



SHIRE OF
MERREDIN
INNOVATING THE WHEATBELT



2020/21
ANNUAL BUDGET

SHIRE OF MERREDIN

BUDGET

FOR THE YEAR ENDED 30 JUNE 2021

LOCAL GOVERNMENT ACT 1995

TABLE OF CONTENTS

Statement of Comprehensive Income by Nature or Type	2
Basis of Preparation	3
Statement of Comprehensive Income by Program	4
Statement of Cash Flows	6
Rate Setting Statement	7
Index of Notes to the Budget	8

SHIRE'S VISION

Merredin is a sustainable regional centre with a bright future

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

	NOTE	2020/21 Budget	2019/20 Actual	2019/20 Budget
		\$	\$	\$
Revenue				
Rates	1(a)	4,392,498	4,341,933	4,321,120
Operating grants, subsidies and contributions	9(a)	2,014,607	3,102,072	1,809,283
Fees and charges	8	873,683	1,035,148	998,652
Interest earnings	11(a)	128,010	197,462	212,668
Other revenue	11(b)	238,112	297,062	298,312
		7,646,910	8,973,677	7,640,035
Expenses				
Employee costs		(3,361,537)	(3,169,148)	(3,481,604)
Materials and contracts		(3,817,148)	(2,540,883)	(3,329,301)
Utility charges		(232,379)	(416,567)	(409,033)
Depreciation on non-current assets	5	(3,456,205)	(3,859,577)	(3,430,543)
Interest expenses	11(d)	(30,069)	(42,938)	(42,943)
Insurance expenses		(124,690)	(120,066)	(182,757)
Other expenditure		(210,771)	(219,141)	(215,011)
		(11,232,799)	(10,368,320)	(11,091,192)
Subtotal		(3,585,889)	(1,394,643)	(3,451,157)
Non-operating grants, subsidies and contributions	9(b)	8,484,144	3,437,864	915,715
Profit on asset disposals	4(b)	33,943	227	51,555
Loss on asset disposals	4(b)	(71,105)	(23,317)	(18,335)
		8,446,982	3,414,774	948,935
Net result		4,861,093	2,020,131	(2,502,222)
Other comprehensive income				
Changes on revaluation of non-current assets		0	0	0
Total other comprehensive income		0	0	0
Total comprehensive income		4,861,093	2,020,131	(2,502,222)

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

SHIRE OF MERREDIN

FOR THE YEAR ENDED 30 JUNE 2021

BASIS OF PREPARATION

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

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

THE LOCAL GOVERNMENT REPORTING ENTITY

All funds through which the Shire of Merredin 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 12 to the budget.

2019/20 ACTUAL BALANCES

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

CHANGE IN ACCOUNTING POLICIES

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

AASB 1059 Service Concession Arrangements: Grantors

AASB 2018-7 Amendments to Australian Accounting Standards - Materiality

AASB 1059 is not expected to impact the annual budget.

Specific impacts of AASB 2018-7 have not been identified.

KEY TERMS AND DEFINITIONS - NATURE OR TYPE

REVENUES

RATES

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

SERVICE CHARGES

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

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

PROFIT ON ASSET DISPOSAL

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

REVENUES (CONTINUED)

OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

FEES AND CHARGES

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

INTEREST EARNINGS

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

OTHER REVENUE / INCOME

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

EXPENSES

EMPLOYEE COSTS

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

MATERIALS AND CONTRACTS

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

UTILITIES (GAS, ELECTRICITY, WATER, ETC.)

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

INSURANCE

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

LOSS ON ASSET DISPOSAL

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

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation and amortisation expense raised on all classes of assets.

INTEREST EXPENSES

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

OTHER EXPENDITURE

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

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

	NOTE	2020/21 Budget	2019/20 Actual	2019/20 Budget
Revenue	1,8,9(a),11(a),11(b)	\$	\$	\$
Governance		0	49,158	22,500
General purpose funding		5,829,945	6,992,769	5,699,159
Law, order, public safety		143,400	160,670	140,117
Health		27,508	17,680	25,508
Education and welfare		58,469	37,846	49,602
Housing		118,890	123,452	118,850
Community amenities		638,212	663,263	571,607
Recreation and culture		289,279	376,159	390,205
Transport		305,445	286,451	289,000
Economic services		169,112	180,704	232,837
Other property and services		66,650	85,526	100,650
		7,646,910	8,973,678	7,640,035
Expenses excluding finance costs	4(a),5,11(c),(e)			
Governance		(718,053)	(537,843)	(692,588)
General purpose funding		(84,405)	(88,484)	(62,486)
Law, order, public safety		(586,471)	(530,887)	(564,129)
Health		(238,065)	(209,998)	(234,236)
Education and welfare		(168,824)	(104,708)	(199,322)
Housing		(430,267)	(249,294)	(292,267)
Community amenities		(1,219,222)	(1,060,359)	(1,179,850)
Recreation and culture		(2,869,029)	(2,749,433)	(2,948,189)
Transport		(3,761,442)	(4,041,359)	(3,523,642)
Economic services		(1,062,672)	(771,803)	(1,070,592)
Other property and services		(64,280)	18,786	(280,948)
		(11,202,730)	(10,325,382)	(11,048,249)
Finance costs	,6(a),11(d)			
Education and welfare		(27,849)	(31,241)	(31,241)
Other property and services		(2,220)	(11,698)	(11,702)
		(30,069)	(42,939)	(42,943)
Subtotal		(3,585,889)	(1,394,643)	(3,451,157)
Non-operating grants, subsidies and contributions	9(b)	8,484,144	3,437,864	915,715
Profit on disposal of assets	4(b)	33,943	227	51,555
(Loss) on disposal of assets	4(b)	(71,105)	(23,317)	(18,335)
		8,446,982	3,414,774	948,935
Net result		4,861,093	2,020,131	(2,502,222)
Other comprehensive income				
Changes on revaluation of non-current assets		0	0	0
Total other comprehensive income		0	0	0
Total comprehensive income		4,861,093	2,020,131	(2,502,222)

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

**SHIRE OF MERREDIN
FOR THE YEAR ENDED 30 JUNE 2021**

KEY TERMS AND DEFINITIONS - REPORTING PROGRAMS

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

OBJECTIVE

ACTIVITIES

GOVERNANCE

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

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

GENERAL PURPOSE FUNDING

To collect revenue to allow for the provision of services

Rates, general purpose government grants and interest revenue

LAW, ORDER, PUBLIC SAFETY

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

Supervision and enforcement of various local laws relating to fire prevention, animal control and other aspects of public safety including

HEALTH

To provide an operational framework for environmental and community health.

Inspection of food outlets and their control, provisions

EDUCATION AND WELFARE

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

Maintenance of child minding centre, playgroup centre, senior citizens centre and aged care centre. Provision and maintenance of home and

HOUSING

To provide and maintain elderly residents housing.

Provision and maintenance of elderly residents housing

COMMUNITY AMENITIES

To provide services required by the community

Rubbish collection services, operation of refuse disposal sites, construction and maintenance urban storm water drains, protection of the environment and administration of town planning schemes, cemetery and public convenience.

RECREATION AND CULTURE

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

Maintenance of public halls, civic centres, beaches, recreation centres and various sporting facilities. Provision and maintenance of parks, gardens and playgrounds. Operation of library, museum and other cultural facilities.

TRANSPORT

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

Construction and maintenance of roads, streets, footpaths, depots, cycle ways, parking facilities and traffic control. Cleaning of streets and

ECONOMIC SERVICES

To help promote the shire and its economic well being

Tourist and area promotion including the maintenance and operation of a caravan park. Provision of rural services including weed control, vermin

OTHER PROPERTY AND SERVICES

To monitor and control council's overheads operating accounts

Private works operations, plant repairs and operating cost and engineering operation costs.

SHIRE OF MERREDIN
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2021

	NOTE	2020/21 Budget	2019/20 Actual	2019/20 Budget
		\$	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Rates		4,400,498	4,237,626	4,301,620
Operating grants, subsidies and contributions		1,312,793	3,744,914	1,738,448
Fees and charges		873,683	1,035,148	1,323,603
Interest earnings		128,010	197,462	229,953
Goods and services tax		44,300	251,173	389,970
Other revenue		238,112	297,062	210,700
		6,997,396	9,763,385	8,194,294
Payments				
Employee costs		(3,361,537)	(3,244,049)	(3,509,982)
Materials and contracts		(3,816,148)	(4,565,748)	(3,397,440)
Utility charges		(232,379)	(416,567)	(412,739)
Interest expenses		(30,069)	(44,679)	(42,943)
Insurance expenses		(124,690)	(120,066)	(185,497)
Other expenditure		(210,771)	(219,141)	(215,011)
		(7,775,594)	(8,610,250)	(7,763,612)
Net cash provided by (used in) operating activities	3	(778,198)	1,153,135	430,682
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for purchase of property, plant & equipment	4(a)	(3,764,871)	(3,230,758)	(4,165,849)
Payments for construction of infrastructure	4(a)	(14,106,824)	(1,915,108)	(2,862,714)
Non-operating grants, subsidies and contributions		8,484,144	3,437,864	915,715
Proceeds from sale of plant and equipment	4(b)	724,000	76,698	609,001
Proceeds on financial assets at amortised cost - self supporting loans	6(a)	31,818	30,303	30,303
Net cash provided by (used in) investing activities		(8,631,733)	(1,601,001)	(5,473,544)
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings	6(a)	(171,364)	(243,388)	(243,388)
Proceeds from new borrowings	6(b)	5,525,000	0	0
Net cash provided by (used in) financing activities		5,353,636	(243,388)	(243,388)
Net increase (decrease) in cash held		(4,056,295)	(691,254)	(5,286,250)
Cash at beginning of year		9,110,456	13,175,305	13,172,609
Cash and cash equivalents at the end of the year	3	5,054,161	12,484,051	7,886,359

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

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

	NOTE	2020/21 Budget	2019/20 Actual	2019/20 Budget
		\$	\$	\$
OPERATING ACTIVITIES				
Net current assets at start of financial year - surplus/(deficit)		3,156,245	2,984,481	2,766,957
		3,156,245	2,984,481	2,766,957
Revenue from operating activities (excluding rates)				
Governance		0	49,385	29,908
General purpose funding		1,437,447	2,650,836	1,378,039
Law, order, public safety		144,200	160,670	140,117
Health		27,908	17,680	32,916
Education and welfare		58,469	37,846	49,602
Housing		118,890	123,452	118,850
Community amenities		638,212	663,263	571,607
Recreation and culture		292,117	376,159	390,205
Transport		335,350	286,451	325,739
Economic services		169,112	180,704	232,837
Other property and services		66,650	85,526	100,650
		3,288,355	4,631,972	3,370,470
Expenditure from operating activities				
Governance		(723,853)	(537,843)	(692,588)
General purpose funding		(84,405)	(88,484)	(62,486)
Law, order, public safety		(586,471)	(530,887)	(566,235)
Health		(238,065)	(212,209)	(234,236)
Education and welfare		(196,673)	(135,949)	(230,563)
Housing		(433,087)	(249,294)	(292,267)
Community amenities		(1,219,222)	(1,060,359)	(1,179,850)
Recreation and culture		(2,872,829)	(2,749,433)	(2,948,189)
Transport		(3,820,127)	(4,062,465)	(3,539,871)
Economic services		(1,062,672)	(771,803)	(1,070,592)
Other property and services		(66,500)	7,088	(292,650)
		(11,303,904)	(10,391,638)	(11,109,527)
Non-cash amounts excluded from operating activities	2 (a)(i)	3,493,367	4,453,254	3,397,323
Amount attributable to operating activities		(1,365,937)	1,678,069	(1,574,777)
INVESTING ACTIVITIES				
Non-operating grants, subsidies and contributions	9(b)	8,484,144	3,437,864	915,715
Purchase property, plant and equipment	4(a)	(3,764,871)	(3,230,758)	(4,165,849)
Purchase and construction of infrastructure	4(a)	(14,106,824)	(1,915,108)	(2,862,714)
Proceeds from disposal of assets	4(b)	724,000	76,698	609,001
Proceeds from self supporting loans	6(a)	31,818	30,303	30,303
Amount attributable to investing activities		(8,631,733)	(1,601,001)	(5,473,544)
FINANCING ACTIVITIES				
Repayment of borrowings	6(a)	(171,364)	(243,388)	(243,388)
Proceeds from new borrowings	6(b)	5,525,000	0	0
Transfers to cash backed reserves (restricted assets)	7(a)	(695,963)	(793,455)	(637,127)
Transfers from cash backed reserves (restricted assets)	7(a)	947,500	3,770,584	3,643,883
Amount attributable to financing activities		5,605,173	2,733,741	2,763,368
Budgeted deficiency before general rates		(4,392,497)	2,810,809	(4,284,953)
Estimated amount to be raised from general rates	1	4,392,497	4,341,934	4,252,988
Net current assets at end of financial year - surplus/(deficit)	2 (a)(iii)	0	7,152,743	(31,965)

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

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

Note 1	Rates	9
Note 2	Net Current Assets	12
Note 3	Reconciliation of Cash	16
Note 4(a)	Asset Acquisitions	17
Note 4(b)	Asset Disposals	18
Note 5	Asset Depreciation	19
Note 6	Borrowings	20
Note 7	Reserves	22
Note 8	Fees and Charges	23
Note 9	Grant Revenue	23
Note 10	Revenue Recognition	24
Note 11	Other Information	25
Note 12	Trust	26
Note 13	Significant Accounting Policies - Other Information	27
Note 14	Budget Ratios	28

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

1. RATES AND SERVICE CHARGES

(a) Rating Information

RATE TYPE	Rate in	Number of properties	Rateable value	2020/21 Budgeted rate revenue	2020/21 Budgeted interim rates	2020/21 Budgeted back rates	2020/21 Budgeted total revenue	2019/20 Actual total revenue	2019/20 Budget total revenue
	\$		\$	\$	\$	\$	\$	\$	\$
Differential general rate or general rate									
Gross rental valuations									
Gross rental valuations	0.10615	1,237	18,167,847	1,928,553			1,928,553	1,930,252	1,922,752
Unimproved valuations									
UV 1 Rural	0.01930	316	88,732,000	1,712,528			1,712,528	1,654,643	1,656,731
UV 2 Urban Rural	0.03110	43	3,748,000	116,563			116,563	116,563	116,563
UV 3 Mining	0.03680	4	45,934	1,690			1,690	1,842	1,706
UV 4 Power Generation	0.03680	15	4,521,500	166,391			166,391	161,819	157,504
UV 5 Airstrips	0.03680	1	168,000	6,182			6,182	5,962	5,962
Sub-Totals		1,616	115,383,281	3,931,907	0	0	3,931,907	3,871,081	3,861,218
Minimum									
Minimum payment									
	\$								
Gross rental valuations									
Gross rental valuations	890	245		218,050			218,050	216,270	216,270
Unimproved valuations									
UV 1 Rural	1,110	129		143,190			143,190	143,190	143,190
UV 2 Urban Rural	1,110	38		42,180			42,180	43,290	43,290
UV 3 Mining	200	9		1,800			1,800	1,800	1,800
UV 4 Power Generation	1,110	2		2,220			2,220	2,220	2,220
UV 5 Airstrips	1,110	0		0			0		
Sub-Totals		423	0	407,440	0	0	407,440	406,770	406,770
		2,039	115,383,281	4,339,347	0	0	4,339,347	4,277,851	4,267,988
Concessions (Refer note 1(e))							0	0	(15,000)
Total amount raised from general rates							4,339,347	4,277,851	4,252,988
Ex-gratia rates							\$53,150.00	\$64,083.20	\$53,130.00

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

The general rates detailed for the 2020/21 financial year have been determined by Council on the basis of raising the revenue required to meet the deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than rates and also considering the extent of any increase in rating over the level adopted in the previous year.

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	4/09/2020			6.0%
Option three	4/09/2020	13	5.5%	5.5%
	6/11/2020	13	5.5%	5.5%
	15/01/2021	13	5.5%	5.5%
	19/03/2021	13	5.5%	5.5%

	2020/21 Budget revenue	2019/20 Actual revenue	2019/20 Budget revenue
	\$	\$	\$
Instalment plan admin charge revenue	22,000	22,568	20,000
Instalment plan interest earned	21,000	20,912	20,000
Unpaid rates and service charge interest earned	25,000	52,872	40,000
	68,000	96,352	80,000

1. RATES AND SERVICE CHARGES (CONTINUED)

(c) Specified Area Rate

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

(d) Service Charges

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

1. RATES AND SERVICE CHARGES (CONTINUED)

(e) Waivers or concessions

Rate or fee and charge to which the waiver or concession is granted	Type	Discount %	Discount (\$)	2020/21 Budget	2019/20 Actual	2019/20 Budget	Circumstances in which the waiver or concession is granted	Objects and reasons of the waiver or concession
Write Offs	Concession			\$	\$	\$		
				0	0	15,000		
				0	0	15,000		

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

2 (a). NET CURRENT ASSETS

Items excluded from calculation of budgeted deficiency

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

(i) Operating activities excluded from budgeted deficiency

The following non-cash revenue or expenditure has been excluded from operating activities within the Rate Setting Statement.

Adjustments to operating activities

	Note	2020/21 Budget 30 June 2021	2019/20 Actual 30 June 2020	2019/20 Budget 30 June 2020
		\$	\$	\$
Less: Profit on asset disposals	4(b)	(33,943)	(227)	(51,555)
Less: Movement in contract liabilities associated with restricted cash			696,814	
Less: Movement in employee liabilities associated with restricted cash		0	(126,227)	
Add: Loss on disposal of assets	4(b)	71,105	23,317	18,335
Add: Depreciation on assets	5	3,456,205	3,859,577	3,430,543
Non cash amounts excluded from operating activities		3,493,367	4,453,254	3,397,323

(ii) 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.

Adjustments to net current assets

Less: Cash - restricted reserves	3	(5,174,178)	(5,425,715)	(5,396,077)
Less: Current assets not expected to be received at end of year				
- current portion of self supporting loans receivable		(33,409)	(31,818)	(31,818)
- Land held for resale		(446,023)	(446,023)	(446,023)
Add: Current liabilities not expected to be cleared at end of year				
- Current portion of borrowings		5,525,000	171,364	240,400
- Current portion of contract liability held in reserve		0	696,814	0
- Employee benefit provisions		374,003	370,301	535,175
Add: Movement in provisions between current and non-current provisions		22,876		
Total adjustments to net current assets		268,269	(4,665,077)	(5,098,343)

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

2 (a). NET CURRENT ASSETS (CONTINUED)

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

	2020/21 Budget 30 June 2021	2019/20 Actual 30 June 2020	2019/20 Budget 30 June 2020	
Note	\$	\$	\$	
(iii) Composition of estimated net current assets				
Current assets				
Cash and cash equivalents- unrestricted	3	(120,018)	3,684,741	2,429,047
Cash and cash equivalents - restricted				
Cash backed reserves	3	5,174,178	5,425,715	5,396,077
Financial assets - unrestricted		33,409	31,818	
Receivables		667,675	726,975	532,398
Inventories		507,214	483,214	625,460
		6,262,458	10,352,463	8,982,982
Less: current liabilities				
Trade and other payables		(500,671)	(475,671)	(3,109,062)
Contract liabilities		0	(696,814)	0
Long term borrowings		(5,525,000)	(171,364)	(240,400)
Provisions		(505,056)	(505,056)	(535,175)
		(6,530,727)	(1,848,905)	(3,884,637)
Net current assets		(268,269)	8,503,558	5,098,345
Less: Total adjustments to net current assets	2 (a)(ii)	268,269	(4,665,077)	(5,098,343)
Closing funding surplus / (deficit)		0	3,838,481	2

2 (b). NET CURRENT ASSETS (CONTINUED)

SIGNIFICANT ACCOUNTING POLICIES

CURRENT AND NON-CURRENT CLASSIFICATION

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

TRADE AND OTHER PAYABLES

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

CONTRACT ASSETS

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

PROVISIONS

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

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

INVENTORIES

General

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

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

Superannuation

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

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

LEASE LIABILITIES

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

TRADE AND OTHER RECEIVABLES

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

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

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

EMPLOYEE BENEFITS

Short-term employee benefits

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

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

LAND HELD FOR RESALE

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

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

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

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

3. RECONCILIATION OF CASH

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

Note	2020/21 Budget	2019/20 Actual	2019/20 Budget
	\$	\$	\$
Cash at bank and on hand	5,054,160	9,110,456	7,825,124
	5,054,160	9,110,456	7,825,124
- Unrestricted cash and cash equivalents	(120,018)	3,684,741	2,429,047
- Restricted cash and cash equivalents	5,174,178	5,425,715	5,396,077
	5,054,160	9,110,456	7,825,124
The following restrictions have been imposed by regulation or other externally imposed requirements on cash and cash equivalents:			
Leave Reserve	374,003	370,301	554,908
Plant Replacement Reserve	538,527	915,953	906,830
Buildings Reserve	942,791	933,456	818,800
Land & Development Reserve	1,300,185	1,287,312	1,298,346
Recreation Reserve	917,140	710,039	612,860
Disaster Recovery Reserve	249,476	247,006	249,099
Cummins St Units Reserve	61,798	61,186	61,575
Waste Management Reserve	380,474	288,658	289,999
Unspent Grants Reserve	97,897	88,475	189,565
ICT Reserve	307,563	296,276	189,095
Apex Park Redevelopment Reserve	4,324	227,053	225,000
	5,174,178	5,425,715	5,396,077
Reconciliation of net cash provided by operating activities to net result			
Net result	4,861,093	2,020,131	(2,502,222)
Depreciation	5	3,456,205	3,859,577
(Profit)/loss on sale of asset	4(b)	37,162	23,090
(Increase)/decrease in receivables		47,300	92,894
(Increase)/decrease in inventories		(24,000)	142,246
Increase/(decrease) in payables		25,000	(2,173,756)
Increase/(decrease) in contract liabilities		(696,814)	696,814
Increase/(decrease) in employee provisions		0	(69,997)
Non-operating grants, subsidies and contributions		(8,484,144)	(3,437,864)
Net cash from operating activities	(778,198)	1,153,135	364,856

SIGNIFICANT ACCOUNTING POLICES

CASH AND CASH EQUIVALENTS

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

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

FINANCIAL ASSETS AT AMORTISED COST

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

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

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

4. FIXED ASSETS

(a) Acquisition of Assets

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

Asset class	Reporting program								2020/21 Budget total	2019/20 Actual total	2019/20 Budget total
	Governance	Law, order, public safety	Health	Housing	Recreation and culture	Transport	Economic services	Other property and services			
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
<i>Property, Plant and Equipment</i>											
Land - freehold land	0	0	0	0	0	0	0	0	0	0	0
Land - vested in and under the control	0	0	0	0	0	0	0	0	0	0	0
Buildings - non-specialised	0	0	0	0	0	0	0	0	0	0	0
Buildings - specialised	1,163,735	0	0	600,000	115,000	0	0	627,836	2,506,571	2,762,517	3,540,349
Furniture and equipment	0	40,000	0	0	0	0	0	0	40,000	55,596	70,500
Plant and equipment	167,000	30,000	25,000	0	86,300	910,000	0	0	1,218,300	412,645	555,000
Other property, plant and equipment [c	0	0	0	0	0	0	0	0	0	0	0
Other property, plant and equipment [c	0	0	0	0	0	0	0	0	0	0	0
Other property, plant and equipment [c	0	0	0	0	0	0	0	0	0	0	0
Other property, plant and equipment [c	0	0	0	0	0	0	0	0	0	0	0
Other property, plant and equipment [c	0	0	0	0	0	0	0	0	0	0	0
	1,330,735	70,000	25,000	600,000	201,300	910,000	0	627,836	3,764,871	3,230,758	4,165,849
<i>Infrastructure</i>											
Infrastructure - roads	0	0	0	0	0	12,756,720	5,000	0	12,761,720	1,756,987	2,562,202
Infrastructure - footpaths	0	0	0	0	0	375,104	0	0	375,104	158,121	300,512
Infrastructure -Drainage	0	0	0	0	0	0	0	0	0	0	0
Infrastructure -Parks & Gardens	0	0	0	0	940,000	0	0	0	940,000	0	0
Other infrastructure [describe]	0	0	0	0	0	30,000	0	0	30,000	0	0
	0	0	0	0	940,000	13,161,824	5,000	0	14,106,824	1,915,108	2,862,714
Total acquisitions	1,330,735	70,000	25,000	600,000	1,141,300	14,071,824	5,000	627,836	17,871,695	5,145,866	7,028,563

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

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

4. FIXED ASSETS

(b) Disposals of Assets

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

	2020/21 Budget Net Book Value	2020/21 Budget Sale Proceeds	2020/21 Budget Profit	2020/21 Budget Loss	2019/20 Actual Net Book Value	2019/20 Actual Sale Proceeds	2019/20 Actual Profit	2019/20 Actual Loss	2019/20 Budget Net Book Value	2019/20 Budget Sale Proceeds	2019/20 Budget Profit	2019/20 Budget Loss
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
By Program												
Governance	40,800	35,000	0	(5,800)	27,045	27,272	227	0	27,592	35,000	7,408	0
Law, order, public safety	17,200	18,000	800	0		0	0	0	20,106	18,000	0	(2,106)
Health	17,600	18,000	400	0	27,045	24,834	0	(2,211)	27,592	35,000	7,408	0
Housing	287,820	285,000	0	(2,820)		0	0	0	287,820	287,820	0	0
Recreation and culture	30,962	30,000	2,838	(3,800)		0	0	0		0	0	0
Transport	366,780	338,000	29,905	(58,685)	45,698	24,592	0	(21,106)	215,491	236,001	36,739	(16,229)
	761,162	724,000	33,943	(71,105)	99,788	76,698	227	(23,317)	578,601	611,821	51,555	(18,335)
By Class												
<i>Property, Plant and Equipment</i>												
Land - freehold land	45,000	45,000				0				0		
Buildings - specialised	242,820	240,000		(2,820)		0			287,820	285,000		(2,820)
Plant and equipment	473,342	439,000	33,943	(68,285)	99,788	76,698	227	(23,317)	290,781	324,001	51,555	(18,335)
	761,162	724,000	33,943	(71,105)	99,788	76,698	227	(23,317)	578,601	609,001	51,555	(21,155)

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

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

5. ASSET DEPRECIATION

By Program

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

2020/21 Budget	2019/20 Actual	2019/20 Budget
\$	\$	\$
0	0	507
159,920	159,763	161,191
6,760	6,750	6,865
86,040	86,871	87,320
64,500	64,426	58,440
7,935	7,928	7,957
579,050	578,679	572,356
2,175,500	2,581,350	2,175,497
29,100	29,036	30,642
347,400	344,775	329,768
3,456,205	3,859,577	3,430,543

By Class

Buildings - non-specialised
Buildings - specialised
Furniture and equipment
Plant and equipment
Infrastructure - roads
Infrastructure - footpaths
Infrastructure -Drainage
Infrastructure -Parks & Gardens

\$102,715.69		
\$858,631.00	\$713,799.07	815,500
	\$18,608.77	23,800
\$285,251.00	\$420,412.38	388,700
\$1,604,825.00	\$1,891,904.00	1,638,356
\$233,853.00	\$213,042.88	185,046
\$446,528.00	\$474,110.07	353,335
\$27,116.00	\$24,983.76	25,806
3,456,204	3,859,577	3,430,543

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
Buildings - specialised	50 to 80 years
Furniture and equipment	4 to 10 years
Plant and equipment	5 to 15 years
Infrastructure - roads	
Infrastructure - footpaths	20 years
Infrastructure -Drainage	80 years
Infrastructure -Parks & Gardens	30 to 75 years

AMORTISATION

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

The assets residual value of intangible assets is considered to be zero and useful 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 MERREDIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2021

6. INFORMATION ON BORROWINGS

(a) Borrowing repayments

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

Purpose	Loan Number	Institution	Interest Rate	Budget	2020/21	2020/21	Budget	2020/21	Actual	2019/20	2019/20	Actual	2019/20	Budget	2019/20	2019/20	Budget	2019/20	
				Principal 1 July 2020	Budget New Loans	Budget Principal Repayments	Principal outstanding 30 June 2021	Budget Interest Repayments		Principal 1 July 2019	Actual New Loans	Actual Principal Repayments	Principal outstanding 30 June 2020		Actual Interest Repayments	Principal 1 July 2019	Budget New Loans	Budget Principal Repayments	Principal outstanding 30 June 2020
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
Governance																			
Amalgamated Loans	214	WATC	6.08%	82,524	0	(82,524)	0	(2,220)	240,342	0	(157,818)	82,524	(11,698)	240,342		(157,818)	82,524	(11,702)	
New Loan	219			0	4,925,000		4,925,000					0					0		
Education and welfare																			
CEACA Contributions	217	WATC	3.17%	439,248		(57,022)	382,226	(12,472)	494,515		(55,267)	439,248	(14,330)	494,515		(55,267)	439,248	(14,330)	
Housing																			
New Loan	218			0	600,000		600,000					0					0		
				521,772	5,525,000	(139,546)	5,907,226	(14,692)	734,857	0	(213,085)	521,772	(26,028)	734,857	0	(213,085)	521,772	(26,032)	
Self Supporting Loans																			
Education and welfare																			
Merretville	215	WATC	0.0494	327,063	0	(31,818)	295,245	(15,377)	357,366	0	(30,303)	327,063	(16,911)	357,368	0	(30,303)	327,065	(16,911)	
				327,063	0	(31,818)	295,245	(15,377)	357,366	0	(30,303)	327,063	(16,911)	357,368	0	(30,303)	327,065	(16,911)	
				848,835	5,525,000	(171,364)	6,202,471	(30,069)	1,092,223	0	(243,388)	848,835	(42,939)	1,092,225	0	(243,388)	848,837	(42,943)	

All borrowing repayments, other than self supporting loans, will be financed by general purpose revenue.
The self supporting loan(s) repayment will be fully reimbursed.

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

6. INFORMATION ON BORROWINGS

(b) New borrowings - 2020/21

Particulars/Purpose	Institution	Loan type	Term (years)	Interest rate	Amount borrowed budget	Total interest & charges	Amount used budget	Balance unspent
Housing	WATC	P&I	10	4.0%	\$ 600,000	\$	\$ 600,000	0
Matching Funds	WATC	P&I	20	4.0%	4,925,000		4,925,000	0
					5,525,000	0	5,525,000	0

(c) Unspent borrowings

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

(d) Credit Facilities

	2020/21 Budget	2019/20 Actual	2019/20 Budget
Loan facilities	\$	\$	\$
Loan facilities in use at balance date	6,202,471	848,835	848,837

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

7. CASH BACKED RESERVES

(a) Cash Backed Reserves - Movement

	2020/21 Budget Opening Balance	2020/21 Budget Transfer to	2020/21 Budget Transfer (from)	2020/21 Budget Closing Balance	2019/20 Actual Opening Balance	2019/20 Actual Transfer to	2019/20 Actual Transfer (from)	2019/20 Actual Closing Balance	2019/20 Budget Opening Balance	2019/20 Budget Transfer to	2019/20 Budget Transfer (from)	2019/20 Budget Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
(a) Leave Reserve	370,301	3,702		374,003	544,026	6,387	(180,112)	370,301	544,027	10,881		554,908
(b) Plant Replacement Reserve	915,953	258,074	(635,500)	538,527	798,264	278,689	(161,000)	915,953	798,265	269,565	(161,000)	906,830
(c) Buildings Reserve	933,456	9,335		942,791	922,942	10,514		933,456	922,942	18,458	(122,600)	818,800
(d) Land & Development Reserve	1,287,312	12,873		1,300,185	1,272,889	14,423		1,287,312	1,272,888	25,458		1,298,346
(e) Recreation Reserve	710,039	207,101		917,140	502,804	207,235		710,039	502,804	110,056		612,860
(f) Disaster Recovery Reserve	247,006	2,470		249,476	244,215	2,791		247,006	244,215	4,884		249,099
(g) Cummins St Units Reserve	61,186	612		61,798	60,505	681		61,186	60,504	1,071		61,575
(h) Waste Management Reserve	288,658	91,816		380,474	197,276	91,382		288,658	197,266	92,733		289,999
(i) Unspent Grants Reserve	88,475	9,422		97,897	3,451,497	10,854	(3,373,876)	88,475	3,451,496	3,852	(3,265,783)	189,565
(j) ICT Reserve	296,276	23,287	(12,000)	307,563	258,426	93,446	(55,596)	296,276	258,426	25,169	(94,500)	189,095
(k) Apex Park Redevelopment Reserve	227,053	77,271	(300,000)	4,324	150,000	77,053		227,053	150,000	75,000		225,000
	5,425,715	695,963	(947,500)	5,174,178	8,402,844	793,455	(3,770,584)	5,425,715	8,402,833	637,127	(3,643,883)	5,396,077

(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		To be utilised to fund staff leave as required
(b) Plant Replacement Reserve		To be utilised to fund future capital plant purchases.
(c) Buildings Reserve		To be utilised to fund future building construction and major maintenance within the Shire of Merredin.
(d) Land & Development Reserve		To be utilised to fund major land development/purchases within the Shire of Merredin.
(e) Recreation Reserve		To be utilised to fund future development and major renewals in relation to Recreation.
(f) Disaster Recovery Reserve		To be utilised to contribute to liabilities arising from a declared natural disaster that meets WAANDRA eligibility minimum spend.
(g) Cummins St Units Reserve		To be utilised to full maintenance and capital costs associated with Council owned units in Cummings Street Merredin.
(h) Waste Management Reserve		To be utilised for the collection, transport, storage, treatment, processing, sorting, recycling or disposal of waste; or the provision of receptacles for the temporary deposit of waste; or the provision and management of waste facilities, machinery for the disposal of waste and processes for dealing with waste.
(i) Unspent Grants Reserve		To be utilised for the quaranting of Grant Monies awaiting completion of Works.
(j) ICT Reserve		To be utilised to fund future ITC within the Shire of Merredin.
(k) Apex Park Redevelopment Reserve		To be utilised to fund the redevelopment works at the Apex Park

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

8. FEES & CHARGES REVENUE

	2020/21 Budget	2019/20 Actual	2019/20 Budget
	\$	\$	\$
Governance	0	8,220	7,500
General purpose funding	22,000	22,568	22,000
Law, order, public safety	25,600	36,226	22,712
Health	27,508	17,680	25,508
Housing	22,500	108,884	118,850
Community amenities	584,358	653,155	523,607
Recreation and culture	141,457	119,540	176,100
Economic services	44,110	62,622	96,225
Other property and services	6,150	6,253	6,150
	873,683	1,035,148	998,652

9. GRANT REVENUE

	Unspent grants, subsidies and contributions liability				Grants, subsidies and contributions revenue			
	Liability 1 July 2020	Increase in Liability	Liability Reduction (As revenue)	Total Liability 30 June 2021	Current Liability 30 June 2021	2020/21 Budget	2019/20 Actual	2019/20 Budget
	\$	\$	\$	\$	\$	\$	\$	\$
By Program:								
(a) Operating grants, subsidies and contributions								
Governance				0		0	5,000	5,000
General purpose funding				0		1,264,937	2,400,441	1,130,871
Law, order, public safety				0		112,600	119,007	112,405
Education and welfare				0		58,469	20,935	49,602
Housing				0		96,390	14,569	0
Community amenities	28,754		(28,754)	0		53,254	10,108	0
Recreation and culture	13,722		(13,722)	0		137,722	249,463	214,005
Transport	26,502		(26,502)	0		225,445	222,983	209,000
Economic services				0		65,790	59,567	88,400
Other property and services	627,836		(627,836)	0		0	0	0
	696,814	0	(696,814)	0	0	2,014,607	3,102,072	1,809,283
(b) Non-operating grants, subsidies and contributions								
Governance				0		823,735	0	0
Housing				0		25,000	0	0
Recreation and culture				0		300,000	0	0
Transport				0		6,707,573	865,680	915,715
Other property and services				0		627,836	2,572,184	0
	0	0	0	0	0	8,484,144	3,437,864	915,715
Total	696,814	0	(696,814)	0	0	10,498,751	6,539,936	2,724,998

(c) Unspent grants, subsidies and contributions were restricted as follows:

	Budget Closing Balance 30 June 2021	Actual Balance 30 June 2020
Plant Replacement Reserve	538,527	915,953
Buildings Reserve	942,791	933,456
Land & Development Reserve	1,300,185	1,287,312
	2,781,503	3,136,721

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

10. REVENUE RECOGNITION

SIGNIFICANT ACCOUNTING POLICIES

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

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

11. OTHER INFORMATION

The net result includes as revenues

(a) Interest earnings

	2020/21 Budget	2019/20 Actual	2019/20 Budget
	\$	\$	\$
Investments			
- Reserve funds	62,010	75,121	102,668
- Other funds	20,000	31,646	50,000
Interest SSL		16,911	
Other interest revenue (refer note 1b)	46,000	73,784	60,000
	128,010	197,462	212,668

* The Shire has resolved to charge interest under section 6.13 for the late payment of any amount of money at 5%.

(b) Other revenue

Reimbursements and recoveries	238,112	297,062	298,312
	238,112	297,062	298,312

The net result includes as expenses

(c) Auditors remuneration

Audit services	35,000	23,550	32,000
	35,000	23,550	32,000

(d) Interest expenses (finance costs)

Borrowings (refer Note 6(a))	30,069	42,939	42,943
	30,069	42,939	42,943

(e) Elected members remuneration

Meeting fees	76,010	71,787	76,010
Mayor/President's allowance	14,080	14,080	14,081
Deputy Mayor/President's allowance	3,520	3,560	3,520
Telecommunications allowance	4,000	1,983	4,000
Councillors Wardrobe			5,000
	97,610	91,410	102,611

12. TRUST FUNDS

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

Detail	Balance 30 June 2020	Estimated amounts received	Estimated amounts paid	Estimated balance 30 June 2021
	\$	\$	\$	\$
BCTIF Levey	846	5,000	(5,846)	(0)
BRB Levy	568	600	(1,168)	(0)
Community Bus Fund	1,312			1,312
SBS Transmitter	2,220			2,220
Youth Advisory	154			154
Retention Monies	8,974		(8,974)	0
Extractive Licence	10,000			10,000
Sundry	4,559		(4,559)	(0)
	28,632	5,600	(20,547)	13,685

13. 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.

14. BUDGET RATIOS

	2020/21 Budget	2019/20 Actual	2018/19 Actual	2017/18 Actual
Operating Surplus	(0.2000)	(0.2000)	(0.3200)	0.0100
PPE	(3.1700)	3.2700	30.7600	1.710
Infrastructure	0.4400	(0.4400)	0.1700	(45.1600)
Cash Reserves	67.6600	60.4600	53.8300	42.8600
Borrowings	72.2500	9.4600	11.8800	13.9800
Debt Servicing	2.6300	3.1900	3.1600	3.1500
Average Rates (UV)	3,826	3,826	3,684	3,569
Average Rates (GRV)	1,448	1,448	1,400	1,353

The ratios are calculated as follows:

OPERATIONS

Operating Surplus $\frac{\text{Adjusted underlying surplus (or deficit)}}{\text{Adjusted underlying revenue}}$

Funds After Operations $\frac{\text{Funds remaining after operations}}{\text{General funds}}$

ASSET RATIOS

PPE $\frac{\text{Closing WDV value of PPE less Opening WDV value of PPE}}{\text{Opening WDV value of PPE}}$

Infrastructure $\frac{\text{Closing WDV Infrastructure less Opening WDV infrastructure}}{\text{Opening WDV Infrastructure}}$

FINANCING RATIOS

Cash Reserves $\frac{\text{Discretionary Reserve Balance}}{\text{General Funds}}$

Borrowings $\frac{\text{Principal outstanding}}{\text{General funds}}$

Debt Servicing $\frac{\text{Principal and interest due}}{\text{General funds}}$

RATES RATIOS

Average Rates $\frac{\text{Rate revenue per category}}{\text{Number of properties per category}}$

SCHEDULE OF FEES AND CHARGES - COUNCIL 2020/2021

		GST	Total 2020/2021	GST
GOVERNANCE				
ADMINISTRATION GENERAL				
I03A201	Instalment Administration Fee (per instalment)	\$0.00	\$13.00	N
	Notice of Discontinuance	Cost		
I042445	Recovery of Dishonour Fees - Direct Debit	\$0.00	Cost + 20%	N
I042445	Recovery of Dishonour Fees - Cheques	\$0.00	Cost + 20%	N
I042445	Individual Agreement to pay Council via Direct Debit	\$0.00	\$31.00	N
I042430	Copy of rate notice reprint	\$1.00	\$11.00	Y
I042430	Rate Enquiry Fees - Property Information Reports	\$9.27	\$102.00	Y
I042430	Document / Building Plan Search Fee	\$9.27	\$102.00	Y
I042430	Rate Book - full print out	\$16.91	\$186.00	Y
I042445	Alternative Rates Payment Agreement Fee	\$1.00	\$11.00	Y
I042445	Subscription to monthly agenda - per annum	\$27.82	\$306.00	Y
I042445	Single monthly agenda	\$3.00	\$33.00	Y
I042445	Subscription to monthly minutes - per annum	\$27.82	\$306.00	Y
I042445	Single monthly minutes	\$3.00	\$33.00	Y
I042445	Annual Report	\$3.00	\$33.00	Y
I042445	Annual Financial Statements	\$3.00	\$33.00	Y
I042445	Council Annual Budget	\$3.00	\$33.00	Y
I042445	Electoral Rolls	\$12.55	\$138.00	Y
I042445	Freedom of Information - Statutory Application Fee	\$0.00	\$30.00	N
I042445	Freedom of Information - Administration / staff time \$/hr	\$7.27	\$80.00	Y
I042445	Freedom of Information - postage			Y
I042445	Freedom of Information - photocopying per page	\$0.05	\$0.50	Y
I042445	Extra Mass Vehicle Permit	\$5.36	\$59.00	Y
I042445	Hire of Council Office	\$0.00	\$0.00	Y
I042445	Hire of Function Room (per day)	\$5.45	\$60.00	Y
I042445	Hire of Function Room (per hour)	\$0.00	\$0.00	Y
I042445	Hire of Council Chambers (per day)	\$0.00	\$0.00	Y
I042445	Hire of Council Chambers (hourly)	\$0.00	\$0.00	Y
PHOTOCOPYING				
I042445	Shire Staff Administration Support \$/hr	\$8.00	\$88.00	Y
I042445	Photocopying per page (A4 2 Sided) up to 100 pages	\$0.05	\$0.55	Y
I042445	Photocopying per page (A3 2 Sided) up to 100 pages	\$0.10	\$1.10	Y
I042445	Bulk Photocopying			Y
I042445	Binding documents			Y
I115230	Colour Printing per page (A4 2 Sided)	\$0.10	\$1.10	Y
I115230	Colour Printing per page (A3 2 Sided)	\$0.20	\$2.20	Y
LAW, ORDER AND PUBLIC SAFETY				
POUND FEES				
I052410	Replacement Dog/Cat Tag	\$0.00	\$2.50	N
I052410	Impounding Fee	\$0.00	\$75.00	N
I052410	Release Fee	\$0.00	\$50.00	N
I052410	Pound Cleaning on Public Holidays/Weekends (per day)	\$0.00	\$120.00	N
I052410	Sustenance Charge (per day)	\$0.00	\$20.00	N
I052410	Surrender/Destruction of small animal including dog	\$0.00	\$60.00	N
I052410	Surrender/Destruction of large animal eg. sheep/horse	\$0.00	\$80.00	N
I052410	Animal Disposal Fee	\$0.00	\$60.00	N
MISCELLANEOUS CHARGES				
I042445	Access to power on Shire property per day	\$3.91	\$43.00	Y
I052440	Vehicle Impounding Fee in Town site + Towing Charges	\$0.00	\$134.00	N
I052440	Vehicle Impounding Fee outside Town site + Towing Charges	\$0.00	\$134.00	N
I052440	Vehicle Impounding Fee - storage per day	\$0.00	\$0.00	N
I052440	Staff Professional Services Ranger Fee per hour	\$8.00	\$88.00	Y
STALL HOLDERS / STREET TRADER				
I074420	Stall Holder/Street Trader - Community/charitable/government organisation	\$0.00	\$0.00	-
I074420	Stall Holder/Street Trader - per day (max 6 days)	\$0.00	\$20.00	N
I074420	Stall Holder/Street Trader - per week (max 21 days)	\$0.00	\$95.00	N
I074420	Stall Holder/Street Trader - per annum	\$0.00	\$1,080.00	N
FOOD ACT 2008 SECTION 110				
I074420	Food business surveillance fee (High Risk Food Premises)	\$0.00	\$200.00	N
I074420	Food business surveillance fee (Medium Risk Food Premises)	\$0.00	\$150.00	N
I074420	Food business surveillance fee (Low Risk Food Premises)	\$0.00	\$100.00	N
I074420	Food Business Registration Fee	\$0.00	\$53.00	N
I074420	Transfer of Food Business Registration	\$0.00	\$53.00	N
LOCAL LAWS				
LOCAL LAWS FEES AND CHARGES				
I0744250	Bee Keeping Application fee - clause 4(d)	\$0.00	\$56.00	N
I0744250	Approved Kennel Application / Renewal fee - clause 4.10(1)	\$0.00	\$56.00	N
I0744250	Extractive Industries - Security for Restoration and Reinstatement - clause 5.1*	\$0.00	\$10,000.00	N
I0744250	Extractive Industries License Fee	\$0.00	\$300.00	N
I0744250	Application and Licensing of Morgues fee - clause 3*	\$0.00	\$50.00	N
I0744250	Application for Registration of Lodging House / Renewal fee - clause 8.1.3*	\$0.00	\$180.00	N
I0744250	Saleyard Fees - clause 7.11	\$0.00	\$55.00	N
I0744250	Permit Fee - clause 7.1	\$0.00	\$55.00	N
I0744250	Trolley collection / removal fee - clause 4.6	\$0.00	\$55.00	N
I0744250	Public Building Application	\$0.00	\$180.00	N
I074430	Lodging House Registration/Renewal Fee	\$0.00	\$180.00	N

SCHEDULE OF FEES AND CHARGES - COUNCIL 2020/2021

		GST	Total 2020/2021	GST
I0744250	Registration, Annual Renewal or Transfer of Approved Premises	\$0.00	\$180.00	N
HEALTH				
GENERAL				
I0744250	Section 39 Certificate (Travel to be Added to Charge)	\$7.27	\$80.00	Y
I0744250	Section 40 Certificate (Travel to be Added to Charge)	\$7.27	\$80.00	Y
I0744250	Gaming Permit Clearance (Travel to be Added to Charge)	\$7.27	\$80.00	Y
SANITATION				
GENERAL				
I101410	Domestic Refuse Charge 240lt - per annum*	\$0.00	\$87.55	N
I101410	Domestic Refuse Charge 240lt - (Additional Pick Up) per annum*	\$0.00	\$87.55	N
I101410	Domestic/Commercial Refuse Charge 240lt - (Recycling) per annum*	\$0.00	\$73.15	N
I101425	Domestic/Commercial Refuse Charge 240lt - (Additional Recycling) per annum*	\$0.00	\$73.15	N
I101420	Commercial Refuse Charge 240lt - per annum*	\$0.00	\$87.55	N
I101420	Commercial Refuse Charge 240lt - (Additional Pick Up) per annum*	\$0.00	\$87.55	N
I101420	Commercial Refuse Charge 1.5m ³ - per annum*	\$0.00	\$1,527.50	N
I101420	Commercial Refuse Charge 1.5m ³ - (Additional Pick Up) per annum*	\$0.00	\$1,527.50	N
I101420	Commercial Refuse Charge 3.0m ³ - per annum*	\$0.00	\$2,052.80	N
I101420	Commercial Refuse Charge 3.0m ³ - (Additional Pick Up) per annum*	\$0.00	\$2,052.80	N
I101420	Commercial Refuse Charge 4.5m ³ - per annum*	\$0.00	\$3,378.90	N
I101420	Commercial Refuse Charge 4.5m ³ - (Additional Pick Up) per annum*	\$0.00	\$3,378.90	N
I101420	Commercial Co-mingled Recycling Charge 1.5m ³ - (fortnightly pick up) per annum*	\$0.00	\$1,527.50	N
I101420	Commercial Co-mingled Recycling Charge 3.0m ³ - (fortnightly pick up) per annum*	\$0.00	\$2,052.80	N
I101420	Commercial Co-mingled Recycling Charge 4.5m ³ - (fortnightly pick up) per annum*	\$0.00	\$3,378.90	N
I101420	Commercial Cardboard Recycling Cage Charge 6.0m ³ - (weekly pick up) per annum	\$0.00	\$1,103.35	N
I101420	Commercial Cardboard Recycling Cage Charge 6.0m ³ - (twice weekly pick up) per annum	\$0.00	\$3,690.00	N
I101420	Commercial Cardboard Recycling Cage Charge 6.0m ³ - (fortnightly pick up) per annum	\$0.00	\$1,465.00	N
I101420	Commercial Cardboard Recycling Cage Charge 6.0m ³ - (monthly pick up) per annum	\$0.00	\$1,040.00	N
I101420	Commercial Cardboard Recycling Cage Charge 3.0m ³ - (weekly pick up) per annum	\$0.00	\$1,825.00	N
I101420	Commercial Cardboard Recycling Cage Charge 3.0m ³ - (twice weekly pick up) per annum	\$0.00	\$3,065.00	N
I101420	Commercial Cardboard Recycling Cage Charge 3.0m ³ - (fortnightly pick up) per annum	\$0.00	\$2,150.00	N
I101420	Commercial Cardboard Recycling Cage Charge 3.0m ³ - (monthly pick up) per annum	\$0.00	\$865.00	N
I101430	Waste Management Levy*	\$0.00	\$43.80	N
LANDFILL SITE				
I101450	Asbestos Disposal Charge - minimum charge up to 0.5m ³	\$2.86	\$31.50	Y
I101450	Asbestos Disposal Charge - Per 1m ³ if Greater Than 0.5m ³	\$5.73	\$63.00	Y
I101450	Commercial Controlled Liquid Waste Disposal - per litre	\$0.00	\$0.13	N
I101450	Commercial Bulk Waste/Builder's Demolition Waste (unsorted) - minimum charge	\$3.45	\$38.00	Y
I101450	Commercial Bulk Waste/Builder's Demolition Waste (unsorted) - per cubic metre	\$5.55	\$61.00	Y
I101450	Commercial Bulk Waste/Builder's Demolition Waste (sorted) - minimum charge	\$1.82	\$20.00	Y
I101450	Commercial Bulk Waste/Builder's Demolition Waste (sorted) - per cubic metre	\$3.00	\$33.00	Y
I101450	Commercial Green Waste - per cubic metre	\$1.09	\$12.00	Y
I101450	Clean Fill as per Landfill Waste Classifications & Waste Definitions 1996	\$0.00	\$0.00	Y
I101450	Residential Green Waste - Residential Tip Pass	\$0.00	\$0.00	Y
I101450	Residential Tip Pass REPLACEMENT	\$1.00	\$11.00	Y
I101450	Skip Bins - unsorted per m ³	\$5.55	\$61.00	Y
I101450	Skip Bins - sorted per m ³	\$3.00	\$33.00	Y
I101450	Skip Bins - minimum charge	\$1.82	\$20.00	Y
I101450	Skip Bins - green waste per m ³	\$1.09	\$12.00	Y
I052410	Animal Disposal Fee (max 10 small animals)	\$5.55	\$61.00	Y
I052410	Animal Disposal Fee (Large animals)	\$10.91	\$120.00	Y
I101450	Tyres - NOT ACCEPTED	\$0.00	\$0.00	-
I101450	Household/Residential Non-Commercial Waste - Residential Tip Pass (Sorted)	\$0.00	\$0.00	Y
I101450	Household/Residential Non-Commercial Waste - Residential Tip Pass (Unsorted) - per m ³	\$3.18	\$35.00	Y
I101450	Residential Used Oil - placed in Large Capacity Tank on Site - per Litre- Residential Tip Pass	\$0.03	\$0.33	Y
I101450	Open Site out of hours (minimum charge)	\$16.09	\$177.00	Y
ADDITIONAL TIP CHARGES				
I141230	Bikes and Wheelchairs each	\$0.45	\$5.00	Y
I141230	Furniture per Item (Commercial Tip Users)	\$1.00	\$11.00	Y
I141230	Wooden Pallets each	\$1.00	\$11.00	Y
BUILDING AND TOWN PLANNING FEES				
TOWN PLANNING FEES				
I106285	Minor Scheme Amendment (50% refundable if not advertised)	\$0.00	\$3,500.00	N
I106285	Major Scheme Amendment (50% refundable if not advertised and balance of \$3,500) allocated to WAPC and gazettal refunded if unspent by invoice)	\$0.00	\$0.00	N
I106285		\$0.00	\$0.00	N
BUILDING FEES				
	Issue of certificate design compliance class 2 to 9	\$0.00	\$0.00	Y
CEMETERY				
BURIAL CHARGES				
For Each Interment:				
I107410	Issue of a Grant of Right of Burial	\$0.00	\$81.00	N
I107410	Copy of a Grant of Right of Burial	\$0.00	\$58.00	N
I107410	Grant of Right of Burial - Renewal	\$0.00	\$76.00	N
a) In Open Ground (no perpetual maintenance) plus Grant of Right of Burial				
I107410	Land for grave	\$38.82	\$427.00	Y
I107410	For interment of any person to a depth of 2.15 metres	\$43.27	\$476.00	Y

SCHEDULE OF FEES AND CHARGES - COUNCIL 2020/2021

		GST	Total 2020/2021	GST
I107410	For interment of still born child	\$20.45	\$225.00	Y
	b) In Lawn area (including perpetual maintenance) plus Grant of Right of Burial			
I107410	Land for grave	\$96.00	\$1,056.00	Y
I107410	For interment of any person to a depth of 2.15 metres	\$49.18	\$541.00	Y
I107410	For interment of still born child	\$25.55	\$281.00	Y
	c) Rose Garden (including perpetual maintenance) plus Grant of Right of Burial			
I107410	For each interment of cremated ashes	\$62.45	\$687.00	Y
	Niche Wall: plus Grant of Right of Burial			
I107410	Wall Niche for interment or Plaque	\$23.45	\$258.00	Y
I107410	Interment of Cremated Ashes in Niche Wall (Labour Charge)	\$11.00	\$121.00	Y
I107410	Plaque		Cost + 15%	Y
I107410	Installation of Plaque (Labour Charge)	\$6.82	\$75.00	Y
EXHUMATIONS				
I107410	Fee for exhumation	\$12.18	\$134.00	Y
I107410	Re-opening of grave for exhumation	\$74.91	\$824.00	Y
I107410	Re-interment in new grave after exhumation	\$74.91	\$824.00	Y
RE-OPENING OF GRAVE				
I107410	For each interment	\$70.45	\$775.00	Y
I107410	For each interment of cremated ashes	\$6.45	\$71.00	Y
I107410	For each interment of still born child	\$16.82	\$185.00	Y
EXTRA CHARGES				
I107410	For each interment on Saturdays - General Section	\$60.18	\$662.00	Y
I107410	For each interment on Saturdays - Lawn Section	\$60.18	\$662.00	Y
I107410	For each interment on Sundays/Public Holidays - General Section	\$100.00	\$1,100.00	Y
I107410	For each interment on Sundays/Public Holidays - Lawn Section	\$100.00	\$1,100.00	Y
MISCELLANEOUS CHARGES				
I107410	For removal and replacing grass, shrubs, plants etc., on any grave to be re-opened	\$18.18	\$200.00	Y
I107410	For sinking a grave beyond 2.15m for each additional 300mm	\$5.18	\$57.00	Y
I107410	Plot Identification Plate	\$5.18	\$57.00	Y
I107410	Funeral Directors annual license	\$0.00	\$176.00	N
I107410	Funeral Directors single license	\$0.00	\$87.00	N
I107410	Funeral Booking Fee - late notice charge (less than 24 hours) - clause 3.5	\$5.09	\$56.00	Y
I107410	Funeral Processions - late fee - clause 5.2	\$5.09	\$56.00	Y
I107410	Permit to erect monument, headstone or memorial	\$0.00	\$63.00	N
I107410	Register Inspection Fee - section41	\$0.00	\$29.00	N
I107410	Removal of Monumental work prior to reopening	\$18.18	\$200.00	Y
SWIMMING AREAS				
SWIMMING POOL				
I112410	Admissions Adult (18 Years +)	\$0.41	\$4.50	Y
I112410	Admission Children (5 to 17 Years Old)/Seniors	\$0.32	\$3.50	Y
I112410	Vacation Swim Lessons (Includes Parent Supervisor/Spectator) Per Day	\$0.32	\$3.50	Y
I112410	In Term Swimming Lessons (10 Day Pass)		\$26.00	Y
I112410	Season Ticket - Children (Attending School)/Seniors	\$11.82	\$130.00	Y
I112410	Season Ticket - Adult Single	\$20.45	\$225.00	Y
I112410	Season Ticket - Family (2 Parents and 4 Children <=17)	\$29.55	\$325.00	Y
I112410	Season Ticket - Family (each additional child)	\$2.50	\$27.50	Y
I112410	1/2 Season Pass - Family (Expires on 12th January)	\$20.45	\$225.00	Y
I112410	Adult Multi Pass 10 Visits (Current Season)	\$3.64	\$40.00	Y
I112410	Child Multi Pass 10 Visits (Current Season)	\$2.73	\$30.00	Y
I112410	Family Multi Pass 5 Visits Current Season)	\$6.82	\$75.00	Y
I112410	Monthly Pass - Adult	\$7.27	\$80.00	Y
I112410	Monthly Pass - Child	\$5.45	\$60.00	Y
I112410	Pool After Hours (per Hour)	\$12.00	\$132.00	Y
ACC NO				
CAMPING				
I114040	Recreation Vehicles (Charge Per Vehicle - 72 hours Maximum Stay - 2 People) (Maximum 15 Vehicles)	\$1.00	\$11.00	Y
I114040	Recreation Vehicles (Per Extra Person)	\$0.50	\$5.50	Y
I114040	Large Group Overnight Stay (Per Person)	\$1.00	\$11.00	Y
CUMMINS THEATRE				
TIVOLI ROOM				
I116420 CTI01	Per Hour (Monday-Friday 8.00am to 5.00pm) Community	\$3.45	\$38.00	Y
I116420 CTI01	Per Hour (Monday-Friday 8.00am to 8.00pm) Commercial	\$5.00	\$55.00	Y
I116420 CTI01	Per Hour After Hours (Outside of Monday-Friday 8.00am to 5.00pm) Community	\$4.00	\$44.00	Y
I116420 CTI01	Per Hour After Hours (Outside of Monday-Friday 8.00am to 5.00pm) Commercial	\$6.00	\$66.00	Y
I116420 CTI01	Per Day (Full Day and Night 8.00am to 11.00pm) Community	\$20.00	\$220.00	Y
I116420 CTI01	Per Day (Full Day and Night 8.00am to 11.00pm) Commercial	\$30.00	\$330.00	Y
I116420 CTI01	Per Consecutive Day (After First Day of Hire for Same Event) Community	\$18.18	\$200.00	Y
I116420 CTI01	Per Consecutive Day (After First Day of Hire for Same Event) Commercial	\$27.27	\$300.00	Y
GALLERY MEETING ROOM				
I116420 CTI01	Per Hour (Monday-Friday 8.00am to 5.00pm) Community	\$1.82	\$20.00	Y
I116420 CTI01	Per Hour (Monday-Friday 8.00am to 8.00pm) Commercial	\$2.27	\$25.00	Y
I116420 CTI01	Per Hour After Hours (Outside of Monday-Friday 8.00am to 5.00pm) Community	\$2.00	\$22.00	Y
I116420 CTI01	Per Hour After Hours (Outside of Monday-Friday 8.00am to 5.00pm) Commercial	\$3.00	\$33.00	Y
I116420 CTI01	Per Day (Full Day and Night 8.00am to 11.00pm) Community	\$10.00	\$110.00	Y
I116420 CTI01	Per Day (Full Day and Night 8.00am to 11.00pm) Commercial	\$15.00	\$165.00	Y
I116420 CTI01	Per Consecutive Day (After First Day of Hire for Same Event) Community	\$8.64	\$95.00	Y

SCHEDULE OF FEES AND CHARGES - COUNCIL 2020/2021

		GST	Total 2020/2021	GST
1116420 CTI01	Per Consecutive Day (After First Day of Hire for Same Event) Commercial	\$12.27	\$135.00	Y
AUDITORIUM BASIC				
1116420 CTI01	Per Hour (Monday-Friday 8.00am to 5.00pm) Community	\$2.00	\$22.00	Y
1116420 CTI01	Per Hour (Monday-Friday 8.00am to 8.00pm) Commercial	\$3.00	\$33.00	Y
1116420 CTI01	Per Hour After Hours (Outside of Monday-Friday 8.00am to 5.00pm) Community	\$3.00	\$33.00	Y
1116420 CTI01	Per Hour After Hours (Outside of Monday-Friday 8.00am to 5.00pm) Commercial	\$3.50	\$38.50	Y
1116420 CTI01	Per Day (Full Day and Night 8.00am to 11.00pm) Community	\$12.00	\$132.00	Y
1116420 CTI01	Per Day (Full Day and Night 8.00am to 11.00pm) Commercial	\$18.00	\$198.00	Y
1116420 CTI01	Per Consecutive Day (After First Day of Hire for Same Event) Community	\$10.00	\$110.00	Y
1116420 CTI01	Per Consecutive Day (After First Day of Hire for Same Event) Commercial	\$15.00	\$165.00	Y
AUDITORIUM INTERMEDIATE				
1116420 CTI01	Per Hour (Monday-Friday 8.00am to 5.00pm) Community	\$8.00	\$88.00	Y
1116420 CTI01	Per Hour (Monday-Friday 8.00am to 8.00pm) Commercial	\$12.00	\$132.00	Y
1116420 CTI01	Per Hour After Hours (Outside of Monday-Friday 8.00am to 5.00pm) Community	\$12.00	\$132.00	Y
1116420 CTI01	Per Hour After Hours (Outside of Monday-Friday 8.00am to 5.00pm) Commercial	\$14.00	\$154.00	Y
1116420 CTI01	Per Day (Full Day and Night 8.00am to 11.00pm) Community	\$48.00	\$528.00	Y
1116420 CTI01	Per Day (Full Day and Night 8.00am to 11.00pm) Commercial	\$72.00	\$792.00	Y
1116420 CTI01	Per Consecutive Day (After First Day of Hire for Same Event) Community	\$40.00	\$440.00	Y
1116420 CTI01	Per Consecutive Day (After First Day of Hire for Same Event) Commercial	\$60.00	\$660.00	Y
AUDITORIUM ADVANCED				
1116420 CTI01	Per Hour (Monday-Friday 8.00am to 5.00pm) Community	\$16.00	\$176.00	Y
1116420 CTI01	Per Hour (Monday-Friday 8.00am to 8.00pm) Commercial	\$24.00	\$264.00	Y
1116420 CTI01	Per Hour After Hours (Outside of Monday-Friday 8.00am to 5.00pm) Community	\$24.00	\$264.00	Y
1116420 CTI01	Per Hour After Hours (Outside of Monday-Friday 8.00am to 5.00pm) Commercial	\$28.00	\$308.00	Y
1116420 CTI01	Per Day (Full Day and Night 8.00am to 11.00pm) Community	\$96.00	\$1,056.00	Y
1116420 CTI01	Per Day (Full Day and Night 8.00am to 11.00pm) Commercial	\$144.00	\$1,584.00	Y
1116420 CTI01	Per Consecutive Day (After First Day of Hire for Same Event) Community	\$80.00	\$880.00	Y
1116420 CTI01	Per Consecutive Day (After First Day of Hire for Same Event) Commercial	\$120.00	\$1,320.00	Y
KITCHEN				
1116420 CTI01	Per Hour (Monday-Friday 8.00am to 5.00pm) Community	\$1.82	\$20.00	Y
1116420 CTI01	Per Hour (Monday-Friday 8.00am to 8.00pm) Commercial	\$2.50	\$27.50	Y
1116420 CTI01	Per Hour After Hours (Outside of Monday-Friday 8.00am to 5.00pm) Community	\$2.00	\$22.00	Y
1116420 CTI01	Per Hour After Hours (Outside of Monday-Friday 8.00am to 5.00pm) Commercial	\$3.00	\$33.00	Y
1116420 CTI01	Per Day (Full Day and Night 8.00am to 11.00pm) Community	\$10.00	\$110.00	Y
1116420 CTI01	Per Day (Full Day and Night 8.00am to 11.00pm) Commercial	\$15.00	\$165.00	Y
1116420 CTI01	Per Consecutive Day (After First Day of Hire for Same Event) Community	\$8.64	\$95.00	Y
1116420 CTI01	Per Consecutive Day (After First Day of Hire for Same Event) Commercial	\$12.27	\$135.00	Y
EQUIPMENT HIRE				
1116420 CTI07	Fold Back Speakers Set of 4 (Per Event)	\$4.00	\$44.00	Y
1116420 CTI07	Stage Risers Set of 4 (Per Event)	\$4.00	\$44.00	Y
1116420 CTI07	Additional Microphone and Stand (Per Event)	\$2.00	\$22.00	Y
1116420 CTI07	Projector (Per Event)	\$8.00	\$88.00	Y
1116420 CTI07	Cinema Kit and Technician (Per Hour)	\$10.00	\$110.00	Y
1116420 CTI07	Tablecloth (Per Cloth) Standard	\$1.00	\$11.00	Y
1116420 CTI07	Party Light Bar (Per Event)	\$10.00	\$110.00	Y
1116420 CTI07	Piano Hire (Per Event)	\$10.00	\$110.00	Y
1116420 CTI07	Chair Covers (Per Cover) No Set-Up or Pack-Down Included	\$0.25	\$2.75	Y
1116420 CTI07	Chair Covers (Per Cover) Set-Up and Pack-Down Included	\$0.35	\$3.85	Y
1116420 CTI11	Tea & Coffee Station (Setup)	\$4.00	\$44.00	Y
1116420 CTI07	Extra Trestles Tables (Per Table)	\$1.00	\$11.00	Y
1116420 CTI07	Truss 3m Piece of F440 Box & Base Plate (Per Piece, Per Event)	\$4.00	\$44.00	Y
1116420 CTI04	Auto Poles (Per 3m Section with Curtain)	\$4.00	\$44.00	Y
STAFF				
1116420 CTI14	Usher, Ticketing, Merchandise, Set-Up (Per Hour - Minimum 3 Hours)	\$6.50	\$71.50	Y
1116420 CTI14	Bar, Technical Assistance, Cleaner (Per Hour - Minimum 3 Hours)	\$8.00	\$88.00	Y
1116420 CTI14	Duty Technician, FOH Manager, Bar Manager (Per Hour - Minimum 4 Hours)	\$9.50	\$104.50	Y
BONDS, CLEANING AND DAMAGES				
N/A	Refundable Bond Per Event (Community and Commercial)	\$0.00	\$550.00	N
N/A	Refundable Key Bond Per Event (Community and Commercial)	\$0.00	\$50.00	N
1116420 CTI14	Additional Cleaning Per Hour (Community and Commercial)	\$8.00	\$88.00	Y
1116420 CTI11	Tea Towel Replacement (Per Damaged Cloth) (Community and Commercial)	\$1.00	\$11.00	Y
1116420 CTI09	Table Cloth Replacement (Per Damaged Cloth) (Community and Commercial)	\$2.00	\$22.00	Y
ADMINISTRATION				
1116420	Ticketing - General Admission - Daytime Matinee		Between	Y
1116420	Ticketing - General Admission - Evening Shows		\$5 - \$50	Y
1116420 CTI05	Ticketing Service - Per Ticket Handled (\$0 to \$15)	\$0.34	\$3.75	Y
1116420 CTI04	Ticketing Service - Per Ticket Handled (\$15 Upwards)	\$0.35	\$3.85	Y
1116420 CTI04	Booking Fee - Per Ticket Handled	\$0.32	\$3.50	Y
1116420 CTI04	Postage and Handling of Tickets (Per Transaction)	\$0.40	\$4.40	Y
1116420 CTI09	Advertising Service	\$2.73	\$30.00	Y
1116420 CTI09	Poster Distribution	\$10.00	\$110.00	Y
1116420 CTI09	Flyer Distribution	\$15.00	\$165.00	Y
1116420 CTI11	Liquor License between 251-500 persons (Per Event, Per Day)	\$10.27	\$113.00	Y
1116420 CTI11	Liquor License under 250 persons (Per Event, Per Day)	\$6.82	\$75.00	Y
LIBRARY				
ADMINISTRATION				

SCHEDULE OF FEES AND CHARGES - COUNCIL 2020/2021

		GST	Total 2020/2021	GST
I115230	Photocopying/Printing Per Page (A4 1 sided) B&W	\$0.05	\$0.50	Y
I115230	Photocopying/Printing Per Page (A3 1 sided) B&W	\$0.07	\$0.80	Y
I115230	Photocopying/Printing Per Page (A4 1 sided) Colour	\$0.09	\$1.00	Y
I115230	Scanning to File (Per Sheet)	\$0.09	\$1.00	Y
I115230	Internet/Computer Access - Library members first hour		\$0.00	
I115230	Internet/Computer Access - Library members half hour thereafter	\$0.27	\$3.00	Y
I115230	Internet/Computer Access - non members & probationary (per 30 minutes)	\$0.27	\$3.00	Y
I115230	Deposit on Books for Visitors	\$2.50	\$27.50	Y
I115230	2 Weeks Overdue (First Notice)	\$0.14	\$1.50	Y
I115230	4 Weeks Overdue (Second Notice)	\$0.36	\$4.00	Y
I115230	6 Weeks Overdue (Third & Final Notice)	\$0.64	\$7.00	Y
I115230	Library Meeting Room (Per Hour) Community	\$2.27	\$25.00	Y
I115230	Library Meeting Room (Per Hour) Commercial	\$3.18	\$35.00	Y
I115230	Library Meeting Room (Full Day) Community	\$9.09	\$100.00	Y
I115230	Library Meeting Room (Full Day) Commercial	\$18.18	\$200.00	Y
I115230	Library Meeting Room (After First Day of Hire for Same Event) Community	\$6.82	\$75.00	Y
I115230	Library Meeting Room (After First Day of Hire for Same Event) Commercial	\$15.91	\$175.00	Y
I115230	Memorabilia Room (Per Hour) Community	\$2.27	\$25.00	Y
I115230	Memorabilia Room (Per Hour) Commercial	\$3.18	\$35.00	Y
I115230	Memorabilia Room (Full Day) Community	\$9.09	\$100.00	Y
I115230	Memorabilia Room (Full Day) Commercial	\$18.18	\$200.00	Y
I115230	Hot Office (Per Hour) Community	\$0.45	\$5.00	Y
I115230	Hot Office (Per Hour) Commercial	\$0.91	\$10.00	Y
I115230	Hot Office (Per Day) Community	\$0.91	\$10.00	Y
I115230	Hot Office (Per Day) Commercial	\$6.36	\$70.00	Y
I115230	Hot Office (After First Day of Hire for Same Event) Community	\$0.45	\$5.00	Y
I115230	Hot Office (After First Day of Hire for Same Event) Commercial	\$5.45	\$60.00	Y
I115230	Staff Setup and Clean-up (Per Hour)	\$6.50	\$71.50	Y
I115230	Tea & Coffee (Per Person) Setup, Clean-up, & Consumables (Bottomless)	\$0.32	\$3.50	Y
North Merredin PS Precinct				
	Classrooms 7 & 8 (Per Hour) Community	\$2.00	\$22.00	Y
	Classrooms 7 & 8 (Per Hour) Commercial	\$3.00	\$33.00	Y
	Classroom 7 & 8 (Per Day) Community	\$10.00	\$110.00	Y
	Classroom 7 & 8 (Per Day) Commercial	\$20.00	\$220.00	Y
	Classroom 9 site (Per Hour) Community	\$2.00	\$22.00	Y
	Classroom 9 site (Per Hour) Commercial	\$3.00	\$33.00	Y
	Classroom 9 site (Per Day) Community	\$10.00	\$110.00	Y
	Classroom 9 site (Per Day) Commercial	\$20.00	\$220.00	Y
	Playgroup & Canteen Hire (Per Hour) Community	\$0.50	\$5.50	Y
	Playgroup & Canteen Hire (Per Hour) Commercial	\$0.59	\$6.50	Y
	Playgroup & Canteen Hire (Per Day) Community	\$5.00	\$55.00	Y
	Playgroup & Canteen Hire (Per Day) Commercial	\$5.00	\$55.00	Y
Community Development				
I132030	Events Trailer (Bond \$200, Hire \$50)	\$22.73	\$250.00	Y
I132030	Events Kit (\$20 Bond \$5 Hire per kit)	\$2.27	\$25.00	Y
I132030	Events Trailer Transportation cost (Shire Staff Delivery)	\$5.00	\$55.00	Y
I132030	Events Trailer & Events Kit Cleaning Fee	Cost Plus 10%		Y
I132051	Shire Event Stall Holders Fee	\$1.36	\$15.00	Y
ECONOMIC SERVICES				
SALE OF INDEPENDENT WATER				
I113333	Schools - p/kl*	\$0.25	\$2.75	Y
I113333	Other usage - p/kl*	\$0.35	\$3.85	Y
I113333	Groundwater - p/kl*	\$0.20	\$2.20	Y
I113333	Community Standpipe Charges p/kl*	Cost + 10%		Y
I113333	Commercial Standpipe Charges (Class 9) p/kl*	Cost + 10%		Y
I113333	Commercial Standpipe Charges (Class 15) p/kl*	Cost + 10%		Y
I113333	Standpipe Swipe Card Purchase	\$1.65	\$18.15	Y
PROFESSIONAL SERVICES				
I133410	Building Licence Search Fee Per Hour	\$0.00	\$80.00	N
I133410	Property Building Enquiries Per Hour	\$7.27	\$80.00	Y
I133410	Building Inspection Fee, Per Hour, plus \$0.91 per kilometre	\$7.27	\$80.00	Y
I133411	Staff Professional Services Health & Building Fee Per Hour	\$10.00	\$110.00	Y
CENTRAL WHEATBELT VISITORS CENTRE				
SALES AND SERVICES				
I134030	General Retail Books, Crafts and Souvenirs	RRP + Postage + Administration		Y
I134036	Consignment Books and Crafts	RRP + Postage + Administration		Y
7803	Photocopying/Printing Per Page (A4 1 sided) B&W	\$0.05	\$0.55	Y
7803	Photocopying/Printing Per Page (A3 1 sided) B&W	\$0.10	\$1.10	Y
7803	Double Sided Paper Size Multiplied by two			
7803	Photocopying/Printing Per Page (A4 1 sided) Colour	\$0.10	\$1.10	Y
7803	Photocopying/Printing Per Page (A3 1 sided) Colour	\$0.20	\$2.20	Y
I134030	Postage and Handling	RRP + Postage + Administration		Y
I134030	Postage of Books and Large Items	RRP + Postage + Administration		Y
7803	Phone Calls to Landlines	\$0.10	\$1.10	Y
7803	Phone Calls to Mobiles	\$0.18	\$2.00	Y
I134033	E-Trike Hire Per Hour	\$0.91	\$10.00	Y

SCHEDULE OF FEES AND CHARGES - COUNCIL 2020/2021

			GST	Total 2020/2021	GST
I134033	E-Trike Hire 1/2 Day		\$1.36	\$15.00	Y
I134033	E-Trike Hire Per Day (8.30am - 4.30pm)		\$2.27	\$25.00	Y
I134033	E-Trike Hire Per Day (Up to 48 Hours)		\$3.64	\$40.00	Y
7803	TRANSWA Ticket Printing for non commercial bookings		\$0.05	\$0.55	Y
I134037	CWVC Annual Membership Level 1		\$17.00	\$187.00	Y
I134037	CWVC Annual Membership Level 2		\$12.00	\$132.00	Y
I134037	CWVC Annual Membership Level 3		\$8.00	\$88.00	Y
I134037	CWVC Annual Membership Level 4 (affiliate Not for Profit Museums)		\$5.00	\$55.00	Y
7803	Wall of Fame Plaques		Cost + Post + 25%		Y
7803	Car Charging Fee (Per kW Unit)		\$0.05	\$0.50	Y
7803	Car Charging Fee	Per Hour	\$1.00	\$11.00	Y
7803	Water supply up to 1,000 litres		\$0.20	\$2.20	Y
7803	CWVC Three Phase External Power Fee		Cost Plus 10%		Y
7803	Merredin Brochures & Eastern Wheatbelt Visitors Guide		Cost Plus 10%		Y
PRIVATE WORKS					
PLANT INCLUSIVE OF LABOUR - per hour charge (max. 8 hrs per day)					
I141230	Grader		\$20.45	\$225.00	Y
I141230	Large Loader		\$21.09	\$232.00	Y
I141230	Small Loader		\$19.09	\$210.00	Y
I141230	6 Wheel Truck		\$18.73	\$206.00	Y
I141230	Water Truck		\$20.00	\$220.00	Y
I141230	Small Truck		\$13.18	\$145.00	Y
I141230	Tractor with Slasher/Rotary Hoe		\$18.36	\$202.00	Y
I141230	Vibrating Roller		\$25.00	\$275.00	Y
I141230	Self Propelled Roller		\$21.09	\$232.00	Y
I141230	Cherry Picker		\$19.64	\$216.00	Y
I141230	Skid steer Loader		\$15.18	\$167.00	Y
I141230	Skid steer Loader with Stump Grinder		\$22.27	\$245.00	Y
I141230	Skid steer Loader with Trencher		\$21.09	\$232.00	Y
I141230	Backhoe/Loader		\$17.64	\$194.00	Y
I141230	Backhoe/Loader with Post Hole Digger		\$22.55	\$248.00	Y
I141230	Tree Planter (no labour supplied)		\$2.82	\$31.00	Y
I141230	Work Utilities		\$12.73	\$140.00	Y
I141230	Supervision		\$11.36	\$125.00	Y
I141230	Labour		\$5.45	\$60.00	Y
I141230	Labour with penalty rates		\$7.82	\$86.00	Y
MATERIAL CARTAGE & DELIVERY CHARGES (within town boundary)					
I141230	Gravel / Yellow sand per cubic metre Delivered		\$4.09	\$45.00	Y
I141230	Gravel / Yellow sand per cubic metre from stockpile - load self		\$1.09	\$12.00	Y
I141230	Gravel / Yellow sand per cubic metre - loaded by Shire		\$1.82	\$20.00	Y
I141230	Out of Town Delivery Charge (Per Km Return Trip)		\$0.21	\$2.32	Y

Definitions

Commercial Hire :Profit Making Organisations including Government Dept., excluding Schools.

Community Hire: Charitable / Community Group/ Non Profit Fundraising/Individual:(Funeral / church/wedding etc.)

MRC&LC User Fees

Burracoppin Football Club	\$5,469.78
Burracoppin Hockey Club	\$3,038.77
Civic Bowls Club	\$6,945.75
Merredin Basketball Association	\$14,470.31
Merredin Districts Lawn Tennis Club	\$2,894.06
Merredin Golf Club	\$2,431.01
Merredin Hockey Club	\$6,077.54
Merredin Junior Cricket	\$578.81
Merredin Junior Football	\$2,431.01
Merredin Junior Hockey Association	\$3,038.77
Merredin Little Athletics	\$1,039.50
Merredin Netball Association	\$9,116.30
Merredin Social Hockey	\$0.00
Merredin Volunteer Fire Brigade	\$578.81
Nukarni Cricket Club	\$1,852.20
Nukarni Football Club	\$5,469.78

SHIRE OF MERREDIN

SCHEDULE OF FEES AND CHARGES - STATUTORY 2020/2021

	2019/2020	GST
LAW, ORDER & PUBLIC SAFETY		
DOG FEES AND CHARGES (DOG ACT, 1976)		
Annual Registration:		
1052420	*Sterilised Dog or Bitch	20.00 N
1052420	Unsterilised Dog or Bitch	50.00 N
Three Year Registration:		
1052420	*Sterilised Dog or Bitch	42.50 N
1052420	Unsterilised Dog or Bitch	120.00 N
Lifetime Registration:		
1052420	*Sterilised Dog or Bitch	100.00 N
1052420	Unsterilised Dog or Bitch	250.00 N
All Pensioners receive a 50% discount off fee. Registrations after 31st May receive a 50% discount off the above fees		
*Must sight certificate signed by a registered vet, a statutory declaration or sight ear tattoo for sterilisation concession.		
1052400	Unregistered Dog	200.00 N
1052400	Failure to Give Notice of New Owner	200.00 N
1052400	Keeping More than the Prescribed Number of Dogs	200.00 N
1052400	Breach of Kennel Establishment Licence	200.00 N
1052400	Dog in Public Place without Collar or Registration Tag	200.00 N
1052400	Owners Name and Address not on Collar	200.00 N
1052400	Dog not held by a Leash in Certain Public Places	200.00 N
1052400	Failure to Control Dog in Exercise Areas and Rural Areas	200.00 N
1052400	Greyhound not Muzzled	200.00 N
1052400	Dog in a Place without Consent	200.00 N
1052400	Failure to Submit Dog for Veterinary Examination	100.00 N
1052400	Dog causing a Nuisance	200.00 N
1052400	Failure to Produce Document Issued under the Act	200.00 N
1052400	Failure of Alleged Offender to give Name and Address	200.00 N
1052400	Dangerous Dogs - As Per Dog Act Regulations	200.00 N
*All Dogs three months of age and over must be licensed. Licences are due on November 1 of each year and can be paid at the Shire of Merredin during normal office hours. All matters relating to dangerous dogs must be referred to the Ranger		
CAT FEES AND CHARGES (CAT REGULATIONS, 2012)		
Annual Registration:		
1052400	If application is made after 31 May until the next 31 October	10.00 N
1052400	Otherwise	20.00 N
1052400	Three Year Registration:	42.50 N
1052400	Lifetime Registration:	100.00 N
Cat breeding:		
1052400	Breeding \$/cat (male or female)	200.00 N
All pensioners are entitled to a 50% discount off the registration fee		
PREVENTATIVE SERVICES & HEALTH ADMINISTRATION & INSPECTION		
HEALTH ACT 1911		
1074425	Stable Licence p.a. - Council Resolution 27807 15/02/05	30.00 N
1074430	Application to construct/install an apparatus for sewerage treatment	118.00 N
1074430	Inspection fee (1 or 2 major fixtures)	118.00 N
1074330	Each Additional Fixtures	30.00 N
1074330	Re-inspection fee	50.00 N
1074330	Application fee to Department of Health (with local government report)	42.35 N
1074430	Application fee to Department of Health (without local government report)	118.00 N
Offensive Trades:		
1074430	Slaughterhouse/Piggeries/knackereries/poultry processing establishments/poultry farming /rabbit farming	298.00 N
1074430	Seafood processing establishments (whole fish, shellfish & crustacean cleaned and prepared)	298.00 N
1074430	Artificial manure depots/manure works/fish curing establishments	211.00 N
1074430	Bone Mills/Place for storing, drying or preserving bones/blood drying/gut scraping, preparation of sausage skins/	171.00 N
Fat melting, fat extracting or tallow melting establishments:		
1074430	a) butcher shop or similar	171.00 N
1074430	b)larger establishments	298.00 N
1074430	Laundries, dry cleaning establishments	147.00 N
1074430	Any other offensive trade not specified	298.00 N
CARAVAN PARK AND CAMPING GROUNDS REGULATIONS 1997		
APPLICATION FEES		
1114040	Application for grant or renewal of licence regulation 45	200.00 N
Or amount calculated by multiplying the relevant amount set out below by the maximum number of sites (including any		
1114040	a) long stay sites, \$/site	6.00 N
1114040	b) short stay sites and sites in transit parks	6.00 N
1114040	c) camp sites	3.00 N
1114040	d) overflow site	1.50 N
1114040	Additional fee by way of penalty for renewal after expiry	20.00 N
1114040	Temporary licence (pro rata amount of the fee payable for the period of time for which the licence is to be in force with a	100.00 N
1114040	Transfer of licence	100.00 N
BUILDING CONTROL		
BUILDING PERMITS		
Of Declared Value:		

SHIRE OF MERREDIN

SCHEDULE OF FEES AND CHARGES - STATUTORY 2020/2021

	2019/2020	GST
I133410 Class 1 or 10 - Uncertified	0.32% of Estimated Value not less than \$105.00	N
I133410 Class 1 or 10 - Certified	0.19% of Estimated Value not less than \$105.00	N
I133410 Class 2 to 9 - Certified Application	0.09% of Estimated Value not less than \$105.00	N
I133410 Application to Amend a Building Permit (Uncertified)	0.32% of Estimated Value not less than \$105.00	N
I133420 Application for Demolition Licence of Class 1 and 10 Buildings	105.00	N
I133420 Application for Demolition Licence of Class 2 and 9 Buildings	105.00	N
I133410 Request to provide Certificate of Construction Compliance	\$105.00 + travel +GST	
I133411 Request to provide Certificate of Building Compliance		N
I133411 Application for Building approval certificate for unauthorised work	0.38% of Estimated Value not less than \$105.00	N
I133411 Application for Building approval certificate for building with authorisation (class 1 and 10)	105.00	N
OCCUPANCY APPLICATIONS		
I133411 Application for occupancy permit for completed Class 2-9 Buildings	105.00	N
I133411 Application for occupancy permit for incomplete buildings	105.00	N
I133411 Application for modification of permit for additional use on a temporary basis	105.00	N
I133411 Application for replacement of permit for a permanent change use	105.00	N
I133411 Application for occupancy permit or building certificate of strata scheme or subdivision	\$11.60 for each strata unit but not less than \$115.00	N
I133411 Application for Occupancy permit or unauthorised class 2-9 Buildings	0.18% of Estimated Value not less than	N
I133411 Application for occupancy permit or unauthorised class 2-9 building Certified	105.00	N
I133411 Application for occupancy permit for building with existing authorisation	105.00	N
PLANNING AND DEVELOPMENT APPLICATIONS		
Non extractive industry application fees:		
I106285 Application < \$50,000		147.00 N
I106285 Application \$50,000 up to \$500,000	0.32% of the estimated cost of development	N
I106285 Application > \$500,000 but not more than \$2.5 million	\$1,700 + 0.257% for every \$1 in excess of \$500,000	N
I106285 Application \$2.5 million to \$5 million	\$7,161 + 0.206% for every \$1 in excess of \$2.5m	N
I106285 Application \$5 million to \$21.5 million	\$12,633 + 0.123% for every \$1 in excess of \$5m	N
I106285 Application > \$21.5 million	0.00	N
I106285 Application where development (non extractive industry) has commenced	0.00	N
Extractive industry application fees:		
I106285 Development Applications - Extractive Industries	739.00	N
I106285 Development Applications - Extractive Industries (already commenced) = fee + twice fee	0.00	
Other Planning and Development fee:		
I106285 Home Occupation application	222.00	N
I106285 Home Occupation application (already commenced)= fee + twice fee	0.00	
I106285 Home Occupation application annual renewal (before expiry)	73.00	N
I106285 Home Occupation application annual renewal (after expiry) = renewal fee+ twice fee	0.00	
I106285 Providing a subdivision clearance for-	0.00	
I106285 a) not more than 5 lots	\$73 per lot	N
I106285 b) more than 5 lots but not more than 206 lots	0.00	N
I106285 c) more than 206 lots	7393.00	N
I106285 Determining an application for change of use/alteration/extension or change of non-conforming use	295.00	N
I106285 Determining an application for change of use/alteration/extension or change of non-conforming use (already commenced)	0.00	N
I106285 Providing zoning certificate	73.00	N
I106285 Replying to a property settlement questionnaire	73.00	N
I106285 Providing written planning advice	73.00	N

Unless otherwise stated, GST is non applicable on all statutory fees
All the above fees and charges are subject to change due to statutory amendments.