

Special Council Meeting Minutes

20 July 2021



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SHIRE OF DALWALLINU

MINUTES of the Special Meeting of Council held at the Council Chambers, Shire Administration Centre, Dalwallinu on Tuesday 20 July 2021 at 3.45pm.

1 OPENING & ANNOUNCEMENT OF VISITORS

The Chairperson (President) opened the meeting at 3.48pm.

2 ANNOUNCEMENTS OF PRESIDING MEMBER

The Chairperson advised that he had received a written request from Cr AR Dickins to attend the Special Council Meeting via electronic means.

Cr Dickins advised she is in a suitable place as prescribed by Administration regulation 14A(4) and is in a townsite (*as defined under section 3(1) of the Land Administration Act 1997*) and 150km or further from Dalwallinu.

Recommendation

That Council accept by Absolute Majority Cr Dickins request to attend the Special Council meeting via electronic means as she is in a suitable place as prescribed by Administration regulation 14A(4) and is in a townsite (*as defined under section 3(1) of the Land Administration Act 1997*) and 150km or further from Dalwallinu.

Recommendation/Resolution

MOTION 9739

Moved Cr NW Mills
Seconded Cr KM McNeill

That Council accept by Absolute Majority Cr Dicken's request to attend the Special Council meeting via electronic means as she is in a suitable place as prescribed by Administration regulation 14A(4) and is in a townsite (*as defined under section 3(1) of the Land Administration Act 1997*) and 150km or further from Dalwallinu.

CARRIED BY ABSOLUTE MAJORITY 6/0

3 ATTENDANCE RECORD

3.1 Present

Shire President	Cr SC Carter
Deputy President	Cr KL Carter
	Cr KM McNeill
	Cr NW Mills
	Cr BH Boys
	Cr KJ Christian
	Cr AR Dickins <i>via electronic means at 3.51pm</i>



Chief Executive Officer	Mrs JM Knight
Manager Corporate Services	Mrs HK Jolly
Manager Works and Services	Mr WJ Taylor
Executive Assistant	Mrs DJ Whitehead

3.2 Apologies

Cr MM Harms

3.3 Leave of Absence Previously Granted

Nil

4 DECLARATIONS OF INTEREST

Nil

5 PUBLIC QUESTION TIME

Nil

6 MINUTES OF PREVIOUS MEETINGS

(To be confirmed in the Ordinary Council Meeting.)

7 PETITIONS/PRESENTATIONS/DEPUTATIONS/DELEGATES/REPORTS/SUBMISSIONS

7.1 Petitions

Nil

7.2 Presentations

Nil

7.3 Deputations

Nil

7.4 Delegates Reports/Submissions

Nil

8 METHOD OF DEALING WITH AGENDA BUSINESS (SHOW OF HANDS)



9 REPORTS

9.1 CORPORATE SERVICES

9.1.1 Request for Funding – ELI Industries*

Report Date	20 July 2021
Applicant	ELI Industries
File Ref	CU/6 – Customer Services - Requests
Previous Meeting Reference	Nil
Prepared by	Jean Knight, Chief Executive Officer
Supervised by	Jean Knight, Chief Executive Officer
Disclosure of interest	Nil
Voting Requirements	Simple Majority
Attachments	Correspondence from ELI Industries

Purpose of Report

Council is requested to consider a request from Evans La Ferla Industries (ELI) for financial support for the development of a Green Hydrogen Energy Facility in the Central Midlands.

Background

George Evans and Luca La Ferla representing ELI made a presentation to Council on 15 December 2020 about a proposed Hydrogen Energy facility.

Correspondence was received on Monday 5 July 2021 requesting the Shire of Dalwallinu show their support for the project with a financial contribution of a total of \$87,300. These funds would be 25% of the total cost of the concept study.

Consultation

Councillors

Legislative Implications

Nil

Policy Implications

Nil

Financial Implications

There has been no allocation included in the DRAFT 2021-2022 budget.

Should Council wish to support the proposal the funding would need to be included prior to budget adoption.

Strategic Implications

Nil

Site Inspection

Site inspection undertaken: Nil



Triple Bottom Line Assessment

Economic implications

There are no known significant economic implications associated with this proposal.

Social implications

There are no known significant social implications associated with this proposal.

Environmental implications

Green hydrogen is seen as the future of energy sources. The use of hydrogen energy greatly reduces pollution. Hydrogen energy is a renewable and practically a clean energy source.

Officer Comment

ELI proposes to build one or more green hydrogen facility in the Central Midlands. ELI are in the process of preparing a concept research and development proposal to consider the viability of a green hydrogen plant in Dalwallinu (and possibly Wongan Hills).

The research and development process that ELI plans to undertake is a concept study split into two phases:

Part 1 – This will provide ELI and the Shire with the information regarding the technical integration into existing electrical infrastructure, as well as highlighting the most suitable locations for the different components of the project;

Part 2 – This will consider the power generation and storage components of the project and establish which method of green energy production will provide the best opportunities for the project to achieve the “four pillars” approach (increased reliability, decrease in the cost of power, increased use of green energy and a financial return to the communities) as espoused by Innovation Central Midlands.

The request for a financial contribution was discussed at the Final DRAFT Budget workshop held Tuesday 6 July 2021 with six (6) Councillors in attendance.

Unfortunately the timing of this request is not favourable to the Shire as all of the budget workshops have been held and the budget is all but adopted. Including this financial contribution would need to see the removal of an already budgeted item. Whilst the proposal may have great benefit to the Shire of Dalwallinu, is it the responsibility of the local government to be providing funding for concept studies? What is the role of the Shire of Dalwallinu regarding electrical infrastructure and future power generation?

As stated in an email to ELI on 2 April 2021, the Shire is supportive of the proposal however is unable to support it financially. The Shire is more than happy to assist in other ways where possible eg opening up discussions with landholders for proposed land tenure, facilitating meetings with DPLH should reserve land be required.

Should Council wish to support the proposal it would be the Officer’s recommendation to break the funding request into two phases and add conditions to the funding request.

An option for ELI to consider would be to host an information session in Dalwallinu which the Shire would be more than happy to facilitate, where there could be potential for ELI to find financial backing



from independent investors. This would alleviate the need for financial support from the Shire of Dalwallinu.

Officer Recommendation

That Council decline the request for financial support of \$87,300 from Evans La Ferla Industries for concept studies for the development of a Green Hydrogen Energy Facility in the Central Midlands.

Recommendation/Resolution

MOTION 9740

Moved Cr KM McNeill
Seconded Cr BH Boys

That Council decline the request for financial support of \$87,300 from Evans La Ferla Industries for concept studies for the development of a Green Hydrogen Energy Facility in the Central Midlands.

CARRIED 7/0



Ms Jean Knight
Chief Executive Officer
Shire of Dalwallinu
58 Johnston Street Dalwallinu WA 6609

Dear Jean

Request for financial support for the development of a Green Hydrogen Energy Facility in the Central Midlands

As you are aware, Evans La Ferla Industries (ELI) is proposing to build one or more green hydrogen facilities in the Central Midlands and appreciates your interest to date in the concept.

ELI is in the process of preparing a concept R & D proposal to consider the viability of a green hydrogen plant in Dalwallinu (and possibly Wongan Hills) and is working closely with an expert firm on the east coast of Australia to develop the proposal.

The R & D process that ELI plans to undertake is a concept study split into two phases:

- 1. Part One:** will provide ELI and the shire of Dalwallinu with the crucial information regarding the technical integration into existing electrical infrastructure, as well as highlighting the most suitable locations for the different components of the project.
- 2. Part Two:** of the concept study will consider the power generation and storage components of the project and establish which method of green energy production will provide the best opportunities for the project to achieve the “four pillars” approach (increased reliability; decrease in the cost of power; increased use of green energy; and a financial return to the communities) as espoused by Innovation Central Midlands.

Whilst ELI intends to develop a facility that uses hydrogen to power the shire/s and businesses, the intended research will also consider other suitable renewable energy options including solar and batteries. Our company intends to collaborate with other parties relevant to the region and the hydrogen industry, to provide the Shire of Dalwallinu and its businesses with a cost-effective, reliable, green energy solution in the future.

ELI continues to work closely with Steve Mason (Innovation Central Midlands) to ensure the proposed “four pillars” are considered in all aspects of our approach and to learn from the previous research undertaken in the renewable energy space in the Central Midlands.

ELI is seeking a financial contribution of 25% of the total cost of the concept study from the Shire as a show of support for the study and as an investment in a renewable energy solution for Dalwallinu. The same request has been sent to the Shire of Wongan-Ballidu which, if accepted by both shires, represents a 1 for 1 investment with ELI.

Note the following financial summary:

COMPONENTS	TOTAL COST (\$)	SHIRE CONTRIBUTION (\$)
Phase One	122,300	30,575
Phase Two	226,900	56,725
TOTAL	349,200	87,300

We would appreciate a response to this proposal, from the Shire, by close of business on Friday, 30 July 2021 in order for us to finalise our partners in this project.

Please don't hesitate to contact me if you require clarification of the above request and I look forward to meeting with you and your Council soon.

Yours sincerely

George Evans
Luca La Ferla

9.1.2 Adoption of the 2021-2022 Annual Budget*

Report Date	20 July 2021
Applicant	Shire of Dalwallinu
File Ref	FM/11 Budgeting Allocations
Previous Meeting Reference	Nil
Prepared by	Hanna Jolly, Manager Corporate Services
Supervised by	Jean Knight, Chief Executive Officer
Disclosure of interest	Nil
Voting Requirements	Absolute Majority
Attachments	2021-2022 Draft Budget

Purpose of Report

Council is requested to adopt the 2021-2022 Draft Budget as presented.

Background

Local Governments must prepare annual budgets in the format prescribed in the *Local Government Act 1995* and the *Local Government (Financial Management) Regulations 1996*.

Council operates the Dalwallinu Sewerage Scheme under license from the Water Corporation. The scheme is still eligible for a subsidy for loans taken out for the establishment of the facility, but the Scheme has run at a profit for the last 15 years and no subsidy can be claimed.

The Water Corporation will continue to provide a schedule of rates and charges until the loan expires in 2025. Accordingly, Council is able to adopt the recommended rates or a rate and charge of its own calculation.

The Shire of Dalwallinu commenced the 2021-2022 budget process in March 2021. At this time members of the public were invited to submit requests for works and services to be considered during the budget deliberations.

Council Officers were also requested to make submissions and recommendations for budget inclusions. This was to ensure that not only the standard functions of Council, but also other projects identified within strategic planning documents, would be appropriately included for Council consideration.

Three budget workshops were held with the Council and Senior Management on 18 May 2021, 15 June 2021 and 6 July 2021.

Consultation

Chief Executive Officer

Manager Works & Services

Manager of Planning & Development Services

Senior Finance Officer



Legislative Implications

State

Local Government Act 1995

Local Government (Financial Management) Regulations 1996

Waste Avoidance and Resource Recovery Act 2007

Policy Implications

Nil

Financial Implications

Nil

Strategic Implications

Nil

Site Inspection

Site inspection undertaken: Not applicable

Triple Bottom Line Assessment

Economic implications

There are no known significant economic implications associated with this proposal.

Social implications

There are no known significant social implications associated with this proposal.

Environmental implications

There are no known significant environmental implications associated with this proposal.

Officer Comment

The agenda item provides for the adoption of the budget and the imposition of rates and fees and charges for the 2021-2022 financial year.

In preparing the 2021-2022 budget, Council has considered consequences of COVID-19 pandemic. COVID-19 has created some economic uncertainty but the impacts have been minimal to the residents of the Shire of Dalwallinu. Council has adopted Financial Hardship Policy which will help residents if they need assistance in result of COVID-19 pandemic.

The draft budget has been prepared with 2.37% increase to the overall rate revenue. Non-Statutory Fees & Charges are increased by average 1.1% to follow March 2021 quarter CPI increase. The 2021-2022 Budget has been prepared with a carried forward surplus of \$2,271,381 which may be adjusted slightly when the Annual Report figures are prepared. \$1.5M of the funds relate to FAGs grants received in advance and \$770,000 of projects and operating expenses that came in under budget or were not completed in 2020-2021 but have been budgeted for completion in 2021-2022.

Highlights of the budget include

Schedule 4 – Governance

- Renewal of Strategic Community Plan and Corporate Business Plan in line with the Integrated Planning Framework



Schedule 5 – Law Order & Public Safety

- Fit out of new Emergency Services Shed in Buntine
- Funding Emergency Services through ESL grant
- Provision of Ranger Services

Schedule 7 – Health

- Contribution to Three Sons Pty Ltd to provide medical services

Schedule 8 – Education & Welfare

- Funding Youth Activities
- Provision of School bus subsidy, Awards and Chaplaincy subsidy for local schools
- Funding planning stage of new multipurpose Early Childhood Learning Centre
- Purchase of Lot 255 McNeill St, Dalwallinu for Early Learning Centre upgrade (funded from Land and Buildings Reserve)

Schedule 9 – Housing

- Purchase of 8 Myers St, Dalwallinu for future development
- Kitchen Upgrade 6 McLevie Way (funded by grant funding)
- Transfers to Joint Venture and Insurance Excess Reserves
- Transfer from Land & Buildings Reserve to cover repairs at 5 & 7 South St

Schedule 10 – Community Amenities

- Transfer to Waste Management Reserve for future works required at the refuse site
- Sewerage System Upgrade (Hyde St to James St)
- Transfer to Sewerage Works Reserve for future works
- Purchase of grave shoring system and cover
- Townscape projects including entrance statements and walk trails signage

Schedule 11 – Recreation & Culture

- Transfer to Swimming Pool Reserve for future upgrade
- Repairs to Dalwallinu Aquatic Centre balance tank (funded from insurance reserve)
- Local Roads & Community Infrastructure Program (LRCIP) funding enable to do Dalwallinu Aquatic Centre Shade Sails, Drink fountains installation for Dalwallinu Recreation Centre and Aquatic Centre, Solar panels installation, Oven upgrade and Generator to Dalwallinu Recreation Centre and Shade Sails to Dalwallinu Recreation Centre Playground
- Consultants for planning of bike plan and plan for future water catchment from West Rd
- Construction of Stormwater Dam – Roberts Rd (funded from Land & Buildings Reserve)
- Shade Structure to Dalwallinu Sports Club (funded from Recreation reserve & by Sports Club)

Schedule 12 – Transport

- Roadworks on Dalwallinu-Kalannie Road (partly funded by Regional Road Group)
- Roadworks on Pithara West Rd & Rabbit Proof Fence Rd (funded by Roads to Recovery)
- Roadworks on Bell Rd, Dalwallinu-Kalannie Rd and Roche St (partly funded by Wheatbelt Secondary Freight Network)
- Roadworks on Sanderson Rd, Warren Rd, Roberts Rd and various roads (funded by Council)
- Roadworks on various Roads in result of Storm & heave rainfall on 1-5 March 2021 (partly funded by Disaster Recovery Funding Arrangements (DRFAWA))- subject to approval
- Purchase of various plants as per Council's 10 year plant replacement programme



Schedule 13 – Economic Services

- Local Roads & Community Infrastructure Program (LRCIP) funding enable to purchase and install seating at reserves in Xantippe reserve, installation of a dump point in Kalannie and construction of a new ablution block in Dalwallinu Caravan Park.
- Provision for Tourism Development and Promotion
- Contribution to Liebe Group, ICMI (Innovation Central Midlands Inc) and CWBA (Central Wheatbelt Biosecurity Group)
- Contribution to Fixed Wireless Network project (partly funded from Telecommunications reserve)
- Sale of Lot 572 Sawyers Avenue and transfer funds to Land & Buildings Reserve

Schedule 14 – Other Property & Services

- Purchase of vehicle as per Council's 10 year plant replacement programme
- Server replacement and floor coverings upgrade at the Shire Administration Centre

Sewerage Charges

The Water Corporation has advised that Cabinet has approved an increase for rates levied on subsidised schemes and has provided a schedule of rates and charges for 2021-2022. It is recommended that council continues to use the schedule as a guide for its Dalwallinu Sewerage Scheme.

The Water Corporation have based the new 2021-2022 schedule of charges on a 2.50% increase for non-residential properties and 1.75% increase for residential properties.

Waste Collection Charges

It is Council's intention to meet the cost of the waste collection service by way of a service charge imposed under the Waste Avoidance and Resource Recovery Act 2007.

Waste Collection is provided under a contract and the cost per collection is, in part, determined by the number of services. The cost associated with the maintenance of the waste disposal sites is to be covered under the general rate. This year the charges were increased by approximately 1.1%.

General Rates and Minimum Rates

The unimproved properties (UV) were re-valued by Value General Officer for the coming financial year. The GRV properties were revalued in 2017-2018 and this budget reflects these values. The rate in the dollar for UV properties in 2021-2022 is 0.01701 (0.01902 in 2020-2021) whilst the rate in the dollar for GRV properties is 0.09181 in 2021-2022 (0.08975 in 2020-2021).

Schedule of Fees and Charges

Council reviewed the Schedule of Fees and Charges and adopted them at the May 2021 Ordinary Council Meeting in order for the fees to take effect from 1 July 2021. The fees & charges were increased by approximately 1.1% for 2021-2022.

DFES levies (ESL) are the subject of separate legislation and do not form part of Council's Municipal Fund. Category 4 properties, those in the town supported by the Dalwallinu Volunteer Fire & Rescue Service, are based on a rate of 0.005424 in the dollar (0.005194 in 2020-2021), with a minimum of \$88.00 and maximum of \$156.00 for residential, farming and vacant land, and a minimum of \$88.00



and maximum of \$89,000.00 for commercial, industrial and miscellaneous. All other properties within the Shire that are Category 5, \$88.00 (\$84.00 in 2020-2021) fixed levy.

Officer Recommendation

That Council:



For each property:

First major fixture	\$288.25 per annum	(\$281.22 in 2020-2021)
Each additional major fixture	\$126.82 per annum	(\$123.73 in 2020-2021)

3. Pursuant to section 67 of *the Waste Avoidance & Resource Recovery Act 2007*, impose a waste collection fee per service for the 2021-2022 rating year in each of the towns as follows:
 - Once Weekly Services \$215.00 per annum (\$213.00 in 2020-2021)
 - Twice Weekly Services \$420.00 per annum (\$415.00 in 2020-2021)
 - Recycling Charge \$133.00 per annum (\$132.00 in 2020-2021)
 - Recycling Charge 3m³ \$2,378.00 per annum (\$2,352.00 in 2020-2021)
4. Pursuant to the *Salaries and Allowances Tribunal determination dated 6 April 2021*, adopts the following allowances and sitting fees for the 2021-2022 Budget:
 - President Allowance \$7,942.00
 - Deputy President Allowance \$1,985.00
5. Pursuant to Sections 6.32, 6.34 and 6.35 of the *Local Government Act 1995* impose the following:
 - a. Where the General Rate is to apply, for all rateable properties with Gross Rental Valuations a rate of 0.09181 in the dollar, with a minimum rate of \$600.00 be imposed;
 - b. Where the General Rate is to apply, for all rateable properties with Unimproved valuations a rate of 0.01701 in the dollar, with a minimum rate \$700.00 be imposed;
 - c. A discount of 5% be offered for the 2021-2022 rating year in respect to rates paid by the due date (minimum of 35 days after the issue of the rates notice); and
 - d. A discount of \$100 be given for the 2021-2022 rating year in respect of minimum rates calculated on properties outside of the Dalwallinu townsite.
6. Pursuant to Section 6.45 of the *Local Government Act 1995* and Regulation 68 of the *Local Government (Financial Management) Regulations 1996*, adopts an interest rate of 5.5% where the owner has elected to pay rates and charges through and instalment option;
7. Pursuant to Section 6.51 (1) and subject to the Section 6.51(4) of the *Local Government Act 1995*, Regulation 70 of the *Local Government (Financial Management) regulations 1996 and Local Government (COVID-19 Response) Order 2020*, adopts an interest rate 7% for rates (and charges) and costs of proceedings to recover such charges that remain unpaid after becoming due and payable.
8. Pursuant to section 6.45 of *the Local Government Act 1995* and Regulation 64(2) of the *Local Government (Financial Management) Regulations 1996* offers the following payment options:



Option 1

To pay the total of rates and charges included on the rate notice in full by the due date 3 September 2021 which is thirty five (35) days after the date of service appearing on the rate notice. Failure to pay such costs will attract penalty charges.

Option 2

To pay by four (4) instalments. Details of these date and amounts are included on the rate notice. Failure to pay such costs by the due dates will attract penalty charges. This option can only be selected where the first instalment including arrears (if any) is paid by the due date. Payment dates are

1 st instalment	3 September 2021
2 nd instalment	5 November 2021
3 rd instalment	7 January 2022
4 th instalment	9 March 2022

And that the administration charge imposed where the payment is made by instalments is set at \$30.00 (to be applied as a \$10.00 charge on each of the last three (3) instalments).

9. Accepts as part of the budgetary process, the Schedule of Fees and Charges as adopted in Item 9.3.3 at the Ordinary Meeting of Council held on 25 May 2021 and adopts the change in page 4 of the Fees & Charges for 2021-2022 that Aged Person Housing rentals are 30% of Single Aged Pension if tenant can produce a valid pensioner card.
10. In accordance with Regulation 34(5) of the *Local Government (Financial Management) Regulations 1996*, and *AASB 1031 Materiality*, adopts a variance of 10% and a minimum of \$10,000 to be used in the statements of financial activity and annual budget review.
11. Accepts the following specific measures to continue Shire's response to COVID-19 pandemic:
 - a) Waiver of all interest accrued on General Rates, Sewerage Rates, Emergency Services Levy (ESL) and Waste charges from 1 July 2021 to 30 June 2022, for residential properties as per 3.14 Financial Hardship policy, where Financial Hardship is determined by the Shire to be as a consequence of the COVID-19 pandemic. This waiver is also extended to commercial properties if the Financial Hardship is determined by the Shire to be as a consequence of the COVID-19 pandemic.



Officer Recommendation/Resolution

MOTION 9741

Moved Cr KL Carter
Seconded Cr BH Boys

1. Pursuant to the provision of Section 6.2 of the *Local Government Act 1995* (as modified by *Local Government (COVID-19 Response) Order 2020*) and Part 3 of the *Local Government (Financial Management) Regulations 1996*, adopts the budget for the Shire of Dalwallinu for the 2021-2022 financial year which includes the following:
 - a) Statement of Comprehensive Income by Nature and Type
 - b) Statement of Comprehensive Income by Program
 - c) Statement of Cash Flows
 - d) Rate Setting Statement
 - e) Notes to and forming part of the Budget
 - f) Budget Programme Schedules
 - g) Other Supporting Documents and Schedules
 - h) Transfers to/from Reserve accounts
2. Sets the rates for the Shire of Dalwallinu Sewerage Scheme for the 2021-2022 rating year based on the schedule of rates approved by Cabinet in respect to subsidised sewerage schemes, being:
 - Sewerage values of \$2,023,357 as advised by the Valuer General applicable as from 1 July 2021 be adopted by Council for the purpose of levying sewerage rates.
 - Sewerage Rate to be 0.082392 (0.080975 in 2019-2020) in the dollar on rateable properties within Dalwallinu Townsite.
 - Non-Residential Properties:

First major fixture	\$1,072.88 per annum	(\$1,046.71 in 2020-2021)
Second major fixture	\$459.25 per annum	(\$448.05 in 2020-2021)
Third major fixture	\$613.32 per annum	(\$598.36 in 2020-2021)
Each additional major fixture	\$666.95 per annum	(\$650.68 in 2020-2021)
 - Volumetric Charge 394.20 cents per kilolitre (384.60 cents in 2020-2021)
 - Minimum Rates to be:

Residential properties	\$446.78	(\$439.10 in 2020-2021)
Non- Residential properties	\$1,072.88	(\$1,046.71 in 2020-2021)
Vacant Land properties	\$296.16	(\$288.94 in 2020-2021)
 - Maximum Rate: \$1,219.76 (\$1,198.78 in 2020-2021)



- Non Rateable properties connected to the sewer:

Class 1 – Institutional, Recreational, Cultural, Education, Religious or Public Amenities and State and Local Government properties of a commercial nature:

For each property:

First major fixture	\$288.25 per annum	(\$281.22 in 2020-2021)
Each additional major fixture	\$126.82 per annum	(\$123.73 in 2020-2021)

3. Pursuant to section 67 of *the Waste Avoidance & Resource Recovery Act 2007*, impose a waste collection fee per service for the 2021-2022 rating year in each of the towns as follows:

• Once Weekly Services	\$215.00 per annum	(\$213.00 in 2020-2021)
• Twice Weekly Services	\$420.00 per annum	(\$415.00 in 2020-2021)
• Recycling Charge	\$133.00 per annum	(\$132.00 in 2020-2021)
• Recycling Charge 3m ³	\$2,378.00 per annum	(\$2,352.00 in 2020-2021)

4. Pursuant to the *Salaries and Allowances Tribunal determination dated 6 April 2021*, adopts the following allowances and sitting fees for the 2021-2022 Budget:

• President Allowance	\$7,942.00
• Deputy President Allowance	\$1,985.00

Council Meeting Sitting Fee

• President	\$600.00 per meeting
• Councillors	\$360.00 per meeting
• Committee Meeting Sitting Fee	\$100.00 per meeting

5. Pursuant to Sections 6.32, 6.34 and 6.35 of the *Local Government Act 1995* impose the following:

- Where the General Rate is to apply, for all rateable properties with Gross Rental Valuations a rate of 0.09181 in the dollar, with a minimum rate of \$600.00 be imposed;
- Where the General Rate is to apply, for all rateable properties with Unimproved valuations a rate of 0.01701 in the dollar, with a minimum rate \$700.00 be imposed;
- A discount of 5% be offered for the 2021-2022 rating year in respect to rates paid by the due date (minimum of 35 days after the issue of the rates notice); and
- A discount of \$100 be given for the 2021-2022 rating year in respect of minimum rates calculated on properties outside of the Dalwallinu townsite.



6. Pursuant to Section 6.45 of the *Local Government Act 1995* and Regulation 68 of the *Local Government (Financial Management) Regulations 1996*, adopts an interest rate of 5.5% where the owner has elected to pay rates and charges through and instalment option;
7. Pursuant to Section 6.51 (1) and subject to the Section 6.51(4) of the *Local Government Act 1995*, Regulation 70 of the *Local Government (Financial Management) regulations 1996 and Local Government (COVID-19 Response) Order 2020*, adopts an interest rate 7% for rates (and charges) and costs of proceedings to recover such charges that remain unpaid after becoming due and payable.
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4 th instalment	9 March 2022

And that the administration charge imposed where the payment is made by instalments is set at \$30.00 (to be applied as a \$10.00 charge on each of the last three (3) instalments).

9. Accepts as part of the budgetary process, the Schedule of Fees and Charges as adopted in Item 9.3.3 at the Ordinary Meeting of Council held on 25 May 2021 and adopts the change in page 4 of the Fees & Charges for 2021-2022 that Aged Person Housing rentals are 30% of Single Aged Pension if tenant can produce a valid pensioner card.
10. In accordance with Regulation 34(5) of the *Local Government (Financial Management) Regulations 1996*, and *AASB 1031 Materiality*, adopts a variance of 10% and a minimum of \$10,000 to be used in the statements of financial activity and annual budget review.



11 Accepts the following specific measures to continue Shire's response to COVID-19 pandemic:

a) Waiver of all interest accrued on General Rates, Sewerage Rates, Emergency Services Levy (ESL) and Waste charges from 1 July 2021 to 30 June 2022, for residential properties as per 3.14 Financial Hardship policy, where Financial Hardship is determined by the Shire to be as a consequence of the COVID-19 pandemic. This waiver is also extended to commercial properties if the Financial Hardship is determined by the Shire to be as a consequence of the COVID-19 pandemic.

CARRIED BY ABSOLUTE MAJORITY 7/0

10 APPLICATIONS FOR LEAVE OF ABSENCE

Resolution

MOTION 9742

Moved Cr KJ Christian
Seconded Cr KM McNeill

That the application for leave of absence from Cr NW Mills for the Ordinary Meeting of Council to be held on 27 July 2021 be approved.

CARRIED 7/0

11 MOTIONS OF WHICH NOTICE HAS BEEN RECEIVED

Nil

12 QUESTIONS FROM MEMBERS WITHOUT NOTICE

Nil

13 NEW BUSINESS OF AN URGENT NATURE (INTRODUCED BY DECISION OF THE MEETING)

Nil



Shire of Dalwallinu

2021 - 2022 Budget



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SHIRE OF DALWALLINU
BUDGET
FOR THE YEAR ENDED 30 JUNE 2022

LOCAL GOVERNMENT ACT 1995

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SHIRE'S VISION

Social and economic stability and well planned sustainable towns. A high standard of living, promoting business growth and nurturing agriculture in balance with the environment. A place of opportunity, acceptance of all people, strong health/aged care, educational services and a community favourable to extend families.

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

NOTE	2021/22 Budget	2020/21 Actual	2020/21 Budget
	\$	\$	\$
Revenue			
Rates	1(a)	3,366,138	3,283,271
Operating grants, subsidies and contributions	10(a)	1,781,982	3,991,036
Fees and charges	9	1,185,374	1,188,253
Interest earnings	13(a)	24,401	41,296
Other revenue	13(b)	100	35
		6,357,995	8,503,891
			6,686,536
Expenses			
Employee costs		(2,406,055)	(2,309,114)
Materials and contracts		(2,928,174)	(2,280,787)
Utility charges		(426,926)	(417,724)
Depreciation on non-current assets	5	(5,534,680)	(5,471,172)
Interest expenses	13(d)	(129,049)	(131,879)
Insurance expenses		(189,206)	(169,426)
Other expenditure		(133,541)	(118,555)
		(11,747,631)	(10,898,657)
			(11,731,731)
Subtotal		(5,389,636)	(2,394,766)
			(5,045,195)
Non-operating grants, subsidies and contributions	10(b)	10,038,666	2,943,290
Profit on asset disposals	4(b)	34,641	20,133
Loss on asset disposals	4(b)	(101,138)	(627,785)
		9,972,169	2,335,638
			2,797,892
Net result		4,582,533	(59,129)
			(2,247,303)
Other comprehensive income			
Changes on revaluation of non-current assets		0	0
Total other comprehensive income		0	0
Total comprehensive income		4,582,533	(59,129)
			(2,247,303)

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

SHIRE OF DALWALLINU FOR THE YEAR ENDED 30 JUNE 2022

BASIS OF PREPARATION

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

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

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

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

THE LOCAL GOVERNMENT REPORTING ENTITY

All funds through which the Shire of Dalwallinu controls resources to carry on its functions have been included in the financial statements forming part of this budget.

In the process of reporting on the local government as a single unit, all transactions and balances between those Funds (for example, loans and transfers between Funds) have been eliminated.

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 15 to the budget.

2020/21 ACTUAL BALANCES

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

CHANGE IN ACCOUNTING POLICIES

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

KEY TERMS AND DEFINITIONS - NATURE OR TYPE

REVENUES

RATES

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

SERVICE CHARGES

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

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

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PROFIT ON ASSET DISPOSAL

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

REVENUES (CONTINUED)

OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

FEES AND CHARGES

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

INTEREST EARNINGS

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

OTHER REVENUE / INCOME

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

EXPENSES

EMPLOYEE COSTS

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

MATERIALS AND CONTRACTS

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

UTILITIES (GAS, ELECTRICITY, WATER, ETC.)

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

INSURANCE

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

LOSS ON ASSET DISPOSAL

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

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation and amortisation expense raised on all classes of assets.

INTEREST EXPENSES

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

OTHER EXPENDITURE

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

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

	NOTE	2021/22 Budget	2020/21 Actual	2020/21 Budget
Revenue	1,9,10(a),13(a),13(b)			
Governance		\$ 300	\$ 0	\$ 300
General purpose funding		4,617,669	6,185,303	4,884,155
Law, order, public safety		38,987	514,060	29,188
Health		22,186	22,838	22,907
Education and welfare		3,272	2,830	2,961
Housing		358,262	356,199	363,883
Community amenities		576,215	572,263	579,138
Recreation and culture		179,325	244,498	184,413
Transport		335,957	317,509	309,606
Economic services		167,213	156,026	183,559
Other property and services		58,609	132,364	126,426
		6,357,995	8,503,890	6,686,536
Expenses excluding finance costs	4(a),5,13(c)(e)(e)			
Governance		(736,633)	(587,304)	(735,321)
General purpose funding		(142,681)	(143,672)	(170,316)
Law, order, public safety		(211,382)	(194,427)	(185,768)
Health		(339,814)	(340,135)	(317,534)
Education and welfare		(126,653)	(39,223)	(41,832)
Housing		(521,877)	(350,244)	(453,704)
Community amenities		(849,205)	(804,572)	(840,344)
Recreation and culture		(2,056,983)	(1,724,126)	(1,944,845)
Transport		(5,992,402)	(6,033,381)	(6,119,034)
Economic services		(568,855)	(479,527)	(521,046)
Other property and services		(72,097)	(70,166)	(259,361)
		(11,618,582)	(10,766,777)	(11,589,105)
Finance costs	7,6(a),13(d)			
Community amenities		(8,412)	(9,394)	(9,393)
Recreation and culture		(111,020)	(114,239)	(110,666)
Other property and services		(9,617)	(8,246)	(22,567)
		(129,049)	(131,879)	(142,626)
Subtotal		(5,389,636)	(2,394,766)	(5,045,195)
Non-operating grants, subsidies and contributions	10(b)	10,038,666	2,943,290	3,245,121
Profit on disposal of assets	4(b)	34,641	20,133	4,500
(Loss) on disposal of assets	4(b)	(101,138)	(627,785)	(451,729)
		9,972,169	2,335,638	2,797,892
Net result		4,582,533	(59,129)	(2,247,303)
Other comprehensive income				
Changes on revaluation of non-current assets		0	0	0
Total other comprehensive income		0	0	0
Total comprehensive income	24	4,582,533	(59,129)	(2,247,303)

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

**SHIRE OF DALWALLINU
FOR THE YEAR ENDED 30 JUNE 2022**

KEY TERMS AND DEFINITIONS - REPORTING PROGRAMS

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

OBJECTIVE

GOVERNANCE

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

ACTIVITIES

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

GENERAL PURPOSE FUNDING

To collect revenue to allow for the provision of services.

Rates income & expenditure, Grants commission and Pensioners deferred rates interest.

LAW, ORDER, PUBLIC SAFETY

To provide services to help ensure a safer and environmentally conscious community.

Supervision of various by-laws, fire prevention, emergency services and animal control.

HEALTH

To provide an operational framework for environmental and community health.

Food quality, pest control, immunisation services and other health.

EDUCATION AND WELFARE

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

School support, assistance to playgroups, retirements villages and other voluntary services.

HOUSING

To provide and maintain employee, non-employee and elderly residents housing.

Provision and maintenance of staff and rental (aged, joint venture & non-employee) housing.

COMMUNITY AMENITIES

To provide services required by the community.

Rubbish collection services, operation of tips, noise control, administration of the town planning scheme, maintenance of cemeteries, maintenance of public conveniences, storm water drainage maintenance, sewerage scheme operation, litter control and roadside furniture.

RECREATION AND CULTURE

To establish and effectively manage infrastructure and resources which will help the social well being of the community.

Provision of facilities and support for organisations concerned with leisure time activities and sport, support for performing and creative arts and preservation of the natural estate. This includes maintenance of halls, aquatic centres, recreation and community centres, parks, gardens, sports grounds and operation of libraries.

TRANSPORT

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

Construction, maintenance and cleaning of streets, roads, drainage works, footpaths, parking facilities and traffic signs, cleaning and lighting of streets, depot maintenance and airstrip maintenance.

ECONOMIC SERVICES

To help promote the Shire and its economic wellbeing.

The regulation and provision of tourism, area promotion, building control, noxious weed control, vermin control, standpipes and land subdivisions.

OTHER PROPERTY AND SERVICES

To monitor and control the shire's overheads and operating accounts.

Private works operation, public works overheads, materials, salaries & wages, plant repairs and operation costs. With the exception of private works, the above activities listed are mainly summaries of costs that are allocated to all the works and services undertaken by Council.

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

NOTE	2021/22 Budget	2020/21 Actual	2020/21 Budget
	\$	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts			
Rates	3,366,138	3,272,082	3,269,323
Operating grants, subsidies and contributions	1,781,982	4,431,233	2,202,932
Fees and charges	1,185,374	1,188,253	1,160,284
Interest received	24,401	41,296	53,897
Other revenue	100	35	100
	6,357,995	8,932,899	6,686,536
Payments			
Employee costs	(2,406,055)	(2,404,127)	(2,493,877)
Materials and contracts	(2,928,174)	(2,103,647)	(2,750,784)
Utility charges	(426,926)	(417,724)	(454,878)
Interest expenses	(129,049)	(130,140)	(142,626)
Insurance paid	(189,206)	(169,426)	(171,231)
Other expenditure	(133,541)	(118,555)	(183,662)
	(6,212,951)	(5,343,619)	(6,197,058)
Net cash provided by (used in) operating activities	3	145,044	3,589,280
			489,478
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments for purchase of property, plant & equipment	4(a)	(1,957,679)	(2,852,748)
Payments for construction of infrastructure	4(a)	(11,808,842)	(3,957,406)
Non-operating grants, subsidies and contributions	10(b)	10,038,666	2,943,290
Proceeds from sale of plant and equipment	4(b)	380,712	944,592
Net cash provided by (used in) investing activities		(3,347,143)	(2,922,272)
			(3,153,987)
CASH FLOWS FROM FINANCING ACTIVITIES			
Repayment of borrowings	6(a)	(297,874)	(213,358)
Principal elements of lease payments	7	(23,053)	(22,789)
Proceeds from new borrowings	6(a)	0	800,000
Net cash provided by (used in) financing activities		(320,927)	563,853
			567,745
Net increase (decrease) in cash held		(3,523,026)	1,230,861
Cash at beginning of year		7,724,964	(2,096,764)
Cash and cash equivalents at the end of the year	3	4,201,938	6,494,103
			6,494,103
			4,397,339

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

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

NOTE	2021/22 Budget	2020/21 Actual	2020/21 Budget
	\$	\$	\$
OPERATING ACTIVITIES			
Net current assets at start of financial year - surplus/(deficit)	2	2,271,381	2,850,211
		<u>2,271,381</u>	<u>2,850,211</u>
Revenue from operating activities (excluding rates)			
Operating grants, subsidies and contributions	10(a)	1,781,982	3,991,036
Fees and charges	9	1,185,374	1,188,253
Interest earnings	13(a)	24,401	41,296
Other revenue	13(b)	100	35
Profit on asset disposals	4(b)	34,641	20,133
		<u>3,026,498</u>	<u>5,240,753</u>
Expenditure from operating activities			
Employee costs		(2,406,055)	(2,309,114)
Materials and contracts		(2,928,174)	(2,280,787)
Utility charges		(426,926)	(417,724)
Depreciation on non-current assets	5	(5,534,680)	(5,471,172)
Interest expenses	13(d)	(129,049)	(131,879)
Insurance expenses		(189,206)	(169,426)
Other expenditure		(133,541)	(118,555)
Loss on asset disposals	4(b)	(101,138)	(627,785)
		<u>(11,848,769)</u>	<u>(11,526,442)</u>
Non-cash amounts excluded from operating activities	2(b)	5,601,177	6,055,567
Amount attributable to operating activities		<u>(949,713)</u>	<u>2,620,089</u>
INVESTING ACTIVITIES			
Non-operating grants, subsidies and contributions	10(b)	10,038,666	2,943,290
Payments for property, plant and equipment	4(a)	(1,957,679)	(2,852,748)
Payments for construction of infrastructure	4(a)	(11,808,842)	(3,957,406)
Proceeds from disposal of assets	4(b)	380,712	944,592
Amount attributable to investing activities		<u>(3,347,143)</u>	<u>(2,922,272)</u>
Amount attributable to investing activities		<u>(3,347,143)</u>	<u>(3,153,987)</u>
FINANCING ACTIVITIES			
Repayment of borrowings	6(a)	(297,874)	(213,358)
Principal elements of finance lease payments	6	(23,053)	(23,053)
Proceeds from new borrowings	6(b)	0	800,000
Transfers to cash backed reserves (restricted assets)	8(a)	(281,283)	(1,299,673)
Transfers from cash backed reserves (restricted assets)	8(a)	1,532,927	26,377
Amount attributable to financing activities		<u>930,717</u>	<u>(709,707)</u>
Budgeted deficiency before general rates		<u>(3,366,138)</u>	<u>(3,269,323)</u>
Estimated amount to be raised from general rates	1(a)	<u>3,366,138</u>	<u>3,283,271</u>
Net current assets at end of financial year - surplus/(deficit)	2	0	2,271,381
			0

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

**SHIRE OF DALWALLINU
INDEX OF NOTES TO THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2022**

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SHIRE OF DALWALLINU

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30 JUNE 2022

1. RATES AND SERVICE CHARGES

(a) Rating Information

RATE TYPE	Rate in	Number of properties	Rateable value	2021/22	2021/22	2021/22	2021/22	2020/21	2020/21			
				Budgeted rate revenue	Budgeted interim rates	Budgeted back rates	Budgeted total revenue	Actual total revenue	Budget total revenue			
\$												
Differential general rate or general rate												
Gross rental valuations												
GRV	0.09181	288	4,147,377	380,771	3,000	0	383,771	358,739	352,581			
Unimproved valuations												
UV	0.01701	363	172,802,000	2,939,362	2,000	0	2,941,362	2,881,184	2,880,037			
Sub-Totals		651	176,949,377	3,320,133	5,000	0	3,325,133	3,239,923	3,232,618			
Minimum												
Minimum payment												
Gross rental valuations												
GRV - Dalwallinu	600	124	595,316	74,400	0	0	74,400	77,400	77,400			
GRV - Kalannie	600	34	156,743	20,400	0	0	20,400	23,047	21,600			
GRV - Other Towns	600	81	277,575	48,600	0	0	48,600	49,200	49,200			
Unimproved valuations												
UV - Rural	700	35	634,578	24,500	0	0	24,500	24,500	24,500			
UV - Mining	700	37	293,730	25,900	0	0	25,900	20,828	16,800			
Sub-Totals		311	1,957,942	193,800	0	0	193,800	194,975	189,500			
962												
Discounts (Refer note 1(e))												
Total amount raised from general rates												
3,518,933												
(152,795)												
3,366,138												
3,434,898												
(151,627)												
3,422,118												
(152,795)												
3,283,271												
3,269,323												

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

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

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

1. RATES AND SERVICE CHARGES (CONTINUED)

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

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

Instalment options	Date due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates
		\$	%	%
Option one				
Single full payment	3/09/2021	0	0.0%	7.0%
First instalment				
Second instalment				
Option three				
First instalment	3/09/2021	0	5.5%	7.0%
Second instalment	5/11/2021	10	5.5%	7.0%
Third instalment	7/01/2022	10	5.5%	7.0%
Fourth instalment	9/03/2022	10	5.5%	7.0%

SHIRE OF DALWALLINU

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

1. RATES AND SERVICE CHARGES (CONTINUED)

(c) Specified Area Rate

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

(d) Service Charges

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

1. RATES AND SERVICE CHARGES (CONTINUED)

(e) Rates discounts

Rate or fee to which discount is granted	Discount %	Discount (\$)	2021/22 Budget	2020/21 Actual	2020/21 Budget	Circumstances in which discount is granted
Rates general	5.0%		\$ 141,295	\$ 140,327	\$ 141,495	Payment of full amount owing, including arrears and service charges no later than 4:00pm on the day 35 days after the date of service appearing on the rates notice.
Rates minimum		100	11,500	11,300	11,300	Applied to assessments (GRV) outside of Dalwallinu townsite which are minimum rated.
			152,795	151,627	152,795	

(f) Waivers or concessions

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

SHIRE OF DALWALLINU

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30 JUNE 2022

2. NET CURRENT ASSETS

	Note	2021/22 Budget 30 June 2022	2020/21 Actual 30 June 2021	2020/21 Budget 30 June 2021
(a) Composition of estimated net current assets		\$	\$	\$
Current assets				
Cash and cash equivalents- unrestricted	3	406,571	2,677,953	363,939
Cash and cash equivalents - restricted	3	3,795,367	5,047,011	4,033,400
Receivables		180,235	180,235	314,424
Inventories		14,628	14,628	5,214
		4,396,801	7,919,827	4,716,977
Less: current liabilities				
Trade and other payables		(594,278)	(594,278)	(397,322)
Contract liabilities		(290,902)	(290,902)	0
Lease liabilities	7	(306)	(23,359)	23,053
Long term borrowings	6	(297,875)	(297,875)	(725,253)
Employee provisions		(367,548)	(367,548)	
Other provisions		(23,805)	(23,805)	(459,652)
		(1,574,714)	(1,597,767)	(1,559,174)
Net current assets		2,822,087	6,322,060	3,157,803
Less: Total adjustments to net current assets	2.(c)	(2,822,087)	(4,050,678)	(3,157,803)
Net current assets used in the Rate Setting Statement		0	2,271,381	0

SHIRE OF DALWALLINU

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30 JUNE 2022

2. NET CURRENT ASSETS (CONTINUED)

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

Items excluded from calculation of budgeted deficiency

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

(b) Operating activities excluded from budgeted deficiency

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

Adjustments to operating activities

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

Non cash amounts excluded from operating activities

Note	2021/22	2020/21	2020/21
	Budget 30 June 2022	Actual 30 June 2021	Budget 30 June 2021
	\$	\$	\$
4(b)	(34,641)	(20,133)	(4,500)
4(b)	101,138	627,785	451,729
5	5,534,680	5,471,172	5,534,673
	0	(4,158)	
	0	(19,100)	
	0	0	(24,975)
	5,601,177	6,055,567	5,956,927

(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 other provisions held in reserve
- Current portion of employee benefit provisions held in reserve

Total adjustments to net current assets

SHIRE OF DALWALLINU

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30 JUNE 2022

2 (d) NET CURRENT ASSETS (CONTINUED)

SIGNIFICANT ACCOUNTING POLICIES

CURRENT AND NON-CURRENT CLASSIFICATION

An asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Shire's operational cycle. In the case of liabilities where the Shire does not have the unconditional right to defer settlement beyond 12 months, such as vested long service leave, the liability is classified as current even if not expected to 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 Dalwallinu becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition.

PREPAID RATES

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

INVENTORIES

General

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

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

Superannuation

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

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

LAND HELD FOR RESALE

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

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

CONTRACT ASSETS

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

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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.

CONTRACT LIABILITIES

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

SHIRE OF DALWALLINU

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30 JUNE 2022

3. RECONCILIATION OF CASH

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

Note	2021/22 Budget	2020/21 Actual	2020/21 Budget
Cash at bank and on hand	\$ 880,866	\$ 3,152,248	\$ 1,097,918
Term deposits	3,321,072	4,572,716	3,299,421
Total cash and cash equivalents	4,201,938	7,724,964	4,397,339
 Held as			
- Unrestricted cash and cash equivalents	406,571	2,677,953	363,939
- Restricted cash and cash equivalents	3,795,367	5,047,011	4,033,400
	4,201,938	7,724,964	4,397,339
 Restrictions			
The following classes of assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:			
- Cash and cash equivalents	3,795,367	5,047,011	4,033,400
	3,795,367	5,047,011	4,033,400
 The restricted assets are a result of the following specific purposes to which the assets may be used:			
Reserves - cash/financial asset backed	8 3,321,072	4,572,716	4,033,400
Contract liabilities	290,902	290,902	0
Other provisions	183,393	183,393	0
	3,795,367	5,047,011	4,033,400
 Reconciliation of net cash provided by operating activities to net result			
Net result	4,582,533	(59,129)	(2,247,303)
Depreciation	5 5,534,680	5,471,172	5,534,673
(Profit)/loss on sale of asset	4(b) 66,497	607,652	447,229
(Increase)/decrease in receivables	0	138,106	0
(Increase)/decrease in inventories	0	(9,414)	0
Increase/(decrease) in payables	0	208,978	0
Increase/(decrease) in contract liabilities	0	290,902	0
Increase/(decrease) in employee provisions	0	(115,698)	0
Non-operating grants, subsidies and contributions	(10,038,666)	(2,943,290)	(3,245,121)
Net cash from operating activities	145,044	3,589,280	489,478

SIGNIFICANT ACCOUNTING POLICIES

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.

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

FINANCIAL ASSETS AT AMORTISED COST

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

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

SHIRE OF DALWALLINU

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

4. FIXED ASSETS

(a) Acquisition of Assets

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

Asset class	Reporting program												2021/22 Budget total	2020/21 Actual total	2020/21 Budget total
	Governance	General purpose funding	Law, order, public safety	Health	Education and welfare	Housing	Community amenities	Recreation and culture	Transport	Economic services	Other property and services				
<i>Property, Plant and Equipment</i>															
Land - freehold land					70,000	52,000					72,567	194,567	1,509,909	1,670,910	
Land - vested in and under the control of council												0			
Buildings - non-specialised						575,184						575,184		14,050	
Buildings - specialised								62,000		356,255	45,000	463,255	452,579	509,455	
Furniture and equipment							19,000				28,173	47,173	6,722	9,750	
Plant and equipment								30,000	571,500		76,000	677,500	883,538	532,121	
Other property, plant and equipment [describe]												0		0	
Other property, plant and equipment [describe]												0		0	
Other property, plant and equipment [describe]												0		0	
Other property, plant and equipment [describe]												0		0	
Other property, plant and equipment [describe]												0		0	
	0	0	0	0	70,000	627,184	19,000	92,000	571,500	356,255	221,740	1,957,679	2,852,748	2,736,286	
<i>Infrastructure</i>															
Infrastructure - roads									10,906,500			10,906,500	3,593,226	3,808,677	
Infrastructure - Footpaths												0	54,108	50,350	
Infrastructure - Drainage												0		0	
Infrastructure - Parks & Ovals												0		0	
Infrastructure - Other							365,422	493,950		42,970		902,342	310,072	316,779	
Infrastructure - Gardens												0		0	
Other infrastructure [describe]												0		0	
Other infrastructure [describe]												0		0	
Other infrastructure [describe]												0		0	
Other infrastructure [describe]												0		0	
	0	0	0	0	0	0	365,422	493,950	10,906,500	42,970	0	11,808,842	3,957,406	4,175,806	
Total acquisitions	0	0	0	0	70,000	627,184	384,422	585,950	11,478,000	399,225	221,740	13,766,521	6,810,154	6,912,092	

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

SIGNIFICANT ACCOUNTING POLICIES

RECOGNITION OF ASSETS

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

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

SHIRE OF DALWALLINU

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30 JUNE 2022

4. FIXED ASSETS

(b) Disposals of Assets

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

	2021/22 Budget Net Book Value	2021/22 Budget Sale Proceeds	2021/22 Budget Profit	2021/22 Budget Loss	2020/21 Actual Net Book Value	2020/21 Actual Sale Proceeds	2020/21 Actual Profit	2020/21 Actual Loss	2020/21 Budget Net Book Value	2020/21 Budget Sale Proceeds	2020/21 Budget Profit	2020/21 Budget Loss
By Program												
Law, order, public safety	0	0	0	0	32,000	28,000	0	(4,000)	0	0	0	0
Health	0	0	0	0	12,000	10,000	0	(2,000)	12,000	7,500	0	(4,500)
Housing	0	0	0	0	69,000	88,769	19,769	0	0	0	0	0
Recreation and culture	0	0	0	0	0	0	0	0	0	1,500	1,500	0
Transport	165,288	195,136	34,641	(4,793)	48,718	35,546	0	(13,172)	136,862	97,091	0	(39,771)
Economic services	69,394	69,394	0	0	0	0	0	0	69,393	69,393	0	0
Other property and services	212,527	116,182	0	(96,345)	1,390,526	782,277	364	(608,613)	741,958	337,500	3,000	(407,458)
	447,209	380,712	34,641	(101,138)	1,552,244	944,592	20,133	(627,785)	960,213	512,984	4,500	(451,729)
By Class												
<i>Property, Plant and Equipment</i>												
Land - freehold land	230,189	137,576	0	(92,613)	1,423,526	834,682	19,769	(608,613)	779,351	371,893	0	(407,458)
Plant and equipment	217,020	243,136	34,641	(8,525)	128,718	109,910	364	(19,172)	180,862	141,091	4,500	(44,271)
	447,209	380,712	34,641	(101,138)	1,552,244	944,592	20,133	(627,785)	960,213	512,984	4,500	(451,729)

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

the supplementary information attached to this budget document as follows:

- Staff housing programme
- Plant replacement programme

SIGNIFICANT ACCOUNTING POLICIES

GAINS AND LOSSES ON DISPOSAL

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

SHIRE OF DALWALLINU

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30 JUNE 2022

5. ASSET DEPRECIATION

By Program

	2021/22 Budget	2020/21 Actual	2020/21 Budget
	\$	\$	\$
Law, order, public safety	75,400	68,574	63,895
Health	20,435	17,118	13,213
Education and welfare	2,326	2,326	2,326
Housing	151,562	140,311	144,062
Community amenities	54,270	54,857	54,571
Recreation and culture	628,864	632,433	535,819
Transport	4,190,410	4,188,778	4,192,822
Economic services	59,914	71,308	67,414
Other property and services	351,499	295,467	460,551
	5,534,680	5,471,172	5,534,673

By Class

Buildings - non-specialised	567,452	569,320	573,683
Furniture and equipment	10,344	13,303	21,124
Plant and equipment	399,448	330,506	481,185
Infrastructure - roads	4,009,444	4,009,444	3,943,384
Infrastructure - Footpaths	76,032	76,032	76,032
Infrastructure - Drainage	54,194	54,193	53,510
Infrastructure - Parks & Ovals	14,886	14,886	14,887
Infrastructure - Other	379,827	380,435	347,814
Right of use - furniture and fittings	23,053	23,053	23,054
	5,534,680	5,471,172	5,534,673

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	30 to 50 years
Furniture and equipment	4 to 10 years
Plant and equipment	5 to 20 years
Infrastructure - roads	
Clearing and Earthworks	Not depreciated
Pavement	40 years
Seal	15 to 20 years
Infrastructure - Footpaths	20 years
Infrastructure - Drainage	50 years
Infrastructure - Parks & Ovals	10 to 40 years
Infrastructure - Other	10 to 50 Years
Right of use ³⁸ furniture and fittings	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.

SHIRE OF DALWALLINU

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30 JUNE 2022

6. INFORMATION ON BORROWINGS

(a) Borrowing repayments

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

Purpose	Loan Number	Institution	Interest Rate	Budget Principal 1 July 2021	2021/22				2020/21				2020/21				
					Budget New Loans	Budget Principal Repayments	Budget Principal outstanding 30 June 2022	Budget Interest Repayments	Actual Principal 1 July 2020	Actual New Loans	Actual Principal Repayments	Actual Principal outstanding 30 June 2021	Actual Interest Repayments	Budget Principal 1 July 2020	Budget New Loans	Budget Principal Repayments	Budget Principal outstanding 30 June 2021
Community amenities					\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Loan 64 - Sewerage Scheme	90,136		0	(19,395)	70,741	(8,412)	107,753	0	(17,617)	90,136	(9,394)	107,753	0	(17,617)	90,136	(9,393)	
Recreation and culture																	
Loan 157 - Dalwallinu Discovery Centre	519,948		0	(59,933)	460,015	(15,266)	578,532	0	(58,584)	519,948	(16,469)	578,532	0	(58,584)	519,948	(16,086)	
Loan 159 - Dalwallinu Recreation Centre	2,585,200		0	(60,015)	2,525,185	(95,109)	2,643,455	0	(58,255)	2,585,200	(96,719)	2,643,455	0	(58,255)	2,585,200	(93,529)	
Other property and services																	
Loan 160 - Bell St Subdivision	721,098		0	(158,531)	562,567	(9,382)	0	800,000	(78,902)	721,098	(7,847)	0	800,000	(74,746)	725,254	(22,168)	
	3,916,382		0	(297,874)	3,618,508	(128,169)	3,329,740	800,000	(213,358)	3,916,382	(130,429)	3,329,740	800,000	(209,202)	3,920,538	(141,176)	
	3,916,382		0	(297,874)	3,618,508	(128,169)	3,329,740	800,000	(213,358)	3,916,382	(130,429)	3,329,740	800,000	(209,202)	3,920,538	(141,176)	

All borrowing repayments for loans 64, 157 and 159 will be financed by general purpose revenue.

Borrowing repayments for loan 160 will be financed by general purpose revenue and transfer from land & buildings reserve.

SHIRE OF DALWALLINU

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30 JUNE 2022

6. INFORMATION ON BORROWINGS

(b) New borrowings - 2021/22

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

(c) Unspent borrowings

The Shire had no unspent borrowing funds as at 30th June 2021 nor is it expected to have unspent borrowing funds as at 30th June 2022.

(d) Credit Facilities

	2021/22 Budget	2020/21 Actual	2020/21 Budget
	\$	\$	\$
Undrawn borrowing facilities			
credit standby arrangements			
Bank overdraft limit	0	0	0
Bank overdraft at balance date	0	0	0
Credit card limit	10,000	7,417	10,000
Credit card balance at balance date	0	2,583	0
Total amount of credit unused	10,000	10,000	10,000
Loan facilities			
Loan facilities in use at balance date	3,618,508	3,916,382	3,920,538

SIGNIFICANT ACCOUNTING POLICIES

BORROWING COSTS

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

SHIRE OF DALWALLINU

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30 JUNE 2022

7. LEASE LIABILITIES

Purpose					Budget 1 July 2021	2021/22			Budget		2021/22			2020/21				Actual		2020/21		2020/21				Budget		2020/21			
	Lease Number		Lease Interest Rate			Lease Term		Budget New Leases		Budget Lease Principal		Budget Lease Interest		Actual Principal		2020/21 Actual Lease Principal		Actual Lease Interest		Budget Principal		2020/21 Budget New Leases		Budget Lease Principal		Budget Lease outstanding		Budget Lease repayments			
Recreation and culture																															
Gymnasium Equipment	2	Maya Financial	2.3%	4	35,703		0	(17,852)		17,851		(645)		53,555		0	(17,852)		35,703		(1,051)		53,555		0	(17,852)		35,703		(1,051)	
Other property and services																															
Photocopiers x 2	1	Ricoch Finance	3.2%	5		9,959		0	(5,201)		4,758		(235)		15,160		0	(5,201)		9,959		(399)		15,160		0	(5,201)		9,959		(399)
						45,662		0	(23,053)		22,609		(880)		68,715		0	(23,053)		45,662		(1,450)		68,715		0	(23,053)		45,662		(1,450)

SIGNIFICANT ACCOUNTING POLICIES

LEASES

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

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

LEASE LIABILITIES

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

SHIRE OF DALWALLINU

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30 JUNE 2022

8. CASH BACKED RESERVES

(a) Cash Backed Reserves - Movement

	2021/22	2021/22	2021/22	2021/22	2020/21	2020/21	2020/21	2020/21	2020/21	2020/21	2020/21	2020/21
	Budget	Budget	Budget	Budget	Actual	Actual	Actual	Actual	Budget	Budget	Budget	Budget
	Opening Balance	Transfer to	Transfer (from)	Closing Balance	Opening Balance	Transfer to	Transfer (from)	Closing Balance	Opening Balance	Transfer to	Transfer (from)	Closing Balance
(a) Leave Reserve	\$ 255,492	\$ 511	\$ 0	\$ 256,003	\$ 280,414	\$ 1,455	\$ (26,377)	\$ 255,492	\$ 280,414	\$ 1,402	\$ (26,377)	\$ 255,439
(b) Plant Reserve	1,019,118	2,038	(369,266)	651,890	1,013,521	5,597	0	1,019,118	1,013,521	5,068	0	1,018,589
(c) Joint Venture Housing Reserve	161,012	11,960	0	172,972	126,139	34,873	0	161,012	126,139	14,034	0	140,173
(d) Land & Buildings Reserve	1,725,559	72,845	(967,598)	830,806	838,992	886,567	0	1,725,559	838,992	480,438	(160,000)	1,159,430
(e) Sewerage Scheme Reserve	750,114	136,750	0	886,864	498,888	251,226	0	750,114	498,888	250,708	0	749,596
(f) Townscape Reserve	72,063	0	(72,063)	0	71,667	396	0	72,063	71,667	358	0	72,025
(g) Telecommunications Reserve	17,324	35	(17,000)	359	16,680	644	0	17,324	16,680	83	0	16,763
(h) Swimming Pool Reserve	171,043	20,342	0	191,385	120,201	50,842	0	171,043	120,202	100,601	0	220,803
(i) Recreation Reserve	129,517	259	(50,000)	79,776	128,806	711	0	129,517	128,806	644	0	129,450
(j) Insurance Excess Reserve	119,521	16,239	(57,000)	78,760	102,896	16,625	0	119,521	102,896	16,514	0	119,410
(k) Waste Management Reserve	151,953	20,304	0	172,257	101,216	50,737	0	151,953	101,216	50,506	0	151,722
	4,572,716	281,283	(1,532,927)	3,321,072	3,299,420	1,299,673	(26,377)	4,572,716	3,299,421	920,356	(186,377)	4,033,400

(b) Cash Backed Reserves - Purposes

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

Reserve name	Anticipated date of use	Purpose of the reserve
(a) Leave Reserve	ongoing	- to be used to fund sick, annual and long service leave requirements.
(b) Plant Reserve	ongoing	- to be used for the purchase & maintenance of major plant or to cover contractor expenditure where the Shire doesn't have resources available internally.
(c) Joint Venture Housing Reserve	ongoing	- to be used for the construction & maintenance of the Joint Venture Housing.
(d) Land & Buildings Reserve	ongoing	- to be used for the purchase, construction & maintenance of residential & commercial sites.
(e) Sewerage Scheme Reserve	ongoing	- to be used for the maintenance & replacement of the Sewerage Scheme.
(f) Townscape Reserve	2021/22	- to be used for various townscape special projects.
(g) Telecommunications Reserve	ongoing	- to be used to leverage enhanced telecommunications capabilities within the Shire.
(h) Swimming Pool Reserve	ongoing	- to be used to ensure long term maintenance and upgrade of the swimming pool.
(i) Recreation Reserve	ongoing	- to be used to ensure long term maintenance and upgrade of the recreation areas.
(j) Insurance Excess Reserve ⁴²	ongoing	- to be used to pay for insurance excess in the event of abnormal number of claims in a year.
(k) Waste Management Reserve	ongoing	- to be used to pay for future waste management requirements.

9. FEES & CHARGES REVENUE

	2021/22 Budget	2020/21 Actual	2020/21 Budget
	\$	\$	\$
Governance	100	0	100
General purpose funding	5,150	8,048	5,174
Law, order, public safety	4,700	5,783	4,100
Health	1,572	1,953	1,572
Education and welfare	1	1	1
Housing	338,191	341,408	342,940
Community amenities	569,900	560,615	556,952
Recreation and culture	95,942	101,850	78,719
Transport	30,000	29,834	22,000
Economic services	132,410	112,927	123,500
Other property and services	7,408	25,834	25,226
	1,185,374	1,188,253	1,160,284

10. GRANT REVENUE

	2021/22 Budget	2020/21 Actual	2020/21 Budget
	\$	\$	\$
By Program:			
(a) Operating grants, subsidies and contributions			
Governance	100	0	100
General purpose funding	1,221,980	2,852,689	1,555,761
Law, order, public safety	34,288	508,277	25,088
Health	20,614	20,886	21,335
Education and welfare	3,272	2,829	2,960
Housing	20,071	14,790	20,943
Community amenities	6,315	11,648	22,187
Recreation and culture	83,382	142,649	105,694
Transport	305,957	287,673	287,605
Economic services	34,803	43,100	60,059
Other property and services	51,200	106,495	101,200
	1,781,982	3,991,036	2,202,932
(b) Non-operating grants, subsidies and contributions			
Law, order, public safety	0	175,037	163,318
Housing	19,184	0	0
Community amenities	0	180,686	174,823
Recreation and culture	203,950	167,744	160,055
Transport	9,493,307	2,404,823	2,731,925
Economic services	322,225	15,000	15,000
	10,038,666	2,943,290	3,245,121
Total grants, subsidies and contributions	11,820,648	6,934,326	5,448,053

SHIRE OF DALWALLINU

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30 JUNE 2022

11. REVENUErecognition

SIGNIFICANT ACCOUNTING POLICIES

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

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

12. ELECTED MEMBERS REMUNERATION

	2021/22 Budget	2020/21 Actual	2020/21 Budget
	\$	\$	\$
Elected member - Steven Carter			
President's allowance	7,942	7,942	7,942
Meeting attendance fees	7,766	6,600	7,575
Other expenses	1,954	0	1,125
Travel and accommodation expenses	500	202	500
	18,162	14,744	17,142
Elected member - Keith Carter			
Deputy President's allowance	1,985	1,985	1,985
Meeting attendance fees	4,895	5,180	4,895
Other expenses	1,953	0	1,125
Travel and accommodation expenses	500	1,391	500
	9,333	8,556	8,505
Elected member - Brett Boys			
Meeting attendance fees	1,440	4,680	4,695
Other expenses	1,953	0	625
Travel and accommodation expenses	250	0	500
	3,643	4,680	5,820
Elected member - Karen Christian			
Meeting attendance fees	1,440	4,680	4,695
Other expenses	1,953	0	625
Travel and accommodation expenses	250	0	500
	3,643	4,680	5,820
Elected member - Anita Dickins			
Meeting attendance fees	1,440	4,520	4,895
Other expenses	1,953	0	625
Travel and accommodation expenses	250	663	500
	3,643	5,183	6,020
Elected member - Melissa Harms			
Meeting attendance fees	4,895	4,320	4,895
Other expenses	1,953	0	625
Travel and accommodation expenses	500	706	500
	7,348	5,026	6,020
Elected member - Karen McNeill			
Meeting attendance fees	4,695	4,320	4,695
Other expenses	1,953	0	625
Travel and accommodation expenses	500	0	500
	7,148	4,320	5,820
Elected member - Noel Mills			
Meeting attendance fees	1,440	4,880	4,895
Other expenses	1,953	0	625
Travel and accommodation expenses	250	0	500
	3,643	4,880	6,020
Elected member TBA (Elections Oct 2021)			
Meeting attendance fees	13,420	0	0
Travel and accommodation expenses	1,000	0	0
	14,420	0	0
Total Elected Member Remuneration	70,983	52,069	61,167
President's allowance	7,942	7,942	7,942
Deputy President's allowance	1,985	1,985	1,985
45 Meeting attendance fees	41,431	39,180	41,240
Other expenses	15,625	0	6,000
Travel and accommodation expenses	4,000	2,962	4,000
	70,983	52,069	61,167

SHIRE OF DALWALLINU**NOTES TO AND FORMING PART OF THE BUDGET****FOR THE YEAR ENDED 30 JUNE 2022****13. OTHER INFORMATION**

	2021/22 Budget	2020/21 Actual	2020/21 Budget
	\$	\$	\$
The net result includes as revenues			
(a) Interest earnings			
Investments			
- Reserve funds	9,001	9,221	16,497
- Other funds	8,000	20,149	30,000
Other interest revenue (refer note 1b)	7,400	11,926	7,400
	24,401	41,296	53,897
* The Shire has resolved to charge interest under section 6.13 for the late payment of any amount of money at 7%.			
(b) Other revenue			
Reimbursements and recoveries	100	35	100
	100	35	100
The net result includes as expenses			
(c) Auditors remuneration			
Audit services	18,900	19,560	30,000
Other services	6,000	800	10,000
	24,900	20,360	40,000
(d) Interest expenses (finance costs)			
Borrowings (refer Note 6(a))	128,169	130,429	141,176
Interest expense on lease liabilities	880	1,450	1,450
	129,049	131,879	142,626

14. INTERESTS IN JOINT ARRANGEMENTS

The Shire together with the Department of Housing have a joint venture arrangement with regard to the provision of seven houses in Dalwallinu and one in Kalannie. The Shire provided the land and have a joint agreement for the use and maintenance of the constructed houses.

The Shire's share of the houses is included in "Land & Buildings" as follows:

	2021/22 Budget	2020/21 Actual	2020/21 Budget
	\$	\$	\$
Non-current assets			
Land and Buildings	1,267,499	1,296,959	1,624,701
Less: accumulated depreciation	(29,461)	(29,460)	(76,935)
	1,238,038	1,267,499	1,547,766

SIGNIFICANT ACCOUNTING POLICIES

INTERESTS IN JOINT ARRANGEMENTS

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

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

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

15. SIGNIFICANT ACCOUNTING POLICIES - OTHER INFORMATION**GOODS AND SERVICES TAX (GST)**

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

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

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

CRITICAL ACCOUNTING ESTIMATES

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

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

ROUNDING OFF FIGURES

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

COMPARATIVE FIGURES

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

BUDGET COMPARATIVE FIGURES

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

SHIRE OF DALWALLINU
2021/2022 BUDGET
RATE SETTING STATEMENT

Annual Budget 2021/22	Revised Annual Budget 2020/21	Actual 2020/21
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Revenue

General Purpose Funding	1,251,532	1,405,076	2,902,032
Governance	300	300	0
Law, Order and Public Safety	38,988	515,626	689,097
Health	22,186	186,225	22,838
Education and Welfare	3,273	2,961	2,830
Housing	377,446	383,652	375,968
Community Amenities	576,215	755,161	752,950
Recreation and Culture	383,275	389,494	412,242
Transport	9,863,905	3,041,530	2,722,331
Economic Services	489,438	198,561	171,027
Other Property and Services	58,608	135,595	132,728
	13,065,165	7,014,181	8,184,042

Expenses

General Purpose Funding	(142,681)	(170,316)	(143,672)
Governance	(736,633)	(773,321)	(587,304)
Law, Order and Public Safety	(211,381)	(199,286)	(198,427)
Health	(339,814)	(334,905)	(342,135)
Education and Welfare	(126,653)	(41,832)	(39,223)
Housing	(521,877)	(443,117)	(350,244)
Community Amenities	(857,617)	(849,737)	(813,966)
Recreation and Culture	(2,168,003)	(2,015,439)	(1,838,365)
Transport	(5,997,195)	(6,152,441)	(6,046,554)
Economic Services	(568,855)	(534,946)	(479,527)
Other Property and Services	(178,059)	(668,825)	(687,025)
	(11,848,769)	(12,184,165)	(11,526,442)

Capital Income

Proceeds from Disposal of Assets	380,712	599,117	944,591
New Borrowings	0	800,000	800,000
Transfer from Reserve	1,532,927	236,377	26,377
	1,913,639	1,635,494	1,770,968

Capital Expenditure

Land & Buildings	(1,233,006)	(2,185,551)	(1,962,488)
Infrastructure - Roads	(10,906,500)	(3,758,327)	(3,593,226)
Infrastructure - Other	(902,342)	(367,129)	(310,072)
Infrastructure - Footpaths	0	(50,350)	(54,108)
Plant and Equipment	(677,500)	(1,034,157)	(883,538)
Furniture and Equipment	(47,173)	(9,750)	(6,722)
Repayment of Debentures	(297,874)	(209,202)	(213,357)
Transfer to Reserves	(281,283)	(904,897)	(1,299,672)
	(14,345,677)	(8,519,363)	(8,323,183)

Total Operating + Non-Operating

	(11,215,642)	(12,053,853)	(9,894,615)
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ADJUST- NON CASH ITEMS

Depreciation	5,534,680	5,534,673	5,471,172
Profit/(Loss) on Sale of Assets	(66,497)	(426,460)	(607,652)
Movement in Employee Benefits	0	(24,975)	(23,257)
Principal Elements of Finance Lease Payments	(23,053)	(23,053)	(23,052)
ADD Surplus/(Deficit) July 1 b/f	2,271,381	2,850,211	2,850,211
LESS Surplus/(Deficit) June 30 c/f	0	(15,436)	2,271,381
Amount Required from Rates	(3,366,138)	(3,290,537)	(3,283,271)

SHIRE OF DALWALLINU

2021/2022 BUDGET

SCHEDULE 3 - GENERAL PURPOSE FUNDING

	Annual Budget 2021/22	Revised Annual Budget 2020/21	Actual 2020/21
GENERAL RATE REVENUE			
Operating Expenditure			
E031050	Eftpos/CC charges for Rates payments	(4,500)	(4,500)
E031360	Rates Legal Costs/ Debt Recovery	(17,000)	(17,000)
E031370	Valuation Charges	(10,500)	(10,500)
E031380	Search Costs	(200)	(200)
E031390	Rate Write Offs/Refunds	(2,000)	(5,000)
E031900	Administration Allocated	(94,139)	(107,049)
Total Operating Expenditure		(128,339)	(144,249)
Operating Income			
I031005	Discount on Rates	(152,795)	(151,627)
I031010	Rates - GRV	380,771	352,581
I031011	Rates- UV	2,939,362	2,880,037
I031012	Ex-Gratia Rates	41,612	40,000
I031014	Interim Rates - Current Year	5,000	4,000
I031015	Minimum GRV- Dalw (162)	74,400	77,400
I031016	Interim Rates - Prior Years	0	10
I031017	Minimum GRV - Kal (12)	20,400	22,200
I031018	Minimum GRV - Wbn/Pith/Bunt (57)	48,600	49,200
I031019	Minimum UV (19)	24,500	24,500
I031020	Minimum Mining (40)	25,900	16,800
I031170	Interest On Overdue Rates	3,000	3,500
I031171	Interest On Instalments	4,000	6,085
I031172	Administration Charges (Instalments & Other)	3,150	3,174
I031173	Interest On Deferred Pensioner Rates	200	200
I031174	Collection of Legal Costs	16,000	16,000
I031180	Rate Enquiry Fees	2,000	2,000
I031185	ESL Interest & Legal Charges	200	200
Total Operating Income		3,436,300	3,346,260
			3,366,138
OTHER GENERAL PURPOSE FUNDING			
Operating Expenditure			
E032900	Administration Activity Costs	(6,542)	(18,268)
E034099	Roundings	0	0
Total Operating Expenditure		(6,542)	(18,268)
Operating Income			
I032050	Grants Commission - General Purpose Grant	672,963	787,368
I032051	Grants Commission - Untied Roads Grant	491,405	519,052
Total Operating Income		1,164,368	1,306,420
			2,802,831

**SHIRE OF DALWALLINU
2021/2022 BUDGET**

SCHEDULE 3 - GENERAL PURPOSE FUNDING

	Annual Budget 2021/22	Revised Annual Budget 2020/21	Actual 2020/21
GENERAL FINANCING			
Operating Expenditure			
E034220	Bank fees and charges	(7,000)	(7,000)
E034221	Bank fees with no GST	(800)	(800)
	Total Operating Expenditure	(7,800)	(7,140)
Operating Income			
I033070	Interest Received - Municipal Funds Invested	8,000	11,000
I034200	Interest on Leave Reserve	511	1,402
I034201	Interest on Joint Venture Housing Reserve	322	631
I034202	Interest on Plant Reserve	2,038	5,069
I034203	Interest on Land and Buildings Reserve	3,451	4,195
I034204	Interest on Sewerage Scheme Reserve	1,500	2,494
I034207	Interest on Townscape Reserve	0	358
I034209	Interest on Telecommunications Reserve	35	83
I034210	Interest on Swimming Pool Reserve	342	601
I034211	Interest on Recreation Reserve	259	644
I034212	Interest on Insurance Claims Excess Reserve	239	514
I034214	Interest on Waste Management Reserve	304	506
	Total Operating Income	17,001	27,497
			29,369

SHIRE OF DALWALLINU

2021/2022 BUDGET

SCHEDULE 4 - GOVERNANCE

	Annual Budget 2021/22	Revised Annual Budget 2020/21	Actual 2020/21
MEMBERS OF COUNCIL			
Operating Expenditure			
E041140	Members Travel	(4,000)	(3,000)
E041141	Members Conference Expenses	(15,625)	0
E041150	Election Expenses	(6,000)	0
E041160	Members Attendance Fees	(41,431)	(41,240)
E041165	President & Deputy President Allowance	(9,927)	(9,927)
E041170	Refreshments & Receptions	(14,661)	(14,960)
E041175	Legal Expenses	(2,000)	(52,000)
E041180	Insurance - Members	(5,020)	(5,020)
E041185	Consultants	(14,000)	(43,703)
E041186	Subscriptions	(15,315)	(14,505)
E041190	Electronic Agendas	(14,400)	(16,800)
E041191	Other Minor Members Costs	(5,200)	(2,500)
E041195	Donations & Grants	(2,867)	(6,780)
E041300	Publications & Promotion	(2,000)	(2,000)
E041400	Member Training Programs	(7,000)	(3,500)
E041196	Council Chamber Building Operation Costs	(2,115)	(4,510)
E041197	Council Chamber Maintenance	(1,645)	(3,095)
E041901	Managers Overheads	(9,000)	(9,000)
E041900	Administration Activity Costs	(202,005)	(183,248)
Total Operating Expenditure		(374,210)	(415,788)
Operating Income			
I041035	Sale of Council Minutes	100	100
Total Operating Income		100	100
OTHER GOVERNANCE			
Operating Expenditure			
E042900	Administration Activity Costs	(322,523)	(302,532)
E042901	Managers Overheads	(15,000)	(15,000)
E042177	Audit Expenses	(24,900)	(40,000)
Total Operating Expenditure		(362,423)	(357,532)
Operating Income			
I042031	Reimbursements	100	100
I042100	Other Minor Income	100	100
Total Operating Income		200	200

SHIRE OF DALWALLINU

2021/2022 BUDGET

SCHEDULE 5 - LAW ORDER & PUBLIC SAFETY

	Annual Budget 2021/22	Revised Annual Budget 2020/21	Actual 2020/21
FIRE PREVENTION			
Operating Expenditure			
E051110	Loss on Sale of Assets	0	(4,000)
E051180	Insurance	(22,257)	(18,392)
E051340	Fire Building Operation Costs	(3,951)	(2,544)
E051341	Fire Building Maintenance	(2,201)	(6,312)
E051345	Equipment Maint. & Repairs	(1,050)	(3,286)
E051346	Fire Vehicles - Operating Expenses	(5,280)	(4,000)
E051347	Protective Equipment	(2,500)	(11,000)
E051366	Fire Break Inspections	(7,290)	(2,688)
E051850	Other Expenses	(14,524)	(9,224)
E051990	Depreciation	(75,400)	(63,895)
E051900	Administration Activity Costs	(16,326)	(15,560)
Total Operating Expenditure		(150,779)	(136,901)
Operating Income			
I051030	DFES Levy Contribution	34,288	25,088
I051035	Contributions	0	485,738
I051047	Grant from DFES for Buntine Fire Shed	0	163,318
Total Operating Income		34,288	674,144
Capital Expenditure			
E051813	Shire of Dalwallinu Fire Tenders	0	(485,738)
K47	Capital Expenditure - Buildings	0	(163,318)
Total Capital Expenditure		0	(649,056)
ANIMAL CONTROL			
Operating Expenditure			
E052367	Ranger Services	(17,820)	(18,720)
E052850	Other Animal Control Expenses	(2,000)	(2,000)
E052900	Administration Activity Costs	(24,475)	(24,511)
Total Operating Expenditure		(44,295)	(45,231)
Operating Income			
I052042	Dog Registration Fees	3,200	3,200
I052043	Fines & Penalties	200	200
I052044	Cat Registration Fees	500	500
I052046	Impounding Fees	700	800
I052047	Pound Fees - Destruction of Animals	100	100
Total Operating Income		4,700	4,800
OTHER LAW & PUBLIC SAFETY			
Operating Expenditure			
E053369	Emergency Call-outs	(2,463)	(3,377)
E053375	Public Safety Equipment	(2,360)	0
E053900	Administration Activity Costs	(11,484)	(13,777)
Total Operating Expenditure		(16,307)	(17,154)

SHIRE OF DALWALLINU
2021/2022 BUDGET

SCHEDULE 7 - HEALTH

		Annual Budget 2021/22	Revised Annual Budget 2020/21	Actual 2020/21
PREVENTIVE SERVICES				
HEALTH ADMINISTRATION & INSPECTION				
Operating Expenditure				
E071186	Health Officer Training Costs	(1,000)	(1,000)	0
E071366	Analytical Expenses	(1,200)	(1,200)	(532)
E071900	Administration Activity Costs	(30,326)	(28,225)	(25,235)
	Total Operating Expenditure	(32,526)	(30,425)	(25,766)
Operating Income				
I071042	Health Act Licenses	472	472	876
I071043	Food Act Fees	800	800	831
I071045	Hawker/Street Stall Licences	200	200	245
I071046	Swimming Pool Inspections	100	100	0
	Total Operating Income	1,572	1,572	1,952
PREVENTIVE SERVICES - PEST CONTROL				
Operating Expenditure				
E072355	Insecticides & Pesticides	(250)	(250)	0
	Total Operating Expenditure	(250)	(250)	0
OTHER HEALTH				
Operating Expenditure				
E073110	Loss on Sale of Assets	0	(2,000)	(2,000)
E073440	Medical Centre Building Operating Costs	(32,088)	(26,391)	(25,132)
E073188	Medical Centre Office Costs	(204,000)	(204,000)	(214,061)
E073235	Doctors Vehicle Running Costs	(5,495)	(5,500)	(5,385)
E073441	Medical Centre Building Maintenance	(16,129)	(13,812)	(12,288)
E073860	Medical Centre Staff Housing Allocated	(9,358)	(19,286)	(22,081)
E073900	Administration Activity Costs	(19,533)	(20,029)	(17,922)
E073990	Depreciation	(20,435)	(13,212)	(17,118)
	Total Operating Expenditure	(307,038)	(304,230)	(316,369)
Operating Income				
I073031	Reimbursements	20,614	21,335	20,886
I073800	Proceeds -Doctor's Vehicle (DL89)	0	10,000	10,000
I073801	Realisation of Asset -DL89	0	(10,000)	(10,000)
	Total Operating Income	20,614	21,335	20,886
Capital Expenditure				
E073835	Purchase of Doctor's Vehicle	0	(36,114)	(36,114)
	Total Capital Expenditure	0	(36,114)	(36,114)

SHIRE OF DALWALLINU

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SCHEDULE 8 - EDUCATION & WELFARE

	Annual Budget 2021/22	Revised Annual Budget 2020/21	Actual 2020/21
OTHER WELFARE			
Operating Expenditure			
E083386 Youth Activities	(4,000)	(4,000)	(3,182)
E083900 Administration Activity Costs	(23,800)	(24,617)	(21,937)
Total Operating Expenditure	(27,800)	(28,617)	(25,119)
Operating Income			
I083031 Reimbursements - Other Welfare	200	200	0
Total Operating Income	200	200	0
PRE-SCHOOLS			
Operating Expenditure			
E081341 Dalwallinu Early Learning Centre Maintenance	(2,740)	(1,882)	(5,049)
E081340 Dalwallinu Early Learning Centre Operation	(3,159)	(2,992)	(2,837)
E081342 Consultants	(35,000)	0	0
E081900 Administration Activity Costs	(49,598)	0	0
E081990 Depreciation	(2,326)	(2,326)	(2,326)
Total Operating Expenditure	(92,823)	(7,200)	(10,212)
Operating Income			
I081031 Reimbursements - Dalwallinu ELC	3,072	2,760	2,829
I081046 Lease Income - Dalwallinu ELC	1	1	1
Total Operating Income	3,073	2,761	2,830
Capital Expenditure			
E081804 Capital Expenditure - Land	(70,000)	0	0
Total Capital Expenditure	(70,000)	0	0
Capital Income			
I081850 Transfer from Land & Buildings Reserve	70,000	0	0
Total Capital Income	70,000	0	0
OTHER EDUCATION			
Operating Expenditure			
E082195 Event Donations	(400)	(400)	0
E082372 School Bus Subsidy	(2,500)	(2,500)	(777)
E082373 Scholarships & Prizes	(630)	(615)	(615)
E082374 Chaplaincy Subsidy	(2,500)	(2,500)	(2,500)
Total Operating Expenditure	(6,030)	(6,015)	(3,892)

SHIRE OF DALWALLINU

2021/2022 BUDGET

SCHEDULE 9 - HOUSING

		Annual Budget 2021/22	Revised Annual Budget 2020/21	Actual 2020/21
STAFF HOUSING				
Operating Expenditure				
E091990	E091910 · Depreciation (all Staff Housing)	(40,037)	(49,362)	(36,495)
Building Operational Costs				
E091041	J30 15 Rayner St, Dalwallinu - Aquatic Centre Manager (OE)	(1,889)	(1,415)	(2,008)
	J104 11B Anderson Way, Dalwallinu - BMO (OE)	(4,479)	(4,646)	(3,343)
	J18 2 Dowie St, Dalwallinu - General Hand (OE)	(2,784)	(4,454)	(2,303)
	J19 10 Roberts Rd, Dalwallinu (OE)	(2,159)	(1,679)	(1,957)
	J28 1 Wasley St, Dalwallinu - General Hand (OE)	(2,282)	(2,722)	(2,215)
	J26 65 Johnston Street, Dalwallinu - Leading Hand (OE)	(3,219)	(4,855)	(4,944)
	J25 68 Annetts Rd, Dalwallinu - Leading Hand (OE)	(3,620)	(3,098)	(3,520)
	J29 13 Rayner St, Dalwallinu - General Hand (OE)	(1,922)	(1,415)	(2,081)
	J16 70 McNeill Street, Dalwallinu - Vacant (OE)	0	0	464
	J116 36 Annetts Rd, Dalwallinu - EA (OE)	(1,873)	(2,109)	(2,101)
	J117 1 Wattle Close, Dalwallinu - SFO (OE)	(1,729)	(2,000)	(1,799)
	J122 6A Cousins Rd, Dalwallinu - MPDS (OE)	(4,764)	(4,292)	(4,159)
	J91 Lot 503 Salmon Gums Pl, Dalwallinu - CEO (OE)	(4,273)	(4,036)	(3,226)
	J123 6B Cousins Rd, Dalwallinu - WS (OE)	(3,935)	(2,228)	(3,845)
Building Maintenance and Other Costs -				
E091042	Q30 15 Rayner St, Dalwallinu - Aquatic Centre Manager (ME)	(2,595)	(1,987)	(737)
	Q104 11B Anderson Way, Dalwallinu - BMO (ME)	(3,948)	(16,158)	(14,690)
	Q18 2 Dowie St, Dalwallinu - General Hand (ME)	(3,493)	(6,813)	(3,519)
	Q19 10 Roberts Rd, Dalwallinu (ME)	(9,577)	(6,813)	(3,140)
	Q28 1 Wasley St, Dalwallinu - General Hand (ME)	(21,651)	(9,506)	(4,272)
	Q26 65 Johnston Street, Dalwallinu - Leading Hand (ME)	(3,531)	(3,698)	(2,792)
	Q25 68 Annetts Rd, Dalwallinu - Leading Hand (ME)	(3,084)	(11,313)	(3,007)
	Q29 13 Rayner St, Dalwallinu - General Hand (ME)	(2,595)	(1,987)	(361)
	Q116 36 Annetts Rd, Dalwallinu - EA (ME)	(2,733)	(3,511)	(16,207)
	Q117 1 Wattle Close, Dalwallinu - SFO (ME)	(3,589)	(7,095)	(3,515)
	Q122 6A Cousins Rd, Dalwallinu - MPDS (ME)	(3,929)	(2,565)	(292)
	Q91 Lot 503 Salmon Gums Pl, Dalwallinu - CEO (ME)	(19,803)	(12,008)	(5,924)
	Q123 6B Cousins Rd, Dalwallinu - WS (ME)	(12,865)	(2,403)	0
Sub Total Operating Expenditure				
E091999	Less Allocated to Schedules - Staff Housing	(172,360)	(174,168)	(131,984)
Total Operating Expenditure				
		104,902	96,807	67,552
		(67,458)	(77,361)	(64,432)
Operating Income				
I091210	Rental Income - Staff Housing	64,008	65,000	55,722
I091231	Reimbursements	3,450	2,765	1,675
	Total Operating Income	67,458	67,765	57,397
Capital Expenditure				
E092041	Construction of Employee Housing	(550,000)	0	0
	Total Capital Expenditure	(550,000)	0	0
Capital Income				
I091300	Transfer from Land & Buildings Reserve	450,000	0	0
	Total Capital Income	450,000	0	0

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SCHEDULE 9 - HOUSING

		Annual Budget 2021/22	Revised Annual Budget 2020/21	Actual 2020/21
OTHER HOUSING				
Operating Expenditure				
Non Employee's Residences				
E092340	Building Operational Costs			
J34	8 Harris St, Dalwallinu (OE)	(2,300)	(2,465)	(1,591)
J106	Lot 504 Salmon Gums Place - Doctor (OE)	(6,251)	(5,569)	(5,819)
J36	10 Dowie St, Dalwallinu - Cvan Park Caretaker (OE)	(552)	(1,001)	(528)
J103	11 A Anderson Way, Dalwallinu (OE)	(1,558)	(1,614)	(1,593)
J133	3 South St, Dalwallinu (OE)	(1,475)	(1,733)	(1,434)
J132	1 South St, Dalwallinu (OE)	(1,502)	(1,368)	(1,425)
J131	38 Leahy St, Dalwallinu (OE)	(1,398)	(1,308)	(1,407)
J129	5 (lot 734) South St, Dalwallinu (OE)	(1,704)	(1,652)	(2,412)
J130	7 (lot 733) South St, Dalwallinu (OE)	(1,697)	(1,652)	(1,642)
J127	2 Dungey Rd, Dalwallinu (OE)	(2,144)	(2,549)	(1,994)
J134	40 Leahy St, Dalwallinu (OE)	(1,827)	(1,762)	(1,695)
J135	46 Leahy St, Dalwallinu (OE)	(2,016)	(1,744)	(1,724)
J17	4 Dowie St, Dalwallinu (OE)	(2,700)	(3,075)	(2,256)
E092341	Building Maintenance and Other Costs -			
Q34	8 Harris St, Dalwallinu (ME)	(2,703)	(950)	(460)
Q106	Lot 504 Salmon Gums Place - Doctor (ME)	(3,107)	(13,717)	(16,262)
Q36	10 Dowie St, Dalwallinu - Cvan Park Caretaker (ME)	(40,346)	(800)	(97)
Q103	11 A Anderson Way, Dalwallinu (ME)	(3,003)	(3,698)	(4,836)
Q133	3 South St, Dalwallinu (ME)	(3,209)	(1,794)	(473)
Q132	1 South St, Dalwallinu (ME)	(2,509)	(6,621)	(2,383)
Q131	38 Leahy St, Dalwallinu (ME)	(2,165)	(1,743)	0
Q129	5 (lot 734) South St, Dalwallinu (ME)	(52,559)	(21,794)	(757)
Q130	7 (lot 733) South St, Dalwallinu (ME)	(56,259)	(24,291)	(7,890)
Q127	2 Dungey Rd, Dalwallinu (ME)	(3,573)	(2,403)	(292)
Q134	40 Leahy St, Dalwallinu (ME)	(2,165)	(5,291)	(3,612)
Q135	46 Leahy St, Dalwallinu (ME)	(2,209)	(1,794)	(1,027)
Q17	4 Dowie St, Dalwallinu (ME)	(9,582)	(10,436)	(1,949)
	Sub total Non Employees Housing Costs	(210,513)	(122,824)	(65,558)
Aged Persons Housing				
E092540	Building Operational Costs			
J113	8 Pioneer Place (Over 55's), Dalwallinu (OE)	(2,165)	(1,496)	(2,347)
J12	Wilfred Thomas Lodge (OE)	(4,111)	(4,203)	(3,527)
J13	Sullivan Lodge (OE)	(2,577)	(2,646)	(2,524)
E092541	Building Maintenance and Other Costs -			
Q113	8 Pioneer Place (Over 55's), Dalwallinu (ME)	(7,442)	(1,919)	(1,354)
Q12	Wilfred Thomas Lodge (ME)	(21,201)	(8,799)	(8,469)
Q13	Sullivan Lodge (ME)	(13,284)	(8,630)	(9,812)
	Sub total Aged Housing Costs	(50,781)	(27,693)	(28,032)

SHIRE OF DALWALLINU

2021/2022 BUDGET

SCHEDULE 9 - HOUSING

		Annual Budget 2021/22	Revised Annual Budget 2020/21	Actual 2020/21
OTHER HOUSING (CONT)				
Operating Expenditure				
Joint Venture Housing				
E092640	Building Operational Costs			
J114	Unit 1, 11 James Street, Dalwallinu JV (OE)	(1,727)	(1,820)	(1,898)
J115	Unit 2, 11 James Street, Dalwallinu JV (OE)	(1,676)	(1,719)	(1,898)
J143	Unit 3, 11 James Street, Dalwallinu JV (OE)	(1,406)	(961)	(377)
J144	Unit 4, 11 James Street, Dalwallinu JV (OE)	(1,406)	(860)	(383)
J96	21 Rayner St, Dalwallinu JV (OE)	(1,661)	(1,591)	(1,711)
J97	23 Rayner St, Dalwallinu JV (OE)	(1,886)	(1,591)	(1,724)
J98	6 McLevie Way, Dalwallinu JV (OE)	(1,763)	(1,714)	(1,695)
J99	Lot 72 Prior St, Kalannie JV (OE)	(1,305)	(1,264)	(1,255)
E092641	Building Maintenance and Other Costs -			
Q114	Unit 1, 11 James Street, Dalwallinu JV (ME)	(15,519)	(3,766)	(5,056)
Q115	Unit 2, 11 James Street, Dalwallinu JV (ME)	(7,397)	(7,648)	(1,916)
Q143	Unit 3, 11 James Street, Dalwallinu JV (ME)	(2,359)	(930)	(1,369)
Q144	Unit 4, 11 James Street, Dalwallinu JV (ME)	(2,161)	(930)	(1,060)
Q96	21 Rayner St, Dalwallinu JV (ME)	(4,189)	(4,732)	(2,944)
Q97	23 Rayner St, Dalwallinu JV (ME)	(4,189)	(4,722)	(2,216)
Q98	6 McLevie Way, Dalwallinu JV (ME)	(7,137)	(12,336)	(3,132)
Q99	Lot 72 Prior St, Kalannie JV (ME)	(2,914)	(7,400)	(9,920)
	Sub total Joint Venture Housing Costs	(58,696)	(53,984)	(38,555)
Frail Aged Housing				
E092740	Building Operational Costs			
J14	Pioneer House (OE)	(8,532)	(7,510)	(6,868)
E092741	Building Maintenance and Other Costs -			
Q14	Pioneer House (ME)	(1,178)	(12,068)	(4,568)
	Sub total Frail Aged Housing Costs	(9,710)	(19,578)	(11,435)
E092760	Vacant Land Costs	(1,500)	(2,300)	(2,335)
E092900	Administration Activity Costs	(61,950)	(65,761)	(58,785)
E092990	Depreciation - Other Housing	(111,525)	(94,700)	(103,816)
E092999	Less Allocated to Schedules - Other Housing	50,256	21,087	22,706
	Total Operating Expenditure	(454,419)	(365,753)	(285,812)
Operating Income				
I092031	Reimbursements	16,621	18,178	13,115
I092411	Rental - Non Employees Housing	159,107	174,408	174,231
I092412	Rental - Aged Persons Residences	40,092	39,052	38,667
I092414	Rental - Joint Venture Housing	74,984	64,480	72,788
I092418	Profit on Sale of Assets	0	19,769	19,769
I092423	Proceeds of Sale of Pioneer Place Lots	0	88,769	88,769
I092424	Realisation of Asset Pioneer Place Lots Dalwallinu	0	(88,769)	(88,769)
I092434	Grants - Other Housing	19,184	0	0
	Total Operating Income	309,988	315,887	318,570

SHIRE OF DALWALLINU

2021/2022 BUDGET

SCHEDULE 9 - HOUSING

	Annual Budget 2021/22	Revised Annual Budget 2020/21	Actual 2020/21
OTHER HOUSING (CONT)			
Capital Expenditure			
E092850	Transfer to Joint Venture Housing Reserve	(11,638)	(13,403)
E092851	Transfer to Land & Building Reserve	0	(86,390)
E092852	Transfer to Insurance Claims Excess Reserve	(16,000)	(16,000)
E093853	Other Housing Buildings - Capital Upgrade	(25,184)	0
E093855	Purchase of 8 Myers Street Land	(52,000)	(60,000)
	Total Capital Expenditure	(104,822)	(175,793)
Capital Income			
I092851	Transfer from Land & Buildings Reserve	100,000	40,000
	Total Capital Income	100,000	40,000
			423,224

SHIRE OF DALWALLINU

2021/2022 BUDGET

SCHEDULE 10 - COMMUNITY AMENITIES

		Revised	
	Annual Budget 2021/22	Annual Budget 2020/21	Actual 2020/21
SANITATION HOUSEHOLD REFUSE			
Operating Expenditure			
E101341	Refuse Site Management	(88,680)	(67,711)
E101356	Waste Bins Purchase	(4,000)	(4,000)
E101750	Refuse Collection - Contractor	(56,850)	(58,471)
E101900	Administration Activity Costs	(13,810)	(18,392)
E101990	Depreciation	(4,699)	(4,699)
	Total Operating Expenditure	(168,039)	(153,273)
Operating Income			
I101047	Refuse Collection Charges	135,450	136,746
	Total Operating Income	135,450	136,746
SANITATION - OTHER			
E102750	Refuse Collection Commercial - Contractor	(50,200)	(49,239)
E102751	Refuse Collection Street Bins - Contractor	(6,040)	(5,644)
E102752	Kerbside & General Waste Collections	(10,000)	(10,000)
E102753	Recycling Bin Collection - Contractor	(57,853)	(58,249)
E102754	Bulk Recycling Collection	(22,988)	(20,900)
	Total Operating Expenditure	(147,080)	(144,032)
Operating Income			
I102046	Containers Deposit Scheme Income	3,000	0
I102047	Refuse Collection Commercial Charges	28,685	27,551
I102048	Recycling Charges	71,554	71,148
I102049	Asbestos Disposal Charges	0	1,200
I102050	Bulk Recycling Charges	21,402	21,168
I102051	Collection of Metal from Rubbish Sites	1,000	3,000
I102055	Bulk waste from outside shire	3,000	2,400
	Total Operating Income	128,641	126,467
Capital Expenditure			
E102800	Transfer to Waste Management Reserve	(20,000)	(50,000)
	Total Capital Expenditure	(20,000)	104,235
SEWERAGE			
E103185	Sewerage Works	(83,147)	(90,755)
E103378	Septic Tank Cleaning	(36,841)	(35,685)
E103600	Interest on Loan 64 - Sewerage Scheme	(8,412)	(9,393)
E103342	Consultants - Sewerage	(17,208)	(42,000)
E103990	Depreciation	(27,762)	(18,292)
	Total Operating Expenditure	(173,371)	(196,125)
Operating Income			
I103045	Sewerage Maintenance Charge	257,009	244,338
I103046	Septic Tank Cleaning Fees	42,000	42,000
	Total Operating Income	299,009	286,338
			294,542

SHIRE OF DALWALLINU

2021/2022 BUDGET

SCHEDULE 10 - COMMUNITY AMENITIES

		Annual Budget 2021/22	Revised Annual Budget 2020/21	Actual 2020/21
Capital Expenditure				
E103844	Sewerage System Upgrade	(365,422)	(23,555)	(23,555)
E103850	Transfer to Sewerage Res.	(135,249)	(248,213)	(248,213)
E103920	Loan 64	(19,395)	(17,617)	(17,617)
	Total Capital Expenditure	(520,066)	(289,385)	(289,385)
TOWN PLANNING & REGIONAL DEVELOPMENT				
Operating Expenditure				
E106185	Town Planning Control Expenses	(3,000)	(3,000)	(2,304)
E106188	Town Planning Advertising	(3,000)	(3,000)	0
E106900	Administration Activity Costs	(104,109)	(95,175)	(85,024)
	Total Operating Expenditure	(110,109)	(101,175)	(87,328)
Operating Income				
I106046	Town Planning Scheme Fees	7,000	7,000	1,163
	Total Operating Income	7,000	7,000	1,163
OTHER COMMUNITY AMENITIES				
Operating Expenditure				
E107341	Cemeteries Maintenance	(46,191)	(47,545)	(33,489)
E107379	Townscape Projects	(92,627)	(81,347)	(67,019)
E107440	Public Amenity Building Operation Costs	(57,433)	(47,804)	(43,417)
E107441	Public Amenity Building Maintenance Costs	(16,696)	(21,497)	(26,212)
E107900	Administration Activity Costs	(24,263)	(25,360)	(22,654)
E107990	Depreciation	(21,809)	(31,581)	(22,317)
	Total Operating Expenditure	(259,019)	(255,134)	(215,108)
Operating Income				
I107031	Reimbursements	2,315	2,187	2,768
I107046	Cemetery Fees (including GST)	3,200	3,000	5,159
I107047	Cemetery Fees (excluding GST)	600	400	697
I107050	Grants Received - Other Community Amenities	0	192,923	188,109
	Total Operating Income	6,115	198,510	196,732
Capital Expenditure				
E107806	Capital Expenditure - Other Infrastructure	0	(34,000)	(41,311)
E107805	Capital Expenditure - Buildings	0	(140,823)	(164,075)
E107808	Capital Expenditure - Furniture & Equipment	(19,000)	0	0
	Total Capital Expenditure	(19,000)	(174,823)	(205,385)
Capital Income				
I107851	Transfer from Townscape Reserve	72,063	0	0
	Total Capital Income	72,063	0	0

SHIRE OF DALWALLINU

2021/2022 BUDGET

SCHEDULE 11 - RECREATION & CULTURE

		Annual Budget 2021/22	Revised Annual Budget 2020/21	Actual 2020/21
PUBLIC HALLS & CIVIC CENTRES				
Operating Expenditure				
E111340	Public Halls Building Operation	(76,079)	(86,700)	(81,687)
E111341	Public Halls Building Maintenance	(25,912)	(27,870)	(22,958)
E111600	Interest on Loan 157 - Resource Centre	(15,266)	(16,086)	(16,469)
E111900	Administration Activity Costs	(37,216)	(24,354)	(21,794)
E111990	Depreciation	(118,731)	(48,403)	(122,190)
	Total Operating Expenditure	(273,204)	(203,413)	(265,097)
Operating Income				
I111002	Dalwallinu Hall Hire Fees	1,800	1,500	1,650
I111003	Kalannie Hall Hire Fees	500	500	482
I111008	Dalwallinu Discovery Centre Hire	13,200	13,900	11,624
I111031	Reimbursements	9,500	26,535	25,969
I111050	Grants Received - Public Halls & Civic Centres	4,300	0	0
	Total Operating Income	29,300	42,435	39,726
Capital Expenditure				
E111840	Loan 157 - DDC	(59,933)	(58,584)	(58,584)
E111836	Capital Expenditure - Buildings	0	(169,884)	(49,884)
	Total Capital Expenditure	(59,933)	(228,468)	(108,468)
Capital Income				
I111853	Transfer from Land & Buildings Reserve	0	120,000	0
	Total Capital Income	0	120,000	0
SWIMMING AREAS & BEACHES				
Operating Expenditure				
E112200	Dalwallinu Aquatic Centre Contract Manager	(99,736)	(98,664)	(92,989)
E112341	Dalwallinu Aquatic Centre Maintenance	(23,815)	(16,336)	(15,498)
E112340	Dalwallinu Aquatic Centre Operation	(44,773)	(43,538)	(47,760)
E112400	Aquatic Conference & Training	(1,000)	(1,000)	(358)
E112450	Aquatic Centre Managers Housing Allocated	1,087	2,065	2,371
E112900	Administration Activity Costs	(23,478)	(29,849)	(26,668)
E112990	Depreciation	(30,054)	(26,791)	(29,367)
	Total Operating Expenditure	(221,768)	(214,113)	(210,269)
Operating Income				
I112046	Swimming Pool Entrance Fees	25,000	25,000	22,678
I112050	Dalwallinu Swimming Pool Classes Fees	6,791	6,182	5,112
I112051	Grants Received - Swimming Areas & Beaches	84,480	0	0
	Total Operating Income	116,271	31,182	27,790
Capital Expenditure				
E111852	Transfer to Swimming Pool Reserve	(20,000)	(50,000)	(50,000)
E112844	Capital Expenditure - Plant & Equipment	0	(27,243)	(27,243)
E112848	Swimming Areas Buildings - Capital Upgrade	(57,000)	0	0
E112849	Capital Expenditure - Other Infrastructure	(80,000)	0	0
	Total Capital Expenditure	(157,000)	(77,243)	(77,243)
Capital Income				
I112925	Transfer from Insurance Excess Reserve	57,000	0	0
	Total Capital Income	57,000	0	0

SHIRE OF DALWALLINU

2021/2022 BUDGET

SCHEDULE 11 - RECREATION & CULTURE

		Annual Budget 2021/22	Revised Annual Budget 2020/21	Actual 2020/21
OTHER RECREATION & SPORT				
Operating Expenditure				
E113195	Community Grant Scheme	(33,661)	(20,700)	(6,123)
E113341	Parks & Gardens	(384,482)	(423,461)	(221,507)
E113342	Ovals	(165,766)	(164,809)	(158,984)
E113350	Donation to Kalannie Football Club	(2,000)	(2,000)	0
E113439	Consultant Costs - Other Recreation & Sport	(60,000)	(75,000)	(36,755)
E113441	Recreation Centres Maintenance	(78,520)	(24,117)	(29,224)
E113440	Recreation Centres Operation	(116,995)	(88,322)	(102,491)
E113540	Sporting Grounds & Surrounds	(58,644)	(63,121)	(60,943)
E113442	Interest on Loan 159 - Recreation Centre	(95,109)	(93,529)	(96,719)
E113543	Sporting Clubs & Facilities Operation	(17,147)	(18,402)	(16,510)
E113544	Sporting Clubs & Facilities Maintenance	(7,380)	(5,838)	(4,045)
E113541	Contribution - CW Winter Sports Officer	(2,500)	(2,500)	(2,500)
E113602	Interest Charges - Leased Equipment	(645)	(1,051)	(1,051)
E113900	Administration Activity Costs	(74,067)	(69,905)	(62,513)
E113910	Depreciation - Right-of-use Assets	(17,852)	(17,852)	(17,852)
E113990	Depreciation	(459,965)	(440,512)	(460,185)
Total Operating Expenditure		(1,574,734)	(1,511,119)	(1,277,403)
Operating Income				
I113031	Reimbursements	42,522	57,555	59,769
I113043	Dalwallinu Gymnasium income	30,000	28,000	36,179
I113044	Dalwallinu Recreation Centre Hire Fees	16,000	15,000	18,938
I113063	Contribution - Public Open Spaces	0	39,918	39,918
I113046	Reserve Hire Fees	251	636	280
I113144	Kalannie Recreation Centre Hire Fees	1,800	500	1,858
I113045	Wubin Sports Pavillion Hire Fees	500	400	731
I113050	Grants Received - Other Recreation & Sport	132,430	160,055	167,744
I113054	Grant - Dept of Transport Bike Program	12,500	0	0
Total Operating Income		236,003	302,064	325,417

SHIRE OF DALWALLINU

2021/2022 BUDGET

SCHEDULE 11 - RECREATION & CULTURE

	Annual Budget 2021/22	Revised Annual Budget 2020/21	Actual 2020/21
OTHER RECREATION & SPORT (CONT)			
Capital Expenditure			
E113876	Precinct of Dalwallinu Recreation Complex & two Lighting Towers	0	(11,694)
E113859	Capital Expenditure - Buildings	(62,000)	(55,000)
E113858	Capital Expenditure - Other Infrastructure	(356,950)	(200,555)
E113838	Capital Expenditure - Plant & Equipment	(30,000)	0
E123837	Ride on Mower	0	(7,398)
E111854	Transfer to Land & Buildings Reserve	0	(355,000)
E113883	Capital Expenditure - Furniture & Equipment	0	(9,750)
E113878	Loan 159 - Dalwallinu Recreation Centre	(60,015)	(58,255)
Total Capital Expenditure		(508,965)	(697,652)
Capital Income			
I113925	Transfer from Recreation Centre Reserve	50,000	0
I113926	Transfer from Land & Building Reserve	250,000	0
Total Capital Income		300,000	0
TV & RADIO REBROADCASTING			
Operating Expenditure			
E107541	FM Radio Transmitter (Xantippe)	(1,900)	(1,900)
E114900	Administration Activity Costs	(2,817)	(2,587)
E114990	Depreciation	(1,964)	(1,964)
Total Operating Expenditure		(6,682)	(6,451)
LIBRARIES			
Operating Expenditure			
E115180	Insurance	(137)	(119)
E115340	Dalwallinu Library Operation	(7,360)	(7,850)
E115900	Administration Activity Costs	(39,681)	(21,463)
Total Operating Expenditure		(47,177)	(29,432)
Operating Income			
I115043	Library Fines & Penalties	100	100
I115044	Grants - Library	0	5,576
Total Operating Income		100	5,597
OTHER CULTURE			
Operating Expenditure			
E116331	Community Projects	0	(16,282)
E116330	Dalwallinu Agric Society	(10,207)	0
E116364	Festivals/Events	(15,518)	(9,385)
E116366	Pioneer Wall Plaques	(500)	(1,000)
E116900	Administration Activity Costs	(17,917)	(23,944)
E116990	Depreciation	(297)	(297)
Total Operating Expenditure		(44,439)	(50,908)
Operating Income			
I116031	Other Culture Reimbursements	0	7,213
I116053	Grants - Other Culture	0	6,500
Total Operating Income		0	13,713

**SHIRE OF DALWALLINU
2021/2022 BUDGET**

SCHEDULE 12 - TRANSPORT

	Annual Budget 2021/22	Revised Annual Budget 2020/21	Actual 2020/21
STREETS & ROAD CONSTRUCTION			
Operating Income			
I121055	Grant - RRG Program	448,930	310,815
I121061	Grant - WSFN Program	4,458,869	1,304,986
I121056	Grant - Roads To Recovery	723,094	723,092
I121050	Grants Received - Streets & Roads Construction	0	393,032
I121060	DRFAWA Claims	3,862,414	0
Total Operating Income		9,493,307	2,731,925
Capital Expenditure			
E121700	Regional Road Group	(621,645)	(466,225)
E121720	Roads To Recovery	(733,169)	(892,679)
E121735	Wheatbelt Secondary Freight Network Program	(4,751,410)	(1,398,699)
E121730	Road Program	(758,684)	(1,051,074)
E121740	Footpath Construction	0	(50,350)
E121795	DRFAWA 962 - Flood Damage Repair Works	(4,041,592)	0
Total Capital Expenditure		(10,906,500)	(3,859,027)
STREETS & ROAD MAINTENANCE			
Operating Expenditure			
E122341	Depot Building Maintenance	(5,501)	(9,471)
E122340	Depot Building Operation	(19,632)	(16,403)
E122342	Verge Maintenance	(174,868)	(166,760)
E122357	Footpath Maintenance	(46,861)	(42,898)
E122358	Street Cleaning	(48,046)	(59,167)
E122362	Street Lighting	(70,000)	(68,000)
E122381	Traffic Signs & Control Equipment	(119,819)	(99,313)
E122641	Road Maintenance	(429,696)	(480,514)
E122646	Culvert and Headwalls	(62,667)	(166,583)
E122648	Patching and Potholes	(75,000)	(83,560)
E122649	Rural Roads Maintenance Grading	(557,615)	(592,783)
E122652	Storm Water Drainage Maintenance Towns	(63,371)	(51,534)
E122654	Crossover Contributions	(14,544)	(14,000)
E122990	Depreciation	(4,174,617)	(4,179,739)
E122650	Consultants	(1,500)	0
E145850	Tools	(12,000)	(13,636)
Total Operating Expenditure		(5,875,736)	(6,044,361)

**SHIRE OF DALWALLINU
2021/2022 BUDGET**

SCHEDULE 12 - TRANSPORT

	Annual Budget 2021/22	Revised Annual Budget 2020/21	Actual 2020/21
STREETS & ROAD MAINTENANCE (CONT)			
Operating Income			
I122030	Street Lighting Contrib. - MRWA	5,900	5,500
I122031	Reimbursements	500	500
I122050	Grant - MRWA Road Preservation	299,557	281,605
	Total Operating Income	305,957	287,605
ROAD PLANT PURCHASES			
Operating Expenditure			
E123110	Loss on Sale of Assets	(4,793)	(39,771)
	Total Operating Expenditure	(4,793)	(39,771)
Operating Income			
I123120	Profit on Sale of Assets	34,641	0
I123132	Proceeds - Iveco Daily (DL024)	0	6,500
I123138	Proceeds - Skid Steer Loader (DL150)	22,000	0
I123145	Proceeds - Mack Granite (DL2478)	83,636	60,000
I123139	Proceeds - Sweeper (DL3367)	0	6,364
I123160	Proceeds - MWS Utility (DL103)	38,000	0
I123161	Proceeds - WS Vehicle (DL281)	27,000	19,091
I123164	Proceeds - Hyundai iLoad (DL304)	24,500	0
I123172	Proceeds - Sundry Plant	1,500	1,500
I123232	Realisation of Asset - DL024	0	(6,500)
I123245	Realisation of Asset - DL2478	(83,636)	(60,000)
I123239	Realisation of Asset - DL3367	0	(6,364)
I123261	Realisation of Asset - DL281	(27,000)	(19,091)
I123252	Realisation of Asset - Sundry Plant	(1,500)	(1,500)
I123238	Realisation of Asset - DL150	(22,000)	0
I123260	Realisation of Asset - DL103	(38,000)	0
I123264	Realisation of Asset - DL 304	(24,500)	0
	Total Operating Income	34,641	0
Capital Expenditure			
E123826	Excavator	(300,000)	(150,000)
E123841	Sundry Plant	(16,000)	(22,315)
E123863	Trailer Broom	0	(50,377)
E123865	Utility - DL9360	0	(29,227)
E123875	Pedestrian Vibe Roller	0	(16,800)
E123881	MWS Vehicle - DL103	(49,500)	0
E123882	WS Vehicle - DL281	(44,000)	(35,290)
E123889	Track Loader	(120,000)	0
E123895	Trailer Mounted Cherry Picker	(42,000)	0
E123894	Prime Mover	0	(120,482)
	Total Capital Expenditure	(571,500)	(424,491)
			(273,874)

SHIRE OF DALWALLINU

2021/2022 BUDGET

SCHEDULE 12 - TRANSPORT

		Annual Budget 2021/22	Revised Annual Budget 2020/21	Actual 2020/21
Capital Income				
I121851	Transfer from Plant Reserve	369,266	0	0
	Total Capital Income	369,266	0	0
TRAFFIC CONTROL (Vehicle Licensing)				
Operating Expenditure				
E124100	Vehicle Licencing Costs - Admin allocation	(89,643)	(38,757)	(34,698)
	Total Operating Expenditure	(89,643)	(38,757)	(34,698)
Operating Income				
I124200	Commissions	30,000	22,000	29,834
	Total Operating Income	30,000	22,000	29,834
AERODROMES				
Operating Expenditure				
E124341	Dalwallinu Airstrip Maintenance	(5,107)	(10,851)	(11,781)
E124340	Airstrip Operations	(3,371)	(1,905)	(3,651)
E124343	Kalannie Airstrip Maintenance	(1,611)	(2,606)	0
E124900	Administration Activity Cost	(1,141)	(1,118)	(1,004)
E124990	Depreciation	(15,793)	(13,084)	(15,333)
	Total Operating Expenditure	(27,022)	(29,564)	(31,768)

SHIRE OF DALWALLINU

2021/2022 BUDGET

SCHEDULE 13 - ECONOMIC SERVICES

	Annual Budget 2021/22	Revised Annual Budget 2020/21	Actual 2020/21
RURAL SERVICES			
Operating Expenditure			
E131195 Donations	(300)	(300)	0
E131382 Vermin Control	(7,000)	(6,500)	(4,995)
E131383 Moore River Catchment Council	(500)	(500)	(500)
E131385 Liebe Group	(5,000)	(5,000)	(5,000)
E131391 Dalwallinu Shire Contribution CWBA	(10,000)	0	0
E131900 Administration Activity Costs	(6,542)	(1,731)	(1,577)
Total Operating Expenditure	(29,342)	(14,031)	(12,072)
TOURISM & AREA PROMOTION			
Operating Expenditure			
E132301 Purchase of Wajarri Wisdom	(300)	(300)	0
E132341 Caravan Parks Maintenance	(22,410)	(14,878)	(35,971)
E132340 Caravan Parks Operation	(30,172)	(55,140)	(33,452)
E132389 Tourism Development & Promotion	(32,210)	(36,850)	(25,239)
E132391 Wubin Wheatbin Museum	(1,000)	(1,000)	0
E132450 Caretaker Staff Housing Allocated	(40,898)	(2,136)	(625)
E132900 Administration Activity Costs	(55,146)	(49,547)	(44,304)
E132990 Depreciation	(44,879)	(52,379)	(56,273)
Total Operating Expenditure	(227,015)	(212,230)	(195,864)
Operating Income			
I132031 Reimbursements	31,181	56,729	38,850
I132036 Sale of Wajarri Wisdom	300	300	38
I132037 Sale of Merchandise	300	300	414
I132156 Kalannie Caravan Park Lease	100	100	100
I132164 Dalwallinu Caravan Park lease	10,000	5,000	5,417
I132050 Grants Received - Tourism & Area Promotion	322,225	15,000	15,000
Total Operating Income	364,106	77,429	59,818
Capital Expenditure			
E132848 Capital Expenditure - Other Infrastructure	(17,970)	0	0
E132865 Capital Expenditure - Buildings	(356,255)	0	0
Total Capital Expenditure	(374,225)	0	0
BUILDING CONTROL			
Operating Expenditure			
E133300 Aust Standards, Regulations, Codes, etc	(2,750)	(2,750)	0
E133400 Training	(1,500)	(1,500)	0
E133900 Administration Activity Costs	(55,481)	(54,564)	(48,749)
Total Operating Expenditure	(59,731)	(58,814)	(48,819)
Operating Income			
I133042 Building Licences & Fees	8,000	4,000	14,217
Total Operating Income	8,000	4,000	14,427

SHIRE OF DALWALLINU

2021/2022 BUDGET

SCHEDULE 13 - ECONOMIC SERVICES

		Annual Budget 2021/22	Revised Annual Budget 2020/21	Actual 2020/21
PUBLIC UTILITY SERVICE				
Operating Expenditure				
E134341	Standpipe Maintenance and Water costs	(105,000)	(105,000)	(92,146)
	Total Operating Expenditure	(105,000)	(105,000)	(92,146)
Operating Income				
I134046	Standpipe Water Fees	80,000	85,000	63,731
	Total Operating Income	80,000	85,000	63,731
OTHER ECONOMIC SERVICES				
Operating Expenditure				
E135341	Leased Building Maintenance	(1,030)	(2,296)	(2,415)
E135342	Economic Services Building Maintenance	(2,250)	(5,250)	(4,164)
E135343	Economic Services Building Operation	(4,311)	(4,443)	(4,196)
E135355	Economic Development Activities	(5,775)	(5,775)	(1,216)
E135392	Regional Risk Co-ordinator	(15,255)	(14,529)	(14,529)
E135398	Contributions for Telecommunications Projects	(20,000)	0	0
E135865	Central Midlands Construction Pty Ltd	(30,000)	(30,000)	(30,000)
E135900	Administration Activity Costs	(52,610)	(66,042)	(59,072)
E135990	Depreciation	(15,035)	(15,035)	(15,035)
	Total Operating Expenditure	(146,267)	(143,370)	(130,626)
Operating Income				
I135031	Reimbursements	3,622	3,330	4,250
I135052	Industrial Rental Income	33,710	28,800	28,800
I135129	Proceeds of Sale of Residential Land	69,394	69,393	0
I135229	Realisation of Assets - Residential Land	(69,394)	(69,393)	0
	Total Operating Income	37,332	32,130	33,050
Capital Expenditure				
E135860	Expense of Landscaping sub-division	0	(6,975)	(9,369)
E135875	Fencing for Dams	(25,000)	(25,000)	0
E135876	Purchase of lot 572 Sawyers Ave, Dalwallinu	0	(61,983)	(61,983)
E135921	Transfer to Land & Buildings Reserve	69,394	(69,393)	0
	Total Capital Expenditure	44,394	(163,351)	(71,353)
Capital Income				
I135802	Transfer from Telecommunications Reserve	17,000	0	0
	Total Capital Income	17,000	0	0
ECONOMIC DEVELOPMENT				
Operating Expenditure				
E135370	Regional Repopulation Project	(1,500)	(1,500)	0
	Total Operating Expenditure	(1,500)	(1,500)	0

SHIRE OF DALWALLINU

2021/2022 BUDGET

SCHEDULE 14 - OTHER PROPERTY & SERVICES

		Annual Budget 2021/22	Revised Annual Budget 2020/21	Actual 2020/21
PRIVATE WORKS				
Operating Expenditure				
E141396	Private Works	(3,486)	(19,697)	(20,531)
	Total Operating Expenditure	(3,486)	(19,697)	(20,531)
Operating Income				
I141396	Private Works Income	4,358	24,621	23,172
	Total Operating Income	4,358	24,621	23,172
SALARIES & WAGES				
Operating Expenditure				
E142200	Gross Salaries & Wages	(2,252,988)	(2,116,271)	(2,153,477)
E142203	Less Salaries Allocated	2,252,988	2,116,271	2,153,477
E142205	Workers Compensation Payments	(10,000)	(50,000)	(16,232)
	Total Operating Expenditure	(10,000)	(50,000)	(16,232)
Operating Income				
I142031	Workers Compensation Reimbursements	10,000	50,000	37,278
	Total Operating Income	10,000	50,000	37,278
PUBLIC WORKS OVERHEADS				
Operating Expenditure				
E143200	Works Supervisor Expenses - Salaries etc	(322,386)	(203,625)	(260,977)
E143201	Superannuation	(115,973)	(115,557)	(94,411)
E143211	Annual Leave	(64,391)	(65,578)	(66,315)
E143212	Long Service Leave	0	(26,377)	(7,334)
E143213	Public Holidays	(36,774)	(35,440)	(29,894)
E143214	Sick Leave	(27,508)	(28,057)	(28,896)
E143215	Housing Subsidy Incentive Scheme	(19,500)	(15,600)	(16,775)
E143216	Service Pay	(4,160)	(4,160)	(3,635)
E143217	Industrial Allowances	(17,961)	(16,826)	(16,142)
E143221	Toolbox Meetings	(2,348)	(4,299)	(1,732)
E143225	Expendable Tools & Consumables	(10,000)	(10,000)	(11,396)
E143347	Safety Clothing & Equipment	(9,000)	(10,000)	(8,166)
E143395	Occupational Health & Safety	(15,958)	(17,500)	(17,434)
E143400	Training/Conferences	(19,528)	(17,000)	(14,178)
E143210	Works Manager - Conferences/Courses	(5,000)	(5,652)	(1,265)
E143224	Relocation & Recruitment Costs	(7,500)	(2,000)	(4,899)
E143860	Work Staff Housing Allocated	(54,342)	(26,929)	(2,285)
E143202	Workers Compensation Insurance	(38,085)	(34,817)	(28,735)
E143180	Insurance	(20,323)	(18,410)	(18,410)
E143820	Manager & Supervisor Vehicles Costs	(49,287)	(50,520)	(44,692)
E143850	Works Supervisor - Other Costs	(4,000)	(4,000)	(2,158)
E143861	Small Plant Operating Costs allocation	(51,081)	(61,813)	(37,517)
E143900	Administration Activity Costs	(161,598)	(181,145)	(162,018)
E143990	Depreciation	(1,047)	(1,047)	(1,047)
	Sub Total Operating Expenditure	(1,057,750)	(956,352)	(880,822)

SHIRE OF DALWALLINU

2021/2022 BUDGET

SCHEDULE 14 - OTHER PROPERTY & SERVICES

	Annual Budget 2021/22	Revised Annual Budget 2020/21	Actual 2020/21
PUBLIC WORKS OVERHEADS (CONT)			
Operating Expenditure			
E143901	Less Recovered From Works	1,055,550	952,652
	Total Operating Expenditure	(2,200)	(3,700)
			62,238
Operating Income			
I143031	Reimbursements	200	200
I143046	Sale of Materials	2,000	3,500
	Total Operating Income	2,200	3,700
			10,833
Capital Income			
I143810	Transfer from Leave Reserve	0	26,377
	Total Capital Income	0	26,377
			26,377
PLANT OPERATION COSTS			
Operating Expenditure			
E144180	Insurance	(36,381)	(38,965)
E144234	Internal Repair Wages	(10,052)	(10,645)
E144336	Blades & Points	(5,000)	(4,000)
E144337	Parts & Repairs	(125,900)	(94,919)
E144338	Tyres	(33,100)	(23,711)
E144339	Fuels & Oils	(170,000)	(171,443)
E144342	Vehicle Fire Extinguishers	(1,500)	(1,500)
E144348	Licences	(11,308)	(10,365)
E144990	Depreciation	(289,670)	(389,328)
E144900	Administration Activity Cost	0	(9,435)
	Sub Total Operating Expenditure	(682,911)	(754,311)
E144905	Less Depreciation Recovered From Works	289,670	389,328
E144906	Less Costs Recovered From Works	358,241	328,991
	Total Operating Expenditure	(35,000)	(35,992)
			10,636

SHIRE OF DALWALLINU

2021/2022 BUDGET

SCHEDULE 14 - OTHER PROPERTY & SERVICES

	Annual Budget 2021/22	Revised Annual Budget 2020/21	Actual 2020/21
PLANT OPERATION COSTS (CONT)			
Operating Income			
I144031 Reimbursements	3,000	6,000	6,301
I144038 Fuel Rebates	32,000	30,000	33,729
Total Operating Income	35,000	36,000	40,030
ADMINISTRATION OVERHEADS			
Operating Expenditure			
E145010 Administration Advertising	(12,000)	(19,862)	(14,109)
E145030 Computer Operating Expenses	(112,820)	(105,251)	(79,977)
E145035 Consultants	(24,000)	0	0
E145040 Insurance	(22,859)	(15,559)	(14,167)
E145045 Interest Charges - Leased Equipment	(235)	(399)	(399)
E145055 Legal Costs	(5,000)	(7,000)	(5,852)
E145060 Loss on Sale of Assets	(3,732)	0	0
E145065 Minor Furniture & Equipment	(6,500)	(7,100)	(6,432)
E145070 Motor Vehicles	(38,032)	(37,928)	(40,790)
E145075 Office Equipment Mtce & Op Costs	(14,000)	(19,468)	(10,863)
E145079 Shire Office Building Operation	(46,989)	(41,988)	(35,460)
E145080 Administration Building Maintenance	(25,218)	(24,766)	(24,159)
E145085 Other Minor Costs	(2,000)	(1,500)	(1,087)
E145090 Postage & Freight	(4,000)	(4,000)	(2,820)
E145095 Printing & Stationery	(13,000)	(13,000)	(9,541)
E145100 Shire Website	(3,000)	(7,500)	(4,562)
E145101 Administration Staff Recruitment & Relocation Costs	(1,000)	(1,000)	(475)
E145105 Staff Expenses - Salaries etc	(1,085,051)	(1,094,322)	(960,999)
E145110 Staff Expenses - Other	(30,762)	(27,562)	(28,774)
E145190 Administration Staff Housing Allocated	(51,648)	(63,976)	(67,638)
E145120 Telephone, fax, internet	(18,750)	(18,750)	(18,071)
E145136 Housing Subsidy Allowance	(19,141)	(10,650)	(10,636)
E145117 Subscriptions	(30,409)	(25,638)	(25,347)
E145041 Workers Compensation Insurance - Admin	(31,843)	(32,709)	(27,038)
E145910 Depreciation - Right-of-use Assets	(5,201)	(5,201)	(5,201)
E145990 Depreciation	(38,409)	(39,888)	(39,392)
Sub Total Operating Expenditure	(1,645,598)	(1,625,017)	(1,433,790)
E145901 Less Allocated to Schedules	1,638,548	1,603,743	1,433,790
Total Operating Expenditure	(7,050)	(21,274)	0

SHIRE OF DALWALLINU

2021/2022 BUDGET

SCHEDULE 14 - OTHER PROPERTY & SERVICES

	Annual Budget 2021/22	Revised Annual Budget 2020/21	Actual 2020/21
ADMINISTRATION OVERHEADS (CONT)			
Operating Income			
I145005 Commissions	0	0	241
I145015 Other Minor Income	50	55	35
I145020 Photocopying Charges	100	200	69
I145035 Profit on Sale of Assets	0	3,000	364
I145055 Reimbursements	6,000	17,369	19,642
I145065 Special Licence Plates	900	650	1,064
I145074 Proceeds - MCS Vehicle (DL131)	21,000	0	0
I145084 Realisation of Asset - DL131	(21,000)	0	0
I145072 Proceeds - MPDS Vehicle (DL492)	27,000	0	0
I145082 Realisation of Asset - DL492	(27,000)	0	0
Total Operating Income	7,050	21,274	21,414
Capital Expenditure			
E145806 Capital Expenditure - Buildings	(45,000)	(14,050)	(14,050)
E145805 Capital Expenditure - Furniture & Equipment	(28,173)	0	0
E145802 MCS Vehicle - DL 131	(38,000)	0	0
E145803 MPDS Vehicle - DL492	(38,000)	0	0
Total Capital Expenditure	(149,173)	(14,050)	(14,050)
TOWN PLANNING SCHEMES			
Operating Expenditure			
E148010 Legal Costs	(2,000)	(10,000)	(14,221)
E148011 Insurance	0	(1,352)	(1,352)
E148110 Loss on Sale of Assets	(92,613)	(407,458)	(608,613)
E148012 Cash in Lieu Public Open Spaces	0	(39,918)	(39,918)
E148013 Interest on Loan 160	(9,382)	(22,168)	(7,847)
E148900 Administration Activity Costs	(16,328)	(57,265)	(51,186)
Total Operating Expenditure	(120,323)	(538,161)	(723,137)
Operating Income			
I148120 Proceeds - Sale of Land	68,182	302,500	745,913
I148220 Realisation of Assets - Land	(68,182)	(302,500)	(745,913)
Total Operating Income	0	0	0
Capital Expenditure			
E148310 Loan 160	(158,530)	(75,747)	(78,902)
E148311 Bell Street Subdivision	(72,567)	(1,520,493)	(1,447,926)
Total Capital Expenditure	(231,097)	(1,596,240)	(1,526,828)
Capital Income			
L940000 Loan 160 Bell St Subdivision	0	800,000	423,224
I148410 Transfer from Land & Buildings Reserve	97,598	0	0
Total Capital Income	97,598	800,000	423,224

SHIRE OF DALWALLINU
2021/2022 BUDGET

NON CASH ITEMS

		Annual Budget 2021/22	Revised Annual Budget 2020/21	Actual 2020/21
Depreciation				
Members of Council				
E051990	Fire Prevention	75,400	63,895	68,574
E073990	Other Health	20,435	13,212	17,118
E081990	Pre-Schools	2,326	2,326	2,326
E091990	all Staff Housing	40,037	49,362	36,495
E092990	all Other Housing	111,525	94,700	103,816
E101990	Sanitation Household Refuse	4,699	4,699	4,699
E103990	Sewerage	27,762	18,292	27,841
E107990	Other Community Amenities	21,809	31,581	22,317
E111990	Public Halls & Civic Centres	118,731	48,403	122,190
E112990	Swimming Areas & Beaches	30,054	26,791	29,367
E113910	Depreciation - Right-of-use Assets	17,852	17,852	17,852
E113990	Other Recreation & Sport	459,965	440,512	460,185
E114990	TV & Radio Rebroadcasting	1,964	1,964	2,543
E116990	Other Culture	297	297	297
E122990	Streets & Road Maintenance	4,174,617	4,179,739	4,173,445
E124990	Aerodromes	15,793	13,084	15,333
E132990	Tourism & Area Promotion	44,879	52,379	56,273
E135990	Other Economic Services	15,035	15,035	15,035
E143990	Public Works Overheads	1,047	1,047	1,047
E144990	Plant Operation Costs	289,670	389,328	249,828
E145070	Administration Vehicle Costs	17,173	0	0
E145910	Depreciation - Right-of-use Assets	5,201	5,201	(3,516)
E145990	Administration Overheads	38,409	39,888	39,392
Total Depreciation		5,534,680	5,509,587	5,462,454
NET	Profit/(Loss) Disposal of Assets			
BOOK				
VALUE	2021/22 (Loss) on Disposal of Assets	0	(426,460)	(607,652)
26,793	SKID STEER LOADER - DL150	(4,793)	0	0
69,194	MACK GRANITE SIDE TIPPER - DL2478	14,442	0	0
30,782	UTILITY - DL103	7,218	0	0
24,133	UTILITY - DL281	2,867	0	0
14,386	HYUNDAI ILOAD - DL304	10,114	0	0
69,394	SALE OF LOT 572 SAWYERS AVE	0	0	0
24,732	MCS VEHICLE - DL131	(3,732)	0	0
27,000	MPDS VEHICLE - DL492	0	0	0
160,795	SALE OF LOT 3 BELL ST SUBDIVISION	(92,613)	0	0
447,209	Total Profit/(Loss) Disposal of Assets	(66,497)	(426,460)	(607,652)

**SHIRE OF DALWALLINU
2021/2022 BUDGET**

	Annual Budget 2021/22	Revised Annual Budget 2020/21	Actual 2020/21	Annual Budget 2020/21
CAPITAL INCOME				
DISPOSAL OF ASSETS				
2020/21 CAPITAL EXPENDITURE	0	599,117	944,591	512,984
SKID STEER LOADER - DL150	22,000			
MACK GRANITE SIDE TIPPER - DL2478	83,636			
UTILITY - DL103	38,000			
UTILITY - DL281	27,000			
HYUNDAI ILOAD - DL304	24,500			
SALE OF LOT 572 SAWYERS AVE	69,394			
MCS VEHICLE - DL131	21,000			
MPDS VEHICLE - DL492	27,000			
SALE OF LOT 3 BELL ST SUBDIVISION	68,182			
Total Proceeds from the Disposal of Assets	380,712	599,117	944,591	512,984
NEW BORROWINGS				
Loan for Bell Street Development	0	800,000	800,000	800,000
Total New Loans	0	800,000	800,000	800,000
TRANSFER FROM RESERVES				
Plant Reserve	369,266			
Townscape Reserve	72,063			
Telecommunications Reserve	17,000			
Insurance Reserve	57,000			
Recreation Reserve	50,000			
Land & Building Reserve	967,598			
Total Transfers from Reserves	1,532,927	0	0	0
CAPITAL EXPENDITURE				
Land & Buildings				
2020/21 CAPITAL EXPENDITURE	-	(2,185,551)	(1,935,133)	(2,194,415)
BELL STREET SUBDIVISION	(72,567)			
ACQUISITION OF LOT 255 MCNEILL ST	(70,000)			
CONSTRUCTION OF EMPLOYEE HOUSING	(550,000)			
KITCHEN UPGRADE 6 MCLEVIE WAY	(19,184)			
FLOOR COVERINGS - 23 RAYNER STREET	(6,000)			
ACQUISITION OF OLD FIRE STATION MYERS ST	(52,000)			
DALWALLINU RECREATION CENTRE OVEN (\$18,000) & SOLAR PANELS (\$44,000)	(62,000)			
DALWALLINU CARAVAN PARK ABLUTION (LRCIP)	(356,255)			
SHIRE ADMINISTRATION CENTRE FLOORING UPGRADE	(45,000)			
Total Capital Expenditure Land & Buildings	(1,233,006)	(2,185,551)	(1,935,133)	(2,194,415)
Infrastructure Streets & Roads				
2020/21 CAPITAL EXPENDITURE	-	(3,808,677)	(3,560,834)	(3,808,677)
REGIONAL ROAD GROUP	(621,645)			
ROADS TO RECOVERY	(733,169)			
WHEATBELT SECONDARY FREIGHT NETWORK	(4,751,410)			
ROAD PROGRAM (OWN WORKS)	(758,684)			
DRFAWA 962 - FLOODING REPAIR WORKS	(4,041,592)			
Total Capital Expenditure Streets & Roads	(10,906,500)	(3,808,677)	(3,560,834)	(3,808,677)

CAPITAL EXPENDITURE (CONT)

Infrastructure Other

2020/21 CAPITAL EXPENDITURE	-	(367,129)	(271,285)	(316,779)
FENCING AROUND WATER CORP DAMS	(25,000)			
AQUATIC CENTRE BALANCE TANK REPAIRS	(57,000)			
AQUATIC CENTRE SHADE SAILS - GRASSED AREA (LRCIP)	(25,000)			
AQUATIC CENTRE SHADE SAILS - POOL (LRCIP)	(55,000)			
STORMWATER DAM - ROBERTS ROAD	(250,000)			
SHADE SAILS - REC CENTRE PLAYGROUND (LRCIP)	(31,950)			
SHADE STRUCTURE - DALWALLINU SPORTS CLUB	(75,000)			
SEWERAGE SYSTEM UPGRADE	(365,422)			
SHELTERED SEATING XANTIPPE (LRCIP)	(9,500)			
DUMP POINT AT KALANNIE CARAVAN PARK (LRCIP)	(8,470)			
Total Capital Expenditure Infrastructure Other	(902,342)	(367,129)	(271,285)	(316,779)

Infrastructure Other Footpaths

2020/21 CAPITAL EXPENDITURE	-	(50,350)	(224)	(50,350)
FOOTPATH CONSTRUCTION	0			
Total Capital Expenditure Infrastructure Other Footpaths	0	(50,350)	(224)	(50,350)

Plant & Equipment

2020/21 CAPITAL EXPENDITURE	-	(1,034,157)	(883,515)	(532,121)
GENERATOR TO DALWALLINU REC CENTRE (LRCIP)	(30,000)			
EXCAVATOR - NEW	(300,000)			
TRACK LOADER	(120,000)			
CAT BACKHOE FORKS	(6,000)			
OTHER SUNDY PLANT	(10,000)			
UTILITY - DL103	(49,500)			
UTILITY - DL281	(44,000)			
TRAILER MOUNTED CHERRY PICKER	(42,000)			
MCS VEHICLE - DL131	(38,000)			
MPDS VEHICLE - DL492	(38,000)			
Total Capital Expenditure Plant & Equipment	(677,500)	(1,034,157)	(883,515)	(532,121)

Furniture & Fixtures

2020/21 CAPITAL EXPENDITURE	-	(9,750)	(6,722)	(9,750)
GRAVE SHORING SYSTEM & COVER	(19,000)			
SERVER REPLACEMENT - ADMINISTRATION CENTRE	(28,173)			
Total Capital Expenditure Furniture & Fixtures	(47,173)	(9,750)	(6,722)	(9,750)
Total Capital Expenditure	(13,766,520)	(7,455,614)	(6,657,713)	(6,912,092)

REPAYMENT OF LOAN DEBENTURES

	(297,874)	(209,202)	(209,202)	(209,202)
TRANSFERS TO RESERVES				
Transfer from Reserves (Restricted Assets)	1,532,927	236,377	26,377	186,377
Transfer to Reserves (Restricted Assets)	(272,281)	(904,897)	(1,299,672)	(920,356)
Interest on Reserve Funds Invested :-				
Leave Reserve	(511)	0	0	0
Joint Venture Housing Reserve	(322)	0	0	0
Plant Reserve	(2,038)	0	0	0
Land & Building Reserve	(3,451)	0	0	0
Sewerage Scheme Reserve	(1,500)	0	0	0
Telecommunications Reserve	(35)	0	0	0
Swimming Pool Reserve	(342)	0	0	0
Recreation Reserve	(259)	0	0	0
Insurance Claims Excess Reserve	(239)	0	0	0
Waste Management Reserve	(304)	0	0	0
Total Transfers to Reserve	(281,283)	(904,897)	(1,299,672)	(920,356)

Name of Reserve	0.20%				
	opening balance	interest	Transfer to	Transfer from	closing balance
Leave Reserve	255,492	511		-	256,003
Joint Venture Housing Reserve	161,012	322	11,638		172,972
Plant Reserve	1,019,118	2,038	-	369,266	651,890
Land & Building Reserve	1,725,559	3,451	69,394	967,598	830,806
Sewerage Scheme Reserve	750,114	1,500	135,249		886,864
Townscape Reserve	72,063	-		72,063	-
Telecommunications Reserve	17,324	35		17,000	359
Swimming Pool Reserve	171,043	342	20,000		191,385
Recreation Reserve	129,517	259		50,000	79,776
Insurance Claims Excess Reserve	119,521	239	16,000	57,000	78,760
Waste Management Reserve	151,953	304	20,000		172,257
	4,572,716	9,001	272,281	1,532,927	3,321,072

General Ledger	Particulars	Unit	2021/22 Charges incl. GST if applicable
Account (Code)		Rate	
GENERAL PURPOSE FUNDING			
	<u>Rating</u>		
I 031180.46	Rate Enquiries		50.00
I 031180.46	Health/Building Orders (Non Food Premises)		37.50
I 031172.46	4 Instalment Plan Admin Fee		30.00
I 031172.46	Adhoc Payment Plan Admin Fee		35.00
GOVERNANCE			
I 041035.46	<u>Other Charges</u>		
	Copy of Council Minutes	Per month	5.00
	<u>Other Sundry Charges</u>		
I 145060.46	Shire Maps	Per map	6.00
I 041037.46	Electoral Rolls	Per copy	13.50
I 132036.46	"Wajarri Wisdom" Book Sales	Per Copy	42.00
I 132037.46	"A Century of Memories 1910-2010" Book -Soft Cover	Per copy	free
I 132037.46	"A Century of Memories 1910-2010" Book -Hard Cover	Per copy	free
I 132037.46	"As They Saw It" Photographs Book Sales	Per copy	free
I 145015.90	Postage/Freight - book sales		per Aust Post
I 132037.46	Dalwallinu Centenary Medallions	Per medallion	free
I 132037.46	Shire Merchandise - Travel Cup	each	15.00
I 132037.46	Shire Merchandise - Coffee Mug	each	15.00
I 132037.46	Shire Merchandise - Black Cap	each	10.00
I 132037.46	Shire Merchandise - Bucket Hat	each	15.00
I 132037.46	Shire Merchandise - Stubby Cooler	each	5.00
I 132037.46	Shire Merchandise - Magnet	each	2.00
I 145020.46	Photocopying - First 4 Copies	Per A4 page	0.70
	- Each Additional Copy	Per A4 page	0.20
	- Student Copying of Library Books	Per A4 page	0.20
	- Colour Copies	Per A4 page	0.70
	*** NOTE: A3 pricing is 2 x A4 charges ***		
	Freedom of Information fees as per the Freedom of Information Regulations 1993 Schedule 1		
I 145065.46	Special Series Plate Admin Fees		65.00
I 145015.90	Freedom of Information (FOI) Application Fee		30.00
I 145015.90	FOI - Search Fee	Per hour	30.00
I 145015.90	Replacement Cheque Fee	Per Cheque	29.00

General Ledger Account (Code)	Particulars	Unit Rate	2021/22 Charges incl. GST if applicable
LAW, ORDER & PUBLIC SAFETY			
I 051043.43	<u>Bush Fire Infringements</u> These infringement amounts are as fixed by the Bush Fires Act 1954 and regulations		
I 052043.43	<u>Dog Infringements</u> These infringements amounts are as fixed by The Dog Act 1976 and regulations		
I 052046.46	<u>Dog & Cat Pound Fees</u> Shire Impounding Fee Shire Impounding Fee - After Hours Shire Pound Sustenance Fee Destruction of a Dog Fee	Per dog Per dog Per day Per dog	65.00 130.00 15.00 71.00
I 052042.42	<u>Dog Registration Fee</u> These fees are as fixed by the Dog Act 1976 and Regulations		
I 052044.46	<u>Cat Registration Fees</u> These fees are as fixed by the Cat Act 2011 and Regulations Bond for Cat cage		100.00
I 053046.46	<u>Impounded Vehicle/Good Fees</u> collection of impounded item holding fee	per item daily	500.00 15.00
HEALTH			
I 071042.42	<u>Connection to Sewerage Scheme Fees</u> Waste Water connection fee Waste Water application fee	Per unit Per unit	114.00 57.00
I 071042.42	<u>Health Act Fees</u> These fees are as fixed by the Health (Treatment of Sewage and Disposal of Effluent and Liquid Waste) Amendment Regulations 2004		as per Act
I 071043.46	<u>Food Act Fees</u> Notification Fee - As per Food Act 2008 110. (3)(c) - Food Regulations 2009 Registration Fee - As per Food Act 2008 110. (3)(c) - Food Settlement enquiry of a food business Re-Inspection Fee (as per S 6.16(2)(d) of the Local Gov Act 1995)	On Commencement On Per Enquiry Per inspection	as per Act as per Act 55.00 295.00

General Ledger Account (Code)	Particulars	Unit Rate	2021/22 Charges incl. GST if applicable
HEALTH			
I 071042.42	Offensive Trade Fees These fees are as specified in the Health (Offensive Trades Fees) Regulations 1976	As per the regulations	
I 071042.42	Public Building Fees Public Building Approval These fees are as specified in the Health (Public Building) Regulations 1992	Per Approval	250.00
	Request for Service (Inspection by Officer) as per Local Government Act 1995 sec 6.18	Per Hour (or part)	127.00
I 106190.46	Liquor Licensing Fees Section 39 Certificate Section 40 Certificate Extended Trading Permit Referrals	Per Certificate Per Certificate Per Referral	56.00 56.00 56.00
I 071045.42	Stallholders Fees Registration of Lodging House (Local health by laws)		180.00
I 071045.42	Stallholders Fees Daily (Community fundraising organisations are exempt)		50.00
I 071045.42	Street Traders Licence Fees	Per annum	300.00
HOUSING			
I 091210.41 (STAFF)	Council Housing Rentals (Staff) (where otherwise not agreed to in employment contracts) 3 Salmon Gum Place, Dalwallinu 36 Annetts Road, Dalwallinu 1 Wattle Close, Dalwallinu 11B Anderson Way, Dalwallinu (2bed) 6A Cousins Road, Dalwallinu 6B Cousins Road, Dalwallinu 1 Wasley Street, Dalwallinu 2 Dowie Street, Dalwallinu 10 Roberts Road, Dalwallinu 13 Rayner Street, Dalwallinu 15 Rayner Street, Dalwallinu 65 Johnston Street, Dalwallinu 68 Annetts Road, Dalwallinu	Per week	344.00 217.00 217.00 217.00 282.00 404.00 248.00 217.00 217.00 211.00 211.00 217.00 217.00

General Ledger	Particulars	Unit	2021/22 Charges incl. GST if applicable
Account (Code)		Rate	
HOUSING			
	<u>Other Housing Rentals</u>		
I 092411	<i>Non-Employees</i> 8 Harris Street, Dalwallinu (Vet) 2 Dungey Road, Dalwallinu 1 Salmon Gum Place, Dalwallinu 11A Anderson Way, Dalwallinu (3bed) 38 Leahy Street, Dalwallinu 1 South Street, Dalwallinu 3 South Street, Dalwallinu 5 South Street, Dalwallinu 7 South Street, Dalwallinu 40 Leahy Street, Dalwallinu 46 Leahy Street, Dalwallinu 4 Dowie Street, Dalwallinu	Per week	20.00 435.00 512.00 248.00 303.00 299.00 303.00 303.00 303.00 320.00 320.00 217.00
I 092414	<i>Joint Venture</i> Rentals subject to Dept of Housing Income Test. Following Rentals Indicative Only 6 McLevie Way, Dalwallinu 21 Rayner Street, Dalwallinu 23 Rayner Street, Dalwallinu Unit 1, 11 James Street, Dalwallinu (low income) Unit 2, 11 James Street, Dalwallinu (low income) Unit 3, 11 James Street, Dalwallinu (low income) Unit 4, 11 James Street, Dalwallinu (low income) Lot 72 Prior Street, Kalannie	Maximum pw	248.00 197.00 197.00 217.00 217.00 187.00 187.00 248.00
I 092412	<i>Aged Persons Housing</i> Rentals are 30% of Single Aged Pension if Tenant can produce a valid Pensioner Entitlement Card Sullivan Lodge Units (3) Wilfred Thomas Lodge Units (2) 8 Pioneer Place, Dalwallinu <i>Bonds</i> Unless the rent for the premises exceeds \$1,200 per week, the security bond must not exceed the sum of 4 weeks' rent Pet Bond (if tenant has a pet)	Maximum pw	130.00 140.00 156.00 per property
			260.00
COMMUNITY AMENITIES			
I 101047.47	<u>Refuse Removal Charges</u> Once Weekly Service Twice Weekly Service Fortnightly Recycling Service - 240l Fortnightly Recycling Service - 3m3	Per annum	215.00 420.00 133.00 2,378.00

General Ledger Account (Code)	Particulars	Unit Rate	2021/22 Charges incl. GST if applicable
COMMUNITY AMENITIES			
I 102053.46	Refuse Site Charges - Refuse From Out of Shire Household Waste (Kitchen, Food scraps, etc) - dumped in pit General Waste (Building, Metal, Green) – not dumped in pit	m ³ m ³	25.00 19.00
I 103045.45	Sewage Rates As set by section 41 of the Health Act 1911		
I 103046.46	Sullage Collection & Septic Tank Pumpouts Sullage Within Prescribed Sewerage Area - Initial Charge - Sullage Waste Removal Charge Sullage Outside Prescribed Sewerage Area - Initial Charge - Sullage Waste Removal Charge - Travel Inside Shire (One Way Only) - Travel Outside Shire (Both Ways) <i>(Minimum travel distance = 15km to dump site)</i> <i>(eg if a property is 50km from Dalwallinu town the total kms would be 50+15=65. 70km from Dalwallinu town and Outside of the Shire, the total kms would be 70+70+15=155.)</i> Septic Tank Within Prescribed Sewerage Area - Initial Charge - Septic Tank Pumpout Septic Tank Outside Prescribed Sewerage Area - Initial Charge - Septic Tank Pumpout - Travel Inside Shire (One Way Only) - Travel Outside Shire (Both Ways) <i>(Minimum travel distance = 15km to dump site)</i> <i>(eg if a property is 50km from Dalwallinu town the total kms would be 50+15=65. 70km from Dalwallinu town and Outside of the Shire, the total kms would be 70+70+15=155.)</i> Portable Toilet Pumpout - Portable Toilet Pumpout - Travel (Both Ways)	Per 450 litres Per 450 litres Per km Per km Per pumpout Per pumpout Per km Per km Per Toilet Per km	270.00 35.00 205.00 25.00 4.00 4.00 270.00 185.00 200.00 145.00 4.00 4.00 120.00 4.00
I 102049.46	Asbestos Waste Disposal From Buildings within the Shire (must be wrapped in appropriate plastic - contact Shire for exact processes)	m3	free

General Ledger	Particulars	Unit	2021/22 Charges incl. GST if applicable
Account (Code)		Rate	
COMMUNITY AMENITIES			
I 106046.46	<u>Town Planning Fees - Part 1 - Maximum Fixed Fees</u>		
	The fees for town planning are as set under the Planning and Development (Local Government Planning Scheme) Regulations 2000.	as per Act	
I 106048.46	<i>Scheme amendment fees calculated by regulation and available on application.</i>		
	Waste water Headworks charges (applicable when the development is to be connected to the Shire Sewerage Scheme) Standard fee per lot/ residential service Storm water Headworks Contribution per lot		2,084.00 540.00
	<u>Cemetery Fees</u>		
I 107046.46	<i>Interment</i>		
	Adult Burial		630.00
	Child Burial (under 7 years)		448.00
	Re - Opening Fee (Ordinary Grave)		148.00
	" " (Monumented Grave)	plus burial fee	180.00
I 107047.46	<i>Grant of Right of Burial (25 years) issue or renewal</i>		
	Land for grave 2.4m x 1.2m		100.00
	Land for grave 2.4m x 2.4m (side by side plots)		150.00
	Copy of Right of Burial		50.00
I 107046.46	<i>Additional Burial Services</i>		
	Interment without due notice		63.00
	Late Interment		63.00
	Interment (Weekends & Public Holidays)		228.00
	Grave Digging beyond 1.8m		62.00
I 107046.46	<i>Exhumation Fees</i>		
	Exhumation Fee		448.00
	Re-interment after Exhumation		293.00
I 107047.46	<i>Monumental Permit Fees</i>		
	Permit - Headstone Erection		42.00
	Permit - Monument		42.00
I 107046.46	<i>Placement of Ashes</i>		
	Disposal of Ashes		
	- Interment of ashes in a family grave	plus reopening fee	63.00
	Niche Wall Fees		
	- Purchase of single niche		300.00
	- Purchase of double niche		545.00
	- Double niche (Second Standard Inscription)		248.00
	- Plaque only install during the week		73.00
	- Plaque only install non workday		150.00
	Interment of Ashes in Niche Wall inc plaque install		
	- Normal workday during the week		102.00
	- Non workday		208.00
	Reservations		53.00

General Ledger	Particulars	Unit	2021/22 Charges incl. GST if applicable
Account (Code)		Rate	
COMMUNITY AMENITIES			
I 107047.46	<u>Cemetery Fees</u> Licences Funeral Directors Monumental Workers The fees for cemeteries are as set under the Cemeteries Act 1986 and Local Laws	Annual Annual	42.00 42.00
I 107048.46	<u>Public Amenity Fees</u> Dalwallinu Ablution Block Shower - hot water usage	5min	2.00
RECREATION & CULTURE			
	Under Recreation and Culture - Junior Sports, Schools & P&C hires for children's functions receive a 50% discount on fees unless otherwise stated **Community hire = Community group that is registered in the Shire of Dalwallinu and function is open for all community members**		
	<u>Hall Hire Fees</u> Fees applicable for - <i>Dalwallinu Hall</i> - <i>Buntine Hall</i> - <i>Wubin Hall Supper Room</i> - <i>Kalannie Hall</i>		
	Commercial/Retail Trade/Businesses Hourly Fee Private Functions Community Hire a) Without Entry Charge b) With Entry Charge	Per Day Per hour Per Day Per Day Per Day	221.00 31.00 147.00 free 73.00
I 111004.44	Pithara Supper Room - Commercial/Retail Trade/Businesses Pithara Supper Room - Private Functions Pithara Supper Room - Community Hire Without Entry Charge With Entry Charge	Per Day Per Day Per Day	73.00 45.00 free 30.00
I 111008.46	<u>Discovery Centre - Community Room</u> > <i>Room Hire w/ no set-up</i> > <i>Room Hire w/ set-up</i> Hall Hire Bonds (incl Community Room) refundable on clear inspection	Per Day Per Day	80.00 130.00 210.00
I113044.44	<u>Equipment Hire</u> Flatfold Tables / per table Chairs / Per chair Equipment Bond	Per day Per day	7.00 0.80 50.00

General Ledger	Particulars	Unit	2021/22 Charges incl. GST if applicable
Account (Code)		Rate	
RECREATION & CULTURE			
I 112046.46	<u>Swimming Pool Fees (cont)</u>		
	<i>Gate Admissions</i>		
	Adults, Students & Children (5 - 15 years of age)	Per day	3.50
	Seniors/Pensioners	Per day	2.00
	Toddlers (from 0-4 years of age)		free
	Spectator Fee	Per day	1.50
	Multi Entry Booklet (10 x gate entry) - non-refundable	Per booklet	30.00
	Event Entry Fee (eg movie night/disco)		5.00
	After Hours Usage (2 people needed with Bronze Medallion)	Per 1/2 hour	35.00
	School - Interm Swimming/Carnivals (9am-3pm) - normal school discount is not applicable	Per person	2.50
I112050.46	Swim School Lessons (1st & 2nd child)	per child/lesson	12.00
I112050.46	Swim School Lessons (3rd and subsequent child)	per child/lesson	10.00
I112050.46	Bronze Medallion Course 12hrs (min. 4 participants)	per course	150.00
I112050.46	Aqua Aerobics Classes	per class	15.00
I 112046.46	<u>Season Tickets</u>		
	<i>Does not cover School Functions (Carnivals, Swimming Lessons), Private Lessons or Events</i>		
	Adults, Children, Students		150.00
	Seniors, Pensioners		120.00
	Family - (4 members of the same family unit)		420.00
	- Each extra family member		70.00
	<i>Discount on Season Tickets</i>		
	15 Kilometres and over from Pool -10%		
	1/2 Season (from 1st January) - 50%		
	<i>Exclusive Use (manager on duty)</i>		
	Main Pool - Morning Hire	Per hour	80.00
	- Afternoon Hire	Per hour	80.00
	- Night Hire	Per hour	100.00
	Hire of Large Inflatable	per hire	55.00
	Hire of facility to conduct swimming lessons or other water activities	per hour	15.00
I 113046.44	<u>Reserve Hire Fees</u>		
	Pithara Speedway Club Inc		142.00
	Dalwallinu Golf Club		142.00

General Ledger	Particulars	Unit	2021/22 Charges incl. GST if applicable
Account (Code)		Rate	
RECREATION & CULTURE			
I 113044.44	Dalwallinu Recreation Centre		
	<i>Full Complex</i> (8am - midnight)	Daily	758.00
	<i>Basketball Court</i> (8am - midnight)	Daily Hourly	202.00 61.00
	<i>Basketball Court incl. Kitchen/Bar</i>	Daily	303.00
	<i>Main Hall (previously Oval Room)</i> (8am - midnight)	Daily Hourly	253.00 66.00
	<i>Main Hall incl. Kitchen/Bar</i>	Daily	354.00
	<i>Meeting Room or Foyer Only</i>	Daily	71.00
	<i>Meeting Room or Foyer incl. Kitchen/Bar</i>	Daily	152.00
	<i>Kitchen/Bar Only</i>	Daily	121.00
	<i>any additional cleaning (minimum 2 hours)</i>	Hourly	49.50
	<i>hire cost for tablecloths</i>	each	7.00
	<i>Replacement Access Key Card</i>	each	10.00
	<i>Cleaning Fee for use of Deep Fat Fryer</i>	each	74.00
	 <u>Other Charges</u>		
	Multi-purpose courts light usage	Hourly	20.00
	Indoor Sports Hire (eg Basketball, Netball) - includes use of Outdoor Courts - Limit One Hiring Per Week	Per season	660.00
	Junior Sports Hire	Per season	50% of charge
	Oval & Changerooms	Daily	206.00
	Oval	Daily	77.00
	Squash Court Tokens - non-refundable	half hour	5.00
	Ag Society & Art Festival (Whole Complex plus Meeting Room up to 10 times)		760.00
	Dalwallinu Football Club - All Home Games and Training Sessions)		3,540.00
L930580.00	Recreation Centre Bonds		
	Full Complex	Per hire	450.00
	Main Hall or Basketball Courts	Per hire	350.00
	Meeting Room or Foyer	Per hire	50.00
	Oval Bond for commercial use	Per hire	500.00
	Tennis nets and court poles	Per hire	34.00
	Oval Light Key	Per key	70.00
	Any Other Key	Per key	70.00
	Microphones	Per mic	100.00
	<i>Government Agencies are exempt from bonds.</i>		

General Ledger	Particulars	Unit	2021/22 Charges incl. GST if applicable
Account (Code)		Rate	
RECREATION & CULTURE			
I 113045.44	<u>Wubin Sports Pavillion</u>		
	<i>Commercial/Retail Trade/Businesses</i>		
	Daily Fee	Daily	202.00
	Hourly Fee	Per hour	30.00
	<i>Private Functions</i>		
	Daily Fee	Daily	147.00
	<i>Community Hire</i>		
	Daily Fee	Daily	51.00
	<i>Wubin Sports Pavillion Bonds</i>		
	Full Complex	Per hire	210.00
I 113144.44	<u>Kalannie Sports Pavilion</u>		
	<i>Commercial/Retail Trade/Businesses</i>		
	Daily Fee	Daily	202.00
	Hourly Fee	Per hour	30.00
	<i>Private Functions</i>		
	Daily Fee	Daily	147.00
	<i>Community Hire</i>		
	Daily Fee	Daily	51.00
	<i>Kalannie Sports Pavillion Bonds</i>		
	Full Complex	Per hire	210.00
	Oval & Changerooms	Daily	206.00
	Oval	Daily	77.00
	Outdoor Sports Hire (eg Cricket, Hockey)	Per season	200.00
	- Oval, Changeroom, Kitchen, Viewing Room		
	- Limit One Hiring Per Week		
	Kalannie Football Club - All Home Games and Training Sessions)		1,530.00
I 115043.43	<u>Library Fees</u>		
	Lost Library Book Replacement Fees		at cost
I 113043.44	<u>Gymnasium Charges</u>		
	Up front fee	Annual	702.00
	Up front fee paid by direct debit only	Monthly	65.00
	Up front fee paid by direct debit only	Fortnightly	30.00
	plus - Access Card fee - non-refundable	one off	10.00
	Corporate membership (5 memberships - minimum)	Annual	3,000.00
	- Each extra corporate member	Annual	550.00
	<u>Casual Gymnasium Charges</u>		
	casual option is for non-shire residents (tourists, contractors and irregular business travellers)		
	Up front fee	Weekly	25.00
	plus - Access Card fee - refundable	one off	10.00
	<u>Card Replacement Fee -non refundable</u>	one off	10.00

General Ledger	Particulars	Unit	2021/22 Charges incl. GST if applicable
Account (Code)		Rate	
ECONOMIC SERVICES			
I 133042.42	Building Control The fees are set in Building Regulations 2012 - Schedule 2 Applications for Building Permit, Demolition Permit, Occupancy Permit and Building Approval Certificate		
L930580.00	Shire Infrastructure Bond		\$150/lineal metre to a maximum of \$3,000
I 133042.42	Certificate of Design Compliance	\$1.75/m2	\$305 min fee
I 133042.42	Certificate of Construction Compliance	\$1.25/m2	\$80 min fee
I 133042.42	Certificate of Building Compliance	\$1.25/m2	\$80 min fee
I 133042.42	Bushfire Attack Level Assessment (BAL)	per assessment	400.00
I 071046.46	Swimming Pool Enclosures Inspection Fee		100.00
L930580.00	#Building Services Levy (BSL) #Occupancy Permit #Building Approval Certificate #Unauthorised Building Work	\$ \$ \$ %	# # # #
I 145005.39	Includes administration fee of \$5.00 (No GST) <i># as defined by statutory regulations</i>		
L930580.00	Building Construction Industry Training Fund Levy (0.2% of estimated value including GST)	%	#
I 145005.39	\$8.25 Administration Fee (inc GST)		8.25
I 134046.46	Other Economic Services		
	Water from Standpipes 1000 Litres = 1 Kilolitre Swipe Card Bond Caravan Park Overflow Charge around Recreation Area	Per kilolitre per caravan per night	10.10 50.00 22.00

General Ledger Account (Code)	Particulars	Unit Rate	2021/22 Charges incl. GST if applicable
OTHER PROPERTY & SERVICES			
	Extractive Industries		
I 145015.46	Licence Application Fee		357.00
I 145015.46	Annual Licence Renewal		
	Excavation less then 1 Hectare		178.00
	Excavation between 1 - 5 Hectares		357.00
	Excavation Greater than 5 Hectares		357.00
	Secured Sum		
	a) Excavate Sand, Clay etc		1,182.00
	Rate of Bond per Hectare		
	b) Excavate Stone, Gravel etc		1,773.00
	Rate of Bond per Hectare		
	- Licence Transfer Fee		61.00
	Sales of Stock and Materials		
I 144046.46	- Used Grader Blades	Each	80.00
	- Used Grader Tyres	Each	160.00
I 143046.46	- Sand - up to 7m3	m3	23.00
	- over 7m3	m3	17.00
	- 5mm, 10mm & 14mm Aggregate ex Stock	m3	81.00
	- Metal Sweepings	m3	34.00
	- Used Cement Slabs	Each	3.00
	- Gravel	Tonne	3.00
	Delivery not included		
I 141396.46	Private Works Rates		
	<i>Hire of Plant - includes Operator (NO dry hire)</i>		
	Staff Hire Rate	Per hour	cost plus 25% plus GST
	Plant Hire Rate (includes operator)	Per hour	cost plus 25% plus GST
	Private Works based on Cost Plus		
	Cost plus Admin Fee of 12.5%		
	Plus Profit Margin of 12.5%		

14 MEETING CLOSED TO THE PUBLIC – CONFIDENTIAL BUSINESS AS PER LOCAL GOVERNMENT ACT, 1995, SECTION 5.23(2)

15 SCHEDULING OF MEETING

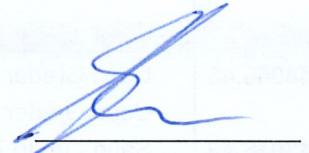
The next Ordinary Meeting of Council will be held on 27 July 2021 at the Shire of Dalwallinu Council Chambers, Dalwallinu commencing at 3.30pm.

16 CLOSURE

There being no further business, the Chairperson closed the meeting at 3.56pm.

17 CERTIFICATION

I, Steven Clifford Carter, certify that the minutes of the Special Council meeting held on the 20 July 2021, as shown on page numbers 1 to 90 were confirmed as a true record at the meeting held on 27 July 2021.



CHAIRPERSON

27/7/2021

DATE

