,000		28,555		28,000	
03134 Rates Legal Charges	10,000		390		10,000	
03135 Rates Written-Off	(2,000)		(14,249)		(1,000)	
03136 Instalment Interest Received	4,000		3,339		4,000	
03137 Account Enquiries Income	2,800		4,328		3,000	
03138 Rates Administration Fee	1,000		720		1,000	
SUB-TOTAL	2,163,218	208,272	2,157,238	157,862	2,602,796	221,198
<u>CAPITAL EXPENDITURE</u>						
<u>CAPITAL REVENUE</u>						
SUB-TOTAL	0	0	0	0	0	0
TOTAL - RATE REVENUE	2,163,218	208,272	2,157,238	157,862	2,602,796	221,198

BUDGET NOTES

Operating Revenue

Grants Commission Grants (FAGs)

		\$	1,270,756
General purpose grant - Balance of payment for 2022/23.		\$255,432	
Early payment of GP Grant for 2023/24		\$623,109	
Early payment of GP Grant for 2022/23 made on 12/4/2022	\$954,489		
Local Roads Grant - Balance of payment for 2022/23		\$177,947	
Early payment of Local Roads for 2023/24		\$214,268	
Early payment of Local Roads for 2022/23 made on 12/4/2022	\$533,841		

Interest Income

		\$	31,564
Interest earned from Municipal and Investment Accounts		\$10,000	
Interest earned on Reserve Accounts allocated to all Reserves		\$21,564	

Shire of Morawa

SCHEDULE 03 - GENERAL PURPOSE FUNDING

Budget for Period Ended

30 June 2023

OTHER GEN. PURPOSE FUNDING	2021-22 Budget		2021-22 Actual		2022-23 Budget	
	Income	Expense	Income	Expense	Income	Expense
	\$	\$	\$	\$	\$	\$
<u>OPERATING EXPENDITURE</u>						
03200 ABC Allocation - GP Funding		56,557		44,014		62,098
03203 Rounding Adjustment Account		15		0		15
<u>OPERATING REVENUE</u>						
03220 Grants Commission Grant - General	595,000		1,644,393		842,773	
03221 Grants Commission Grant - Local Roads	335,000		758,220		427,983	
03223 Interest Received - Municipal Account	10,000		2,642		10,000	
03224 Interest Received - Reserve Accounts	17,300		8,257		21,564	
03225 Other Income	500		0		0	
SUB-TOTAL	957,800	56,572	2,413,512	44,014	1,302,320	62,113
<u>CAPITAL EXPENDITURE</u>						
03401 Trf To Legal Fees Reserve		0		0		10,000
03402 Trf Interest To Legal Fees Reserve		58		47		107
<u>CAPITAL REVENUE</u>						
03721 Transfers From Reserves	0		0		0	
SUB-TOTAL	0	58	0	47	0	10,107
TOTAL - OTHER GEN. PURPOSE FUNDING	957,800	56,630	2,413,512	44,061	1,302,320	72,220

BUDGET NOTES

Shire of Morawa
SCHEDULE 04 - GOVERNANCE
Budget for Period Ended
30 June 2023

PROGRAMME SUMMARY	2021-22 Budget		2021-22 Actual		2022-23 Budget	
	Income	Expense	Income	Expense	Income	Expense
	\$	\$	\$	\$	\$	\$
<u>OPERATING EXPENDITURE</u>						
Members of Council		406,221		324,161		423,495
Governance General		103,700		54,338		103,700
<u>OPERATING REVENUE</u>						
Members of Council	25		0		25	
Governance General	25		0		0	
SUB-TOTAL	50	509,921	0	378,499	25	527,195
<u>CAPITAL EXPENDITURE</u>						
Members of Council		0		5,427		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	5,427	0	0
TOTAL - PROGRAMME SUMMARY	50	509,921	0	383,926	25	527,195

BUDGET NOTES

<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>		\$	21,788
Shire President - \$4,357 per quarter	\$ 17,428		
Deputy President - \$1,090.00 per quarter	\$ 4,360		
<u>Member Sitting Fees</u>		\$	65,600
Attendance fees are paid to Councillors for attending meetings throughout the year. The fees are paid quarterly at the annual rate of:			
Shire President	\$ 16,400		
Councillors - \$8,200 per elected member	\$ 49,200		
<u>Member Conference & Travelling Expenses</u>		\$	16,200
Local Government Week	\$ 7,000		
Northern Country Zone	\$ 3,000		
Other Conferences & meetings	\$ 6,200		
<u>Members Training</u>		\$	10,000
Training required for all Councillors			
<u>Subscriptions & Publications</u>		\$	40,000
WALGA Subscriptions:			
• Membership	\$ 7,729		
• Council Connect	\$ 11,500		
• Procurement Services	\$ 2,600		
• Employee Relations, Governance & Local Laws	\$ 5,295		
• Tax Services	\$ 1,560		
Northern Country Zone	\$ 3,000		
Midwest Industry Road Safety Alliance	\$ 5,000		
Performance Excellence Program	\$ 3,000		

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 2023

MEMBERS OF COUNCIL	2021-22 Budget		2021-22 Actual		2022-23 Budget	
	Income \$	Expense \$	Income \$	Expense \$	Income \$	Expense \$
<u>OPERATING EXPENDITURE</u>						
04100 ABC Allocation - Members		222,026		172,788		242,142
04101 Council Election Expenses		5,000		3,999		0
04103 Refreshments & Receptions		12,500		10,759		12,500
04104 Presidential Allowances		21,250		21,250		21,788
04105 Members Sitting Fees		64,000		62,667		65,600
04106 Members Travelling		200		0		200
04107 Members Conference Expenses		16,000		8,208		16,000
04108 Other Expenses		2,500		540		2,000
04109 Members Training		10,000		3,907		10,000
04110 Insurance		7,245		7,244		7,765
04111 Subscriptions, Donations		40,000		31,871		40,000
04112 Maintenance - Council Chambers		1,500		863		1,500
04115 Expenses Relating To Members		4,000		65		4,000
<u>OPERATING REVENUE</u>						
04131 Members - Other Income	25		0		25	
SUB-TOTAL	25	406,221	0	324,161	25	423,495
<u>CAPITAL EXPENDITURE</u>						
<u>CAPITAL REVENUE</u>						
SUB-TOTAL	0	0	0	5,427	0	0
TOTAL - MEMBERS OF COUNCIL	25	406,221	0	329,588	25	423,495

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 2023

GOVERNANCE - GENERAL	2021-22 Budget		2021-22 Actual		2022-23 Budget	
	Income	Expense	Income	Expense	Income	Expense
	\$	\$	\$	\$	\$	\$
<u>OPERATING EXPENDITURE</u>						
04201 Public Relations		5,000		273		5,000
04202 Audit Fees Expense		55,000		41,800		55,000
04203 Statutes & Publications		5,000		0		5,000
04207 IPR Expenses		20,000		2,072		20,000
04208 Update Council'S Website		10,000		8,750		10,000
04209 Scholarships, Prizes Etc		3,000		1,000		3,000
04210 Statutory Advertising		700		444		700
04212 Community Grant Fund - < \$1000		5,000		0		5,000
<u>OPERATING REVENUE</u>						
04230 Other Income - Governance General	25		0		0	
SUB-TOTAL	25	103,700	0	54,338	0	103,700
<u>CAPITAL EXPENDITURE</u>						
<u>CAPITAL REVENUE</u>						
SUB-TOTAL	0	0	0	0	0	0
TOTAL - GOVERNANCE - GENERAL	25	103,700	0	54,338	0	103,700

BUDGET NOTES

Shire of Morawa
SCHEDULE 05 - LAW, ORDER & PUBLIC SAFETY
Budget for Period Ended
30 June 2023

PROGRAMME SUMMARY	2021-22 Budget		2021-22 Actual		2022-23 Budget	
	Income	Expense	Income	Expense	Income	Expense
	\$	\$	\$	\$	\$	\$
<u>OPERATING EXPENDITURE</u>						
Fire Prevention		67,665		106,853		218,628
Animal Control		39,200		31,581		40,856
Other Law, Order & Public Safety		730		536		1,005
<u>OPERATING REVENUE</u>						
Fire Prevention	26,730		108,856		173,785	
Animal Control	3,450		853		2,650	
Other Law, Order & Public Safety	0		0		0	
SUB-TOTAL	30,180	107,595	109,709	138,970	176,435	260,489
<u>CAPITAL EXPENDITURE</u>						
Fire Prevention		0		0		0
Animal Control		0		0		0
Other Law, Order & Public Safety		25,000		24,289		0
<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	25,000	0	24,289	0	0
TOTAL - PROGRAMME SUMMARY	30,180	132,595	109,709	163,259	176,435	260,489

BUDGET NOTES

Fire Brigade Expenses

Expenses funded and approved by DFES \$ 22,150

Fire Services Manager

Fire Services Manager costs split between Morawa, Mullewa, Yalgoo and Perenjori at \$4,500 per quarter. \$ 18,000

Bushfire Risk Planning Co-Ordinator

Employment of Co-Ordinator to carry out bushfire risk planning. Fully grant funded. \$ 149,785

Operating Revenue

Other Income Fire Prevention

Grant from DFES for volunteer bush fire brigades operating expenses. \$ 20,000

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 2023

FIRE PREVENTION	2021-22 Budget		2021-22 Actual		2022-23 Budget	
	Income	Expense	Income	Expense	Income	Expense
	\$	\$	\$	\$	\$	\$
<u>OPERATING EXPENDITURE</u>						
05100 ABC Allocation - Fire Prev		6,235		4,852		7,680
05102 Mtce Of Vehicles & Trailers - Brigades		2,990		2,771		3,000
05103 Mtce Of Land & Buildings - Brigades		800		937		1,000
05104 Clothing & Accessories - Brigades		4,130		4,569		6,000
05105 Utilities, Rates - Brigades		980		1,462		1,100
05106 Other Goods & Services - Brigades		1,490		4,034		3,170
05107 Insurances - Brigades		11,880		5,723		7,880
05108 Plant & Equip. <\$1,500 - Brigades		460		0		0
05110 Depreciation - Fire Prevention		19,200		19,161		19,013
05112 Fire Services Manager X 4 Shires		17,500		14,006		18,000
05113 Fire Hydrant Maintenance		2,000		0		2,000
05115 Bushfire Risk Planning Co-Ordinator		0		49,337		149,785
<u>OPERATING REVENUE</u>						
05120 Other Income - Fire Prevention	22,730		18,404		20,000	
05121 EsI Admin Fee (From Dfes)	4,000		4,000		4,000	
05123 Grant - Bushfire Risk Planning Co-Ord	0		86,452		149,785	
SUB-TOTAL	26,730	67,665	108,856	106,853	173,785	218,628
<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	26,730	67,665	108,856	106,853	173,785	218,628

BUDGET NOTES

Ranger Expenses

\$ 24,000

Animal Control expenses - Contract Ranger upto 27 visits per year

Operating Revenue

Fines and Penalties

\$ 500

Fines and penalties relating to animals including impounding fees

Pound Maintenance Fees

\$ 500

Recoup the costs associated with impounding animals.

Shire of Morawa
SCHEDULE 05 - LAW, ORDER, PUBLIC SAFETY
Budget for Period Ended
30 June 2023

ANIMAL CONTROL	2021-22 Budget		2021-22 Actual		2022-23 Budget	
	Income	Expense	Income	Expense	Income	Expense
	\$	\$	\$	\$	\$	\$
<u>OPERATING EXPENDITURE</u>						
05200 ABC Allocation - Animal Control		9,264		7,209		10,856
05201 Pound Maintenance		1,000		3,177		3,000
05202 Ranger Expenses		25,936		20,780		24,000
05203 Cat/Dog Other Expenses		3,000		414		3,000
<u>OPERATING REVENUE</u>						
05220 Fines And Penalties	1,000		0		500	
05221 Dog Registration Fees	1,250		533		1,250	
05222 Pound Maintenance Fees	1,000		0		500	
05224 Cat Licenses	200		320		400	
SUB-TOTAL	3,450	39,200	853	31,581	2,650	40,856
<u>CAPITAL EXPENDITURE</u>						
<u>CAPITAL REVENUE</u>						
SUB-TOTAL	0	0	0	0	0	0
TOTAL - ANIMAL CONTROL	3,450	39,200	853	31,581	2,650	40,856

BUDGET NOTES

SMS Alert Fee

\$ 100

Fee incurred in sending out text messages as needed

Shire of Morawa

SCHEDULE 05 - LAW, ORDER, PUBLIC SAFETY Budget for Period Ended 30 June 2023

OTHER LAW, ORDER, PUBLIC SAFETY	2021-22 Budget		2021-22 Actual		2022-23 Budget	
	Income	Expense	Income	Expense	Income	Expense
	\$	\$	\$	\$	\$	\$
<u>OPERATING EXPENDITURE</u>						
05300 ABC Allocation - Other Law, Order, Safety		689		536		905
05301 SMS Alert Service Account		41		0		100
<u>OPERATING REVENUE</u>						
SUB-TOTAL	0	730	0	536	0	1,005
<u>CAPITAL EXPENDITURE</u>						
05353 Infrastructure Other		25,000		24,289		0
<u>CAPITAL REVENUE</u>						
SUB-TOTAL	0	25,000	0	24,289	0	0
TOTAL - OTHER LAW, ORDER, PUBLIC SAFETY	0	25,730	0	24,825	0	1,005

BUDGET NOTES

Shire of Morawa

SCHEDULE 07 - HEALTH Budget for Period Ended 30 June 2023

PROGRAMME SUMMARY	2021-22 Budget		2021-22 Actual		2022-23 Budget	
	Income \$	Expense \$	Income \$	Expense \$	Income \$	Expense \$
OPERATING EXPENDITURE						
Preventative Services - Meat Inspection		350		0		350
Preventative Services - Inspections & Admin		52,264		23,691		52,251
Preventative Services - Pest Control		5,635		3,939		6,104
Other Health		138,192		127,618		137,129
OPERATING REVENUE						
Preventative Services - Meat Inspection	350		0		350	
Preventative Services - Inspections & Admin	250		950		700	
Preventative Services - Pest Control	0		0		0	
Other Health	13,500		32,089		6,000	
SUB-TOTAL	14,100	196,441	33,039	155,247	7,050	195,834
CAPITAL EXPENDITURE						
Preventative Services - Meat Inspection		0		0		0
Preventative Services - Inspections & Admin		311		193		0
Preventative Services - Pest Control		0		0		0
Other Health		0		15,698		446
CAPITAL REVENUE						
Preventative Services - Meat Inspection	0		0		0	
Preventative Services - Inspections & Admin	0		15,386		0	
Preventative Services - Pest Control	0		0		0	
Other Health	0		0		0	
SUB-TOTAL	0	311	15,386	15,891	0	446
TOTAL - PROGRAMME SUMMARY	14,100	196,752	48,425	171,139	7,050	196,280

BUDGET NOTES

Shire of Morawa

SCHEDULE 07 - HEALTH
Budget for Period Ended
30 June 2023

PREV SERVICES - MEAT INSPECTION	2021-22 Budget		2021-22 Actual		2022-23 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 secondment from the Town of Victoria Park

\$ 45,000

Shire of Morawa

SCHEDULE 07 - HEALTH
Budget for Period Ended
30 June 2023

PREV SRVCS - ADMIN & INSPECTION	2021-22 Budget		2021-22 Actual		2022-23 Budget	
	Income	Expense	Income	Expense	Income	Expense
	\$	\$	\$	\$	\$	\$
OPERATING EXPENDITURE						
07400 ABC Allocation - Admin & Inspection		6,014		4,681		6,001
07410 Analytical Expenses		1,250		360		1,250
07416 Environmental Health Officer		45,000		2,600		45,000
07420 Covid-19 Expenditure		0		16,050		0
OPERATING REVENUE						
07430 Other Income	250		950		700	
SUB-TOTAL	250	52,264	950	23,691	700	52,251
CAPITAL EXPENDITURE						
07454 Trf Interest To Covid-19 Emergency Response Reserve		311		193		0
CAPITAL REVENUE						
07472 Trf From Covid-19 Emergency Response Rese	0		15,386		0	
SUB-TOTAL	0	311	15,386	193	0	0
TOTAL - PREV SRVCS - ADMIN & INSPECTION	250	52,575	16,336	23,884	700	52,251

BUDGET NOTES

Other Expenses

Expenses for the control of pests

\$ 2,400

Shire of Morawa

SCHEDULE 07 - HEALTH
Budget for Period Ended
30 June 2023

PREV SRVCS - PEST CONTROL	2021-22 Budget		2021-22 Actual		2022-23 Budget	
	Income	Expense	Income	Expense	Income	Expense
	\$	\$	\$	\$	\$	\$
<u>OPERATING EXPENDITURE</u>						
07500 ABC Allocation - Pest Control		3,435		2,673		3,704
07501 Other Expenses		2,200		1,266		2,400
<u>OPERATING REVENUE</u>						
07530 Other Income	0		0		0	
SUB-TOTAL	0	5,635	0	3,939	0	6,104
<u>CAPITAL EXPENDITURE</u>						
<u>CAPITAL REVENUE</u>						
SUB-TOTAL	0	0	0	0	0	0
TOTAL - PREV SRVCS - PEST CONTROL	0	5,635	0	3,939	0	6,104

BUDGET NOTES

<u>Ambulance/Emergency Services</u>		\$	2,500
Costs associated with staff attending emergencies for SES & Fire Brigades			
<u>Costs Associated with Providing Medical Services in Morawa</u>		\$	77,800
B7702	Doctors Surgery Maintenance including vehicle costs as required.	\$	6,500
	Doctors Surgery operating expenses including Insurance, water and electricity.	\$	15,300
	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	\$	6,000
<u>Old Hospital Building</u>		\$	14,000
B07714	Insurance	\$	13,000
	All other expenses	\$	1,000
<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>		\$	6,000
	Perenjori Shire Council contribution towards Doctors Medical Services	\$	6,000

Shire of Morawa

SCHEDULE 07 - HEALTH Budget for Period Ended 30 June 2023

OTHER HEALTH	2021-22 Budget		2021-22 Actual		2022-23 Budget	
	Income	Expense	Income	Expense	Income	Expense
	\$	\$	\$	\$	\$	\$
<u>OPERATING EXPENDITURE</u>						
07700 ABC Allocation - Other Health		11,675		9,086		12,098
07701 Ambulance/Emergency Services		2,917		1,654		2,500
07702 Drs Surgery Maintenance		6,000		5,149		6,500
07703 Drs Surgery Operating Exp		15,100		11,485		15,300
07704 Drs Vehicle Allowance		20,000		20,000		20,000
07706 Doctor Office Expenses		34,000		18,522		30,000
07709 Housing Costs Allocated		8,000		6,110		9,000
07710 Telephone - Medical Centre		3,000		0		0
07711 Other Expenses		5,100		27,901		6,000
07712 Depreciation - Other Health		13,800		15,138		16,731
07714 Old Hospital Building		17,600		12,574		14,000
07718 Mobile Dental Clinic Accommodation		5,000		0		5,000
<u>OPERATING REVENUE</u>						
07730 Other Income - Other Health	13,500		32,089		6,000	
SUB-TOTAL	13,500	138,192	32,089	127,618	6,000	137,129
<u>CAPITAL EXPENDITURE</u>						
07755 Land & Buildings - Dr'S Surgery		0		15,698		0
07767 Trf To Capital Works Reserve		0		0		446
<u>CAPITAL REVENUE</u>						
SUB-TOTAL	0	0	0	15,698	0	446
TOTAL - OTHER HEALTH	13,500	138,192	32,089	143,316	6,000	137,575

BUDGET NOTES

Shire of Morawa
SCHEDULE 08 - EDUCATION & WELFARE
Budget for Period Ended
30 June 2023

PROGRAMME SUMMARY	2021-22 Budget		2021-22 Actual		2022-23 Budget	
	Income	Expense	Income	Expense	Income	Expense
	\$	\$	\$	\$	\$	\$
<u>OPERATING EXPENDITURE</u>						
Other Education		6,601		5,724		6,976
Care of Families & Children		16,500		14,069		13,726
Other Welfare		167,940		141,961		174,923
<u>OPERATING REVENUE</u>						
Other Education	0		0		0	
Care of Families & Children	2,500		3,890		3,500	
Other Welfare	3,700		34,646		3,500	
SUB-TOTAL	6,200	191,041	38,537	161,754	7,000	195,625
<u>CAPITAL EXPENDITURE</u>						
Other Education		0		0		0
Care of Families & Children		16,000		9,304		0
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	16,000	0	9,304	0	0
TOTAL - PROGRAMME SUMMARY	6,200	207,041	38,537	171,058	7,000	195,625

BUDGET NOTES

Shire of Morawa
SCHEDULE 08 - EDUCATION & WELFARE
Budget for Period Ended
30 June 2023

OTHER EDUCATION	2021-22 Budget		2021-22 Actual		2022-23 Budget	
	Income	Expense	Income	Expense	Income	Expense
	\$	\$	\$	\$	\$	\$
<u>OPERATING EXPENDITURE</u>						
08200 ABC Allocation - Other Education		3,956		3,080		4,108
08202 Insurance		2,645		2,644		2,868
<u>OPERATING REVENUE</u>						
08230 Other Income	0		0		0	
SUB-TOTAL	0	6,601	0	5,724	0	6,976
<u>CAPITAL EXPENDITURE</u>						
<u>CAPITAL REVENUE</u>						
SUB-TOTAL	0	0	0	0	0	0
TOTAL - OTHER EDUCATION	0	6,601	0	5,724	0	6,976

BUDGET NOTES

Childcare Centre Maintenance

			\$	9,000
B8301	Insurance	\$	1,100	
B8301	General repairs and maintenance, water and power	\$	6,900	
B8302	Maintenance to Transportable	\$	1,000	
		\$	9,000	

Shire of Morawa
SCHEDULE 08 - EDUCATION & WELFARE
Budget for Period Ended
30 June 2023

CARE OF FAMILIES & CHILDREN	2021-22 Budget		2021-22 Actual		2022-23 Budget	
	Income	Expense	Income	Expense	Income	Expense
	\$	\$	\$	\$	\$	\$
<u>OPERATING EXPENDITURE</u>						
08301 Building Mtce - Day Care Centre		8,500		6,891		9,000
08305 Depreciation - Child Care		8,000		7,178		4,726
<u>OPERATING REVENUE</u>						
08302 Other Income	2,500		3,890		3,500	
SUB-TOTAL	2,500	16,500	3,890	14,069	3,500	13,726
<u>CAPITAL EXPENDITURE</u>						
08351 Land & Building Renewals		16,000		9,304		0
<u>CAPITAL REVENUE</u>						
SUB-TOTAL	0	16,000	0	9,304	0	0
TOTAL - CARE OF FAMILIES & CHILDREN	2,500	32,500	3,890	23,373	3,500	13,726

BUDGET NOTES

<u>Youth Development Projects</u>			\$ 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			
<u>Youth Centre Other Equipment</u>			\$ 9,000
Swap arcade games and equipment annually	\$	3,000	
Discretionary upgrades	\$	2,500	
Computer and audio equipment	\$	3,500	
<u>Other Expenses Youth</u>			\$ 5,000
Youth programs individual			
<u>Maintenance - Youth Centre</u>			\$ 28,000
B8609	Maintenance and Repairs including cleaning, insurance, telephone & repairs		

Shire of Morawa
SCHEDULE 08 - EDUCATION & WELFARE
Budget for Period Ended
30 June 2023

OTHER WELFARE	2021-22 Budget		2021-22 Actual		2022-23 Budget	
	Income	Expense	Income	Expense	Income	Expense
	\$	\$	\$	\$	\$	\$
<u>OPERATING EXPENDITURE</u>						
08600 ABC Allocation - Other Welfare		15,640		12,172		31,545
08602 Salaries and Wages		78,000		69,732		73,342
08605 Youth Development Projects		20,000		15,789		20,000
08606 Youth Centre Other Equipment		9,000		5,535		9,000
08607 Other Expenses - Youth		5,000		11,310		5,000
08608 Depreciation - Other Welfare		7,800		7,862		8,036
08609 Maintenance - Youth Centre		32,500		19,562		28,000
<u>OPERATING REVENUE</u>						
08630 Other Income	1,700		22,100		1,500	
08661 Grant Income - Youth	2,000		12,546		2,000	
SUB-TOTAL	3,700	167,940	34,646	141,961	3,500	174,923
<u>CAPITAL EXPENDITURE</u>						
<u>CAPITAL REVENUE</u>						
SUB-TOTAL	0	0	0	0	0	0
TOTAL - OTHER WELFARE	3,700	167,940	34,646	141,961	3,500	174,923

BUDGET NOTES

Shire of Morawa
SCHEDULE 09 - HOUSING
Budget for Period Ended
30 June 2023

PROGRAMME SUMMARY	2021-22 Budget		2021-22 Actual		2022-23 Budget	
	Income	Expense	Income	Expense	Income	Expense
	\$	\$	\$	\$	\$	\$
<u>OPERATING EXPENDITURE</u>						
Staff Housing		119,768		117,186		97,051
Other Housing		76,654		68,540		76,102
Aged Housing		55,000		54,106		46,292
<u>OPERATING REVENUE</u>						
Staff Housing	7,500		12,787		10,500	
Other Housing	34,300		34,490		22,300	
Aged Housing	64,800		49,783		68,000	
SUB-TOTAL	106,600	251,422	97,059	239,833	100,800	219,445
<u>CAPITAL EXPENDITURE</u>						
Staff Housing		84,860		109,903		85,186
Other Housing		0		23,140		0
Aged Housing		10,304		12,679		10,666
<u>CAPITAL REVENUE</u>						
Staff Housing	0		0		0	
Other Housing	0		0		0	
Aged Housing	0		0		0	
SUB-TOTAL	0	95,164	0	145,722	0	95,852
TOTAL - PROGRAMME SUMMARY	106,600	346,586	97,059	385,555	100,800	315,297

BUDGET NOTES

<u>Maintenance Staff Housing</u>	\$ 146,000
Includes maintenance, power, insurance and water to all staff housing.	
<u>Operating Revenue</u>	
<u>Reimbursements - Staff Housing</u>	\$ 7,500
Reimbursement by staff for electricity and telephone expenses under current policy.	
<u>Capital Expenditure</u>	\$ 70,000
Allowance for any capital repairs required to staff housing	

Shire of Morawa
SCHEDULE 09 - HOUSING
Budget for Period Ended
30 June 2023

STAFF HOUSING	2021-22 Budget		2021-22 Actual		2022-23 Budget	
	Income	Expense	Income	Expense	Income	Expense
	\$	\$	\$	\$	\$	\$
<u>OPERATING EXPENDITURE</u>						
09100 ABC Allocation - Staff Housing		62,768		48,848		59,503
09102 Maint - Lot 8 (2) Lodge St		4,000		1,040		0
09103 Maint - Lot 375 (20) Barnes Street		8,000		2,637		15,000
09104 Maint - Lot 377 (24) Barnes Street		8,000		6,047		8,000
09105 Maint - Lot 347 (11) Broad Avenue		8,000		11,040		10,000
09106 Maint - Lot 350 (17) Broad Avenue		8,000		4,876		8,000
09107 Maint - Reserve 3931 Oval House		5,000		8,433		7,000
09108 Maint - Lot 372 (7) White Avenue		5,000		3,630		10,000
09109 Maint - Lot 36 (44) Winfield Street (Shoebox)		4,000		2,298		4,000
09110 Maint - Lot 149 (41) Dreghorn Street		8,000		8,523		9,000
09111 Maint - 18 A Evans/Richter		12,000		8,938		10,000
09112 Maint - Lot 2 (45) Solomon Tce		10,000		9,519		10,000
09113 Maint - 17 Solomon Tce		8,000		4,033		8,000
09114 Maint - 2 Broad (Lot 1&2 Milloy Street)		8,000		8,455		9,000
09115 Maint - 18B Evans St		8,000		10,148		10,000
09117 Maint - 2 Caulfield Street		7,000		6,098		10,000
09205 Maint - 78 Yewers Avenue		8,000		9,462		8,000
09119 Maint - 24 Harley Street		10,000		7,847		10,000
09120 Depreciation - Staff Housing		49,000		46,288		35,748
09122 Interest On Loan 136		12,000		10,367		12,046
<u>Recovered Amounts</u>						
09199 Less Staff Housing Costs Recovered		(133,000)		(101,341)		(156,246)
<u>OPERATING REVENUE</u>						
09130 Housing Rental Income	0		2,925		3,000	
09131 Reimbursements - Staff Housing	7,500		5,647		7,500	
SUB-TOTAL	7,500	119,768	12,787	117,186	10,500	97,051
<u>CAPITAL EXPENDITURE</u>						
09150 Furniture & Equipment		0		8,424		0
09151 Land & Buildings		20,000		36,248		70,000
09142 Transfer Interest to Building Reserve		253		625		0
09152 Transfer To Reserves		50,000		50,000		0
09263 Principal Repayments Loan 136		14,607		14,607		15,186
<u>CAPITAL REVENUE</u>						
09155 Transfer From Capital Works Reserve	0		0		0	
09660 Loan Proceeds - Staff Housing	0		0		0	
SUB-TOTAL	0	84,860	0	109,903	0	85,186
TOTAL - STAFF HOUSING	7,500	204,628	12,787	227,089	10,500	182,237

BUDGET NOTES

Maintenance - Single Units

			\$	11,000
B9201A	Unit 1 - 55 Dreghorn Street - Maintenance and repairs	\$	4,000	
B9201B	Unit 2 - 55 Dreghorn Street - Maintenance and repairs	\$	3,500	
B9201C	Unit 3 - 55 Dreghorn Street - Maintenance and repairs	\$	3,500	

Income

	Income received from the rental of single units		\$	16,000
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Maintenance - Lot 345 Grove Street

			\$	9,000
B9208	Maintenance and repairs			

Income

	Income Received from Rental of Lot 345 Grove Street		\$	5,000
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Other Expenses

	Provision for derelict houses and asbestos		\$	8,000
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Maintenance - 23 Waddilove Street

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

Shire of Morawa
SCHEDULE 09 - HOUSING
Budget for Period Ended
30 June 2023

OTHER HOUSING	2021-22 Budget		2021-22 Actual		2022-23 Budget	
	Income	Expense	Income	Expense	Income	Expense
	\$	\$	\$	\$	\$	\$
<u>OPERATING EXPENDITURE</u>						
09200 ABC Allocation - Other Housing		45,654		35,530		40,607
09201 Maint Single Units		6,000		15,454		11,000
09204 Maint Lot 345 Grove Street		6,000		6,927		9,000
09208 Other Expenses		10,000		1,148		8,000
09209 Maint - 23 Waddilove Street		9,000		6,378		9,000
09223 Depreciation - Other Housing		9,000		9,212		7,495
Recovered Amounts						
09222 Less Other Housing Recovered		(9,000)		(6,110)		(9,000)
<u>OPERATING REVENUE</u>						
09230 Income From Single Units	15,000		12,699		16,000	
09232 Income From Lot 345 Grove Street	19,000		19,621		5,000	
09233 Income From Lot 78 Yewers	300		0		300	
09236 Other Housing - Other Income	0		2,170		1,000	
SUB-TOTAL	34,300	76,654	34,490	68,540	22,300	76,102
<u>CAPITAL EXPENDITURE</u>						
09250 Furniture & Equipment		0		23,140		0
09251 Land & Buildings		0		0		0
<u>CAPITAL REVENUE</u>						
SUB-TOTAL	0	0	0	23,140	0	0
TOTAL - OTHER HOUSING	34,300	76,654	34,490	91,681	22,300	76,102

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	\$	1,000
BO9302	Unit 2 - Joint venture aged care unit	\$	1,000
BO9303	Unit 3 - Joint venture aged care unit	\$	1,000
BO9304	Unit 4 - Joint venture aged care unit	\$	1,000
BO9305	Unit 5 - Joint venture aged care unit	\$	1,000
BO9306	Unit 6 - Council owned aged care unit	\$	1,000
BO9307	Unit 7 - Council owned aged care unit	\$	1,000
BO9308	Unit 8 - Council owned aged care unit	\$	1,000
BO9309	Unit 9 - Council owned aged care unit	\$	1,000
BO9320	Common areas at aged care units	\$	6,000

Aged Care Units Maintenance

\$20,500

	All repairs and maintenance to all units and common area		
BM9301	Unit 1 - Joint venture aged care unit	\$	1,500
BM9302	Unit 2 - Joint venture aged care unit	\$	1,500
BM9303	Unit 3 - Joint venture aged care unit	\$	1,700
BM9304	Unit 4 - Joint venture aged care unit	\$	2,200
BM9305	Unit 5 - Joint venture aged care unit	\$	2,000
BM9306	Unit 6 - Council owned aged care unit	\$	1,400
BM9307	Unit 7 - Council owned aged care unit	\$	1,500
BM9308	Unit 8 - Council owned aged care unit	\$	1,000
BM9309	Unit 9 - Council owned aged care unit	\$	1,700
BM9320	Common areas at aged care units	\$	6,000

Income from Aged Care units

\$ 68,000

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

Shire of Morawa
SCHEDULE 09 - HOUSING
Budget for Period Ended
30 June 2023

AGED HOUSING	2021-22 Budget		2021-22 Actual		2022-23 Budget	
	Income	Expense	Income	Expense	Income	Expense
	\$	\$	\$	\$	\$	\$
<u>OPERATING EXPENDITURE</u>						
09331 Aged Care Units Operations		15,000		9,711		15,000
09333 Aged Care Units Maintenance		20,000		21,470		20,500
09350 Depreciation - Aged Housing		20,000		22,925		10,792
<u>OPERATING REVENUE</u>						
09335 Aged Care Unit 1 Income	7,000		9,022		9,000	
09336 Aged Care Unit 2 Income	7,000		6,468		7,000	
09337 Aged Care Unit 3 Income	7,000		6,138		7,000	
09338 Aged Care Unit 4 Income	7,000		7,280		8,000	
09339 Aged Care Unit 5 Income	7,000		3,778		7,000	
09340 Aged Care Unit 6 Income	12,000		0		2,000	
09341 Aged Care Unit 7 Income	2,000		3,000		13,000	
09342 Aged Care Unit 8 Income	2,000		0		2,000	
09343 Aged Care Unit 9 Income	13,800		14,097		13,000	
SUB-TOTAL	64,800	55,000	49,783	54,106	68,000	46,292
<u>CAPITAL EXPENDITURE</u>						
09351 Purchase Land & Buildings - Aged Housing		0		0		0
09352 Trf To Aged Care Units (Excl. 1-4) Reserve		10,000		10,000		10,000
09355 Trf Interest To Aged Care Units 1-4 (Jva) Reserve		157		126		291
09356 Trf Interest To Aged Care Units (Excl. 1-4) Reserve		126		163		375
09359 Purchase Furniture & Equipment - Aged Housing		0		2,390		
<u>CAPITAL REVENUE</u>						
09370 Trf From Aged Care Units (Excl. 1-4) Reserve	0		0		0	
09371 Trf From aged Care Units 1-4 (Jva) Reserve	0		0		0	
SUB-TOTAL	0	10,304	0	12,679	0	10,666
TOTAL - AGED HOUSING	64,800	65,304	49,783	66,785	68,000	56,958

BUDGET NOTES

Shire of Morawa
SCHEDULE 10 - COMMUNITY AMENITIES
Budget for Period Ended
30 June 2023

PROGRAMME SUMMARY	2021-22 Budget		2021-22 Actual		2022-23 Budget	
	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
	\$	\$	\$	\$	\$	\$
<u>OPERATING EXPENDITURE</u>						
Sanitation - Household Refuse		245,731		215,510		232,324
Sanitation - Other		105,589		60,087		168,176
Sewerage		168,800		111,615		133,950
Urban Stormwater Drainage		9,313		4,214		9,500
Town Planning & Regional Development		70,347		46,148		66,003
Other Community Amenities		117,567		119,776		165,961
<u>OPERATING REVENUE</u>						
Sanitation - Household Refuse	107,420		106,506		111,903	
Sanitation - Other	72,525		69,327		73,288	
Sewerage	265,875		268,044		277,248	
Urban Stormwater Drainage	0		0		0	
Town Planning & Regional Development	3,500		4,962		4,000	
Other Community Amenities	5,300		21,480		203,156	
SUB-TOTAL	454,620	717,347	470,319	557,351	669,595	775,914
<u>CAPITAL EXPENDITURE</u>						
Sanitation - Household Refuse		50,000		50,089		50,207
Sewerage		80,494		80,960		121,125
Urban Stormwater Drainage		0		0		0
Other Community Amenities		10,500		2,526		175,854
<u>CAPITAL REVENUE</u>						
Sewerage	0		0		0	
Urban Stormwater Drainage	0		0		0	
SUB-TOTAL	0	140,994	0	133,575	0	347,186
TOTAL - PROGRAMME SUMMARY	454,620	858,341	470,319	690,926	669,595	1,123,100

BUDGET NOTES

<u>Domestic Refuse Collection</u>	\$	42,000
Avon Waste collection costs		
<u>Landfill Maintenance Costs</u>	\$	45,000
10102 Maintenance carried out by Council staff at Morawa Landfill		
<u>Purchase Bins for Resale</u>	\$	1,000
Purchase of 240L green bins for resale		
<u>Income</u>	\$	1,000
Income Received from sale of 240L green bins		
<u>Transfer Station Office Maintenance</u>	\$	2,500
Insurance and maintenance of landfill office		
<u>Refuse Collection Service</u>	\$	75,000
Operation of the landfill site		
<u>Operating Revenue</u>		
<u>Domestic Rubbish Collections Charges</u>		\$110,403
Income from charges for rubbish collection from residences 261 bins @ \$423 per bin per year		
<u>Refuse Site Dumping Charges</u>		\$500
Landfill disposal charges as per adopted Fees and Charges		

Shire of Morawa
SCHEDULE 10 - COMMUNITY AMENITIES
Budget for Period Ended
30 June 2023

SANITATION - HOUSEHOLD REFUSE	2021-22 Budget		2021-22 Actual		2022-23 Budget	
	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
	\$	\$	\$	\$	\$	\$
<u>OPERATING EXPENDITURE</u>						
10100 ABC Allocations - Sanitation		53,579		41,697		53,682
10101 Domestic Refuse Collection		38,000		33,950		42,000
10102 Landfill Maintenance Costs		39,000		51,458		45,000
10105 Street Bins Collected		5,000		6,027		7,600
10106 Purchase Bins For Resale		1,500		1,380		1,000
10107 Depreciation - Sanitation Refuse		10,900		10,468		5,542
10110 Refuse/Transfer Stn Office Maintenance		2,752		460		2,500
10112 Refuse Collection Services		75,000		70,070		75,000
10113 Opex New Landfill Site Investigations		20,000		0		0
<u>OPERATING REVENUE</u>						
10130 Domestic Rubbish Collection Charges	105,820		105,781		110,403	
10131 Sale Of Bins	800		659		1,000	
10132 Refuse Site Dumping Charges	800		65		500	
SUB-TOTAL	107,420	245,731	106,506	215,510	111,903	232,324
<u>CAPITAL EXPENDITURE</u>						
10156 Trf Int To Jones Lake Rd Rehab Reserve		0		89		207
10157 Trf To Jones Lake Rd Rehab Reserve		50,000		50,000		50,000
<u>CAPITAL REVENUE</u>						
10141 Trf From Jones Lake Rd Rehab Reserve	0		0		0	
SUB-TOTAL	0	50,000	0	50,089	0	50,207
TOTAL - SANITATION - HOUSEHOLD REFUSE	107,420	295,731	106,506	265,599	111,903	282,531

BUDGET NOTES

<u>Commercial Refuse Collection</u>	\$	40,000
Avon Waste collection costs		
<u>Town Clean Days</u>	\$	13,000
Annual roadside rubbish pickup for residents		
<u>Litter Control Expenses - Other</u>	\$	18,000
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>		\$72,038
Income from charges for rubbish collection for businesses twice a week. 85 bins @ \$847.50 per bin per year		
<u>Reimbursements - Sanitation</u>	\$	1,000
Sale of Scrap Metal		

Shire of Morawa
SCHEDULE 10 - COMMUNITY AMENITIES
Budget for Period Ended
30 June 2023

SANITATION - OTHER	2021-22 Budget		2021-22 Actual		2022-23 Budget	
	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
	\$	\$	\$	\$	\$	\$
<u>OPERATING EXPENDITURE</u>						
10200 ABC Allocation - Other Sanitation		12,902		10,041		12,176
10202 Commercial Refuse Collection		40,000		33,077		40,000
10203 Town Clean Day/S		11,551		0		13,000
10204 Litter Control Expenses - Other		16,136		16,969		18,000
10205 Waste Management Strategy		25,000		0		25,000
10206 Transfer Station Bins		0		0		60,000
<u>OPERATING REVENUE</u>						
10230 Drummuster Income	250		75		250	
10231 Commercial Rubbish Collection Charges	69,275		69,252		72,038	
10235 Reimbursements - Sanitation	3,000		0		1,000	
SUB-TOTAL	72,525	105,589	69,327	60,087	73,288	168,176
<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	72,525	105,589	69,327	60,087	73,288	168,176

BUDGET NOTES

<u>Sewerage Scheme Maintenance</u>	\$	76,000
B10301 Maintenance of sewerage scheme infrastructure		
<u>Sewerage Audit & Licence Fees</u>	\$	5,000
Environmental licence and audit charges		
<u>Operating Revenue</u>		
<u>Vacant Land Sewerage Fees</u>	\$	10,205
Sewerage Levy per assessment - 37 x \$275.81		
<u>Fixed Sewerage Fees (Non Rateable Properties)</u>	\$	11,324
WC Charges per assessment - 11 x \$1,029.50		
<u>Additional Sewerage Fees (Non Rateable Properties)</u>	\$	40,802
WC Charges per assessment - 92 x \$443.50		
<u>Residential Sewerage Fees</u>	\$	173,942
Sewerage Levy @ 8.0835. Minimum charge of \$389.58 per assessment		
<u>Commercial Sewerage Fees</u>	\$	39,475
Sewerage Levy @ 8.0835. Minimum charge of \$916.78 per assessment		
<u>Capital Expenditure</u>	\$	60,000
Pipe inspections and pump replacement		

Shire of Morawa
SCHEDULE 10 - COMMUNITY AMENITIES
Budget for Period Ended
30 June 2023

SEWERAGE	2021-22 Budget		2021-22 Actual		2022-23 Budget	
	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
	\$	\$	\$	\$	\$	\$
<u>OPERATING EXPENDITURE</u>						
10300 ABC Allocation - Sewerage		15,530		12,086		15,098
10301 Sewerage Scheme Maintenance		73,970		61,331		76,000
10302 Sewerage Audit & License Fees		10,900		1,218		5,000
10303 Depreciation - Sewerage		68,400		36,980		37,852
<u>OPERATING REVENUE</u>						
10330 Vacant Land Sewerage Fees	9,017		11,834		10,205	
10332 Fixed Sewerage Fees (Non Rateable)	10,890		10,888		11,324	
10333 Additional Sewerage Fees (Non Rateable)	39,231		40,083		40,802	
10334 Residential Sewerage Fees	167,281		167,282		173,942	
10335 Commercial Sewerage Fees	37,956		37,957		39,475	
10338 Contributions To Sewerage	1,500		0		1,500	
SUB-TOTAL	265,875	168,800	268,044	111,615	277,248	133,950
<u>CAPITAL EXPENDITURE</u>						
10304 Trf Interest To Sewerage Reserve		494		487		1,125
10314 Transfer To Sewerage Reserve		50,000		50,000		60,000
10325 Sewerage Upgrade		30,000		30,473		60,000
10350 Purchase Plant & Equipment - Sewerage		0		0		0
<u>CAPITAL REVENUE</u>						
10340 Trf From Sewerage Reserve	0		0		0	
SUB-TOTAL	0	80,494	0	80,960	0	121,125
TOTAL - SEWERAGE	265,875	249,294	268,044	192,575	277,248	255,075

BUDGET NOTES

Expenses - Urban Maintenance

Maintenance of urban stormwater system

\$ 9,500

Shire of Morawa
SCHEDULE 10 - COMMUNITY AMENITIES
Budget for Period Ended
30 June 2023

URBAN STORMWATER DRAINAGE	2021-22 Budget		2021-22 Actual		2022-23 Budget	
	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
	\$	\$	\$	\$	\$	\$
<u>OPERATING EXPENDITURE</u>						
10400 Expenses - Urban Stormwater		9,313		4,214		9,500
<u>OPERATING REVENUE</u>						
10401 Income - Urban Stormwater	0		0		0	
SUB-TOTAL	0	9,313	0	4,214	0	9,500
<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	9,313	0	4,214	0	9,500

BUDGET NOTES

Scheme Review

Review of the Local Planning Scheme No3

\$ 10,000

Shire of Morawa
SCHEDULE 10 - COMMUNITY AMENITIES
Budget for Period Ended
30 June 2023

TOWN PLANNING & REG. DEVELOP.	2021-22 Budget		2021-22 Actual		2022-23 Budget	
	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
	\$	\$	\$	\$	\$	\$
<u>OPERATING EXPENDITURE</u>						
10600 ABC Allocation - Town Planning		51,847		40,349		52,503
10601 Scheme Review		15,000		5,723		10,000
10602 Other Expenses		3,500		76		3,500
<u>OPERATING REVENUE</u>						
10630 Income - Town Planning	3,500		4,962		4,000	
SUB-TOTAL	3,500	70,347	4,962	46,148	4,000	66,003
<u>CAPITAL EXPENDITURE</u>						
<u>CAPITAL REVENUE</u>						
SUB-TOTAL	0	0	0	0	0	0
TOTAL - TOWN PLANNING & REG. DEVELOP.	3,500	70,347	4,962	46,148	4,000	66,003

BUDGET NOTES

<u>Maintenance Public Conveniences</u>		\$	25,000
B10702 Maintenance and cleaning of public toilets			
<u>Operation of Cemetery</u>		\$	33,000
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>		\$	25,000
Demolition of building			
<u>Community Bus Expenses</u>		\$	13,088
P259 Maintenance, repairs, fuel, insurance and depreciation			
<u>Income</u>		\$	3,000
Income Received from the hire of the community bus			
<u>Old Railway Building</u>		\$	900
B10715 General Maintenance and repairs			
<u>Other Infrastructure</u>			
I10752 Cemetery Entrance & Landscaping		\$	175,854
<u>Income</u>			
Funded from LRCIP Grant	\$	175,854	

Shire of Morawa
SCHEDULE 10 - COMMUNITY AMENITIES
Budget for Period Ended
30 June 2023

OTHER COMMUNITY AMENITIES	2021-22 Budget		2021-22 Actual		2022-23 Budget	
	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
	\$	\$	\$	\$	\$	\$
<u>OPERATING EXPENDITURE</u>						
10700 ABC Allocation - Other Community		19,230		14,966		17,590
10701 Community Street Stall Expenses		4,800		1,138		2,000
10702 Maintenance - Public Conveniences		22,000		23,609		25,000
10703 Maint - Public Conveniences - Info Bay		5,000		2,304		5,000
10704 Operation Of Cemetery		30,000		30,489		33,000
10705 Maintenance - Canna Toilets		2,500		1,552		2,500
10706 Projects - Community Benefit Cont.		0		18,299		20,000
10707 Other Community Expenses		0		0		3,000
10708 Hairdressing Salon Expenditure		2,500		2,235		25,000
10709 Men'S Shed Expenditure		1,000		1,485		1,800
10710 39 Solomon Terrace		1,000		1,747		2,200
10711 Gutha Dam Repairs		1,000		111		1,000
10712 Canna Dam Repairs		2,000		111		1,000
10714 Community Bus Expenses		10,000		12,688		13,088
10715 Old Railway Building		1,527		199		900
10716 Depreciation - Other Community Services		7,910		6,604		5,583
10717 Morawa Heritage Inventory		7,000		0		4,000
10718 Bond Refund - Community Bus Hire		100		300		300
10719 Volunteer Week Expenses		0		1,941		3,000
<u>OPERATING REVENUE</u>						
10730 Burial Fees	2,000		1,195		2,000	
10731 Niche/Monument Fees	200		0		200	
10732 Reimbursements/Contributions	0		3,000		2,000	
10733 Property Income - Hairdressing Salon	1,500		(82)		0	
10734 Frosty'S Yard Income	0		4		2	
10735 Community Bus Income	1,500		5,063		3,000	
10738 Bond - Community Bus Hire	100		300		100	
10741 Grants/Contributions	0		12,000		20,000	
10743 Grants - Lrcip	0		0		175,854	
SUB-TOTAL	5,300	117,567	21,480	119,776	203,156	165,961
<u>CAPITAL EXPENDITURE</u>						
10750 Land & Buildings		10,500		2,526		0
10752 Infrastructure Other		0		0		175,854
SUB-TOTAL	0	10,500	0	2,526	0	175,854
TOTAL - OTHER COMMUNITY AMENITIES	5,300	128,067	21,480	122,302	203,156	341,815

BUDGET NOTES

Shire of Morawa
SCHEDULE 11 - RECREATION & CULTURE
Budget for Period Ended
30 June 2023

PROGRAMME SUMMARY	2021-22 Budget		2021-22 Actual		2022-23 Budget	
	Income	Expense	Income	Expense	Income	Expense
	\$	\$	\$	\$	\$	\$
<u>OPERATING EXPENDITURE</u>						
Public Halls and Civic Centres		165,084		175,817		165,841
Swimming Areas & Beaches		436,230		307,379		338,998
Other Recreation and Sport		895,997		814,261		852,530
TV and Radio Re-broadcasting		2,000		1,137		2,000
Libraries		25,781		23,222		23,288
Other Culture		69,136		97,038		150,780
<u>OPERATING REVENUE</u>						
Public Halls and Civic Centres	153,169		99,487		201,500	
Swimming Areas & Beaches	17,000		17,408		18,000	
Other Recreation and Sport	247,750		147,756		447,500	
TV and Radio Re-broadcasting	0		0		0	
Libraries	0		3,000		200	
Other Culture	1,000		54,539		41,000	
SUB-TOTAL	418,919	1,594,228	322,190	1,418,853	708,200	1,533,437
<u>CAPITAL EXPENDITURE</u>						
Public Halls and Civic Centres		211,669		158,923		220,000
Swimming Areas & Beaches		20,135		20,144		20,333
Other Recreation and Sport		505,386		259,750		791,222
TV and Radio Re-broadcasting		0		0		0
Libraries		0		0		0
Other Culture		0		0		20,000
<u>CAPITAL REVENUE</u>						
Public Halls and Civic Centres	0		0		0	
Swimming Areas & Beaches	79,152		0		0	
Other Recreation and Sport	0		24,333		101,640	
TV and Radio Re-broadcasting	0		0		0	
Libraries	0		0		0	
Other Culture	0		0		0	
SUB-TOTAL	79,152	737,190	24,333	438,816	101,640	1,051,555
TOTAL - PROGRAMME SUMMARY	498,071	2,331,418	346,523	1,857,669	809,840	2,584,992

BUDGET NOTES

Public Halls and Civic Centres Maintenance

				\$	59,000
B11101	Gutha Hall Maintenance includes insurance, power, water and general maintenance.	\$	14,000		
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>					\$ 200,000
OLD Road Boards Building - Storage & Landscaping - (LRCIP)	\$ 200,000			\$ 200,000	
LRCIP008	\$ 200,000	\$ -		\$ 200,000	
<u>Solar Initiatives</u>					\$ 20,000
Shire Admin Building - Solar	\$ 20,000				
	\$ 20,000	\$ -		\$ -	

Shire of Morawa
SCHEDULE 11 - RECREATION & CULTURE
Budget for Period Ended
30 June 2023

PUBLIC HALLS, CIVIC CENTRES	2021-22 Budget		2021-22 Actual		2022-23 Budget	
	Income	Expense	Income	Expense	Income	Expense
	\$	\$	\$	\$	\$	\$
<u>OPERATING EXPENDITURE</u>						
11100 ABC Allocation - Halls		34,735		27,031		33,230
11101 Maint - Gutha Hall		11,549		11,701		14,000
11102 Maint - Morawa Hall & Old Shire Building		45,000		48,165		45,000
11104 Depreciation - Public Halls		73,800		88,919		73,611
<u>OPERATING REVENUE</u>						
11130 Income - Public Halls & Civic Centres	1,500		318		1,500	
11131 Public Halls Liquor Surcharge	0		0		0	
11140 Grants - Lrcip	151,669		99,169		200,000	
SUB-TOTAL	153,169	165,084	99,487	175,817	201,500	165,841
<u>CAPITAL EXPENDITURE</u>						
11151 Renewals - Public Halls & Civic Centres		171,669		158,923		200,000
11152 Infrastructure Other - Solar Initiatives		40,000		0		20,000
<u>CAPITAL REVENUE</u>						
11170 Transfer from Reserves	0		0		0	
SUB-TOTAL	0	211,669	0	158,923	0	220,000
TOTAL - PUBLIC HALLS, CIVIC CENTRES	153,169	376,753	99,487	334,739	201,500	385,841

BUDGET NOTES

<u>Maintenance Swimming Pool</u>		\$ 126,000
B11205 Pool Maintenance includes insurance, power, water, chemicals and general maintenance.	\$ 120,000	
Replacement of sunbeds, chairs and other equipment	\$ 6,000	
<u>Other Expenses</u>		\$ 2,000
Accreditation - LIWA and conference		
<u>Operating Revenue</u>		
<u>Swimming Pool Admissions</u>		\$ 17,000
Income received from pool admissions as per fees and charges		

Shire of Morawa
SCHEDULE 11 - RECREATION & CULTURE
Budget for Period Ended
30 June 2023

SWIMMING AREAS & BEACHES	2021-22 Budget		2021-22 Actual		2022-23 Budget	
	Income	Expense	Income	Expense	Income	Expense
	\$	\$	\$	\$	\$	\$
<u>OPERATING EXPENDITURE</u>						
11200 ABC Allocation - Swimming Pool		47,607		37,049		47,386
11201 Employee Expenses - Swimming Pool		157,823		111,326		118,426
11204 Housing Costs Allocated - Swimming Pool		10,000		5,937		10,000
11205 Maintenance - Swimming Pool		126,000		99,877		126,000
11206 Depreciation - Swimming Pool		91,300		52,477		35,186
11207 Other Expenses - Swimming Areas		3,500		714		2,000
<u>OPERATING REVENUE</u>						
11231 Swimming Pool Admissions	15,000		17,408		17,000	
11260 Other Income - Swimming Pool	2,000		0		1,000	
SUB-TOTAL	17,000	436,230	17,408	307,379	18,000	338,998
<u>CAPITAL EXPENDITURE</u>						
11250 Land & Buildings		0		0		0
11252 Plant & Equipment		0		0		0
11271 Trf To Swimming Pool Reserve		20,000		20,000		20,000
11272 Trf Interest To Swimming Pool Reserve		135		144		333
<u>CAPITAL REVENUE</u>						
11270 Transfer from Leave Reserve	79,152		0		0	
SUB-TOTAL	79,152	20,135	0	20,144	0	20,333
TOTAL - SWIMMING AREAS & BEACHES	96,152	456,365	17,408	327,523	18,000	359,331

BUDGET NOTES

Maintenance Golf and Bowling Club Insurance only \$ 10,000

Maintenance Parks & Reserves \$ 353,600

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 \$ 212,100

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 \$ 227

B11386 Maintenance as required

Maintenance / Operations of Gymnasium \$ 25,000

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 \$ 10,000

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

	Total	Council	Grant Funded
<u>Capital Works</u>			\$ 721,640
B11364 Electric Vehicle Charging Stations	\$ 30,000	\$ 30,000	
B11369 Netball Courts - Shed Replacement	\$ 101,640	\$ 101,640	
B11362 Wildflower Park Playground & Shade (Lotterywest)	\$ 90,000	\$ 90,000	
B11353 Sports Complex (Rec Centre) roof repairs	\$ 500,000	\$ 78,000	\$ 422,000
	\$ 721,640	\$ 299,640	\$ 422,000

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

OTHER RECREATION & SPORT	2021-22 Budget		2021-22 Actual		2022-23 Budget	
	Income	Expense	Income	Expense	Income	Expense
	\$	\$	\$	\$	\$	\$
OPERATING EXPENDITURE						
11300 ABC Allocation - Other Rec & Sport		49,557		38,566		57,771
11301 Maint - Golf And Bowling Club		7,076		10,028		10,000
11302 Maint - Parks & Reserves		314,627		318,514		353,600
11303 Maint - Sport & Rec Ovals & Buildings		206,888		189,191		212,100
11305 Maint - Pony Club Grounds		143		0		227
11308 Depreciation - Other Rec & Sport		273,000		233,301		171,823
11309 Other Expenses		10,000		6,234		15,000
11310 Bond Refunds (Hall/Rec & Oval Hire)		1,000		0		1,000
11312 Interest on Loan 139 - Netball Courts		3,105		2,049		4,509
11313 Maintenance/Operations Of Gymnasium		30,000		15,777		25,000
11315 Lease Interest - Gymnasium Equipment		601		601		1,500
OPERATING REVENUE						
11330 Other Income	500		120		500	
11331 Oval And Facilities Levies & Hire Fees	14,000		12,290		14,000	
11332 Grant Income - Lrcip	217,250		99,400		422,000	
11334 Grant Income - Csrff	0		15,968		0	
11370 Grant Income - Every Club	10,000		10,000		0	
11372 Bonds Hall/Rec & Oval Hire Receipts	1,000		1,050		1,000	
11373 Gymnasium Income	5,000		8,928		10,000	
SUB-TOTAL	247,750	895,997	147,756	814,261	447,500	852,530
CAPITAL EXPENDITURE						
11350 Land & Buildings		182,000		154,004		500,000
11352 Transfer Interest to Reserve		0		0		0
11358 Infrastructure - Parks & Ovals		164,000		36,360		131,640
11362 Playground Equipment		90,000		0		90,000
11364 Principal Repayments Loan 139		11,973		11,973		12,169
11365 Principal Repayments - Gym Lease		57,413		57,413		57,413
CAPITAL REVENUE						
11360 Transfers From Reserve	0		24,333		101,640	
SUB-TOTAL	0	505,386	24,333	259,750	101,640	791,222
TOTAL - OTHER RECREATION & SPORT	247,750	1,401,383	172,090	1,074,010	549,140	1,643,752

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 2022

TV & RADIO REBROADCASTING	2021-22 Budget		2021-22 Actual		2022-23 Budget	
	Income \$	Expense \$	Income \$	Expense \$	Income \$	Expense \$
<u>OPERATING EXPENDITURE</u>						
11400 Expenses - Other		2,000		1,137		2,000
<u>OPERATING REVENUE</u>						
11401 Income - Television & Rebroadcasting	0		0		0	
SUB-TOTAL	0	2,000	0	1,137	0	2,000
<u>CAPITAL EXPENDITURE</u>						
11450 Land & Buildings		0		0		0
<u>CAPITAL REVENUE</u>						
SUB-TOTAL	0	0	0	0	0	0
TOTAL - TV & RADIO REBROADCASTING	0	2,000	0	1,137	0	2,000

BUDGET NOTES

Expenses - Other

\$ 2,000

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

Shire of Morawa
SCHEDULE 11 - RECREATION & CULTURE
Budget for Period Ended
30 June 2023

LIBRARIES	2021-22 Budget		2021-22 Actual		2022-23 Budget	
	Income	Expense	Income	Expense	Income	Expense
	\$	\$	\$	\$	\$	\$
<u>OPERATING EXPENDITURE</u>						
11500 ABC Allocation - Library		20,781		16,173		19,288
11501 Expenses - Other		3,000		3,925		2,000
11502 Library Software - Maint & Support		2,000		3,124		2,000
<u>OPERATING REVENUE</u>						
11530 Library Income	0		3,000		200	
SUB-TOTAL	0	25,781	3,000	23,222	200	23,288
<u>CAPITAL EXPENDITURE</u>						
<u>CAPITAL REVENUE</u>						
SUB-TOTAL	0	0	0	0	0	0
TOTAL - LIBRARIES	0	25,781	3,000	23,222	200	23,288

BUDGET NOTES

<u>Contribution to Historical Society</u>		\$	2,000
Contribution to Morawa Historical Society			
<u>Museum Operations</u>		\$	9,000
Includes insurance, water, power and general maintenance			
<u>Morawa Music and Arts Festival</u>		\$	70,000
Delivery of the 2022 Bi-Annual Art Show	\$	60,000	
Provision for planning and advertising for other music/arts events	\$	10,000	
<u>Other Event Expenditure</u>		\$	20,000
Provision for costs to hold community events during the year not yet identified			
<u>Naidoc Week</u>		\$	7,000
Provision for costs to hold a NAIDOC Week event if required			
<u>Australia Day</u>		\$	15,000
Provision for costs to hold an Australia Day event if required			

Shire of Morawa
SCHEDULE 11 - RECREATION & CULTURE
Budget for Period Ended
30 June 2023

OTHER CULTURE	2021-22 Budget		2021-22 Actual		2022-23 Budget	
	Income	Expense	Income	Expense	Income	Expense
	\$	\$	\$	\$	\$	\$
<u>OPERATING EXPENDITURE</u>						
11600 ABC Allocation - Other Culture		23,690		18,437		20,456
11601 Contributions To Historical Society		2,000		440		2,000
11602 Museum - Operations		5,346		7,946		9,000
11603 Maint - Community FM Radio		1,000		0		1,000
11605 Contributions To Morawa Cwa		500		994		1,030
11606 Country Arts Membership & Other		1,000		0		1,000
11607 Morawa Music & Arts Festival		20,000		6,251		70,000
11609 Other Event Expenditure		0		0		20,000
11610 Depreciation - Other Culture		8,600		6,883		4,294
11612 Arts & Culture Plan Grant Expenditure		0		31,666		0
11613 Naidoc Week Expenses		4,500		6,921		7,000
11614 Australia Day Expenditure		2,500		17,500		15,000
<u>OPERATING REVENUE</u>						
11622 Income - Music, Arts & Festivals	0		17,500		27,000	
11626 Grant Income - Arts & Culture Plan	0		20,000		0	
11627 Naidoc Week Income	1,000		909		2,000	
11628 Australia Day Income	0		16,130		12,000	
SUB-TOTAL	1,000	69,136	54,539	97,038	41,000	150,780
<u>CAPITAL EXPENDITURE</u>						
11653 Land & Buildings Renewal - Other Culture		0		0		20,000
<u>CAPITAL REVENUE</u>						
SUB-TOTAL	0	0	0	0	0	20,000
TOTAL - OTHER CULTURE	1,000	69,136	54,539	97,038	41,000	170,780

BUDGET NOTES

Shire of Morawa
SCHEDULE 12 - TRANSPORT
Budget for Period Ended
30 June 2023

PROGRAMME SUMMARY	2021-22 Budget		2021-22 Actual		2022-23 Budget	
	Income	Expense	Income	Expense	Income	Expense
	\$	\$	\$	\$	\$	\$
<u>OPERATING EXPENDITURE</u>						
Construction Roads, Bridges and Depots		0		0		0
Maintenance Roads, Bridges and Depots		1,739,684		1,739,396		1,818,116
Plant Purchases		39,899		5,753		60,483
Transport Licensing		352,210		331,346		360,726
Aerodromes		117,535		68,209		83,607
<u>OPERATING REVENUE</u>						
Construction Roads, Bridges and Depots	743,051		761,443		1,163,231	
Maintenance Roads, Bridges and Depots	329,000		274,208		316,000	
Plant Purchases	11,031		11,234		30,126	
Transport Licensing	352,210		294,856		354,200	
Construction Roads, Bridges and Depots	0		0		0	
Aerodromes	174,000		65,064		122,517	
SUB-TOTAL	1,609,292	2,249,328	1,406,805	2,144,704	1,986,074	2,322,932
<u>CAPITAL EXPENDITURE</u>						
Construction Roads, Bridges and Depots		1,254,153		1,151,252		1,839,333
Maintenance Roads, Bridges and Depots		70,000		72,220		70,000
Plant Purchases		969,040		549,009		1,206,601
Aerodromes		202,000		86,860		163,356
<u>CAPITAL REVENUE</u>						
Maintenance Roads, Bridges and Depots	0		0		0	
Plant Purchases	388,500		137,396		300,000	
Aerodromes	0		0		0	
SUB-TOTAL	388,500	2,495,193	137,396	1,859,340	300,000	3,279,290
TOTAL - PROGRAMME SUMMARY	1,997,792	4,744,521	1,544,201	4,004,045	2,286,074	5,602,222

BUDGET NOTES

		Total	Council	How Council is Funding	Grant Funded	
<u>Regional Roads Group</u>						\$ 900,000
RRG024	Morawa Yalgoo Road - Widen & Seal to 7m	\$ 450,000	\$ 150,000		\$ 300,000	
RRG026	Nanekine Road - Widen & Seal	\$ 450,000	\$ 150,000		\$ 300,000	
		\$ 900,000	\$ 300,000		\$ 600,000	
<u>Roads to Recovery</u>						\$ 499,971
R2R011	White Road - Gravel Resheeting	\$ 112,000			\$ 112,000	
	Canna North East Road - Gravel Resheeting					
R2R007	including 2021/22 project C/Fwd	\$ 287,971			\$ 287,971	
R2R010	Gutha West Road - Gravel Resheeting	\$ 100,000			\$ 100,000	
		\$ 499,971	\$ -		\$ 499,971	
<u>Townsite Roads Construction</u>						\$ 170,000
	Roads to be Advised	\$ 60,000	\$ 60,000		\$ -	
C0097	Main Street Lighting Upgrade	\$ 110,000	\$ 110,000		\$ -	
		\$ 170,000	\$ 170,000		\$ -	
<u>Footpaths</u>						\$ 126,520
	Shared Pathway Construction - Grant Funded by WA Bike Network					
F0003	Dreghorn Street - Footpath	\$ 60,936	\$ 30,468		\$ 30,468	
F0002	Granville Street - Footpath	\$ 65,584	\$ 32,792		\$ 32,792	
		\$ 126,520	\$ 63,260		\$ 63,260	
<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
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CONST. ROADS, BRIDGES, DEPOTS	2021-22 Budget		2021-22 Actual		2022-23 Budget	
	Income \$	Expense \$	Income \$	Expense \$	Income \$	Expense \$
<u>OPERATING EXPENDITURE</u>						
<u>OPERATING REVENUE</u>						
12135 R2R Grant Income - Construction	362,110		362,110		499,971	
12136 Mrwa Rrg Project Income - Construction	290,969		369,333		600,000	
12137 Lrcip Grant Income - Transport Construction	57,180		0		0	
12139 Wabn Footpath Grant Income - Construction	32,792		30,000		63,260	
SUB-TOTAL	743,051	0	761,443	0	1,163,231	0
<u>CAPITAL EXPENDITURE</u>						
12150 Rural Roads Construction		798,563		843,861		1,412,000
12151 Townsite Roads Construction		207,180		190,008		170,000
12152 Kerbing Construction - Townsite Roads		50,000		0		50,000
12156 Drainage Construction		0		0		50,000
12157 Footpath Construction		128,084		49,855		126,520
12158 Land and Buildings		20,000		17,176		20,000
12161 Trf To Emergency Response Reserve		50,000		50,000		10,000
12162 Trf Int. To Emergency Response Reserve		326		352		813
<u>CAPITAL REVENUE</u>						
12170 Trf From Emergency Response Reserve	0		0		0	
SUB-TOTAL	0	1,254,153	0	1,151,252	0	1,839,333
TOTAL - CONST. ROADS, BRIDGES, DEPOTS	743,051	1,254,153	761,443	1,151,252	1,163,231	1,839,333

BUDGET NOTES

<u>RAMMS Annual Charge</u>	\$ 7,200
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>	\$ 665,000
M0000 Rural Roads Maintenance - Job for budget allocation only - Multiple sub jobs	
<u>Maintenance Town Streets</u>	\$ 70,000
M1000 Town Streets Maintenance - Job for budget allocation only - Multiple sub jobs	
<u>Maintenance Drainage</u>	\$ 12,000
B12205 General maintenance of all drains	
<u>Maintenance Depot</u>	\$ 50,000
B12206 Includes insurance, water, power and general maintenance	
<u>Maintenance Footpaths</u>	\$ 7,000
B12207 General maintenance of all footpaths	
<u>Maintenance Rural Roads - Mining Activity</u>	\$ 40,000
MINING KARARA mining costs reimbursable	
<u>Income</u>	\$ 55,000
Income Received from KARARA for road maintenance	
<u>Operating Revenue</u>	
<u>Income - Roads, Bridges & Depot Maintenance</u>	\$ 10,000
Preparations of road user agreements and sundry income	
<u>Grant - MRWA Direct</u>	\$ 151,000
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	

Shire of Morawa
SCHEDULE 12 - TRANSPORT
Budget for Period Ended
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MTCE. ROADS, BRIDGES, DEPOTS	2021-22 Budget		2021-22 Actual		2022-23 Budget	
	Income	Expense	Income	Expense	Income	Expense
	\$	\$	\$	\$	\$	\$
<u>OPERATING EXPENDITURE</u>						
12200 ABC Allocation - Road Maint		38,244		29,764		61,652
12201 Ramm'S - Annual Charge		7,000		6,977		7,200
12202 Street Lighting		48,000		39,269		48,000
12203 Maint - Rural Roads		653,981		630,641		665,000
12204 Maint - Town Streets		65,208		82,580		70,000
12205 Maint - Drainage		11,823		8,340		12,000
12206 Maint - Depot		50,000		51,658		50,000
12207 Maint - Footpaths		7,952		5,826		7,000
12208 Maint - Traffic Signs		7,760		2,535		8,000
12210 Maint - Crossovers		1,716		0		1,500
12211 Depreciation - Infrastructure		790,000		832,104		822,764
12213 Street Sweeping		18,000		10,412		25,000
12214 Maint - Rural Roads - Mining Activity		40,000		39,291		40,000
<u>OPERATING REVENUE</u>						
12230 Income - Roads, Bridges & Depot Maint	12,000		4,695		10,000	
12234 Grant - Mrwa Direct - Maint	167,000		149,958		151,000	
12236 Road Mtce Contribution	50,000		47,345		55,000	
12238 Maint Contribution - Morawa Yalgoo Rd	100,000		72,210		100,000	
SUB-TOTAL	329,000	1,739,684	274,208	1,739,396	316,000	1,818,116
<u>CAPITAL EXPENDITURE</u>						
12250 Trf To Morawa-Yalgoo Road Maint Reserve		70,000		72,220		70,000
<u>CAPITAL REVENUE</u>						
SUB-TOTAL	0	70,000	0	72,220	0	70,000
TOTAL - MTCE. ROADS, BRIDGES, DEPOTS	329,000	1,809,684	274,208	1,811,616	316,000	1,888,116

BUDGET NOTES**Plant Replacement Program**

\$ 904,867

Asset No	Plant No	Vehicle	Purchase Price	Trade	Transfer from Reserve	From Rates
61	P172	Iveco 6700 Powerstar Truck	\$ 287,060	\$ 45,000	\$ 105,150	\$ 136,910
56	P163	Isuzu Truck	\$ 77,957	\$ 13,200	\$ 28,500	\$ 36,257
378	P167	Kubota F3680 & Catcher	\$ 36,850	\$ 14,000	\$ 6,350	\$ 16,500
574	P243	Nissan Navara - 000 MO	\$ 45,000	\$ 15,000	\$ -	\$ 30,000
274	P190	Fuel Tanker	\$ 8,000	\$ 1,000	\$ -	\$ 7,000
436	P224	John Deere Grader 670 GP	\$ 450,000	\$ 90,000	\$ 160,000	\$ 200,000
			\$ 904,867	\$ 178,200	\$ 300,000	\$ 426,667

Shire of Morawa
SCHEDULE 12 - TRANSPORT
Budget for Period Ended
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PLANT PURCHASES	2021-22 Budget		2021-22 Actual		2022-23 Budget	
	Income \$	Expense \$	Income \$	Expense \$	Income \$	Expense \$
OPERATING EXPENDITURE						
12300 ABC Allocation - Plant		7,392		5,753		7,812
12302 Loss On Disposal Of Assets		22,507		0		42,671
12305 Expenses - Plant		10,000		0		10,000
OPERATING REVENUE						
12330 Income - Plant	500		0		0	
12331 Profit On Disposal Of Assets	10,531		11,234		30,126	
SUB-TOTAL	11,031	39,899	11,234	5,753	30,126	60,483
CAPITAL EXPENDITURE						
12303 Trf Interest To Plant Replacement Reserve		1,040		750		1,734
12350 Plant & Equipment		668,000		248,259		904,867
12352 Trf To Plant Replacement Reserve		300,000		300,000		300,000
CAPITAL REVENUE						
12340 Trf From Plant Replacement Reserve	388,500		137,396		300,000	
12370 Proceeds On Asset Disposal	26,500		22,635		178,200	
12371 Realisation On Asset Disposal	(26,500)		(22,635)		(178,200)	
SUB-TOTAL	388,500	969,040	137,396	549,009	300,000	1,206,601
TOTAL - PLANT PURCHASES	399,531	1,008,939	148,630	554,763	330,126	1,267,084

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 2022

TRANSPORT LICENSING	2021-22 Budget		2021-22 Actual		2022-23 Budget	
	Income	Expense	Income	Expense	Income	Expense
	\$	\$	\$	\$	\$	\$
<u>OPERATING EXPENDITURE</u>						
12500 ABC Allocation - Licensing		72,210		56,196		78,726
12502 DOT Reimbursable Expenses - Licensing		0		1,779		2,000
12503 DOT - Licensing Expenditure		280,000		273,371		280,000
<u>OPERATING REVENUE</u>						
12530 Licensing Commissions - DOT	15,000		13,484		15,000	
12531 DOT Reimbursements - Licensing	0		1,946		2,000	
12532 DOT - Licensing Income	337,210		279,427		337,200	
SUB-TOTAL	352,210	352,210	294,856	331,346	354,200	360,726
<u>CAPITAL EXPENDITURE</u>						
<u>CAPITAL REVENUE</u>						
SUB-TOTAL	0	0	0	0	0	0
TOTAL - TRANSPORT LICENSING	352,210	352,210	294,856	331,346	354,200	360,726

BUDGET NOTES

Aerodromes Terminal Building Maintenance/Operations \$ 40,000
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>					\$ 163,356
CSG001 Vermin Proof Fencing (Funding to be Sourced)	\$ 163,356	\$ 40,839		\$ 122,517	
	\$ 163,356	\$ 40,839		\$ 122,517	

Shire of Morawa
SCHEDULE 12 - TRANSPORT
Budget for Period Ended
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AERODROMES	2021-22 Budget		2021-22 Actual		2022-23 Budget	
	Income	Expense	Income	Expense	Income	Expense
	\$	\$	\$	\$	\$	\$
<u>OPERATING EXPENDITURE</u>						
12600 ABC Allocation - Aerodrome		6,535		5,085		6,405
12601 Aerodromes Terminal Building Mtce/Ops		30,000		39,459		40,000
12602 Depreciation - Aerodromes		56,000		12,415		12,202
12603 Aerodromes - Other Expenditure		25,000		11,250		25,000
<u>OPERATING REVENUE</u>						
12630 Aerodrome Grant	174,000		65,064		122,517	
12632 Contribution - Aerodromes	0		0		0	
SUB-TOTAL	174,000	117,535	65,064	68,209	122,517	83,607
<u>CAPITAL EXPENDITURE</u>						
12651 Infrastructure		202,000		86,860		163,356
<u>CAPITAL REVENUE</u>						
SUB-TOTAL	0	202,000	0	86,860	0	163,356
TOTAL - AERODROMES	174,000	319,535	65,064	155,069	122,517	246,963

BUDGET NOTES

Shire of Morawa
SCHEDULE 13 - ECONOMIC SERVICES
Budget for Period Ended
30 June 2023

PROGRAMME SUMMARY	2021-22 Budget		2021-22 Actual		2022-23 Budget	
	Income	Expense	Income	Expense	Income	Expense
	\$	\$	\$	\$	\$	\$
<u>OPERATING EXPENDITURE</u>						
Rural Services		30,383		16,865		35,983
Tourism & Area Promotion		299,012		255,174		367,839
Building Control		45,085		37,195		39,942
Other Economic Services		80,494		57,601		63,528
Economic Development		333,886		206,576		294,517
<u>OPERATING REVENUE</u>						
Rural Services	0		0		0	
Tourism & Area Promotion	182,500		186,535		187,000	
Building Control	3,200		7,254		6,500	
Other Economic Services	3,500		43,243		25,000	
Economic Development	13,072		14,930		21,072	
SUB-TOTAL	202,272	788,860	251,962	573,411	239,572	801,809
<u>CAPITAL EXPENDITURE</u>						
Tourism & Area Promotion		87,500		101,012		60,000
Other Economic Services		0		0		80,000
Economic Development		27,113		5,123		13,719
<u>CAPITAL REVENUE</u>						
Tourism & Area Promotion	0		0		0	
Other Economic Services	0		0		0	
Economic Development	40,000		0		40,000	
SUB-TOTAL	40,000	114,613	0	106,135	40,000	153,719
TOTAL - PROGRAMME SUMMARY	242,272	903,473	251,962	679,546	279,572	955,528

BUDGET NOTES

Vermin Control

Includes the control of Corellas in the townsite

\$ 15,000

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 2023

RURAL SERVICES	2021-22 Budget		2021-22 Actual		2022-23 Budget	
	Income	Expense	Income	Expense	Income	Expense
	\$	\$	\$	\$	\$	\$
<u>OPERATING EXPENDITURE</u>						
13100 ABC Allocation - Rural Services		12,479		9,711		9,983
13101 Expenses - Noxious Weeds & Spraying		7,404		5,909		6,000
13102 Expenses - Vermin Control		5,500		1,245		15,000
13103 Dog Control / Management		5,000		0		5,000
<u>OPERATING REVENUE</u>						
13130 Income - Rural Services	0		0		0	
SUB-TOTAL	0	30,383	0	16,865	0	35,983
<u>CAPITAL EXPENDITURE</u>						
<u>CAPITAL REVENUE</u>						
SUB-TOTAL	0	0	0	0	0	0
TOTAL - RURAL SERVICES	0	30,383	0	16,865	0	35,983

BUDGET NOTES

<u>Expenses - Caravan Park</u>					\$ 91,500
	Includes maintenance, cleaning, water, power and internet				
B13203	Caravan Park Gardens & Surroundings	\$	78,000		
B13204	Ablutions & Camp Kitchen	\$	8,000		
B13205	Caravan Park General Expenses	\$	3,500		
B13209	Caravan Park Laundry Expenses	\$	2,000		
<u>Maintenance Canna Chalet</u>					\$ 9,000
B13207	Includes maintenance, cleaning, power and water				
<u>Maintenance Koolanooka Chalet</u>					\$ 9,000
B13208	Includes maintenance, cleaning, power and water				
<u>Expenses - Area Promotion</u>					\$ 25,000
	Shire marketing / advertising campaigns	\$	15,000		
	Façade enhancement	\$	5,000		
	Astrotourism Towns Community Stargazing Event	\$	5,000		
<u>Expenses - Community Resource Centre</u>					\$ 2,250
	Contribution towards CRC operations				
<u>Morawa Trails Project</u>					\$ 10,000
	Next stage in consultancy costs on establishing more trails				
<u>Maintenance Caravan Park Units</u>					\$ 36,000
B13215	Unit 1 - Morawa - Includes maintenance, cleaning, power and water	\$	9,000		
B13216	Unit 2 - Gutha - Includes maintenance, cleaning, power and water	\$	9,000		
B13217	Unit 3 - Meranooka - Includes maintenance, cleaning, power and water	\$	9,000		
B13218	Unit 4 - Pintharuka - Includes maintenance, cleaning, power and water	\$	9,000		
<u>Maintenance Caravan Park Office</u>					\$ 4,000
B13219	Includes maintenance, cleaning, power and water				

	Total	Council	How Council is Funding	Grant Funded	
<u>Land & Building Renewals</u>					\$ 60,000
Chalet & Unit bathroom Repairs	\$ 60,000	\$ 60,000			

Shire of Morawa
SCHEDULE 13 - ECONOMIC SERVICES
Budget for Period Ended
30 June 2023

TOURISM & AREA PROMOTION	2021-22 Budget		2021-22 Actual		2022-23 Budget	
	Income	Expense	Income	Expense	Income	Expense
	\$	\$	\$	\$	\$	\$
<u>OPERATING EXPENDITURE</u>						
13200 ABC Allocation - Tourism		51,060		39,736		81,781
13201 Caravan Park - Employment Expenses		16,263		11,124		57,599
13203 Expenses - Caravan Park		68,636		98,236		91,500
13204 Maint - Canna Chalet		14,612		7,693		9,000
13205 Maint - Koolanooka Chalet		15,056		7,160		9,000
13206 Expenses - Area Promotion		20,000		11,605		25,000
13207 Expenses - Community Resource Centre		2,250		920		2,250
13208 Wildflower Country Tourism Committee		6,000		4,500		6,000
13209 Tourist Bureau Operations		12,000		2,204		8,000
13212 Depreciation - Tourism		22,700		37,532		21,709
13213 Morawa Trails Project		25,000		0		10,000
13215 Maint - Unit 1 C/Park - Morawa		8,770		8,774		9,000
13216 Maint - Unit 2 C/Park - Gutha		8,770		6,876		9,000
13217 Maint - Unit 3 C/Park - Merkanooka		8,770		7,047		9,000
13218 Maint - Unit 4 - C/Park - Pintharuka		8,770		6,215		9,000
13219 Maint - Caravan Park Office/Accom		4,355		2,118		4,000
13220 Other Expenses - Area Promotion		6,000		3,437		6,000
<u>OPERATING REVENUE</u>						
13231 Income - Canna Chalet	25,000		38,335		38,000	
13232 Income - Koolanooka Chalet	25,000		38,400		38,000	
13234 Caravan - Powered/Non-Powered Site	33,000		38,241		38,000	
13235 Caravan - Non Powered Site (overflow)	500		0		500	
13236 Other Income - Caravan Park	750		1,059		1,000	
13239 Other Income	250		200		0	
13241 LRCIP Grant Income	50,000		0		0	
13342 Income - Unit 1 C/Park - Morawa	12,000		19,700		20,000	
13343 Income - Unit 2 C/Park - Gutha	12,000		15,300		15,500	
13344 Income - Unit 3 C/Park - Merkanooka	12,000		17,600		18,000	
13345 Income - Unit 4 C/Park - Pintharuka	12,000		17,700		18,000	
SUB-TOTAL	182,500	299,012	186,535	255,174	187,000	367,839
<u>CAPITAL EXPENDITURE</u>						
13250 Furniture & Equipment		0		13,275		
13251 Land & Buildings		70,000		74,819		60,000
13255 Infrastructure Other		17,500		12,918		
<u>CAPITAL REVENUE</u>						
SUB-TOTAL	0	87,500	0	101,012	0	60,000
TOTAL - TOURISM & AREA PROMOTION	182,500	386,512	186,535	356,186	187,000	427,839

BUDGET NOTES

Other Expenses - Building Control

\$ 4,000

Cost paid to City of Geraldton for Building Permit processing

Shire of Morawa
SCHEDULE 13 - ECONOMIC SERVICES
Budget for Period Ended
30 June 2023

BUILDING CONTROL	2021-22 Budget		2021-22 Actual		2022-23 Budget	
	Income	Expense	Income	Expense	Income	Expense
	\$	\$	\$	\$	\$	\$
<u>OPERATING EXPENDITURE</u>						
13300 ABC Allocation - Building Control		41,585		32,362		35,942
13302 Other Expenses - Building Control		3,500		4,833		4,000
<u>OPERATING REVENUE</u>						
13330 Building Permit Fees	2,500		7,254		6,000	
13331 BCITF & RBb Commission	700		0		500	
13332 Reimbursements	0		0		0	
SUB-TOTAL	3,200	45,085	7,254	37,195	6,500	39,942
<u>CAPITAL EXPENDITURE</u>						
<u>CAPITAL REVENUE</u>						
SUB-TOTAL	0	0	0	0	0	0
TOTAL - BUILDING CONTROL	3,200	45,085	7,254	37,195	6,500	39,942

BUDGET NOTES

Shire of Morawa
SCHEDULE 13 - ECONOMIC SERVICES
Budget for Period Ended
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OTHER ECONOMIC SERVICES	2021-22 Budget		2021-22 Actual		2022-23 Budget	
	Income	Expense	Income	Expense	Income	Expense
	\$	\$	\$	\$	\$	\$
<u>OPERATING EXPENDITURE</u>						
13600 ABC Allocation - Other Econ Services		27,333		21,271		28,030
13601 Expenses - Standpipe		7,161		19,588		20,000
13607 Depreciation - Other Economic Services		46,000		16,742		15,498
<u>OPERATING REVENUE</u>						
13630 Sale Of Water	3,500		43,243		25,000	
SUB-TOTAL	3,500	80,494	43,243	57,601	25,000	63,528
<u>CAPITAL EXPENDITURE</u>						
13653 Other Infrastructure		0		0		80,000
<u>CAPITAL REVENUE</u>						
SUB-TOTAL	0	0	0	0	0	80,000
TOTAL - OTHER ECONOMIC SERVICES	3,500	80,494	43,243	57,601	25,000	143,528

BUDGET NOTES

Maintenance Business Units

\$ 20,550

Includes maintenance, power and water

- B13700** Business Unit Common Areas
- B13701** Unit 1 - Lot 5 Wubin/Mullewa Road - Gymnasium
- 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 (Stand Alone Office)

Future Fund Community Projects (85% of interest earned)

\$ 40,000

Projects determined by Future Fund Committee

Shire of Morawa
SCHEDULE 13 - ECONOMIC SERVICES
Budget for Period Ended
30 June 2023

OTHER ECONOMIC SERVICES	2021-22 Budget		2021-22 Actual		2022-23 Budget	
	Income	Expense	Income	Expense	Income	Expense
	\$	\$	\$	\$	\$	\$
<u>OPERATING EXPENDITURE</u>						
13700 Abc Allocation - Economic Develop		113,069		87,993		122,457
13701 Employee Expenses		66,530		18,257		45,000
13706 Future Fund Grant Allocation Expenditure		40,000		5,409		40,000
13707 Business Units Maintenance		20,287		18,990		20,550
13710 Depreciation - Econ Develop		94,000		75,926		66,510
<u>OPERATING REVENUE</u>						
13730 Contributions & Grants	0		0			
13735 Income - Business Unit 1 (Gym)	500		0		0	
13736 Income - Business Unit 2	9,072		10,395		9,072	
13737 Income - Business Unit 3	500		0		500	
13738 Income - Business Unit 4	500		0		500	
13739 Income - Business Unit 5	500		0		500	
13740 Income - Business Unit 6	500		0		500	
13741 Income - Business Unit 7	500		0		500	
13742 Income - Business Unit 8	500		4,536		9,000	
13743 Income - Business Unit (Office)	500		0		500	
SUB-TOTAL	13,072	333,886	14,930	206,576	21,072	294,517
<u>CAPITAL EXPENDITURE</u>						
13750 Furniture & Equipment		0		0		0
13751 Plant & Equipment		0		0		0
13752 Transfer Interest to Econ Develop Reserve		8		0		0
13756 Trf Int. To Community & Ed Reserve		532		1,983		5,010
13758 Trf To F.Fund Grant (Interest) Reserve		12,070		2,279		6,660
13759 Trf Int. To F.Fund (Principal) Reserve		1,598		861		2,049
13783 Trf To Community & Ed Reserve		12,581		0		0
13767 Trf To Capital Works Reserve		0		0		0
13768 Trf Interest To Capital Works Reserve		324		0		0
<u>CAPITAL REVENUE</u>						
13776 Trf From F.Fund Grant (Interest) Reserve	40,000		0		40,000	
13777 Trf From Future Fund (Principal) Reserve	0		0		0	
SUB-TOTAL	40,000	27,113	0	5,123	40,000	13,719
TOTAL - OTHER ECONOMIC SERVICES	53,072	360,999	14,930	211,699	61,072	308,236

BUDGET NOTES

Shire of Morawa
SCHEDULE 14 - OTHER PROPERTY & SERVICES
Budget for Period Ended
30 June 2023

PROGRAMME SUMMARY	2021-22 Budget		2021-22 Actual		2022-23 Budget	
	Income	Expense	Income	Expense	Income	Expense
	\$	\$	\$	\$	\$	\$
<u>OPERATING EXPENDITURE</u>						
Private Works		26,899		19,568		27,215
Public Works Overheads		0		19,923		0
Plant Operation Costs		0		93,489		0
Stock, Fuels and Oils		0		(38,174)		0
Administration		0		42,889		0
Salaries and Wages		0		0		0
Unclassified		450,000		296,864		75,000
<u>OPERATING REVENUE</u>						
Private Works	39,600		24,885		40,000	
Public Works Overheads	0		5,277		1,000	
Plant Operation Costs	35,000		46,592		42,000	
Stock, Fuels and Oils	300		175		300	
Administration	10,000		214,711		10,000	
Unclassified	326,000		109,408		126,000	
SUB-TOTAL	410,900	476,899	401,047	434,559	219,300	102,215
<u>CAPITAL EXPENDITURE</u>						
Administration		5,499		177,971		107,414
<u>CAPITAL REVENUE</u>						
Administration	0		0		0	
SUB-TOTAL	0	5,499	0	177,971	0	107,414
TOTAL - PROGRAMME SUMMARY	410,900	482,398	401,047	612,530	219,300	209,629

BUDGET NOTES

Private Works

\$ 25,000

W0650 Maintenance works as requested

Income

Income Received from private works completed

\$ 40,000

Shire of Morawa

SCHEDULE 14 - OTHER PROPERTY & SERVICES Budget for Period Ended 30 June 2023

PRIVATE WORKS	2021-22 Budget		2021-22 Actual		2022-23 Budget	
	Income	Expense	Income	Expense	Income	Expense
	\$	\$	\$	\$	\$	\$
<u>OPERATING EXPENDITURE</u>						
14100 ABC Allocation - Private Works		1,899		1,478		2,215
14101 Expenditure - Private Works		25,000		18,090		25,000
<u>OPERATING REVENUE</u>						
14130 Income From Private Works	39,600		24,885		40,000	
SUB-TOTAL	39,600	26,899	24,885	19,568	40,000	27,215
<u>CAPITAL EXPENDITURE</u>						
<u>CAPITAL REVENUE</u>						
SUB-TOTAL	0	0	0	0	0	0
TOTAL - PRIVATE WORKS	39,600	26,899	24,885	19,568	40,000	27,215

BUDGET NOTES

<u>Vehicle Expenses</u>	\$ 12,323
P294 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>	\$ 5,500
Protective clothing and boots supplied to outside staff as required.	
<u>Contribution to Risk Co-ordinator</u>	\$ 9,900
Contribution to LGIS Midwest Regional Risk Co-ordinator	
<u>Expenses - Minor & Sundry Plant</u>	\$ 10,000
Maintenance and operational costs of all sundry plant.	
<u>Consultancy Services</u>	\$ 50,000
Provision for consultancy services that may be required including but not limited to; Asset Maintenance Management Plan (Critical Assets)	
<ul style="list-style-type: none">• Sewerage• Shire Office• Medical Centre• Landfill	
Drainage and road geometry	
Road Maintenance Plan (incl map)	
<ul style="list-style-type: none">• Roads broken into sectors• Standpipe locations• Gravel pits• Bus routes etc	
<u>Expendable Stores Expenses</u>	\$ 10,000
Allocation for the purchase of minor equipment	

Shire of Morawa
SCHEDULE 14 - OTHER PROPERTY & SERVICES
Budget for Period Ended
30 June 2023

PUBLIC WORKS OVERHEADS	2021-22 Budget		2021-22 Actual		2022-23 Budget	
	Income	Expense	Income	Expense	Income	Expense
	\$	\$	\$	\$	\$	\$
OPERATING EXPENDITURE						
14200 ABC Allocation- PWO		265,610		206,709		232,070
14201 Employee Expenses		129,473		134,214		105,882
14202 Vehicle Expenses		11,500		11,629		12,323
14203 Other Expenses		2,000		534		2,000
14204 Sick Leave Expense - Outside Staff		33,633		24,585		38,418
14205 Annual & Long Service - Outside Staff		79,034		95,783		90,280
14206 Public Holiday Pay - Outside Staff		40,270		41,287		46,002
14207 Superannuation - Outside Staff		125,939		118,467		126,006
14209 Osh Programme & Training		60,000		50,692		60,000
14210 Protective Clothing - Outside Staff		5,000		4,578		5,500
14211 Insurance On Works		21,026		20,221		23,375
14212 Contribution to Risk Co-Ordinator		9,000		9,681		9,900
14213 Travel & Conference Expenses		1,000		532		1,500
14214 Relocation Expenses		1,000		6,166		3,000
14215 Safety Equipment		5,000		1,836		5,000
14216 Expenses - Minor & Sundry Plant Costs		13,000		16,637		10,000
14217 Engineering Costs		5,000		7,095		0
14218 Consultancy Services		50,000		5,360		50,000
14220 Expendable Stores Expense		15,000		7,097		10,000
14223 Housing Costs Allocated		58,000		46,091		71,000
14224 Advertising		1,000		0		1,000
14225 Traffic Management Signs		1,000		0		500
14226 Medical Examination Costs		1,000		2,199		3,000
14229 Workers Compensation Leave		100		5,878		100
14230 Expenses - Covid19 Works		0		0		0
14242 Unallocated Wages		0		0		0
14243 Depreciation - Pwo'S		12,000		10,774		9,000
Recovered Amounts						
14219 Overheads Allocated To Public Works		(945,585)		(808,120)		(915,856)

BUDGET NOTES

Shire of Morawa

SCHEDULE 14 - OTHER PROPERTY & SERVICES

Budget for Period Ended

30 June 2023

PUBLIC WORKS OVERHEADS Cont'd	2021-22 Budget		2021-22 Actual		2022-23 Budget	
	Income	Expense	Income	Expense	Income	Expense
	\$	\$	\$	\$	\$	\$
<u>OPERATING REVENUE</u>						
14240 Income - Public Works Overheads	0		0		0	
14241 Workers Compensation Reimbursements	0		5,277		1,000	
SUB-TOTAL	0	0	5,277	19,923	1,000	0
<u>CAPITAL EXPENDITURE</u>						
14253 Plant Purchases - Covid19		0		0		0
<u>CAPITAL REVENUE</u>						
SUB-TOTAL	0	0	0	0	0	0
TOTAL - PUBLIC WORKS OVERHEADS	0	0	5,277	19,923	1,000	0

BUDGET NOTES

Shire of Morawa
SCHEDULE 14 - OTHER PROPERTY & SERVICES
Budget for Period Ended
30 June 2023

PLANT OPERATION COSTS	2021-22 Budget		2021-22 Actual		2022-23 Budget	
	Income	Expense	Income	Expense	Income	Expense
	\$	\$	\$	\$	\$	\$
<u>OPERATING EXPENDITURE</u>						
14301 Parts & Repairs		92,800		108,286		144,153
14302 Grader Blades & Cutting Points		10,000		10,165		17,500
14303 Insurance - Plant		26,871		26,707		30,713
14304 Fuel & Oils		206,523		225,455		238,724
14305 Tyres And Tubes		64,780		25,217		104,000
14307 Internal Repair Wages		31,685		58,058		45,935
14308 Licences - Plant		9,546		9,875		13,473
14509 Depreciation - Plant		270,107		234,155		167,417
Recovered Amounts						
14320 Plant Costs Allocated to Works		(712,312)		(604,430)		(761,915)
<u>OPERATING REVENUE</u>						
14432 Diesel Fuel Rebate	35,000		46,592		42,000	
SUB-TOTAL	35,000	0	46,592	93,489	42,000	0
<u>CAPITAL EXPENDITURE</u>						
<u>CAPITAL REVENUE</u>						
SUB-TOTAL	0	0	0	0	0	0
TOTAL - PLANT OPERATION COSTS	35,000	0	46,592	93,489	42,000	0

BUDGET NOTES

Shire of Morawa
SCHEDULE 14 - OTHER PROPERTY & SERVICES
Budget for Period Ended
30 June 2023

STOCK, FUELS & OILS	2021-22 Budget		2021-22 Actual		2022-23 Budget	
	Income	Expense	Income	Expense	Income	Expense
	\$	\$	\$	\$	\$	\$
<u>OPERATING EXPENDITURE</u>						
14401 Purchase Of Stock Materials		210,000		149,156		210,000
14402 Stock Allocated To Works And Plant		(210,000)		(187,330)		(210,000)
<u>OPERATING REVENUE</u>						
14430 Sale Of Stock	300		175		300	
SUB-TOTAL	300	0	175	(38,174)	300	0
<u>CAPITAL EXPENDITURE</u>						
<u>CAPITAL REVENUE</u>						
SUB-TOTAL	0	0	0	0	0	0
TOTAL - STOCK, FUELS & OILS	300	0	175	(38,174)	300	0

BUDGET NOTES

<u>OSH Program and Training</u>	\$ 40,000
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
P293	EMWA Vehicle
<u>Consultancy Services - Admin</u>	\$ 125,000
Provision made for consultancy services	
Financial Management Support	
Provision of Temporary staff when required	
ITC Review - Cyber Security	
Disability Inclusion Plan	
Masterplanning	
Reg 17 Review	
<u>Office Building Maintenance</u>	\$ 55,000
B14615	Includes maintenance, cleaning, power and water
<u>Computer Software Support and Licences</u>	\$ 150,000
IT Vision - Synergysoft and Altus annual fees	
Infinitem - ITC Support and software licences	
New Software installation & Support	

Shire of Morawa
SCHEDULE 14 - OTHER PROPERTY & SERVICES
Budget for Period Ended
30 June 2023

ADMINISTRATION	2021-22 Budget		2021-22 Actual		2022-23 Budget	
	Income	Expense	Income	Expense	Income	Expense
	\$	\$	\$	\$	\$	\$
OPERATING EXPENDITURE						
14600 Salaries & Wages - Admin		753,640		616,664		824,809
14601 Leave Liability To Other Shires		0		14,729		0
14602 Superannuation - Admin		109,644		75,668		123,451
14604 Personal Professional Development		10,000		4,127		10,000
14605 Staff Uniform Expense - Admin		4,500		555		3,000
14606 Osh Programme & Training - Admin		57,500		27,988		40,000
14607 Fringe Benefits Tax - Admin		22,500		24,723		22,500
14608 Relocation Expenses - Admin		5,000		131		5,000
14609 Insurance Premiums - Admin		30,218		31,413		36,525
14610 Conference Expenses - Admin		7,750		3,177		7,750
14611 Motor Vehicle Expenses - Admin		22,000		17,198		22,000
14612 Travel & Accommodation - Admin		4,000		1,801		4,000
14613 Housing Costs Allocated - Admin		68,000		49,314		66,246
14614 Consultancy Services - Admin		90,000		75,781		125,000
14615 Office Building Maintenance - Admin		45,000		38,640		55,000
14616 Archive & Records Storage		1,500		1,339		2,000
14617 Office Equipment Maintenance - Admin		2,500		425		1,500
14618 Office Equipment Purchases Expensed		8,000		8,747		8,000
14619 Computer Maintenance Expense		25,000		19,472		25,000
14620 Computer Software Support & Licenses		145,000		96,112		150,000
14621 Miscellaneous/Other Office Expenses		5,000		3,879		6,000
14622 Photocopier Finance Expenses		3,000		1,934		0
14623 Telecommunications - Admin		34,000		25,414		34,000
14624 Legal Expenses Administration		15,000		2,855		10,000
14625 Postage & Freight		10,000		12,935		15,000
14626 Printing & Stationery - Admin		16,000		15,270		18,000
14627 Advertising - Admin		21,000		10,408		15,000
14628 Provision/Write Off Sundry Debtors		5,000		1,617		5,000
14629 Bank Fees And Charges & Interest Expense		10,000		8,239		10,000
14630 Depreciation - Admin		40,000		98,135		31,167
14638 Loss On Disposal Of Assets - Administration		70,057		0		0
Recovered Amounts						
14639 ABC Allocations Across Programs		(1,640,809)		(1,245,801)		(1,675,948)

BUDGET NOTES

Shire of Morawa
SCHEDULE 14 - OTHER PROPERTY & SERVICES
Budget for Period Ended
30 June 2023

ADMINISTRATION Cont'd	2021-22		2021-22		2022-23	
	Budget		Actual		Budget	
	Income	Expense	Income	Expense	Income	Expense
	\$	\$	\$	\$	\$	\$
<u>OPERATING REVENUE</u>						
14640 Income Relating To Administration	10,000		213,295		10,000	
14641 Leave Liability From Other Shires	0		0		0	
14674 Profit On Disposal Of Assets - Admin	0		1,416		0	
SUB-TOTAL	10,000	0	214,711	42,889	10,000	0
<u>CAPITAL EXPENDITURE</u>						
14651 Furniture & Equipment		0		19,417		0
14652 Trf To Aged Care Units (Excl. 1-4) Reserve		0		153,143		0
14654 Trf Interest To Leave Reserve		499		411		948
14655 Trf To Leave Reserve		5,000		5,000		5,000
14656 Trf To Capital Works Reserve		0		0		100,000
14657 Trf Interest To Capital Works Reserve		0		0		1,466
<u>CAPITAL REVENUE</u>						
14670 Proceeds On Asset Disposal	10,000		16,364		0	
14671 Realisation On Asset Disposal	(10,000)		(16,364)		0	
SUB-TOTAL	0	5,499	0	177,971	0	107,414
TOTAL - ADMINISTRATION	10,000	5,499	214,711	220,860	10,000	107,414

BUDGET NOTES

Shire of Morawa

SCHEDULE 14 - OTHER PROPERTY & SERVICES Budget for Period Ended 30 June 2023

SALARIES & WAGES	2021-22 Budget		2021-22 Actual		2022-23 Budget	
	Income	Expense	Income	Expense	Income	Expense
	\$	\$	\$	\$	\$	\$
<u>OPERATING EXPENDITURE</u>						
14701 Gross Salaries & Wages		2,159,056		1,972,152		2,364,012
14702 Worker'S Comp Wages		0		0		0
14715 Less Sal & Wages Alloc To Works		(2,159,056)		(1,972,152)		(2,364,012)
<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

\$ -

Expenses due to Cyclone Seroja

B1481 Opening Up

B14810 Cleanup and debris removal

B14811 Administration assistance - DRFWA claim

Income

Income Received from DRFWA

\$ 75,000

Insurance Claim Expenses

\$ 75,000

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

\$ 50,000

Shire of Morawa
SCHEDULE 14 - OTHER PROPERTY & SERVICES
Budget for Period Ended
30 June 2023

UNCLASSIFIED	2021-22 Budget		2021-22 Actual		2022-23 Budget	
	Income	Expense	Income	Expense	Income	Expense
	\$	\$	\$	\$	\$	\$
<u>OPERATING EXPENDITURE</u>						
14802 Other Expenses - Unclassified		0		0		0
14810 Storm Damage - Cyclone		200,000		18,271		0
14820 Insurance Claim Expenses		150,000		278,593		75,000
14821 Insurance Claim Excess Payment		100,000		0		0
<u>OPERATING REVENUE</u>						
14830 Income - Unclassified	5,000		7,667		1,000	
14831 Lot 501 White Ave (Wnr Mining Camp)	1,000		1,741		0	
14832 Income - DRFAWA Claims	170,000		0		75,000	
14833 Insurance Claim Reimbursements	150,000		100,000		50,000	
SUB-TOTAL	326,000	450,000	109,408	296,864	126,000	75,000
<u>CAPITAL EXPENDITURE</u>						
<u>CAPITAL REVENUE</u>						
SUB-TOTAL	0	0	0	0	0	0
TOTAL - UNCLASSIFIED	326,000	450,000	109,408	296,864	126,000	75,000



SHIRE OF MORAWA

SCHEDULE OF FEES AND CHARGES 2022-2023

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 2022-2023, 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 2022.

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 OR MORAWA

Fees and Charges for 2022-2023

Account No.	Particulars	Act, Regulations and Local Laws	GST Status	Pricing Policy Code	Unit	2021-2022	2022-2023	GST
SCHEDULE 3 - GENERAL PURPOSE								
03137.156 Rates & Charges								
	Rates Enquiry - Conveyancers	s. 6.16 LG Act 1995	GST Exempt	B	certificate	40.00	40.00	-
	Enquiry into Rates, Orders & Requisitions	s. 6.16 LG Act 1995	GST Exempt	B	enquiry	115.00	120.00	-
	Urgency Fee - Rates Enquiry to be available within 24 hrs (additional)	s. 6.16 LG Act 1995	GST Exempt	B	certificate	56.00	59.00	-
	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	250.00	-
	Record Searches - Searches involving over 14 minutes investigation. Pro-rata charge is \$19.00 per 15 minutes	s. 6.16 LG Act 1995	GST Exempt	B	15 minutes	18.00	19.00	-
	Printing or emailing Multiple Rates - Current Year	s. 6.16 LG Act 1995	GST Exempt	B	copy	10.00	10.00	-
	Printing or emailing Multiple Rates - Previous Years	s. 6.16 LG Act 1995	GST Exempt	B	copy	20.00	20.00	-
	History Transaction Listing - Rates	s. 6.16 LG Act 1995	GST Exempt	B	copy	15.00	15.00	-
	Dishonoured Payment (Cheque or Direct Debit) Charge	s. 6.16 LG Act 1995	GST Exempt	B	transaction	Cost Recovery	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	30.00	-
	Debt Recovery Charges	s. 6.16 LG Act 1995	Taxable	B	assessment	Cost Recovery	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	0.80	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 1995	Taxable	B	transaction	80.00	80.00	7.27
	Copies of Sewerage Plans held on file	s. 6.16 LG Act 1995	Taxable	B	transaction	20.00	20.00	1.82
14640.121	Secretarial Work	s. 6.16 LG Act 1995	Taxable	C	hour	80.00	80.00	7.27

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04131.156	Hire of Council Chambers	s. 6.16 LG Act 1995	Taxable	D	day	300.00	300.00	27.27
04131.156	Hire of Equipment Fee (Electronic Whiteboard)	s. 6.16 LG Act 1995	Taxable	B	day	29.00	30.00	2.73
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	29.00	30.00	2.73
04131.156	Equipment Hire Fee - Power Point Projector & Screen	s. 6.16 LG Act 1995	Taxable	D	day	29.00	30.00	2.73
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	30.00	-
	Charge for Access Time Supervised by Staff Member (pro rata)	FOI Act	GST exempt	A	hour	30.00	30.00	-
	Photocopying Charges - Staff Time (pro rata)	FOI Act	GST exempt	A	hour	30.00	30.00	-
	Photocopying Charges	FOI Act	GST exempt	A	page	0.20	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	55.00	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	-

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05225.156	Other Public Safety and Order							
	Abandoned Motor Vehicles - Impound Fee	s. 6.16 LG Act 1995	Taxable	B	vehicle	110.00	115.00	10.45
	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	135.00	140.00	-
	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	85.00	90.00	-
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 2009	GST Exempt	A	application	No Charge	No Charge	-
	s.107(3) Notification of Food Business	Food Act 2008	GST Exempt	A	business	75.00	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	160.00	165.00	-
	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	206.00	215.00	-
	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	263.00	274.00	-
	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	315.00	328.00	-
	Inspection of Large Food Premises (Major Manufacturer / Supermarket)	Food Act 2008 & s. 6.16 LG Act 1995	GST Exempt	B	Inspection	155.00	155.00	-
	Inspection of medium premises (café / restaurant)	Food Act 2008 & s. 6.16 LG Act 1995	GST Exempt	B	Inspection	105.00	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	52.00	52.00	-
	Brief follow-up inspection of food premises	Food Act 2008 & s. 6.16 LG Act 1995	GST Exempt	B	Inspection	52.00	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	105.00	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	105.00	105.00	-

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Account No.	Particulars	Act, Regulations and Local Laws	GST Status	Pricing Policy Code	Unit	2021-2022	2022-2023	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	33.00	35.00	3.18
	Annual application for hawker, trader or stall holder's licence	Local Government Act s.29.3	Taxable	B	Licence	309.00	320.00	29.09
	Application for one day market/event stall licence (24 hour)	Local Government Act Local Laws	Taxable	B	Licence	10.00	10.00	0.91
	Annual application for a Member's stall holders licence	Local Government Act Local Laws	Taxable	B	Licence	20.00	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	33.00	35.00	3.18
	Request to amend hawker, trader or stall holder's licence (other)	Local Government Act Local Laws	Taxable	B	Licence	309.00	320.00	29.09
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	POA	POA	-
	Renewal of Licence application received within 28 days from expiry of licence - late fee	s.9 - Caravan Parks & Camping Grounds Act 1995	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 1995. Reg 54	GST Exempt	A	Licence	POA	POA	-
	Transfer of Licence	Caravan Parks & Camping Grounds Act 1995. 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 1995	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	105.00	-
	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	312.00	-
	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	32.00	-
	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	52.00	-
	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	260.00	-
	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	52.00	-
	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	136.00	-
	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	105.00	-
	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	208.00	-
	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	312.00	-

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Account No.	Particulars	Act, Regulations and Local Laws	GST Status	Pricing Policy Code	Unit	2021-2022	2022-2023	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	115.00	-
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	258.00	269.00	-
	Application (s.146) for registration - 21 rooms or more	s.344C Health Act 1911 & s.6.16 LG Act 1995	GST Exempt	B	Application	309.00	322.00	-
	Application (s.148) for registration - 20 rooms or less	s.344C Health Act 1911 & s.6.16 LG Act 1995	GST Exempt	B	Application	206.00	215.00	-
	Application (s.148) for registration - 21 rooms or more	s.344C Health Act 1911 & s.6.16 LG Act 1995	GST Exempt	B	Application	258.00	269.00	-
	Request to amend register	s.344C Health Act 1911 & s.6.16 LG Act 1995	GST Exempt	B	Application	52.00	55.00	-
	Inspection due to breach 20 rooms or less (Extra to annual inspection fee)	s.344C Health Act 1911 & s.6.16 LG Act 1995	GST Exempt	B	Application	155.00	162.00	-
	Inspection due to breach 21 rooms or more (Extra to annual inspection fee)	s.344C Health Act 1911 & s.6.16 LG Act 1995	GST Exempt	B	Application	206.00	215.00	-
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 1995	GST Exempt	B	Application	186.00	194.00	-
	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 1995	GST Exempt	B	Inspection	103.00	108.00	-
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	118.00	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 1911	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 1911	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 1911	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 1911	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 1911	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 1911	GST Exempt	A	Application	298.00	298.00	-

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Account No.	Particulars	Act, Regulations and Local Laws	GST Status	Pricing Policy Code	Unit	2021-2022	2022-2023	GST
	Annual application for registration of offensive trade (s.187/191) - Any other offensive trade not specified	Health (Offensive Trade) Regulations 1976 & Health Act 1911	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	155.00	160.00	-
07330.156 Abattoir Supervision								
	Meat inspection services - each visit	Food Regulations 2009	Taxable	B	visit	73.00	75.00	6.82
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	POA	POA	
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	78.00	82.00	7.45
	Hire of community bus by business (per day) plus fuel (Refill prior to returning)	LG Act 1995 s.6.16	Taxable	B	each	155.00	162.00	14.73
Rubbish Removal Charges								
10130.157	240 Litre bin - residential service		GST Exempt	B	service	407.00	431.00	-
10231.157	240 Litre bin - commercial service		GST Exempt	B	service	815.00	863.00	-

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10131.156 Sale of Bins								
	240 Litre green bin	LG Act 1995 s.6.16	Taxable	B	each	105.00	110.00	10.00
	Lids	LG Act 1995 s.6.16	Taxable	B	each		25.00	2.27
	Other Parts as required	LG Act 1995 s.6.16	Taxable	B	each		POA	
10233.156 Transfer Station Fees								
	General Refuse - up to a tandem trailer	LG Act 1995 s.6.16	Taxable	B	load	42.00	44.00	4.00
	General Refuse - larger than a tandem trailer / truck	LG Act 1995 s.6.16	Taxable	B	load	42.00	44.00	4.00
	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	5.00	6.00	0.55
	4 x 4 Tyres - without rims	LG Act 1995 s.6.16	Taxable	B	each	8.00	9.00	0.82
	Truck tyres - without rims	LG Act 1995 s.6.16	Taxable	B	each	20.00	21.00	1.91
	4 x 4 & car tyres with rims	LG Act 1995 s.6.16	Taxable	B	each	15.00	16.00	1.45
	Truck tyres - with rims	LG Act 1995 s.6.16	Taxable	B	each	40.00	42.00	3.82
	Fridges, freezers, air conditioners and any other white goods gassed or degassed	LG Act 1995 s.6.16	Taxable	B	each	16.00	17.00	1.55
	Used oil - per litre	LG Act 1995 s.6.16	Taxable	B	litre	1.00	2.00	0.18
	Oil filters	LG Act 1995 s.6.16	Taxable	B	each	2.00	3.00	0.27
	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	75.00	78.00	7.09
10233.157	Emergency opening of landfill	LG Act 1995 s.6.16	Taxable	B	request	75.00	78.00	7.09
10233.156 Transfer Station Fees - Asbestos								
	Asbestos per cubic metre	LG Act 1995 s.6.16	Taxable	B	cubic metre	230.00	240.00	21.82
	Asbestos - Minimum Charge when less than a cubic metre	LG Act 1995 s.6.16	Taxable	B	load	230.00	240.00	21.82
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	990.00	1,049.00	-
10333.156	Each additional major fixture	Water Corporation	GST Free	B	property	427.00	452.00	-
	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	1,190.00	1,238.00	-
10331.156	Mining camp WC (pan charge) for each major fixture	Water Corporation	GST Free	B	each	730.00	773.00	-
10337.156	Septic tank fees		GST Free	B	each	293.00	305.00	-

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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	145.00	150.00	13.64
	Land 2.4m x 2.4m selected by Applicant	WA Cemeteries Act 1986, Cemeteries Local Law 2018	Taxable	B	each	180.00	190.00	17.27
	Land 2.4m x 3.6m selected by Applicant	WA Cemeteries Act 1986, Cemeteries Local Law 2018	Taxable	B	each	210.00	220.00	20.00
	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	465.00	490.00	44.55
	Grave for any child under seven years of age	WA Cemeteries Act 1986, Cemeteries Local Law 2018	Taxable	B	each	285.00	300.00	27.27
	Grave for any still born child	WA Cemeteries Act 1986, Cemeteries Local Law 2018	Taxable	B	each	190.00	200.00	18.18
	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	55.00	60.00	5.45
	Second additional 0.3 metres	WA Cemeteries Act 1986, Cemeteries Local Law 2018	Taxable	B	each	75.00	80.00	7.27
	Third additional 0.3 metres	WA Cemeteries Act 1986, Cemeteries Local Law 2018	Taxable	B	each	95.00	100.00	9.09
	And so on in proportion for each additional 0.3 metres							
10730.156 Re-opening Fees								
	Re-opening an ordinary grave for each interment or exhumation (A)							
	Ordinary grave of an adult	WA Cemeteries Act 1986, Cemeteries Local Law 2018	Taxable	B	each	380.00	400.00	36.36
	Ordinary grave of a child under seven years of age	WA Cemeteries Act 1986, Cemeteries Local Law 2018	Taxable	B	each	230.00	240.00	21.82
	Ordinary grave of a still born child	WA Cemeteries Act 1986, Cemeteries Local Law 2018	Taxable	B	each	170.00	180.00	16.36
	Where removal of kerbing, tiles, grass etc is necessary per hour Pro-rata	WA Cemeteries Act 1986, Cemeteries Local Law 2018	Taxable	B	hour	75.00	80.00	7.27
	Where removal of brick grave is necessary per hour Pro-rata	WA Cemeteries Act 1986, Cemeteries Local Law 2018	Taxable	B	hour	145.00	150.00	13.64
	Where removal of any vault according to work required. \$150 minimum	WA Cemeteries Act 1986, Cemeteries Local Law 2018	Taxable	B	hour	145.00	150.00	13.64
10730.156 Extra Charges								
	Interment without 24 hours notice (A)	WA Cemeteries Act 1986, Cemeteries Local Law 2018	Taxable	B	each	345.00	360.00	32.73
	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	345.00	360.00	32.73
	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	460.00	480.00	43.64
	Exhumation (C)	WA Cemeteries Act 1986, Cemeteries Local Law 2018	Taxable	B	each	345.00	360.00	32.73

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10730.156 Miscellaneous Charges								
	Permission to erect a headstone and for kerbing	WA Cemeteries Act 1986, Cemeteries Local Law 2018	GST Exempt	B	each	65.00	70.00	-
	Permission to erect a monument	WA Cemeteries Act 1986, Cemeteries Local Law 2018	GST Exempt	B	each	95.00	100.00	-
	Permission to erect a name plate	WA Cemeteries Act 1986, Cemeteries Local Law 2018	GST Exempt	B	each	45.00	50.00	-
	Registration of Transfer of Form of Grant of Right of Burial	WA Cemeteries Act 1986, Cemeteries Local Law 2018	GST Exempt	B	each	45.00	50.00	-
	Copy of Grant of Burial	WA Cemeteries Act 1986, Cemeteries Local Law 2018	GST Exempt	B	each	35.00	40.00	-
	Grave number plate	WA Cemeteries Act 1986, Cemeteries Local Law 2018	Taxable	B	each	65.00	70.00	6.36
	Funeral Directors Annual Licence	WA Cemeteries Act 1986, Cemeteries Local Law 2018	GST Exempt	B	licence	75.00	80.00	-
	Making a search of the register	WA Cemeteries Act 1986, Cemeteries Local Law 2018	GST Exempt	B	search	20.00	20.00	-
	Copy of Local Laws	WA Cemeteries Act 1986, Cemeteries Local Law 2018	GST Exempt	B	each	20.00	20.00	-
10730.156 Niche Wall Interment Fees								
	Single compartment	WA Cemeteries Act 1986, Cemeteries Local Law 2018	Taxable	B	each	115.00	120.00	10.91
	Double compartment	WA Cemeteries Act 1986, Cemeteries Local Law 2018	Taxable	B	each	180.00	190.00	17.27
10730.156 Standard Niche Wall Plaque Fees								
	Single plaque	WA Cemeteries Act 1986, Cemeteries Local Law 2018	Taxable	B	each	230.00	240.00	21.82
	Double plaque	WA Cemeteries Act 1986, Cemeteries Local Law 2018	Taxable	B	each	460.00	480.00	43.64
	Second inscription on plaque	WA Cemeteries Act 1986, Cemeteries Local Law 2018	Taxable	B	each	145.00	150.00	13.64
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	100.00	-
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	5,190.00	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	105.00	9.55
	Lesser Hall	LG Act 1995 s.6.16	Taxable	B	up to 6 hours	100.00	105.00	9.55
	Kitchen only - separate from Main or Lesser Hall	LG Act 1995 s.6.16	Taxable	B	up to 6 hours	80.00	85.00	7.73
	Gutha Hall	LG Act 1995 s.6.16	Taxable	B	up to 6 hours	80.00	85.00	7.73
11131.156	Liquor surcharge	LG Act 1995 s.6.16	Taxable	B	each	52.00	55.00	5.00
11130.153	Charitable / Community Functions							
	Main Hall	LG Act 1995 s.6.16	Taxable	B	up to 6 hours	50.00	50.00	4.55
	Lesser Hall	LG Act 1995 s.6.16	Taxable	B	up to 6 hours	50.00	50.00	4.55
	Kitchen only - separate from Main or Lesser Hall	LG Act 1995 s.6.16	Taxable	B	up to 6 hours	40.00	40.00	3.64

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Account No.	Particulars	Act, Regulations and Local Laws	GST Status	Pricing Policy Code	Unit	2021-2022	2022-2023	GST
11130.156	Linen & Equipment Hire							-
	Table cloths	LG Act 1995 s.6.16	Taxable	B	each	5.00	6.00	0.55
	Chair covers	LG Act 1995 s.6.16	Taxable	B	each	2.00	3.00	0.27
	Crockery	LG Act 1995 s.6.16	Taxable	B	each	3.00	4.00	0.36
	Trestle tables	LG Act 1995 s.6.16	Taxable	B	each	6.00	7.00	0.64
	Chairs	LG Act 1995 s.6.16	Taxable	B	each	7.00	8.00	0.73
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	582.00	52.91
	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 refundable on inspection	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	21.00	22.00	2.00
	Indoor basketball court hire	LG Act 1995 s.6.16	Taxable	D	up to 4 hours	21.00	22.00	2.00
	Meeting room and kitchen hire	LG Act 1995 s.6.16	Taxable	B	up to 4 hours	52.00	55.00	5.00
	Tennis court hire (Non club member)	LG Act 1995 s.6.16	Taxable	D	up to 4 hours	11.00	12.00	1.09
	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	310.00	320.00	29.09
	Function room for passive recreation (eg Yoga)	LG Act 1995 s.6.16	Taxable	B	hour	26.00	26.00	2.36

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Account No.	Particulars	Act, Regulations and Local Laws	GST Status	Pricing Policy Code	Unit	2021-2022	2022-2023	GST
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
	Casual Use of Oval for an Event	LG Act 1995 s.6.16	Taxable	D	up to 6 hours		110.00	10.00
	Casual use of Oval lights for an Event	LG Act 1995 s.6.16	Taxable	D	per hour		5.50	0.50
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	30.00	-
	24 Hour membership	LG Act 1995 s.6.16	Taxable	B	each	5.00	8.00	0.73
	1 Month membership	LG Act 1995 s.6.16	Taxable	B	each	20.00	40.00	3.64
	3 Month membership	LG Act 1995 s.6.16	Taxable	B	each	20.00	114.00	10.36
	6 Month membership	LG Act 1995 s.6.16	Taxable	B	each	108.00	216.00	19.64
	12 Month membership	LG Act 1995 s.6.16	Taxable	B	each	192.00	384.00	34.91
SCHEDULE 13 - ECONOMIC SERVICES								
General								
13230.156	Sale of maps A3 laminated / copied	LG Act 1995 s.6.16	Taxable	B	each	11.00	11.00	1.00
	Sale of maps A4 laminated / copied	LG Act 1995 s.6.16	Taxable	B	each	6.00	6.00	0.55
13630.156	Sale of water (per Kilolitre)	LG Act 1995 s.6.16	Taxable	B	Per KL	8.00	9.00	0.82
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 & Dryers	LG Act 1995 s.6.16	Taxable	B	each	2.00	6.00	0.55
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
	Cleaning surcharge if patron has a pet in the chalets or units	LG Act 1995 s.6.16	Taxable	B	each		200.00	18.18
	Cancellation Fee - Less than 48hrs Notice					100% of charge	100% of charge	
Extractive Industries								
	Initial licence application	LG Act 1995 s.6.16	Taxable	B	each	1,648.00	1,715.00	155.91
	Renewable annual fee (<hectare)	LG Act 1995 s.6.16	Taxable	B	each	1,061.00	1,105.00	100.45
	Renewable annual fee (>hectare)	LG Act 1995 s.6.16	Taxable	B	each	1,648.00	1,715.00	155.91

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Account No.	Particulars	Act, Regulations and Local Laws	GST Status	Pricing Policy Code	Unit	2021-2022	2022-2023	GST
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	-
	Item 3. 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 10. 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 3 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 10 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 2009	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 2009	GST Exempt	A	performance criteria	73.00	73.00	-
	Demolition where development approval required	Building Act 2011 & Planning & Development Regs 2009	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 2009	GST Exempt	A	performance criteria	73.00	73.00	-

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Account No.	Particulars	Act, Regulations and Local Laws	GST Status	Pricing Policy Code	Unit	2021-2022	2022-2023	GST
	Extension of current development approval	Building Act 2011 & Planning & Development Regs 2009	GST Exempt	A	application	150.00	150.00	-
	Providing a subdivision clearance for not more than 5 lots. Item 5	Building Act 2011 & Planning & Development Regs 2009	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 5 then \$35 per lot	Building Act 2011 & Planning & Development Regs 2009	GST Exempt	A	lot	35.00	35.00	-
	Providing a subdivision clearance for more than 195 lots. First 5 lots at item 5 then \$35 per lot to a maximum of \$7,393	Building Act 2011 & Planning & Development Regs 2009	GST Exempt	A	lot	35.00	35.00	-
	Basic Scheme Amendment	Building Act 2011 & Planning & Development Regs 2009	GST Exempt	A	amendment	2,420.00	2,420.00	-
	Standard Scheme Amendment (50% refundable if not advertised)	Building Act 2011 & Planning & Development Regs 2009	GST Exempt	A	amendment	4,840.00	4,840.00	-
	Complex Scheme Amendment (50% refundable if not advertised)	Building Act 2011 & Planning & Development Regs 2009	GST Exempt	A	amendment	9,680.00	9,680.00	-
	Structure Plan	Building Act 2011 & Planning & Development Regs 2009	GST Exempt	A	plan	7,500.00	7,500.00	-
	Modifications to structure plan once approval given	Building Act 2011 & Planning & Development Regs 2009	GST Exempt	A	plan	2,500.00	2,500.00	-
	Local Development Plan (other than subdivision condition)	Building Act 2011 & Planning & Development Regs 2009	GST Exempt	A	plan	840.00	840.00	-
	Modifications to land development plan once approval given	Building Act 2011 & Planning & Development Regs 2009	GST Exempt	A	plan	280.00	280.00	-
	Issue of zoning certificate	Building Act 2011 & Planning & Development Regs 2009	GST Exempt	A	certificate	73.00	73.00	-
	Issue of Section 40 certificate or similar	Building Act 2011 & Planning & Development Regs 2009	GST Exempt	A	certificate	100.00	100.00	-
	Issue of written planning advice	Building Act 2011 & Planning & Development Regs 2009	GST Exempt	A	letter	73.00	73.00	-
	Road / R.O.W / P.A.W. application for closure	Building Act 2011 & Planning & Development Regs 2009	GST Exempt	A	application	840.00	840.00	-
	Advertising on site signage	Building Act 2011 & Planning & Development Regs 2009	GST Exempt	B	sign	412.00	429.00	-
	Advertising in newspaper	Building Act 2011 & Planning & Development Regs 2009	GST Exempt	B	advert	412.00	429.00	-
	Digital copy of planning document (CD)	Building Act 2011 & Planning & Development Regs 2009	GST Exempt	B	document	31.00	33.00	-
	Per-Strata inspection	Building Act 2011 & Planning & Development Regs 2009	Taxable	B	inspection	433.00	451.00	41.00
	Planning assessment	Building Act 2011 & Planning & Development Regs 2009	Taxable	B	assessment	167.00	174.00	15.82
	S58/60 Motor Vehicle Repairs application (in accordance with Regs - Planning advice)	Building Act 2011 & Planning & Development Regs 2009	GST Exempt	A	application	150.00	150.00	-
	S40 Certificate application (Liquor Control Act 1988)	Building Act 2011 & Planning & Development Regs 2009	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	5,701.00	-
	not less than \$7 million and less than \$10 million	DOP: Planning & Development (DAP) Regulations	GST Exempt	A	application	8,650.00	8,801.00	-
	not less than \$10 million and less than \$12.5 million	DOP: Planning & Development (DAP) Regulations	GST Exempt	A	application	9,411.00	9,576.00	-
	not less than \$12.5 million and less than \$15 million	DOP: Planning & Development (DAP) Regulations	GST Exempt	A	application	9,680.00	9,849.00	-
	not less than \$15 million and less than \$17.5 million	DOP: Planning & Development (DAP) Regulations	GST Exempt	A	application	9,948.00	10,122.00	-
	\$20 million or more	DOP: Planning & Development (DAP) Regulations	GST Exempt	A	application	10,486.00	10,670.00	-
	Amending or cancelling Development Assessment Panel Development (r17)	DOP: Planning & Development (DAP) Regulations	GST Exempt	A	application	241.00	245.00	-

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Account No.	Particulars	Act, Regulations and Local Laws	GST Status	Pricing Policy Code	Unit	2021-2022	2022-2023	GST
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. Under \$45,000 is actual dollar amount listed, over \$45,000 is the percentage amount listed.							
	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	-
	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 \$110.00	Building Act 2011 - s.16(1)	GST Exempt	A	application	0.19% or not less than \$105	0.19% or not less than \$110	-
	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 \$110.00	Building Act 2011 - s.16(1)	GST Exempt	A	application	0.09% or not less than \$105	0.09% or not less than \$110	-
	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 \$110.00	Building Act 2011 - s.16(1)	GST Exempt	A	application	0.32% or not less than \$105	0.32% or not less than \$110	-
	Application for a Demolition Permit							
	For demolition work in respect of a Class 1 or Class 10 building or incidental structure	Building Act 2011 - s.16(1)	GST Exempt	A	application	110.00	110.00	-
	For demolition work in respect of a Class 2 and including Class 9 building or incidental structure per storey	Building Act 2011 - s.16(1)	GST Exempt	A	application / storey	110.00	110.00	-
	Application to extend the time during which a building or demolition permit has effect	Building Act 2011 - s.32(3)(f)	GST Exempt	A	application	110.00	110.00	-

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Account No.	Particulars	Act, Regulations and Local Laws	GST Status	Pricing Policy Code	Unit	2021-2022	2022-2023	GST
Division 2 - Application for Occupancy Permits and Building Approval Certificates								
	Application for an occupancy permit for a completed building	Building Act 2011 - s.46	GST Exempt	A	application	110.00	110.00	-
	Application for a temporary occupancy permit for a incomplete building	Building Act 2011 - s.47	GST Exempt	A	application	110.00	110.00	-
	Application for modification of an occupancy permit for additional use of a building on a temporary basis	Building Act 2011 - s.48	GST Exempt	A	application	110.00	110.00	-
	Application for a replacement occupancy permit for a permanent change of the building's use classification	Building Act 2011 - s.49	GST Exempt	A	application	110.00	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 - s.51(2)	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 - s.51(3)	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 - s.52(1)	GST Exempt	A	application	110.00	110.00	-
	Application for a building approval certificate for an existing building where unauthorised work has not been done	Building Act 2011 - s.52(1)	GST Exempt	A	application	110.00	110.00	-
	Application to extend the time during which an occupancy permit or building approval certificate has effect	Building Act 2011 - s.65(3)(a)	GST Exempt	A	application	110.00	110.00	-
	Inspection of a pool enclosure	Building Act 2011 -Reg 53	GST Exempt	A	inspection		58.45	-

SHIRE OR MORAWA

Fees and Charges for 2022-2023

Account No.	Particulars	Act, Regulations and Local Laws	GST Status	Pricing Policy Code	Unit	2021-2022	2022-2023	GST
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	186.00	195.00	17.73
	Front end loader	LG Act 1995 s.6.16	Taxable	C	hour	201.00	210.00	19.09
	Street sweeper	LG Act 1995 s.6.16	Taxable	C	hour	181.00	190.00	17.27
	Water truck 25,000 litre	LG Act 1995 s.6.16	Taxable	C	hour	165.00	175.00	15.91
	Backhoe / loader	LG Act 1995 s.6.16	Taxable	C	hour	160.00	175.00	15.91
	Truck - tandem axle tipper	LG Act 1995 s.6.16	Taxable	C	hour	160.00	175.00	15.91
	Truck - tandem axle tipper with trailer	LG Act 1995 s.6.16	Taxable	C	hour	186.00	200.00	18.18
	Truck - tandem axle tipper with low loader and dolly	LG Act 1995 s.6.16	Taxable	C	hour	186.00	200.00	18.18
	Multi tyred roller / CAT Vibra roller	LG Act 1995 s.6.16	Taxable	C	hour	145.00	160.00	14.55
	Tractor	LG Act 1995 s.6.16	Taxable	C	hour	124.00	135.00	12.27
	Tractor with road broom	LG Act 1995 s.6.16	Taxable	C	hour	145.00	155.00	14.09
	Tractor with implement (slasher, post hole digger etc)	LG Act 1995 s.6.16	Taxable	C	hour	145.00	155.00	14.09
	Compressor	LG Act 1995 s.6.16	Taxable	C	hour	129.00	135.00	12.27
	Skid Steer	LG Act 1995 s.6.16	Taxable	C	hour	145.00	155.00	14.09
14430.156 Material Sales (per cubic metre) - Pickup from Shire Depot								
	Yellow sand	LG Act 1995 s.6.16	Taxable	C	cubic metre	62.00	65.00	5.91
	Gravel	LG Act 1995 s.6.16	Taxable	C	cubic metre	22.00	25.00	2.27
	Loam	LG Act 1995 s.6.16	Taxable	C	cubic metre	22.00	25.00	2.27
	White sand	LG Act 1995 s.6.16	Taxable	C	cubic metre	62.00	65.00	5.91
	Blue metal - 7mm	LG Act 1995 s.6.16	Taxable	C	cubic metre	55.00	60.00	5.45
	Blue metal - 10mm	LG Act 1995 s.6.16	Taxable	C	cubic metre	71.00	75.00	6.82
	Cracker dust	LG Act 1995 s.6.16	Taxable	C	cubic metre	44.00	46.00	4.18
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	83.00	87.00	7.91
	Gravel	LG Act 1995 s.6.16	Taxable	C	cubic metre	44.00	46.00	4.18
	Loam	LG Act 1995 s.6.16	Taxable	C	cubic metre	44.00	46.00	4.18
	White sand	LG Act 1995 s.6.16	Taxable	C	cubic metre	83.00	87.00	7.91
	Blue metal - 7mm	LG Act 1995 s.6.16	Taxable	C	cubic metre	75.00	78.00	7.09
	Blue metal - 10mm	LG Act 1995 s.6.16	Taxable	C	cubic metre	90.00	94.00	8.55
	Cracker dust	LG Act 1995 s.6.16	Taxable	C	cubic metre	64.00	67.00	6.09