

ORDINARY COUNCIL MEETING

AGENDA

**9:00am Wednesday
19/05/2021
Nabawa Chambers**

MAY 2021

SHIRE OF CHAPMAN VALLEY
Simon Lancaster
ACTING CHIEF EXECUTIVE OFFICER

*"A thriving
community,
making the
most of our
coastline,
ranges and
rural
settings to
support us
to grow and
prosper"*



SHIRE OF
Chapman Valley
love the rural life!

DISCLAIMER



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Any person or legal entity who acts or fails to act in reliance upon any statement, act or omission made in a Council Meeting does so at that person's or legal entity's own risk.

The Shire of Chapman Valley warns that anyone who has any application or request with the Shire of Chapman Valley must obtain and should rely on WRITTEN CONFIRMATION of the outcome of the application or request of the decision made by the Shire of Chapman Valley.

A handwritten signature in black ink, appearing to read "Simon Lancaster".

Simon Lancaster
ACTING CHIEF EXECUTIVE OFFICER

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ORDER OF BUSINESS

1.0 DECLARATION OF OPENING/ANNOUNCEMENTS OF VISITORS

2.0 ANNOUNCEMENTS FROM THE PRESIDING MEMBER

3.0 RECORD OF ATTENDANCE/APOLOGIES/LEAVE OF ABSENCE (PREVIOUSLY APPROVED)

3.1 Attendees

3.2 Apologies

3.3 Previously Approved Leave of Absence (By Resolution of Council)

4.0 PUBLIC QUESTION TIME

4.1 Response to Previous Public Questions on Notice

4.2 Public Question Time

5.0 APPLICATIONS FOR LEAVE OF ABSENCE (by Resolution of Council)

6.0 DISCLOSURE OF INTEREST

Members should fill in Disclosure of Interest forms for items in which they have a financial, proximity or impartiality interest and forward these to the Presiding Member before the meeting commences.

Section 5.60A:

“a person has a financial interest in a matter if it is reasonable to expect that the matter will, if dealt with by the local government, or an employee or committee of the local government or member of the council of the local government, in a particular way, result in a financial gain, loss, benefit or detriment for the person.”

Section 5.60B:

“a person has a proximity interest in a matter if the matter concerns –

- (a) a proposed change to a planning scheme affecting land that adjoins the person’s land; or
- (b) a proposed change to the zoning or use of land that adjoins the person’s land; or
- (c) a proposed development (as defined in section 5.63(5)) of land that adjoins the person’s land.”

Regulation 34C (Impartiality):

“interest means an interest that could, or could reasonably be perceived to, adversely affect the impartiality of the person having the interest and includes an interest arising from kinship, friendship or membership of an association.”

7.0 PETITIONS/DEPUTATIONS/PRESENTATIONS

7.1 Petitions

7.2 Presentations

7.3 Deputations

8.0 CONFIRMATION OF MINUTES FROM PREVIOUS MEETINGS

8.1 Ordinary Meeting of Council held on Wednesday 21 April 2021

That the Minutes of the Ordinary Meeting of Council held Wednesday 21 April 2021 be confirmed as true and accurate.

9.0 ITEMS TO BE DEALT WITH EN BLOC

10.0 OFFICERS REPORTS

10.1

Deputy Chief Executive Officer

10.1 AGENDA ITEMS

10.1.1 Waiving of Building & Planning Application Fees

10.1.2 Proposed Telecommunications Infrastructure

10.1.1 Waiving of Building & Planning Application Fees

PROPONENT:	Shire of Chapman Valley
SITE:	Shire of Chapman Valley
FILE REFERENCE:	603.05
PREVIOUS REFERENCE:	Nil
DATE:	10 May 2021
AUTHOR:	Simon Lancaster, Acting CEO

SUPPORTING DOCUMENTS:

Ref	Title	Attached to Report	Under Separate Cover
Nil			

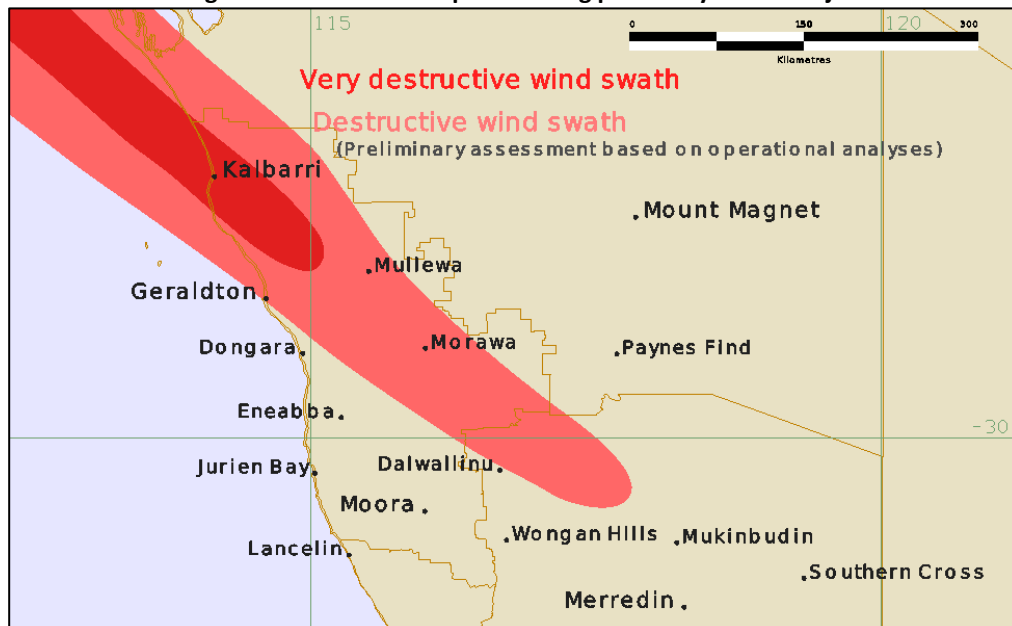
DISCLOSURE OF INTEREST

Nil

BACKGROUND

Cyclone Seroja has had a significant impact upon the Midwest and the Shire of Chapman Valley. Initial assessments based upon logged requests for assistance to the Department of Fire & Emergency Services ('DFES') indicate that 94 residences and 26 non-residential structures were damaged in the Shire of Chapman Valley. This report recommends that Council waive all Shire fees for demolition and construction works relating to Cyclone Seroja to provide some financial support to impacted landowners.

Figure 10.1.1 – DFES Map illustrating path of Cyclone Seroja



COMMENT

The processing of building permit and demolition applications by the Shire requires payment of application fees to cover Shire resources involved in its duties such as site inspections, liaising with the applicant where insufficient information has been provided, professional assessment, printing costs and costs in administering state government levies amongst others.

Not all building and demolition works require application to be lodged for development ('planning') approval, for example residential structures in townsites that comply with the Residential Design Codes of Western Australia or in rural areas generally would not require a planning application to be lodged with the Shire. However, where applications propose variance to the R-Codes, or Local Planning Scheme or Local Planning Policy requirements, or are located in areas deemed by DFES to be bushfire prone then lodgement of a planning application is required and this also requires payment of a planning application fee.

This report recommends that Council waive the requirement for landowners/applicants to pay a building application fee or planning application fee where the works relate to demolition or rebuilding (repair or replacement) associated with Cyclone Seroja.

This will provide some minor financial assistance to the members of our community impacted by Cyclone Seroja as they begin the process of recovery.

STATUTORY ENVIRONMENT

Part 7 Division 2 Clause 52 of the *Planning and Development Regulations 2009* allows for a local government to waive or refund, in whole or in part, payment of a fee for planning service.

Section 6.16 of the *Local Government Act 1995* requires that an amendment of a Shire fee/charge must be made by absolute majority.

Lodgement of a building permit application also attracts payment of the Building Services Levy by the applicant. This is a levy imposed by the Building Commission that is required to be collected by the local government and passed onto the Department of Mines, Industry Regulation and Safety.

However, on 22 April 2021 the Department of Mines, Industry Regulation and Safety wrote to the Shire to advise as follows:

"I was saddened to hear of the devastation that parts of the Shire of Chapman Valley experienced during Severe Tropical Cyclone Seroja. Our thoughts remain with all those affected by this event. To assist in the recovery, repair and rebuilding efforts, the Building Commissioner has waived the building services levy for people affected by this cyclone. Ordinarily the building services levy is paid when making an application under the Building Act 2011 for a building, demolition or occupancy permit or building approval certificate. A notice of the waiver was published in the Government Gazette on Tuesday, 20 April 2021. An extract of this waiver is enclosed for your information. I hope that the removal of this levy provides some financial support for those affected by this cyclone."

The Government Gazette notice published on 20 April 2021 advised that the Building Commissioner had:

"...under section 85 of the Building Services (Complaint Resolution and Administration) Act 2011, do hereby waive the building service levy payable in respect of a building, demolition or occupancy permit or building approval certificate granted for building work or demolition work to be carried out, or carried out, in the local government districts of...Chapman Valley because of damage caused by Severe Tropical Seroja (11-12 April)".

Landowners/Builders lodging building permit applications are also required to pay the Construction & Training Fund ('CTF') Levy. The Shire wrote to the CTF on 4 May 2021 enquiring whether it would follow the lead of the Building Commissioner and also waive its levy for works relating to damage caused by Cyclone Seroja.

On 6 May 2021 the CTF responded as follows:

"CTF has been approached to waive the BCITF levy on construction work required in response to damage caused by Severe Tropical Cyclone Seroja. CTF is also aware that the Building Commission has waived the

building services levy, and local governments are removing planning and building permit fees for impacted works.

After a thorough review of our Act, it has been confirmed that there is no legislative mechanism available for CTF to exempt or waive the BCITF levy in response to works resulting from damage caused by a natural disaster.

Whilst CTF is sympathetic to those impacted by this disaster the levy will need to be collected as normal for those applications exceeding an estimate \$20,000 in value.

The CTF Board is exploring options by which we can provide targeted support to the construction workforce directly engaged in the rebuild works.

To help in this, it would be appreciated if a record of those applications where fees are waived but the BCITF levy charged is kept. We can then use this to identify impacted works and engage with the project owner and their sub-contractors to provide support.

I recognise that some applicants may be aggrieved or confused by the need to still pay the levy in the circumstances. Should this be the case, they are welcome to contact CTF on 9244 0100 or provide feedback via email inquiries@ctf.wa.gov.au."

The response of CTF is disappointing as it had been hoped that a coordinated zero fee approach could have been achieved that may in some small way have served to assist those who have suffered as a result of Cyclone Seroja.

POLICY/PROCEDURE IMPLICATIONS

The Shire's Schedule of Fees & Charges are updated annually (generally at the May Council meeting) as part of the lead up to the formulation and adoption of the Council budget for the upcoming financial year.

FINANCIAL IMPLICATIONS

Waiving of the building and planning application fees will have some budgetary impact to Council based upon the potential for receipt of 120 building applications relating to cyclone damage (however this is a 'ceiling' figure, with 59 of these identified as being 'slightly damaged' and not all recovery activities will involve structural works that require lodgment of a building application). However it is considered that the ability for the Shire to continue its ongoing role of providing support to those members of our community who have experienced hardship as a result of this event should be maintained.

Long Term Financial Plan (LTFP):

The Shire of Chapman Valley Long Term Financial Plan was endorsed by Council at its 19 July 2017 meeting. It is not considered that the determination of this application would have impact in relation to the Long Term Financial Plan.

STRATEGIC IMPLICATIONS

Strategic Community Plan/Corporate Business Plan:

The Shire of Chapman Valley Strategic Community Plan was endorsed by Council at its 15 November 2017 meeting and it is considered that this Council initiative would accord with the following:

Ref	Objective	Strategy	Action
Community and Lifestyle			
1.1	Nurture the sense of community	Determine a whole of Shire community integration approach	Advocate a sense of community when opportunity arises

CONSULTATION

Nil.

RISK ASSESSMENT

Measures of Consequence							
Rating (Level)	Health	Financial Impact	Service Interruption	Compliance	Reputational	Property	Environment
Insignificant (1)	Negligible injuries	Less than \$1,000	No material service interruption	No noticeable regulatory or statutory impact	Unsubstantiated, low impact, low profile or 'no news' item	Inconsequential or no damage.	Contained, reversible impact managed by on site response

VOTING REQUIREMENTS

Absolute majority required

STAFF RECOMMENDATION

That Council resolve to waive all Shire building permit, demolition and planning application fees for works relating to Cyclone Seroja.

10.1.2 Proposed Telecommunications Infrastructure

PROPONENT:	Milbridge Urban Planning & Projects for Telstra
SITE:	Durawah Road Reserve (Land ID 3454515), Nanson
FILE REFERENCE:	1001.370 & 204.15.17
PREVIOUS REFERENCE:	Nil
DATE:	9 May 2021
AUTHOR:	Simon Lancaster, Deputy CEO

SUPPORTING DOCUMENTS:

Ref	Title	Attached to Report	Under Separate Cover
10.1.2	Application		√

DISCLOSURE OF INTEREST

Nil

BACKGROUND

Council is in receipt of an application to establish telecommunications infrastructure within the Durawah Road reserve to service the adjacent Nanson townsite. This report recommends conditional approval.

Figure 10.1.2(a) – Location Plan for proposed Nanson Telecommunications Infrastructure



COMMENT

The proposed telecommunications infrastructure would be located on the south-eastern corner of the Chapman Valley and Durawah Road intersection, approximately 40m east of Chapman Valley Road.

The development would be located within the Durawah Road reserve, although it would be sited approximately 14m south of the road surface behind existing vegetation.

The proposed telecommunications infrastructure would consist of the following:

- 21m high monopole with 1m high antenna located at the top of the pole;
- 2.3m high equipment cabinet at base of monopole; &
- 2m high security fence around the 20m x 5m (100m²) compound area.

A copy of the applicant's submitted plans and supporting correspondence have been provided as **separate Attachment 10.1.2** to this report.

Figure 10.1.2(b) – Aerial Photo of proposed Nanson Telecommunications Infrastructure



Council may consider that the application should be supported based on the following:

- the development will improve communications for residents in the Nanson townsite; will provide greater ability for residents and motorists to reach assistance in an emergency situation; and will assist economic productivity by allowing for improved access to mobile phone networks and the internet to conduct business;
- the development will consist of a 20m monopole, topped with a 1m antenna, and would therefore have a lesser impact than a taller, guyed wire mast or pylon tower;
- whilst the mobile phone tower will have some visual impact on the Nanson townsite and the tourism/scenic drive of the Chapman Valley Road, it is worth noting that the proposed facility would be partially screened by existing trees at its base, and there is a practical need for the structure to be of this height to function effectively;
- there are other examples of radio, phone, internet and television masts sited in prominent locations in proximity to rural townsites that serve a community need, and it is also noted that the mast would be located approximately 130m south-east of the nearest residence in the Nanson townsite, rather than more centrally within the townsite, and would also be setback from any heritage buildings.

The telecommunications infrastructure would be located in an area that would be susceptible to flooding in a significant event. The Department of Water & Environmental Regulation's 'Chapman River Flood Study – Nabawa and Nanson Townsites' (2020) identifies that the site would be outside of the expected floodplain for a 1 in 200 year (and below) event,

but would be impacted by a 1 in 500 year (and above) flood event, although in this type of extremely significant event the entire Nanson townsite would be subject to flood impacts.

Figure 10.1.2(c) – View looking east along Durawah Road toward Chapman Valley Road, vehicle access point to proposed telecommunications infrastructure to the left



Figure 10.1.2(d) – View looking north-east along Chapman Valley Road towards Durawah Road intersection, proposed telecommunications infrastructure location behind vegetation in proximity to power pole



STATUTORY ENVIRONMENT

The proposed site is zoned 'Road' under the Shire of Chapman Valley Local Planning Scheme No.3 ('the Scheme') the objective for which is listed in Table 1 as being "to set aside land required for a local road being a road classified as an Access Road under the Western Australian Road Hierarchy".

There are no specific uses listed in the Scheme for the 'Road' zone however it is common for utilities and services such as reticulated water, power, sewer, gas, internet and telecommunications infrastructure to be located within road reserves.

The application would meet the definition of 'Telecommunications Infrastructure' which is defined under the Scheme and Schedule 1 Part 6 Clause 38 of the *Planning and Development (Local Planning Schemes) Regulations 2015* as follows:

"means premises used to accommodate the infrastructure used by or in connection with a telecommunications network including any line, equipment, apparatus, tower, antenna, tunnel, duct, hole, pit or other structure related to the network."

The proposed development is considered to meet the following aim as listed in clause 9 of the Scheme:

"provide for the consolidation and/or expansion of the existing settlements of Nabawa, Yuna, Nanson and Howatharra".

The approval of this development would be consistent with previous Council support for other telecommunications facilities servicing the Nabawa, Yuna and Howatharra townsites and would assist in addressing an area where mobile phone reception is poor and where the community has previously expressed dissatisfaction.

Clause 38 of the Scheme requires this application to be presented to Council for its consideration:

"38 Building height

- (1) Unless otherwise approved by the local government, no building shall be constructed to exceed 9.0 metres in height above natural ground level, including masts or aerials and the like, whether free standing or otherwise.*
- (2) For the purpose of this section the overall 'height' shall be determined by the vertical measurement from natural ground level at the centre point of the smallest rectangle containing the whole of the proposed building or structure.*
- (3) In considering an application to relax the requirements of subclause (1) the local government shall, in addition to the general matters set out in clause 67 of the deemed provisions, give particular consideration to:*
 - (a) The practical need for development to exceed 9.0 metres in height above natural ground level;*
 - (b) Whether the proposed development may have a detrimental effect on nearby/adjoining properties; and*
 - (c) The costs to the community of not approving the development."*

The Commonwealth *Telecommunications Act 1997* exempts telecommunications equipment from environmental and planning legislation except where the facility does not meet the definition of a 'low impact' facility, in this case requiring the lodgement of a planning application and assessment by Council of this matter.

Durawah Road is under the management of the Shire, which is the road that is proposed to be accessed from the facility rather than Chapman Valley Road to the east which is under the management of Main Roads WA.

Clause 67 of the deemed provisions of the *Planning and Development (Local Planning Schemes) Regulations 2015* lists the following relevant matters in considering a development application:

- "(a) the aims and provisions of this Scheme and any other local planning scheme operating within the Scheme area;...*
- (c) any approved State Planning Policy;*
- ...(fa) any local planning strategy policy for this Scheme endorsed by the Commission;...*
- ...(j) in the case of land reserved under this Scheme, the objectives for the reserve and the additional and permitted uses identified in this Scheme for the reserve;...*

-
- ...(m) *the compatibility of the development with its setting including:*
- (i) the compatibility of the development with the desired future character of its setting; and*
 - (ii) relationship of the development to development on adjoining land or on other land in the locality including, but not limited to, the likely effect of the height, bulk, scale, orientation and appearance of the development;*
- (n) the amenity of the locality including the following —*
- (i) environmental impacts of the development;*
 - (ii) the character of the locality;*
 - (iii) social impacts of the development;...*
- ...(p) *whether adequate provision has been made for the landscaping of the land to which the application relates and whether any trees or other vegetation on the land should be preserved;*
- (q) the suitability of the land for the development taking into account the possible risk of flooding, tidal inundation, subsidence, landslide, bush fire, soil erosion, land degradation or any other risk;...*
- ...(w) *the history of the site where the development is to be located;*
- (x) the impact of the development on the community as a whole notwithstanding the impact of the development on particular individuals; ...*
- ...(zb) *any other planning consideration the local government considers appropriate."*

In addition to the requirements of the *Telecommunications Act 1997* and the *Planning and Development Act 2005* the applicant is also bound by the *Telecommunications Code of Practice 1997*, and the Australian Communications and Media Authority's *Radiocommunications Licence Conditions (Apparatus Licence) Determination 2003*.

POLICY/PROCEDURE IMPLICATIONS

The Western Australian Planning Commission have prepared Statement of Planning Policy 5.2 'Telecommunications Infrastructure' (2015) for applications for above and below ground telecommunications infrastructure other than those facilities exempted under the *Telecommunications Act 1997*. The policy has the following objectives:

- facilitate the provision of telecommunications infrastructure in an efficient and environmentally responsible manner to meet community needs;
- manage the environmental, cultural heritage, visual and social impacts of telecommunications infrastructure;
- ensure that telecommunications infrastructure is included in relevant planning processes as essential infrastructure for business, personal and emergency reasons; and,
- promote a consistent approach in the preparation, assessment and determination of planning decisions for telecommunications infrastructure.

Section 5.1 of the policy recognises that in many instances the primary impact of a mobile phone tower is a visual one and provides the following guidance:

"For telecommunications infrastructure to be effective, structures are generally located prominently, at high points in the landscape or on top of buildings, where they are more likely to be visible to the public.

The planning authority may exercise discretion in addressing the visual impacts of telecommunications infrastructure. Visual impacts of an infrastructure development proposal should be assessed by applying the following set of policy measures to guide the location, siting and design of the structure.

5.1.1 The benefit of improved telecommunications services should be balanced with the visual impact on the surrounding area.

- i) Assessment of the visual impact of development proposals for telecommunications infrastructure should be made on a case by case basis;*
- ii) Telecommunications infrastructure should be sited and designed to minimise visual impact and whenever possible:*
 - a) be located where it will not be prominently visible from significant viewing locations such as scenic routes, lookouts and recreation sites;*

- b) *be located to avoid detracting from a significant view of a heritage item or place, a landmark, a streetscape, vista or a panorama, whether viewed from public or private land;*
- c) *not be located on sites where environmental, cultural heritage, social and visual landscape values maybe compromised and*
- d) *display design features, including scale, materials, external colours and finishes that are sympathetic to the surrounding landscape;*
- iii) *In addition to the existing exemptions under the Telecommunication Act, local governments should consider exempting telecommunications infrastructure from the requirement for development approval where:*
 - a) *The infrastructure has a maximum height of 30 metres from finished ground level;*
 - b) *The proposal complies with the policy measures outlined in this policy; and*
 - c) *The proponent has undertaken notification of the proposal in a similar manner to 'low impact facilities' as defined and set out in the Mobile Phone Base Station Deployment Industry Code (C564:2011);*
- iv) *Telecommunications infrastructure should be located where it will facilitate continuous network coverage and/or improved telecommunications services to the community; and*
- v) *Telecommunications infrastructure should be collocated and whenever possible:*
 - a) *Cables and lines should be located within an existing underground conduit or duct; and*
 - b) *Overhead lines and towers should be co-located with existing infrastructure and/or within existing infrastructure corridors and/or mounted on existing or proposed buildings."*

The applicant has addressed key criteria of SPP5.2 within part 4.2 of their submitted application provided as **separate Attachment 10.1.2** to this report.

FINANCIAL IMPLICATIONS

Nil

Long Term Financial Plan (LTFP):

The Shire of Chapman Valley Long Term Financial Plan was endorsed by Council at its 19 July 2017 meeting. It is not considered that the determination of this application would have impact in relation to the Long Term Financial Plan.

STRATEGIC IMPLICATIONS

The proposed site is located within Planning Precinct No.10 – Nanson Townsite in the Shire of Chapman Valley Local Planning Strategy (2008). The Vision for this Precinct is as follows:

"Consolidation of the historic rural townsite whilst preserving the local history and heritage values and promoting a range of cottage industries and tourism opportunities."

The development of telecommunications infrastructure would assist in meeting the following Infrastructure objective listed for Precinct No.10:

"10.4.1 Enhance the standards of servicing and infrastructure commensurate with urban development standards in consideration of the character of the Nanson townsite (i.e. bitumen sealed roads, reticulated water, underground power, reticulated sewerage, community standpipe etc).

Strategic Community Plan/Corporate Business Plan:

The Shire of Chapman Valley Strategic Community Plan was endorsed by Council at its 15 November 2017 meeting. It is considered that approval of this application would assist in delivering on the following strategies:

Ref	Objective	Strategy	Action
	Community and Lifestyle		

Ref	Objective	Strategy	Action
1.3	Maintain and enhance safety and security for the community	Enhance community and property security	Encourage improved communications and security across the Shire
Economic Development and Business Attraction			
2.2	Provide support for business development and local employment	Encourage digital network development in the Valley	Continue advocating for improvements to existing infrastructure and introduction of new infrastructure for digital communications
Physical and Digital Infrastructure			
4.3	Aspire to robust communication and digital infrastructure in the Shire	Engage with infrastructure and service providers Lobby and advocate for the best possible services and solutions	Continue advocating for improvements to existing infrastructure and introduction of new infrastructure for digital communications

Appendix 1 of the Strategic Community Plan provides the community workshop feedback and lists 'better local telecommunications' as a priority and aspiration.

CONSULTATION

Council is not required to undertake community consultation for this application. However Council also has the right to advertise the application for public comment under Schedule 2 Part 8 Clause 64 of the *Planning and Development (Local Planning Schemes) Regulations 2015* should it wish to seek comment on the proposal and return the matter to a future meeting of Council for consideration of any received submissions, prior to making its determination.

RISK ASSESSMENT

Measures of Consequence							
Rating (Level)	Health	Financial Impact	Service Interruption	Compliance	Reputational	Property	Environment
Insignificant (1)	Negligible injuries	Less than \$1,000	No material service interruption	No noticeable regulatory or statutory impact	Unsubstantiated, low impact, low profile or 'no news' item	Inconsequential or no damage.	Contained, reversible impact managed by on site response

VOTING REQUIREMENTS

Simple majority required

STAFF RECOMMENDATION

That Council grant formal planning approval for Telecommunications Infrastructure within the Durawah Road reserve, Nanson subject to the following conditions:

- Development shall be in accordance with the approved plans as contained within Attachment 10.1.2 and subject to any modifications required as a consequence of any condition(s) of this approval. The endorsed plans shall not be modified or altered without the prior written approval of the local government.
- Any additions to or change of use of any part of the land (not the subject of this consent/approval) considered by the Chief Executive Officer to represent significant variation from the approved development plan requires further application and planning approval for that use/addition.
- The use hereby permitted shall not cause injury to or prejudicially affect the amenity of the locality by reason of the emission of noise, vibration or otherwise.
- Vehicle movements associated with the development must access Durawah Road at a location that is to the approval of the local government.

-
- 5 The development must have battery capacity to continue operating for a minimum period of 12 hours after natural disaster.
 - 6 The operator/owner of the telecommunications infrastructure is required to provide to the Shire documentation that indemnifies and keeps indemnified the local government and holds it harmless from and against all liabilities, obligations or costs of any kind which may be incurred by the siting and operation of the telecommunications infrastructure within the Durawah Road reserve.

Notes:

- (a) All operations must be carried out in accordance with the separate requirements of the Australian Communications and Media Authority, and Australian Radiation Protection and Nuclear Safety Agency pertaining (but not limited) to electromagnetic energy.
- (b) The development must be in compliance with any separate requirements of the Civil Aviation Safety Authority.
- (c) Should the applicant be aggrieved by this determination there is a right (pursuant to the *Planning and Development Act 2005*) to have the decision reviewed by the State Administrative Tribunal. Such application must be lodged within 28 days from the date of determination.

10.2

Manager of Finance & Corporate Services

10.2 AGENDA ITEMS

- 10.2.1 Financial Management Report for March & April 2021**
- 10.2.2 Local Government Elected Members Allowances**
- 10.2.3 Proposed Differential Rates 2021/2022**
- 10.2.4 2021/2022 Proposed Fees and Charges**

10.2.1

Financial Management Report for March & April 2021

PROPONENT:	Shire of Chapman Valley
SITE:	Shire of Chapman Valley
FILE REFERENCE:	307.00
PREVIOUS REFERENCE:	Nil
DATE:	12 May 2021
AUTHOR:	Dianne Raymond, Manager Finance & Corporate Services

SUPPORTING DOCUMENTS:

Ref	Title	Attached to Report	Under Separate Cover
10.2.1(a)	March and April 2021 Financial Management Reports		✓
10.2.1(b)	Confidential List of Accounts March and April 2021		✓

DISCLOSURE OF INTEREST

Nil

BACKGROUND

Local Government (Financial Management) Regulations require monthly statements of financial activity to be reported and presented to Council.

COMMENT

The financial position at the end of March and April 2021 are detailed in the monthly management report provided as a separate attachment for Council's review.

STATUTORY ENVIRONMENT

Local Government Act 1995 Section 6.4

Local Government (Financial Management) Regulations 1996 Section 34

POLICY/PROCEDURE IMPLICATIONS

Nil

FINANCIAL IMPLICATIONS

As presented in the Financial Management Report for March and April 2021

Long Term Financial Plan (LTFP):

No significant effect on the LTFP

STRATEGIC IMPLICATIONS

Nil

Strategic Community Plan/Corporate Business Plan:

Ref	Objective	Strategy	Action
5.1	Ensure governance and administration systems, policies and processes are current and relevant	Review policy categories and set ongoing accountability for review processes	Review current Council and Management policies and formalise update process and timelines.

CONSULTATION

Not applicable

RISK ASSESSMENT

The associated risk would be the failure to comply with Local Government Financial Regulations requiring monthly reporting of financial activity. Risk rating is considered Level 1 – Insignificant.

Measures of Consequence							
Rating (Level)	Health	Financial Impact	Service Interruption	Compliance	Reputational	Property	Environment
Insignificant (1)	Negligible injuries	Less than \$1,000	No material service interruption	No noticeable regulatory or statutory impact	Unsubstantiated, low impact, low profile or 'no news' item	Inconsequential or no damage.	Contained, reversible impact managed by on site response

VOTING REQUIREMENTS

Simple Majority

STAFF RECOMMENDATION

That Council receives the financial management report supplied under separate cover for the months of March and April 2021 comprising the following:

Statement of Financial Activities with notes

Note 1 – Net Current Assets

Note 2 – Cash & Financial Assets

Note 3 – Receivables

Note 4 – Other Current Assets

Note 5 – Payables

Note 6 – Rate Revenue

Note 7 – Disposal of Assets

Note 8 – Capital Acquisitions

Note 9 – Borrowings

Note 10 – Lease Liabilities

Note 11 – Cash Reserves

Note 12 – Other Current Liabilities

Note 13 – Operating Grants and Contributions

Note 14 – Non Operating Grants and Contributions

Note 15 - Trust Funds

Note 16 - Explanation of Material Variances

Additional Information

Budget by Program

Summary of Payments

Bank Reconciliation

Credit Card Statement

10.2.2

Local Government Elected Members Allowances

PROPONENT:	Shire of Chapman Valley
SITE:	Shire of Chapman Valley
FILE REFERENCE:	401.04
PREVIOUS REFERENCE:	Nil
DATE:	12 May 2021
AUTHOR:	Dianne Raymond, Manager Finance & Corporate Services

SUPPORTING DOCUMENTS:

Ref	Title	Attached to Report	Under Separate Cover
10.2.2	WA SAT Determination		✓

DISCLOSURE OF INTEREST

Nil

BACKGROUND

The Western Australian Salaries and Allowances Tribunal (WASAT) released their determination on the review of the Local Government elected member allowances under the Salaries and Allowances Act, 1975, Pursuant to Section 7(A) and 7(B).

Council resolved the following at the May 2020 Ordinary Meeting of Council which formed allocations for Elected Members Allowances in the 2020/2021 Budget:

"MOVED: Cr. Maluish

SECONDED: Cr. Forth

COUNCIL RESOLUTION / STAFF RECOMMENDATION

1 Council approves the following Elected Members allowances for the 2020/2021 Draft Budget:

	Annual Attendance fees in lieu of Council meeting fees	Annual Allowance (President)	Annual Allowance (Deputy President) - 25% of President	Annual Communication Allowance	Annual Travel Allowance
President	Maximum set by WASAT	\$10,000		\$500	\$50
Deputy President		NA	\$2,500	\$500	\$50
Other Elected Members		NA		\$500	\$50

2 That payments be made six-monthly in arrears (i.e. December and June).

Voting 7/0

CARRIED

Minute Reference: 05/20-10"

COMMENT

The Western Australian Salaries and Allowances Tribunal (WASAT) determination for 2021/2022 was handed down on 8 April 2021 with no changes to the fees set in the previous year. 19 submissions were received and given consideration with varying issues raised including a change to the current band allocation model. The Tribunal emphasised fees and allowances are provided to elected members to recognise the commitment of their time and to ensure they are not out of pocket for expenses properly incurred in the fulfilment of their duties. The Tribunal continues to recognise the degree of voluntary community service in the role of elected members.

Previous reviews and increases are listed below which are minimal across the years, it should also be noted State parliamentarians base salary have not increased since July 2016.

- 2021 - 0.0%
- 2020 - 0.0%
- 2019 - 1.0%
- 2018 - 0.0%
- 2017 - 0.0%
- 2016 - 1.5%

STATUTORY ENVIRONMENT

Local Government Act 1995 – Sections 5.98, 5.98A, 5.99 & 5.99A

Salaries and Allowances Act 1975

POLICY/PROCEDURE IMPLICATIONS

There are no policy implications.

FINANCIAL IMPLICATIONS

The 2020/2021 Draft Budget allocations will be set as per the Council Resolution; however, these can be altered either at this meeting or the meeting when Council considers adopting the 2020/2021 Budget.

Long Term Financial Plan (LTFP):

No significant effect on the LTFP as funds are budgeted annually to cover these costs.

STRATEGIC IMPLICATIONS

It is considered important Elected Members are remunerated for their contribution to local government.

Strategic Community Plan/Corporate Business Plan:

Ref	Objective	Strategy	Action
5.1	Ensure governance and administration systems, policies and processes are current and relevant	Review policy categories and set ongoing accountability for review processes	Review current Council and Management policies and formalise update process and timelines.

CONSULTATION

Not applicable

RISK ASSESSMENT

Council budget for the funds to accommodate the current level of Elected Members Allowances annually therefore the Risk rating is considered Level 1 – Insignificant.

Measures of Consequence							
Rating (Level)	Health	Financial Impact	Service Interruption	Compliance	Reputational	Property	Environment
Insignificant (1)	Negligible injuries	Less than \$1,000	No material service interruption	No noticeable regulatory or statutory impact	Unsubstantiated, low impact, low profile or 'no news' item	Inconsequential or no damage.	Contained, reversible impact managed by on site response

VOTING REQUIREMENTS

Absolute Majority

STAFF RECOMMENDATION

That:

- 1 Council approves the following Elected Members allowances for the 2021/2022 Draft Budget:

	<i>Annual Attendance fees in lieu of Council meeting fees</i>	<i>Annual Allowance (President)</i>	<i>Annual Allowance (Deputy President) - 25% of President</i>	<i>Annual Communication Allowance</i>	<i>Annual Travel Allowance</i>
<i>President</i>	<i>Maximum set by WASAT</i>	<i>\$10,000</i>	<i>N/A</i>	<i>\$500</i>	<i>\$50</i>
<i>Deputy President</i>		<i>N/A</i>	<i>\$2,500</i>	<i>\$500</i>	<i>\$50</i>
<i>Other Elected Members</i>		<i>N/A</i>	<i>N/A</i>	<i>\$500</i>	<i>\$50</i>

- 2 Payments be made six-monthly in arrears (i.e. December and June).

10.2.3 Proposed Differential Rates 2021/2022

PROPONENT:	Shire of Chapman Valley
SITE:	Shire of Chapman Valley
FILE REFERENCE:	306.08
PREVIOUS REFERENCE:	Nil
DATE:	12 May 2021
AUTHOR:	Dianne Raymond, Manager Finance & Corporate Services

SUPPORTING DOCUMENTS:

Ref	Title	Attached to Report	Under Separate Cover
10.2.3(a)	Differential Rate Model		✓
10.2.3(b)	Objects and Reasons for Differential Rate		✓
10.2.3(c)	Local Public Notice		✓

DISCLOSURE OF INTEREST

Nil

BACKGROUND

The ability to raise local government property rates is set out under the Local government Act 1995. Sections 6.33 and 6.34 of the *Local Government Act 1995* allow local governments to impose differential rates and minimum payment. Section 6.36 requires local governments to give notice of certain rates before imposing. Council must consider the current Strategic Community Plan which communicates the vision for the Shire; the Corporate Business Plan describing how the vision will be achieved over the next 4 years along with the Long Term Financial Plan for the next 10 years. Information from all the informing documents forms part of the annual budget process. A significant component the Shire's budget revenue is derived from property rates with the purpose of levying rates being to meet the budget requirement in order to deliver services and projects each financial year.

The Shire can apply a uniform rate or a differential rate for each of the valuation categories; it is the rate in the dollar imposed which determines whether there is a differential rate category. Local Governments under Section 6.33 of the *Local Government Act 1995* have the power to implement differential rating in order to take into account certain characteristics of the rateable land. These characteristics include:

- The purpose for which the land is zoned under the town planning scheme in force;
- The predominant use for which the land is held or used as determined by the local government; &
- Whether or not the land is vacant.

Differential rates may be applied according to any, or a combination of the above characteristics. However, local governments are constrained in the range of differential rates for which they may impose. That is, a local government may not impose a differential rate which is more than twice the lowest differential rate applied by that local government unless approval from the Minister is sought.

Before imposing a differential rate, a local government must provide local public notice a copy of which is provided as **separate Attachment 10.2.3(c)** of its intention to do so and consider any resultant submissions. Section 6.36(3)(c) of the *Local Government Act 1995* requires preparation of a document describing the objects of, and the reason for, each differential rate and minimum to be available for public inspection and for public submissions to be called and considered before imposing a differential rate a copy of which is provide as **separate Attachment 10.2.2(b)**.

Historically the Shire of Chapman Valley has imposed a different rate for the Unimproved Valued land contained in the Special Control Area of the Shire of Chapman Valley Town Planning Scheme set aside for the purpose of strategic industry and deep-water port known as the Oakajee Industrial Estate and buffer areas.

COMMENT

The purpose of this report is to determine whether council wish to continue with this rating methodology for the preparation of the draft 2021/2022 Annual Budget. The objective of the proposed differential rate is to ensure there is consistency with the previous year. The Gross Rental Valuation has not increased as the valuations have an effective date of 1 July 2019 and will remain so until the next revaluation (set for 2024). The Unimproved Value properties have an annual revaluation process which to date has not been received. This report has utilised the current values as at April 2021 to determine the total rates revenue per differential rate type. This was based on the 0% increase on the 2020/21 differential rate in the dollar and minimum rates as per 2020/2021 budget adoption.

The objective of the differential rate on Oakajee Industrial Estate properties is to recover from this sector an equitable share of the rates relating to the land held by Development WA (formerly LandCorp) whereby the Shire of Chapman Valley should not be financially disadvantaged due to the acquisition and subsequent development of the land. In order to reduce the impact of the Oakajee development on ratepayers Council previously sought to introduce a differential rate. The annual revaluation review of all Unimproved Valuations from Landgate Valuation Services has not been received for processing.

The UV Oakajee Industrial Estate Buffer Zone category includes any property zoned Oakajee Industrial Estate and Buffer within the Town Planning Scheme. A rate in the dollar of 2.2330 cents on Unimproved Values with a minimum of \$400 is proposed which is a 1.5% increase to rate in the dollar in 2020/2021 and affects 2 rateable assessments.

The balance of the unimproved value rating area is the UV Rural General Rate defined as:

Any other property in the Shire of Chapman Valley zoned Rural within the Shire of Chapman Valley Town Planning Scheme. A rate in the dollar of 1.1253 cents on Unimproved Values with a minimum of \$400 is proposed which is a 1.5% increase to rate in the dollar in 2020/2021.

The advertising of a differential rate does not bind a local government to use the rate in the dollar at the time of adopting its' budget. The prime purpose of the advertisement is the opportunity for the public to prepare submissions on the existence of the differential rate and its indicative level. If a differential general rate or minimum payment differs from the proposed rate the reasons are required to be disclosed in the relevant budget and rate notice information.

A Differential Rate Model is provided as **separate Attachment 10.2.3(a)** for the proposed differential rate revenue is indicative only without the input of the new valuations yet to be supplied by Landgate Valuation Services.

It should also be noted the current COVID-19 Rates Financial Hardship policy will be reviewed for possible continuation for a period during 2021/22 given the State of Emergency declaration remains current at the time of writing this report. It is recommended that Council adopt the rating strategy as outlined in the Report and give public notice in accordance with s6.36 of the *Local Government Act 1995* of the Differential Rates proposed for 2021/2022.

STATUTORY ENVIRONMENT

Local Government Act 1995

- *S.6.32 States that a local government, in order to make up the budget deficiency, is to impose a general rate on rateable land that may be imposed uniformly or differentially.*
- *S6.33 (1) Provides that a local government may impose differential rates based upon characteristic of zoning, predominant land use, whether or not the land is vacant.*
- *S6.34 States that a local government cannot without the approval of the Minister yield a general rate that exceeds 100% of the budget deficiency or less than 90% of the budget deficiency.*
- *S6.35 States that a local government may impose on any rateable land in its district a minimum payment which is greater than the general rate which would otherwise be payable on that land.*
- *S6.35(4) States that a minimum payment is not to be imposed on more than the prescribed percentage of a) the number of separately rated properties in the district; or b) the number of properties in each category.*

- *FMR 5 s.52 States that the percentage prescribed for the purposes of s6.35 (4) is 50%.*
- *S6.36(1) States that before imposing any differential general rates or a minimum payment applying to a differential rate category under section 6.35(6)(c) a local government is to give local public notice of its intention to do so*
- *S6.36(2) States that a local government is required to ensure that a notice referred to in subsection (1) is published in sufficient time to allow compliance with the requirements specified in this section and section 6.2(1).*
- *S6.36(3) States that a notice referred to in subsection (1) —*
 - (a) may be published within the period of 2 months preceding the commencement of the financial year to which the proposed rates are to apply on the basis of the local government's estimate of the budget deficiency;*
 - (b) is to contain —*
 - (i) details of each rate or minimum payment the local government intends to impose;*
 - (ii) an invitation for submissions to be made by an elector or a ratepayer in respect of the proposed rate or minimum payment and any related matters within 21 days (or such longer period as is specified in the notice) of the notice; and (iii) any further information in relation to the matters specified in subparagraphs (i) and (ii) which may be prescribed;*
 - and*
 - (c) is to advise electors and ratepayers of the time and place where a document describing the objects of, and reasons for, each proposed rate and minimum payment may be inspected.*
- *S6.36(4) States that a local government is required to consider any submissions received before imposing the proposed rate or minimum payment with or without modification.*

POLICY/PROCEDURE IMPLICATIONS

There are no policy implications

FINANCIAL IMPLICATIONS

2021/2022 Annual Draft Budget

Long Term Financial Plan (LTFP):

Section 6.2(2) of the *Local Government Act 1995* requires council in formulating the budget, to have regard to the contents of the plan for the future of the district. The proposed 1.5% rate revenue increase using differential rating remains consistent with the Long Term Financial Plan (LTFP) endorsed at the February 2021 Ordinary Meeting of Council.

STRATEGIC IMPLICATIONS

The recommended proposed Differential Rate Model is consistent with the LTFP and regard should be given to a prudent and responsible budget to continue providing services into the future.

Strategic Community Plan/Corporate Business Plan:

Ref	Objective	Strategy	Action
5.1	Ensure governance and administration systems, policies and processes are current and relevant	Review policy categories and set ongoing accountability for review processes	Review current Council and Management policies and formalise update process and timelines.

CONSULTATION

Not applicable

RISK ASSESSMENT

Associated risk would be a failure to comply with the *Local Government Act 1995* and relevant Financial Management Regulations requiring local governments to advertise their intent to levy differential rates prior to setting the annual budget. This would be a Minor (2) rating with some temporary noncompliance.

Measures of Consequence							
Rating (Level)	Health	Financial Impact	Service Interruption	Compliance	Reputational	Property	Environment
Insignificant (1)	Negligible injuries	Less than \$1,000	No material service interruption	No noticeable regulatory or statutory impact	Unsubstantiated, low impact, low profile or 'no news' item	Inconsequential or no damage.	Contained, reversible impact managed by on site response
Minor (2)	First aid injuries	\$1,001 - \$10,000	Short term temporary interruption – backlog cleared < 1 day	Some temporary non compliances	Substantiated, low impact, low news item	Localised damage rectified by routine internal procedures	Contained, reversible impact managed by internal response

VOTING REQUIREMENTS

Simple Majority

STAFF RECOMMENDATION

That Council:

- Provides 21 days local public notice, as required by s6.36 (1) of the *Local Government Act 1995*, of its intention to impose differential rates for the 2021/2022 financial year as listed below.
- Agrees to staff using the following rates in the dollar and minimum rates as the basis for the preparation of the 2021/2022 Draft Annual Budget.

Differential Rating Category	Rate in \$	Minimum Rate
UV Rural	1.1253	\$400.00
UV Oakajee Industrial Estate	2.2330	\$400.00
GRV	9.5785	\$700.00

10.2.4

2021/2022 Proposed Fees and Charges

PROPONENT:	Shire of Chapman Valley
SITE:	Shire of Chapman Valley
FILE REFERENCE:	306.00
PREVIOUS REFERENCE:	Nil
DATE:	12 May 2021
AUTHOR:	Dianne Raymond, Manager Finance & Corporate Services

SUPPORTING DOCUMENTS:

Ref	Title	Attached to Report	Under Separate Cover
10.2.4(a)	2021/2022 Proposed Fees and Charges		✓
10.2.4(b)	Correspondence Executive Director Building and Energy Building Services Levy Waiver		✓

DISCLOSURE OF INTEREST

Nil

BACKGROUND

As part of the function of local government and its operations, each year the Council is required, under Section 6.2 of the *Local Government Act 1995*, to formally adopt its annual financial year budget, to enable the administration to carry out the defined services and programs and to raise revenue through rates and fees and charges. In preparation for the compilation of the 2021/2022 Annual Budget the Proposed Schedule of Fees and Charges for 2021/2022 is attached for review and approval to list in the 2021/2022 Draft Budget.

COMMENT

A considerable number of Council's fees and charges are set by legislation and as such remain the same as last year until the State Government sets its own budget in August 2021. These generally include fees and charges associated with Planning, Building and Health regulations. During the 2020/2021 period COVID Recovery Federal funding has seen an increase in fees received through building permit applications, yet this should see a slow reduction over the next 12 months. It also should be noted correspondence has been received from the Executive Director Building and Energy in relation to a waiver of building services levies for works directly resulting from the impacts of Severe Tropical Cyclone Seroja. A summary of the recent years collections and forecast for 2021/2022 is listed below and indicates forecast is an overall 2% increase to total revenue over the 5 year period:

Year	Actuals	Variation from previous period	Percentage Increase/Decrease
30.06.2018	\$313,901		
30.06.2019	\$321,608	\$7,580	2%
30.06.2020	\$302,524	(\$18,956)	-6%
30.06.2021	\$339,913	\$37,388	+ 12%
30.06.2022	\$315,000	(\$24,913)	-7%

The draft 2021/2022 Proposed Fees & Charges listed under **separate Attachment 10.2.4(a) (2021/2022 Proposed Fees and Charges)** are based on varying increases to the 2020/2021 endorsed fees and charges with some areas supporting no increases to 30 June 2022. The WALGA March 2021 Economic Briefing has suggested the state has recovered faster from the COVID-19 pandemic than expected driven by successful containment of COVID-19, the strong mining sector and significant levels of State and Commonwealth Government stimulus spending. However, recovery is still fragile with various

sectors remaining impacted with the ongoing restrictions. The Long-Term Financial Plan assumptions are based on a total revenue increase of 1.35%; the Reserve Bank of Australia has inflation sitting at 1.1% and Local Government Cost Index expected to rise by 1.4% in 2021-2022. Therefore it is prudent for local government to find a balance between cost recovery of providing services and facilities without unnecessary impact on the community as a whole.

STATUTORY ENVIRONMENT

Section 6.16 is the primary piece of legislation under the Local Government Act 1995 that requires fees and charges to be reviewed and adopted as part of the budget process.

6.16. Imposition of fees and charges

- (1) A local government may impose* and recover a fee or charge for any goods or service it provides or proposes to provide, other than a service for which a service charge is imposed.
** Absolute majority required.*
- (2) A fee or charge may be imposed for the following —
 - (a) providing the use of, or allowing admission to, any property or facility wholly or partly owned, controlled, managed or maintained by the local government;
 - (b) supplying a service or carrying out work at the request of a person;
 - (c) subject to section 5.94, providing information from local government records;
 - (d) receiving an application for approval, granting an approval, making an inspection and issuing a license, permit, authorisation or certificate;
 - (e) supplying goods;
 - (f) such other service as may be prescribed.
- (3) Fees and charges are to be imposed when adopting the annual budget but may be —
 - (a) imposed* during a financial year; and
 - (b) amended* from time to time during a financial year.** Absolute majority required.*

6.17. Setting the level of fees and charges

- (1) In determining the amount of a fee or charge for a service or for goods a local government is required to take into consideration the following factors —
 - (a) the cost to the local government of providing the service or goods;
 - (b) the importance of the service or goods to the community; and
 - (c) the price at which the service or goods could be provided by an alternative provider.
- (2) A higher fee or charge or additional fee or charge may be imposed for an expedited service or supply of goods if it is requested that the service or goods be provided urgently.
- (3) The basis for determining a fee or charge is not to be limited to the cost of providing the service or goods other than a service —
 - (a) under section 5.96;
 - (b) under section 6.16(2)(d); or
 - (c) prescribed under section 6.16(2)(f), where the regulation prescribing the service also specifies that such a limit is to apply to the fee or charge for the service.
- (4) Regulations may —
 - (a) prohibit the imposition of a fee or charge in prescribed circumstances; or
 - (b) limit the amount of a fee or charge in prescribed circumstances.

6.18. Effect of other written laws

- (1) If the amount of a fee or charge for a service or for goods is determined under another written law a local government may not —
 - (a) determine an amount that is inconsistent with the amount determined under the other written law; or
 - (b) charge a fee or charge in addition to the amount determined by or under the other written law.
- (2) A local government is not to impose a fee or charge for a service or goods under this Act if the imposition of a fee or charge for the service or goods is prohibited under another written law.

6.19. Local government to give notice of fees and charges

If a local government wishes to impose any fees or charges under this Subdivision after the annual budget has been adopted it must, before introducing the fees or charges, give local public notice of —

- (a) its intention to do so; and
- (b) the date from which it is proposed the fees or charges will be imposed.

POLICY/PROCEDURE IMPLICATIONS

Shire of Chapman Valley 2021/2022 Draft Budget.

FINANCIAL IMPLICATIONS

Shire of Chapman Valley 2021/2022 Schedule of Fees and Charges

Long Term Financial Plan (LTFP):

The effect on the Long Term Financial Plan will be seen in the ratios for own source revenue when this updated after budget adoption; the current endorsed variable for fees and charges is a 1.35% increase to revenue.

STRATEGIC IMPLICATIONS

Nil

Strategic Community Plan/Corporate Business Plan:

Ref	Objective	Strategy	Action
5.2	Be accountable and transparent in managing resources	Long Term Financial Management	Review Long Term Financial Plan regularly and maintain integration with other Strategic Plans within the Shire
5.3	Make informed decisions within resources and areas of responsibility	Council and Shire process formally incorporate integrated plans as references for decision making	Reference Strategic Community Plan, Corporate Business Plan, Asset Management Plan, Long Term Financial Plan and Workforce Plan regularly as part of decision-making process

CONSULTATION

Input has been sought from all key members of staff.

RISK ASSESSMENT

Measures of Consequence							
Rating (Level)	Health	Financial Impact	Service Interruption	Compliance	Reputational	Property	Environment
Insignificant (1)	Negligible injuries	Less than \$1,000	No material service interruption	No noticeable regulatory or statutory impact	Unsubstantiated, low impact, low profile or 'no news' item	Inconsequential or no damage.	Contained, reversible impact managed by on site response

The associated risk would be the failure to comply with Local Government Financial Management Regulations.

VOTING REQUIREMENTS

Absolute Majority

STAFF RECOMMENDATION

The proposed 2021/2022 Draft Fees and Charges as presented to Council be endorsed and included into the 2021/2022 Budget in accordance with the requirements of the *Local Government Act 1995*.

11.0 ELECTED MEMBERS MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN

Councillor Warr has requested the following motion be tabled at the 19 May 2021 Council meeting.

“That Council decision 04/21-08 from the 21 April 2021 Ordinary meeting of Council (as provided below in blue italics) be revoked:

“MOVED: Cr Batten SECONDED: Cr Royce

Council Resolution

- 1 The Shire agree for BlazeAid to use the Yuna community centre for a period determined by the CEO and to be brought back to council for a determination if necessary.*
- 2 The Shire agree to underwrite \$5,000 to initiate BlazeAid camp establishment at the Yuna community centre, with the understanding other external contributions are being sought.*
- 3 Authorise the CEO to reallocate funds from the budget to accommodate the \$5,000 amount.*
- 4 The CEO to liaise with CABY for the use of the Yuna community centre by BlazeAid and the effect upon the use of the building during this time.*
- 5 The CEO to liaise with Water Corporation additional water requirements.*
- 6 Shire’s Yuna Depot to be used as storage area for BlazeAid equipment.*

Voting 6/0

Carried

Minute Reference: 04/21-08””

Councillor Warr has also given notice that in the event that this revocation was approved by Council of intention to move the following motion as provided below in red italics (this motion would differ from the previous motion in respect to part 2):

- “1 The Shire agree for BlazeAid to use the Yuna community centre for a period determined by the CEO and to be brought back to council for a determination if necessary.*
- 2 **The Shire agree to make a contribution of \$5,000 to initiate BlazeAid camp establishment at the Yuna community centre, with the understanding other external contributions are being sought.***
- 3 Authorise the CEO to reallocate funds from the budget to accommodate the \$5,000 amount.*
- 4 The CEO to liaise with CABY for the use of the Yuna community centre by BlazeAid and the effect upon the use of the building during this time.*
- 5 The CEO to liaise with Water Corporation additional water requirements.*
- 6 Shire’s Yuna Depot to be used as storage area for BlazeAid equipment.”*

Shire Staff Comment:

It is considered that the formal process of underwriting the volunteer BlazeAid project will be an onerous task to financially analyse information from unknown databases, varying sponsors and donations offered across various individuals and community groups. It is feasible and economically reasonable to make a one-off contribution to this disaster recovery project.

The endorsed decision has financial implications on the 2020/2021 budget yet a contingency of \$5,000 is available under the sub program of “Other Community Amenities” which can be utilised for this contribution with Council endorsement. Apart from the 21 April 2021 Ordinary meeting of Council Minutes having been made public, and potential for confusion for parties referencing them without regard for the subsequent May Council Minutes there would be no other implications. It is noted that all other components to the originally moved motion i.e. items 1 & 3-6 would remain unchanged.

Disaster recovery clean up works have been undertaken via Shire employee time, plant & equipment within the townsites and elsewhere in the Shire. The BlazeAid project is a regional cooperation originally of administration collaboration between local governments and BlazeAid. It should be noted the Shire is advised both the City of Greater Geraldton and the Shire of Northampton are making a financial contribution to BlazeAid.

Shire Staff Procedural Note:

In the event that Councillor Warr's motion obtains a seconder, and the Presiding Member rules the motion is possible then the following motions are required to be followed.

Motion 1

"That Council accept the revocation motion relating to Council decision 04/21-08 from the 21 April 2021 Ordinary meeting of Council"

Vote required by simple majority

Motion 2

"That Council decision 04/21-08 from the 21 April 2021 Ordinary meeting of Council (as provided below in italics) be revoked:

"MOVED: Cr Batten SECONDED: Cr Royce

Council Resolution

- 1 The Shire agree for BlazeAid to use the Yuna community centre for a period determined by the CEO and to be brought back to council for a determination if necessary.*
- 2 The Shire agree to underwrite \$5,000 to initiate BlazeAid camp establishment at the Yuna community centre, with the understanding other external contributions are being sought.*
- 3 Authorise the CEO to reallocate funds from the budget to accommodate the \$5,000 amount.*
- 4 The CEO to liaise with CABY for the use of the Yuna community centre by BlazeAid and the effect upon the use of the building during this time.*
- 5 The CEO to liaise with Water Corporation additional water requirements.*
- 6 Shire's Yuna Depot to be used as storage area for BlazeAid equipment.*

Voting 6/0

Carried

Minute Reference: 04/21-08""

Vote required by absolute majority

Motion 3

- "1 The Shire agree for BlazeAid to use the Yuna community centre for a period determined by the CEO and to be brought back to council for a determination if necessary.*
- 2 The Shire agree to make a contribution of \$5,000 to initiate BlazeAid camp establishment at the Yuna community centre, with the understanding other external contributions are being sought.*
- 3 Authorise the CEO to reallocate funds from the budget to accommodate the \$5,000 amount.*
- 4 The CEO to liaise with CABY for the use of the Yuna community centre by BlazeAid and the effect upon the use of the building during this time.*
- 5 The CEO to liaise with Water Corporation additional water requirements.*
- 6 Shire's Yuna Depot to be used as storage area for BlazeAid equipment."*

Vote required by simple majority

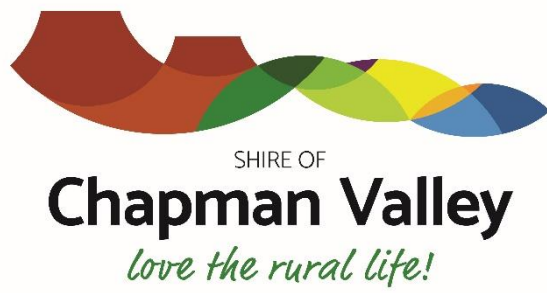
12.0 NEW BUSINESS OF AN URGENT NATURE INTRODUCED BY DECISION OF THE MEETING

13.0 DELEGATES REPORTS

14.0 ANNOUNCEMENTS BY PRESIDING MEMBER WITHOUT DISCUSSION

15.0 MATTERS FOR WHICH MEETING TO BE CLOSED TO MEMBERS OF THE PUBLIC

16.0 CLOSURE



SOURCE DOCUMENTATION

TELECOMMUNICATION FACILITY - NANSON

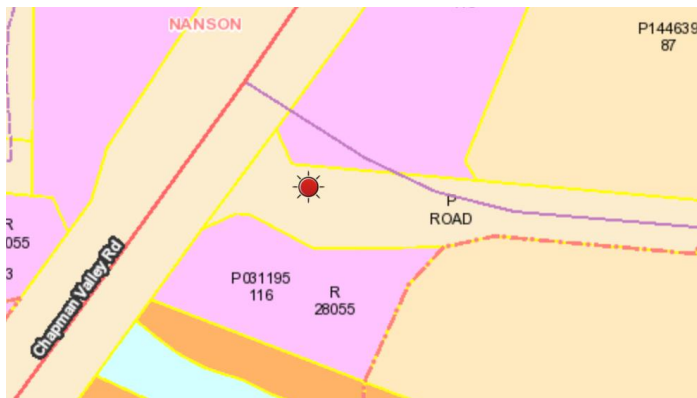
Corner Chapman Valley Road & Durawah Road

1.0 INTRODUCTION

The report supports the planning application submitted to the Shire of Chapman Valley for a telecommunication tower comprising a single 20 metre high monopole, with antenna and equipment shelter..

1.1 Site

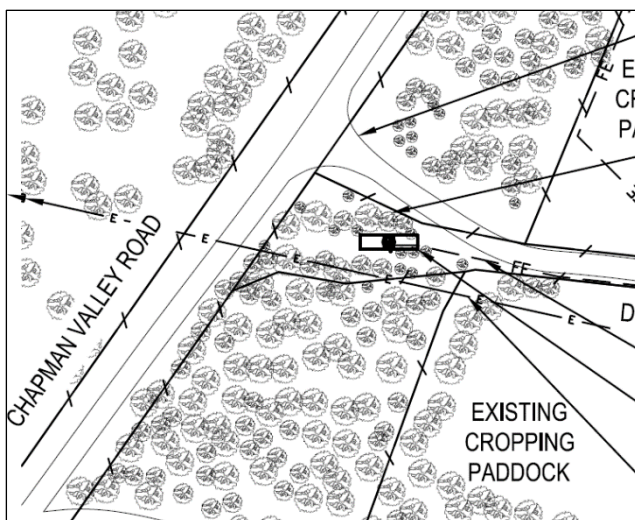
The Site is located within a portion of the Durawah Road Reserve (land id 3454515) near the corner of Chapman Valley Road. The adjoining land (south) is Crown Reserve 28055 (Lot 116 in DP31195).



1.2: Location

The site adjoins Durawah Road to the north, Chapman Valley Road to the west, public open space to the south. The Nanson Rural Townsite is located beyond the Chapman Valley Road, with the closed property located 130m west of the site & facility.

This portion of the Road reserve does not contain the formed Durawah Road which at the intersection sits outside the designated road reserve



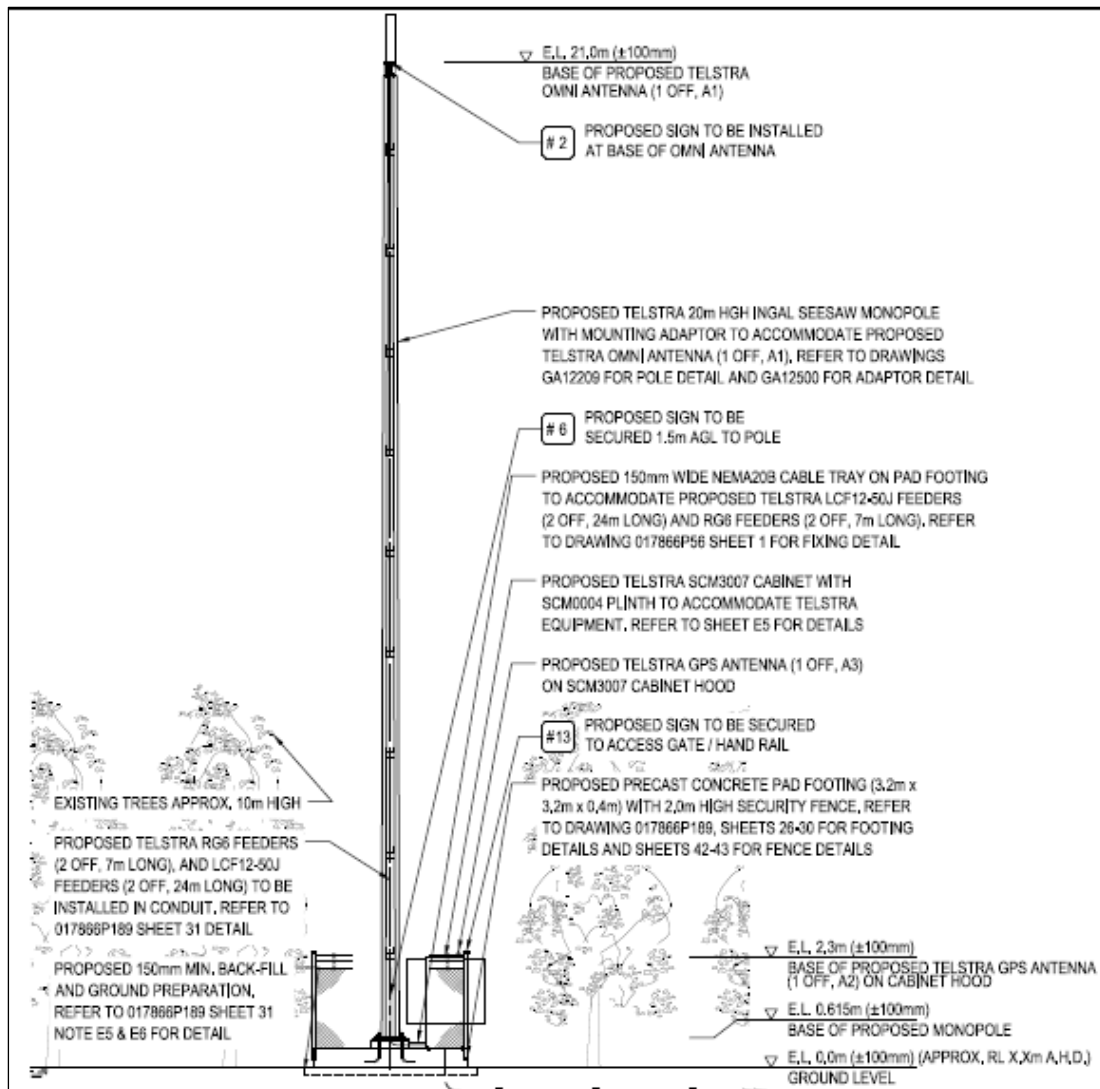
TELECOMMUNICATION FACILITY - NANSON

Corner Chapman Valley Road & Durawah Road

2.0 PROPOSAL

The proposal comprises:-

- installation of a 20m telecommunication pole
- omni antenna mounted at the top of the pole
- an equipment shelter compound at the base of the tower
- all contained within a 20m x 5m compound.



TELECOMMUNICATION FACILITY - NANSON

Corner Chapman Valley Road & Durawah Road

4.0 PLANING FRAMEWORK

4.1 Local Planning Scheme No 3

The Site is zoned road under the Shire of Chapman Valley Planning Scheme No 3

Telecommunication facilities are defined as:-

means premises used to accommodate the infrastructure used by or in connection with a telecommunications network including any line, equipment, apparatus, tower, antenna, tunnel, duct, hole, pit or other structure related to the network

The site is a road reserve, and such there are no specific uses listed in the Scheme. The proposal development is consistent with the Scheme aims *to provide for the consolidation and/or expansion of the existing settlements inlcuing Nanson.*

4.2 State Planning Policy 5.2

State Planning Policy 5.2 Telecommunication Infrastructure facilitates the development of an effective state-wide telecommunication network in a manner consistent with the economic environmental and social objectives and orderly and proper planning.

The objectives of the policy include: -

- to facilitate the provision of telecommunications infrastructure in an efficient and environmentally responsible manner to meet community needs.
- mange environmental, cultural heritage, visual and social impacts

In terms of the policy provisions the following is provided.

	Policy Provisions	Response
a)	Be located where it will not be prominently visible from significant viewing locations such as scenic routes, lookouts and recreation sites.	The site and faciality has been chosen to have minimal visual impact, the existing vegetation will form screening to site.
b)	Be located to avoid detracting from a significant view of a heritage item or place, a landmark, a streetscape, vista or a panorama, whether viewed from public or private land	The facility is a single monopole and antenna. The existing vegetation will form screening to site from Nanson rural townsite.
c)	Not be located on sites where environmental cultural heritage, social and visual landscape values may be compromised.	There are no impacts on environmental cultural or heritage aspects.
d)	Display design features, including scale, materials, external colours and finishes that are sympathetic to the surrounding landscape.	The facility is a single monopole and antenna. The existing vegetation will form screening to site from Nanson rural townsite
e)	Telecommunication infrastructure should be collocated	Noted.

TELECOMMUNICATION FACILITY - NANSON

Corner Chapman Valley Road & Durawah Road

5.0 SUMMARY

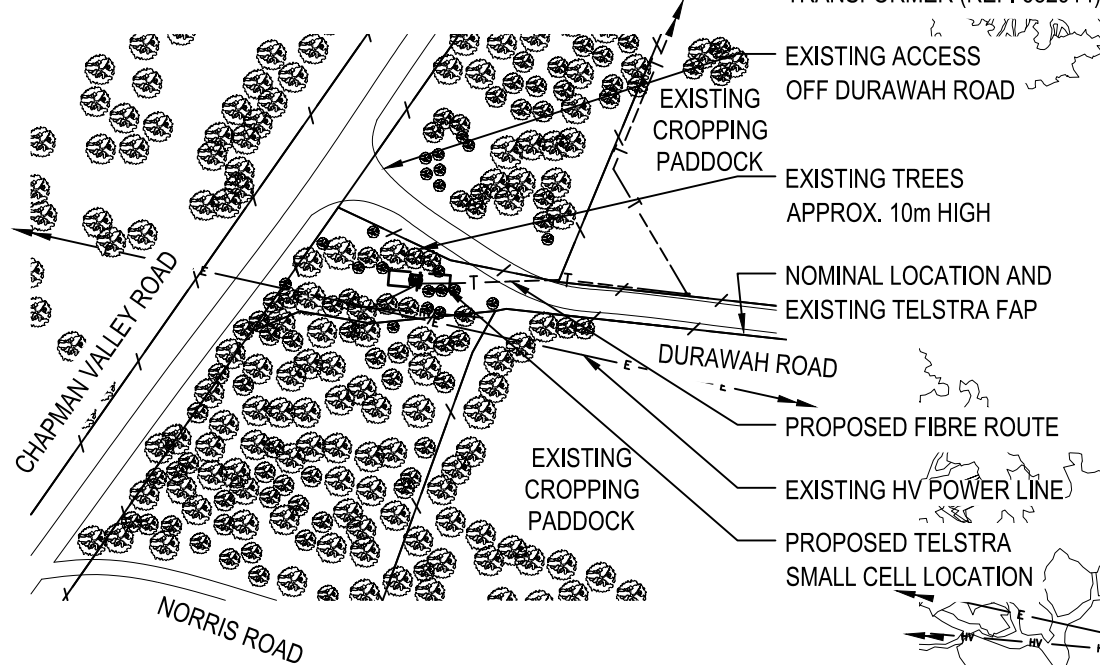
The proposal seeks approval for telecommunication facility within an unused portion of Durawah Road Reserve to the benefit of residents of the Nanson Rural Townsite and the surrounding area.

The minor visual impact from the facility far outweighed by the benefits of the proposal, the proposal is considered to meet all relevant statutory planning provisions and is consistent with orderly and proper planning for the area.

Based on the above, the Shire of Chapman Valley is respectfully requested to grant approval under delegated authority to this proposal.



PHOTO 1 (AERIAL VIEW)



SITE ACCESS
SCALE 1:2500

SERVICES LEGEND

FE	FE	ABOVE GROUND FEEDER CABLES
E	E	BELOW GROUND ELECTRICAL SUPPLY
T	T	OPTICAL FIBRE BELOW GROUND
HV	HV	HIGH VOLTAGE ELECTRICAL SUPPLY

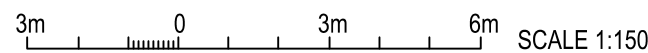
NOTES:

- FOR SITE PHOTOS REFER TO SHEETS 1 & 3.
- ALL EXTERNAL FEEDERS AND TAILS MUST BE BIRD PROOFED AS PER EXTERNAL PLANT POLICY 003615.
- ALL DIMENSIONS ARE IN MILLIMETRES UNLESS SPECIFIED OTHERWISE AND MUST BE CHECKED ON SITE.
- FOR DESIGN, CONSTRUCTION AND STANDARD DRAWINGS REFER FIDO DOCUMENTATION.
- FOR EME SIGNS NOTED AS (#X) REFER TO DOCUMENT 005486 FOR DETAILS.
- #2 EME SIGN TO BE SECURED TO THE BASE OF TELSTRA OMNI ANTENNA.
- #6 EME SIGN TO BE SECURED 1.5m AGL TO MONOPOLE.
- #13 EME SIGN AND / OR PROPERTY ID SIGN STAMPED WITH RFNSA ID TO BE SECURED TO ACCESS GATE / HANDRAIL (RFNSA REF 6532033).
- CLEAR ALL TALL GRASS / WEEDS WITHIN THE COMPOUND TO MINIMISE SNAKE ACTIVITY.

Downer
Relationships creating success

SITE LAYOUT

SCALE 1:150



PROPOSED SIGN TO BE SECURED 1.5m AGL TO POLE

PROPOSED SIGN TO BE INSTALLED AT BASE OF OMNI ANTENNA

PROPOSED SIGN TO BE SECURED TO ACCESS GATE / HAND RAIL

PROPOSED TELSTRA 20m HGH INGAL SEESAW MONOPOLE WITH MOUNTING ADAPTOR TO ACCOMMODATE PROPOSED TELSTRA OMNI ANTENNA (1 OFF, A1). REFER TO DRAWINGS GA12209 FOR POLE DETAIL AND GA12500 FOR ADAPTOR DETAIL

PROPOSED 150mm WIDE NEMA20B CABLE TRAY ON PAD FOOTING TO ACCOMMODATE PROPOSED TELSTRA LCF12-50J FEEDERS (2 OFF, 24m LONG) AND RG6 FEEDERS (2 OFF, 7m LONG). REFER TO DRAWING 017866P56 SHEET 1 FOR FIXING DETAIL

PROPOSED TELSTRA GPS ANTENNA (1 OFF, A2) ON SCM3007 CABINET HOOD

POLE TILT ORIENTATION 95° TN

PROPOSED TELSTRA FIBRE ROUTE TO CLOSEST FAP
TELSTRA LICENSE AREA (20m x 5m) FOR MAINTENANCE ACCESS, VEGETATION WITHIN THIS AREA TO BE REMOVED

PROPOSED PRECAST CONCRETE PAD FOOTING (3.2m x 3.2m x 0.4m) WITH 2.0m HIGH SECURITY FENCE. REFER TO DRAWING 017866P189, SHEETS 26-30 FOR FOOTING DETAILS AND SHEETS 42-43 FOR FENCE DETAILS

PROPOSED TELSTRA SCM3007 CABINET WITH SCM0004 PLINTH TO ACCOMMODATE TELSTRA EQUIPMENT. REFER TO SHEET E5 FOR DETAILS

PROPOSED POWER 16A/1PH, FROM EXISTING POWER POLE

EXISTING TREES APPROX. 10m HIGH

UNAPPROVED
DRAWING

COMPLIANCE BOX
COMPLETED AS PER DESIGN ☐
ALTERATIONS IN RED ☐
NAME (PRINT) _____
SIGNATURE _____ DATE _____

FOR CONSTRUCTION

SHEET MUST BE PLOTTED IN COLOUR.
TO BE READ IN CONJUNCTION WITH SHEETS 1, 3 & 4.

ORDER	DRAWN	CHKD	AMENDMENT	EXAM	APPD	DATE	ISS
WA10720.01	JM	IN	FOR CONSTRUCTION - SP30082943WO387DOWN - L700	DP	PG	26.04.21	1

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Telstra

SMALL CELL SITE 335282
NANSON

PHOTOS AND SITE LAYOUT
87 PLAN, 144639 EAST TCE, NANSON, WA 6532

DWG
NO.

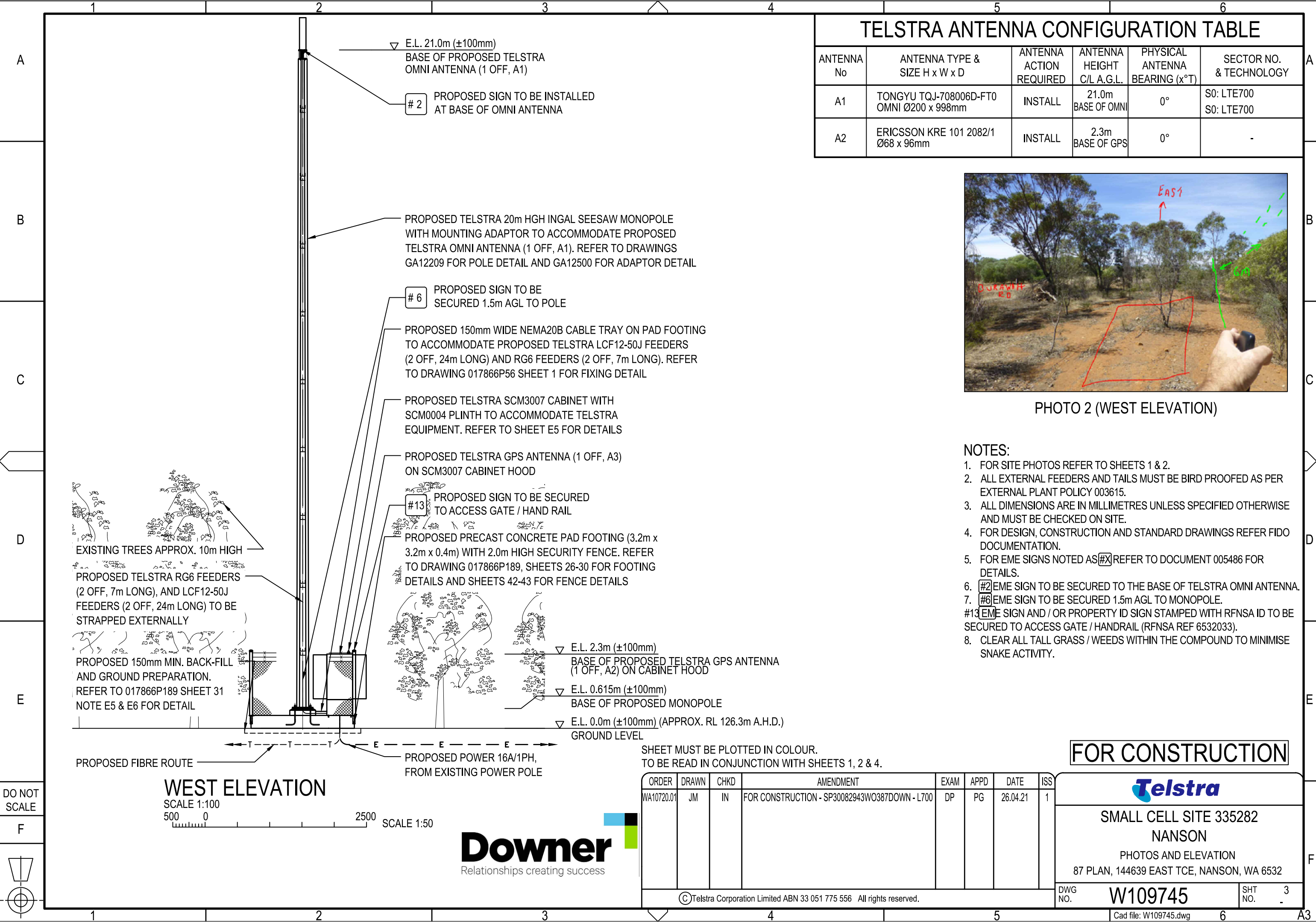
W109745

SHT
NO. 2

Cad file: W109745.dwg

6

A3



TELSTRA ANTENNA CONFIGURATION TABLE					
ANTENNA No	ANTENNA TYPE & SIZE H x W x D	ANTENNA ACTION REQUIRED	ANTENNA HEIGHT C/L A.G.L.	PHYSICAL ANTENNA BEARING (x°T)	SECTOR NO. & TECHNOLOGY
A1	TONGYU TQJ-708006D-FT0 OMNI Ø200 x 998mm	INSTALL	21.0m BASE OF OMNI	0°	S0: LTE700 S0: LTE700
A2	ERICSSON KRE 101 2082/1 Ø68 x 96mm	INSTALL	2.3m BASE OF GPS	0°	-

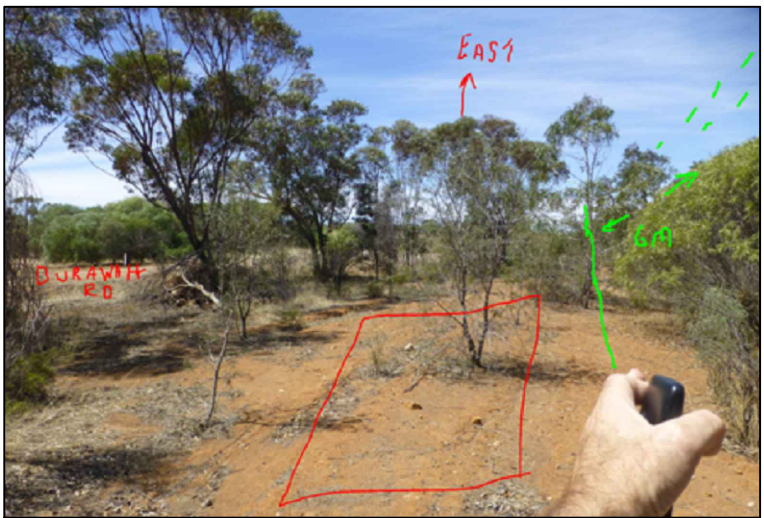


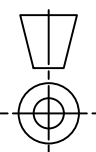
PHOTO 2 (WEST ELEVATION)

- NOTES:
- 1. FOR SITE PHOTOS REFER TO SHEETS 1 & 2.
 - 2. ALL EXTERNAL FEEDERS AND TAILS MUST BE BIRD PROOFED AS PER EXTERNAL PLANT POLICY 003615.
 - 3. ALL DIMENSIONS ARE IN MILLIMETRES UNLESS SPECIFIED OTHERWISE AND MUST BE CHECKED ON SITE.
 - 4. FOR DESIGN, CONSTRUCTION AND STANDARD DRAWINGS REFER FIDO DOCUMENTATION.
 - 5. FOR EME SIGNS NOTED AS #X REFER TO DOCUMENT 005486 FOR DETAILS.
 - 6. #2 EME SIGN TO BE SECURED TO THE BASE OF TELSTRA OMNI ANTENNA.
 - 7. #6 EME SIGN TO BE SECURED 1.5m AGL TO MONOPOLE.
 - 8. #13 EME SIGN AND / OR PROPERTY ID SIGN STAMPED WITH RFNSA ID TO BE SECURED TO ACCESS GATE / HANDRAIL (RFNSA REF 6532033).
 - 9. CLEAR ALL TALL GRASS / WEEDS WITHIN THE COMPOUND TO MINIMISE SNAKE ACTIVITY.

FOR CONSTRUCTION

DO NOT SCALE

F



WEST ELEVATION

SCALE 1:100
500 0 2500
SCALE 1:50



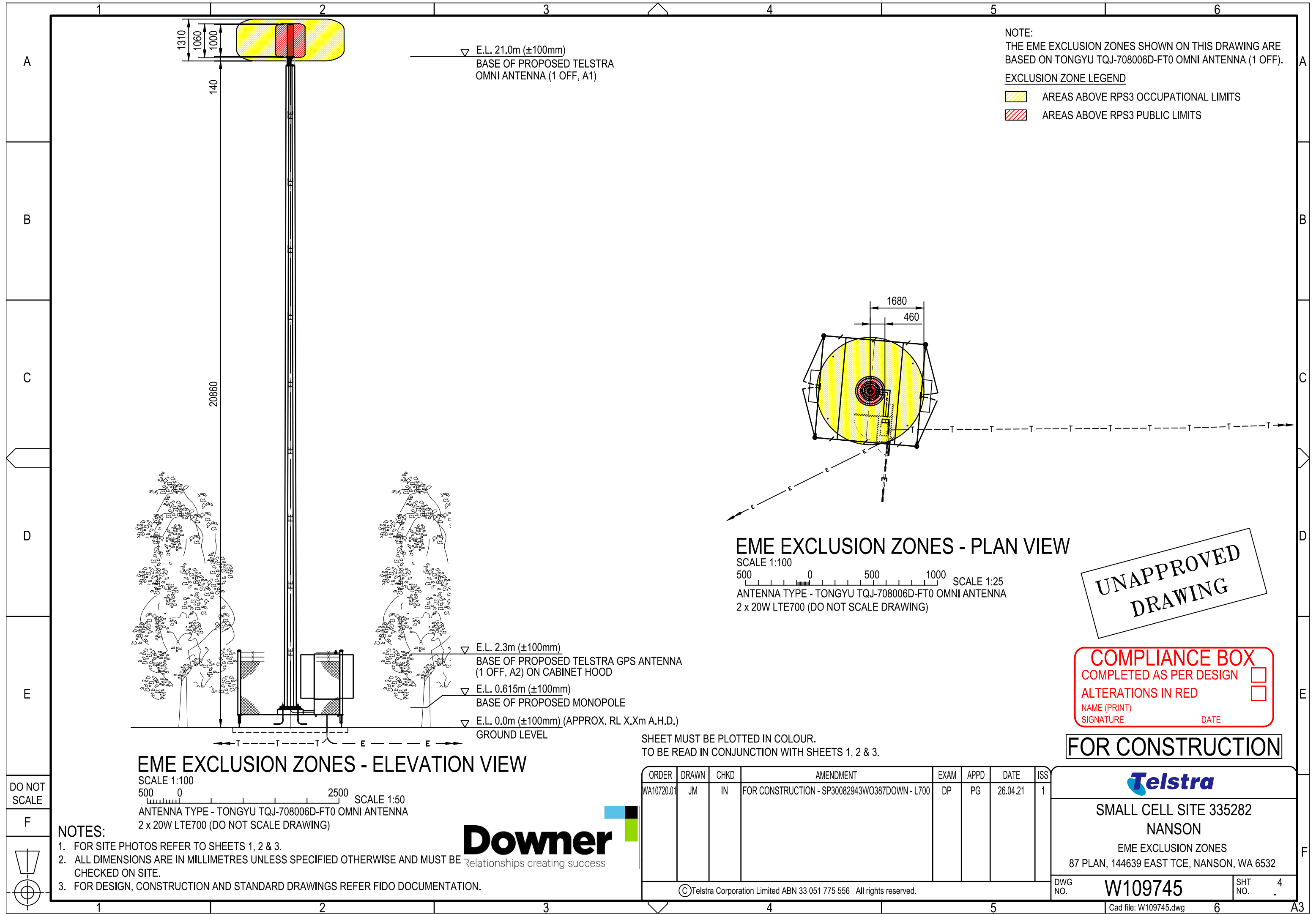
SHEET MUST BE PLOTTED IN COLOUR.
TO BE READ IN CONJUNCTION WITH SHEETS 1, 2 & 4.

ORDER	DRAWN	CHKD	AMENDMENT	EXAM	APPD	DATE	ISS
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SMALL CELL SITE 335282
NANSON
PHOTOS AND ELEVATION
87 PLAN, 144639 EAST TCE, NANSON, WA 6532

DWG NO. **W109745** SHT NO. 3



NOTE:
THE EME EXCLUSION ZONES SHOWN ON THIS DRAWING ARE
BASED ON TONGYU TQJ-708006D-FT0 OMNI ANTENNA (1 OFF).

EXCLUSION ZONE LEGEND

- AREAS ABOVE RPS3 OCCUPATIONAL LIMITS
- AREAS ABOVE RPS3 PUBLIC LIMITS

EME EXCLUSION ZONES - PLAN VIEW

SCALE 1:100
500 0 500 1000 SCALE 1:25
ANTENNA TYPE - TONGYU TQJ-708006D-FT0 OMNI ANTENNA
2 x 20W LTE700 (DO NOT SCALE DRAWING)

UNAPPROVED
DRAWING

COMPLIANCE BOX
COMPLETED AS PER DESIGN ☐
ALTERATIONS IN RED ☐
NAME (PRINT)
SIGNATURE DATE

FOR CONSTRUCTION

EME EXCLUSION ZONES - ELEVATION VIEW

SCALE 1:100
500 0 2500 SCALE 1:50
ANTENNA TYPE - TONGYU TQJ-708006D-FT0 OMNI ANTENNA
2 x 20W LTE700 (DO NOT SCALE DRAWING)

SHEET MUST BE PLOTTED IN COLOUR.
TO BE READ IN CONJUNCTION WITH SHEETS 1, 2 & 3.

ORDER	DRAWN	CHKD	AMENDMENT	EXAM	APPD	DATE	ISS
WA10720.01	JM	IN	FOR CONSTRUCTION - SP30082943WO387DOWN - L700	DP	PG	26.04.21	1

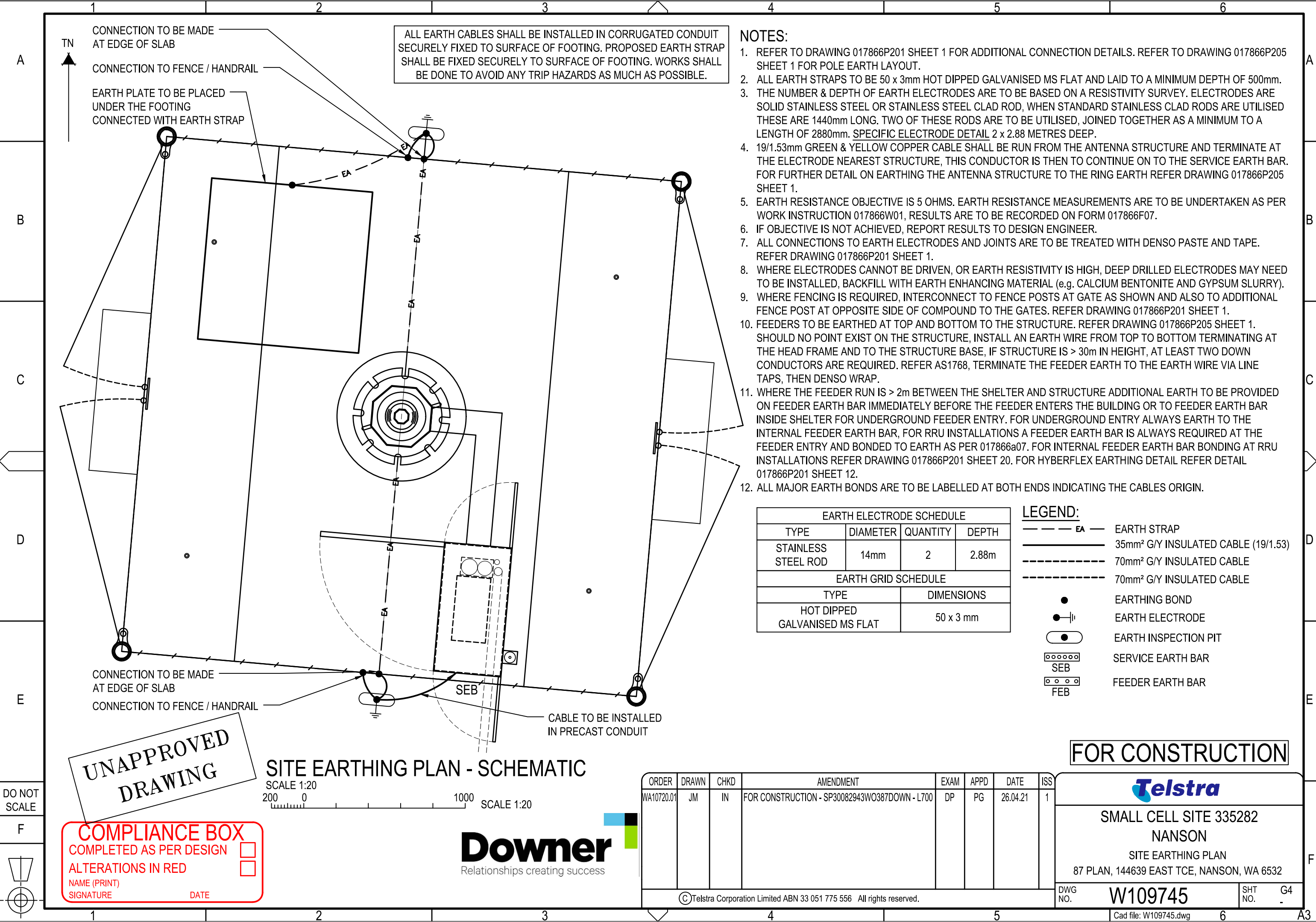
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DWG NO. **W109745** SHT NO. **4**

Cad file: W109745.dwg

- NOTES:
- FOR SITE PHOTOS REFER TO SHEETS 1, 2 & 3.
 - ALL DIMENSIONS ARE IN MILLIMETRES UNLESS SPECIFIED OTHERWISE AND MUST BE CHECKED ON SITE.
 - FOR DESIGN, CONSTRUCTION AND STANDARD DRAWINGS REFER FIDO DOCUMENTATION.





ALL EARTH CABLES SHALL BE INSTALLED IN CORRUGATED CONDUIT SECURELY FIXED TO SURFACE OF FOOTING. PROPOSED EARTH STRAP SHALL BE FIXED SECURELY TO SURFACE OF FOOTING. WORKS SHALL BE DONE TO AVOID ANY TRIP HAZARDS AS MUCH AS POSSIBLE.

- NOTES:**
1. REFER TO DRAWING 017866P201 SHEET 1 FOR ADDITIONAL CONNECTION DETAILS. REFER TO DRAWING 017866P205 SHEET 1 FOR POLE EARTH LAYOUT.
 2. ALL EARTH STRAPS TO BE 50 x 3mm HOT DIPPED GALVANISED MS FLAT AND LAID TO A MINIMUM DEPTH OF 500mm.
 3. THE NUMBER & DEPTH OF EARTH ELECTRODES ARE TO BE BASED ON A RESISTIVITY SURVEY. ELECTRODES ARE SOLID STAINLESS STEEL OR STAINLESS STEEL CLAD ROD, WHEN STANDARD STAINLESS CLAD RODS ARE UTILISED THESE ARE 1440mm LONG. TWO OF THESE RODS ARE TO BE UTILISED, JOINED TOGETHER AS A MINIMUM TO A LENGTH OF 2880mm. SPECIFIC ELECTRODE DETAIL 2 x 2.88 METRES DEEP.
 4. 19/1.53mm GREEN & YELLOW COPPER CABLE SHALL BE RUN FROM THE ANTENNA STRUCTURE AND TERMINATE AT THE ELECTRODE NEAREST STRUCTURE, THIS CONDUCTOR IS THEN TO CONTINUE ON TO THE SERVICE EARTH BAR. FOR FURTHER DETAIL ON EARTHING THE ANTENNA STRUCTURE TO THE RING EARTH REFER DRAWING 017866P205 SHEET 1.
 5. EARTH RESISTANCE OBJECTIVE IS 5 OHMS. EARTH RESISTANCE MEASUREMENTS ARE TO BE UNDERTAKEN AS PER WORK INSTRUCTION 017866W01, RESULTS ARE TO BE RECORDED ON FORM 017866F07.
 6. IF OBJECTIVE IS NOT ACHIEVED, REPORT RESULTS TO DESIGN ENGINEER.
 7. ALL CONNECTIONS TO EARTH ELECTRODES AND JOINTS ARE TO BE TREATED WITH DENSO PASTE AND TAPE. REFER DRAWING 017866P201 SHEET 1.
 8. WHERE ELECTRODES CANNOT BE DRIVEN, OR EARTH RESISTIVITY IS HIGH, DEEP DRILLED ELECTRODES MAY NEED TO BE INSTALLED, BACKFILL WITH EARTH ENHANCING MATERIAL (e.g. CALCIUM BENTONITE AND GYPSUM SLURRY).
 9. WHERE FENCING IS REQUIRED, INTERCONNECT TO FENCE POSTS AT GATE AS SHOWN AND ALSO TO ADDITIONAL FENCE POST AT OPPOSITE SIDE OF COMPOUND TO THE GATES. REFER DRAWING 017866P201 SHEET 1.
 10. FEEDERS TO BE EARTHED AT TOP AND BOTTOM TO THE STRUCTURE. REFER DRAWING 017866P205 SHEET 1. SHOULD NO POINT EXIST ON THE STRUCTURE, INSTALL AN EARTH WIRE FROM TOP TO BOTTOM TERMINATING AT THE HEAD FRAME AND TO THE STRUCTURE BASE, IF STRUCTURE IS > 30m IN HEIGHT, AT LEAST TWO DOWN CONDUCTORS ARE REQUIRED. REFER AS1768, TERMINATE THE FEEDER EARTH TO THE EARTH WIRE VIA LINE TAPS, THEN DENSO WRAP.
 11. WHERE THE FEEDER RUN IS > 2m BETWEEN THE SHELTER AND STRUCTURE ADDITIONAL EARTH TO BE PROVIDED ON FEEDER EARTH BAR IMMEDIATELY BEFORE THE FEEDER ENTERS THE BUILDING OR TO FEEDER EARTH BAR INSIDE SHELTER FOR UNDERGROUND FEEDER ENTRY. FOR UNDERGROUND ENTRY ALWAYS EARTH TO THE INTERNAL FEEDER EARTH BAR, FOR RRU INSTALLATIONS A FEEDER EARTH BAR IS ALWAYS REQUIRED AT THE FEEDER ENTRY AND BONDED TO EARTH AS PER 017866a07. FOR INTERNAL FEEDER EARTH BAR BONDING AT RRU INSTALLATIONS REFER DRAWING 017866P201 SHEET 20. FOR HYBERFLEX EARTHING DETAIL REFER DETAIL 017866P201 SHEET 12.
 12. ALL MAJOR EARTH BONDS ARE TO BE LABELLED AT BOTH ENDS INDICATING THE CABLES ORIGIN.

EARTH ELECTRODE SCHEDULE			
TYPE	DIAMETER	QUANTITY	DEPTH
STAINLESS STEEL ROD	14mm	2	2.88m
EARTH GRID SCHEDULE			
TYPE		DIMENSIONS	
HOT DIPPED GALVANISED MS FLAT		50 x 3 mm	

LEGEND:	
EA	EARTH STRAP
35mm² G/Y INSULATED CABLE (19/1.53)	
70mm² G/Y INSULATED CABLE	
70mm² G/Y INSULATED CABLE	
●	EARTHING BOND
⊕	EARTH ELECTRODE
○	EARTH INSPECTION PIT
SEB	SERVICE EARTH BAR
FEB	FEEDER EARTH BAR

UNAPPROVED
DRAWING

SITE EARTHING PLAN - SCHEMATIC
SCALE 1:20
200 0 1000 SCALE 1:20

COMPLIANCE BOX

COMPLETED AS PER DESIGN

ALTERATIONS IN RED

NAME (PRINT)

SIGNATURE

DATE



ORDER	DRAWN	CHKD	AMENDMENT	EXAM	APPD	DATE	ISS
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FOR CONSTRUCTION

SMALL CELL SITE 335282
NANSON

SITE EARTHING PLAN
87 PLAN, 144639 EAST TCE, NANSON, WA 6532

DWG NO. W109745

SHT NO. G4

A

B

C

D

E

DO NOT
SCALE

F

Downer
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Downer
Relationships creating success

SMALL CELL ROADSIDE CABINET HAS PASSIVE COOLING AND ASSOCIATED FANS TO CATER FOR PROPOSED HEAT LOAD.

NO BATTERY RESERVE IS DESIGNED FOR THIS SITE.

PROPOSED INSTALL BB6303 (1 OFF) AND RADIO2217 (1 OFF) IN PROPOSED SMALL CELL CABINET.

ALL INSTALLATION SHALL BE IN ACCORDANCE WITH TELSTRA DEPLOYMENT MANUALS FOR SMALL CELL ON SKID FRAME.

REFER TO SHEET E5 FOR DETAILS.

PROVIDE AND INSTALL GPS ANTENNA AS PER TELSTRA SPECIFICATIONS FOR SMALL CELLS.

ALL LABELLING SHALL BE AS PER TELSTRA REQUIREMENTS FOR SMALL CELLS.

ALL EARTHING AND BONDING IS TO BE IN ACCORDANCE WITH THE TELSTRA EARTHING MANUAL 017866A07.

ALL CABINETS SHALL BE CONNECTED TO EARTHING SYSTEM AS PER TELSTRA REQUIREMENTS.
ALL EQUIPMENT INSTALLED IN THE PROPOSED SMALL CELL CABINETS ARE TO BE BONDED TO THE CABINET EARTH BAR.

FOR FEEDER EARTHING REFER TO DRAWING 017866P201 SHEET 11.

ALL BONDING CONDUCTORS ARE TO BE LABELLED AT BOTH ENDS IN ACCORDANCE WITH THE TELSTRA EARTHING MANUAL SECTION 3.5.


- PROPOSED EARTH GRID ELECTRODES: 2 OFF
- PROPOSED EARTH GRID ELECTRODE LENGTH: 2.88m
- INSTALLATION METHOD: DRIVEN

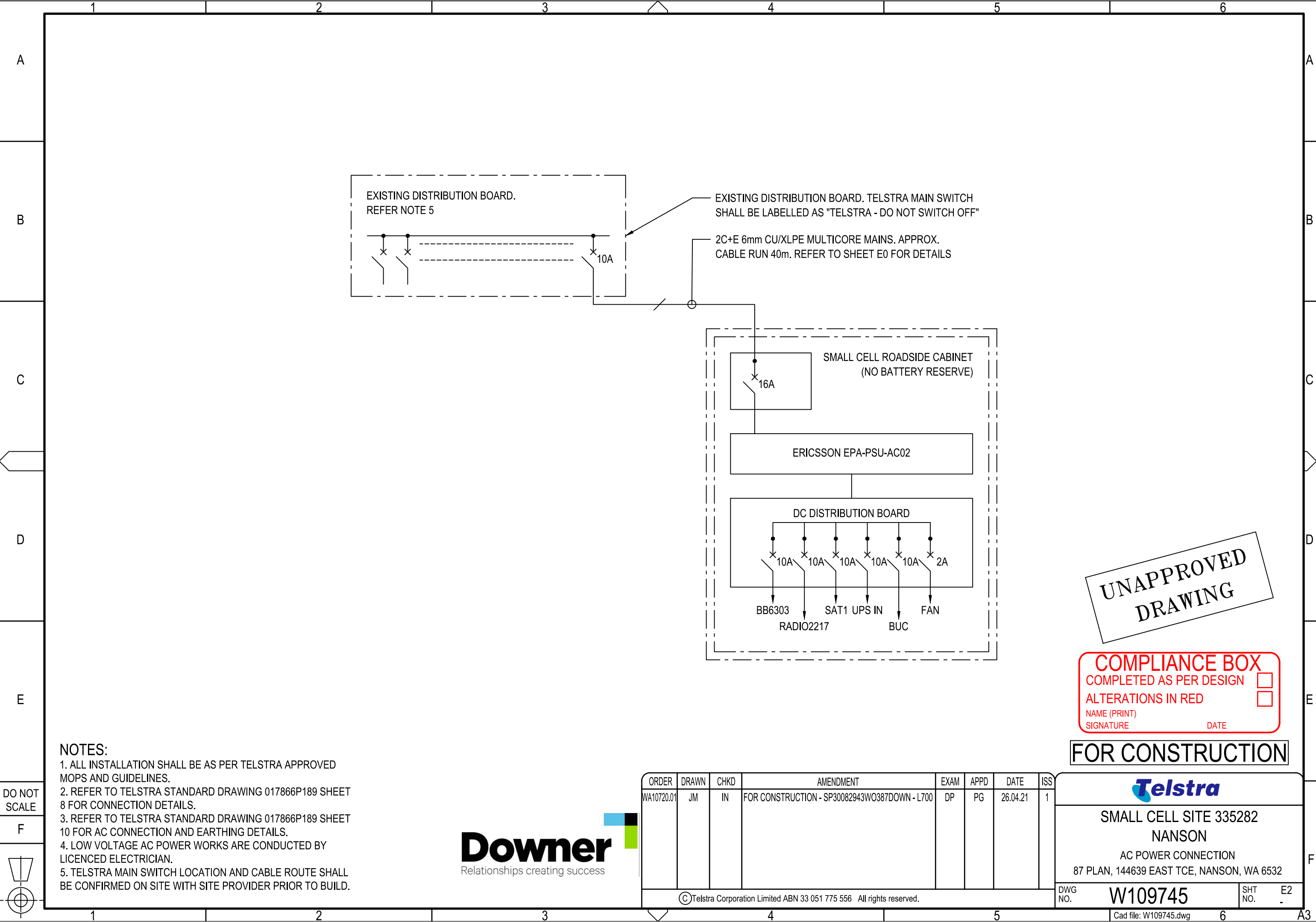
REFER TO SITE EARTHING PLAN FOR DETAILS.

UNAPPROVED
DRAWING

COMPLIANCE BOX	
COMPLETED AS PER DESIGN	<input type="checkbox"/>
ALTERATIONS IN RED	<input type="checkbox"/>
NAME (PRINT)	
SIGNATURE	DATE

FOR CONSTRUCTION

ORDER	DRAWN	CHKD	AMENDMENT	EXAM	APPD	DATE	ISS	<div></div>			
WA10720.01	JM	IN	FOR CONSTRUCTION - SP30082943WO387DOWN - L700	DP	PG	26.04.21	1	SMALL CELL SITE 335282 NANSON ELECTRICAL SPECIFICATION 87 PLAN, 144639 EAST TCE, NANSON, WA 6532			
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- NOTES:**
- 1. ALL INSTALLATION SHALL BE AS PER TELSTRA APPROVED MOPS AND GUIDELINES.
 - 2. REFER TO TELSTRA STANDARD DRAWING 017866P189 SHEET 8 FOR CONNECTION DETAILS.
 - 3. REFER TO TELSTRA STANDARD DRAWING 017866P189 SHEET 10 FOR AC CONNECTION AND EARTHING DETAILS.
 - 4. LOW VOLTAGE AC POWER WORKS ARE CONDUCTED BY LICENCED ELECTRICIAN.
 - 5. TELSTRA MAIN SWITCH LOCATION AND CABLE ROUTE SHALL BE CONFIRMED ON SITE WITH SITE PROVIDER PRIOR TO BUILD.



ORDER	DRAWN	CHKD	AMENDMENT	EXAM	APPD	DATE	ISS
WA10720.01	JM	IN	FOR CONSTRUCTION - SP30082943WO387DOWN - L700	DP	PG	26.04.21	1
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ALTERATIONS IN RED ☐

NAME (PRINT) _____

SIGNATURE _____

DATE _____

FOR CONSTRUCTION

SMALL CELL SITE 335282

NANSON

AC POWER CONNECTION

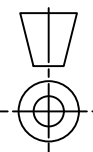
87 PLAN, 144639 EAST TCE, NANSON, WA 6532

DWG NO. **W109745**

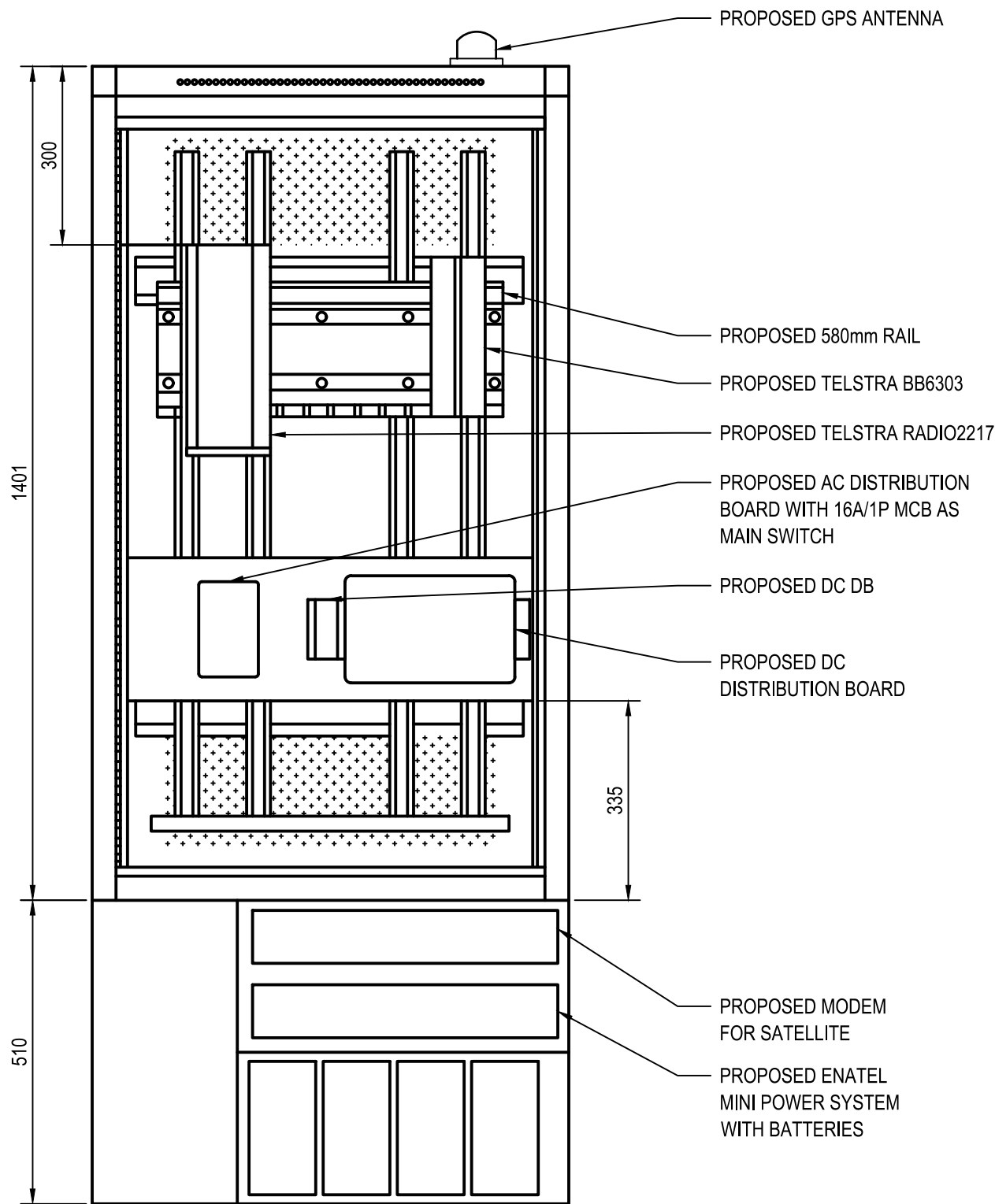
SHT NO. **E2**

DO NOT
SCALE

F



NOTE:
1. ALL DIMENSIONS ARE IN MILLIMETRES.



ELEVATION

SCALE 1:10
100 0 500 SCALE 1:10

UNAPPROVED
DRAWING

COMPLIANCE BOX
COMPLETED AS PER DESIGN ☐
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NAME (PRINT) _____
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SMALL CELL SITE 335282 NANSON EQUIPMENT LAYOUT 87 PLAN, 144639 EAST TCE, NANSON, WA 6532		
DWG NO.	W109745	SHT NO. E5

WESTERN AUSTRALIA
SALARIES AND ALLOWANCES ACT 1975
DETERMINATION OF THE SALARIES AND ALLOWANCES TRIBUNAL
ON LOCAL GOVERNMENT CHIEF EXECUTIVE OFFICERS AND ELECTED MEMBERS
Pursuant to Section 7A and 7B
8 April 2021

PREAMBLE

Statutory Context

1. Section 7A of the *Salaries and Allowances Act 1975* ('the SA Act') requires the Salaries and Allowances Tribunal ('the Tribunal') to "inquire into and determine, the amount of remuneration, or the minimum and maximum amounts of remuneration, to be paid or provided to chief executive officers of local governments".
2. Under Section 7B(2) of the SA Act, the Tribunal must inquire into and determine the amount of:
 - fees, or the minimum and maximum amounts of fees, to be paid under the *Local Government Act 1995* ('the LG Act') to elected council members for attendance at meetings;
 - expenses, or the minimum and maximum amounts of expenses, to be reimbursed under the LG Act to elected council members; and
 - allowances, or the minimum and maximum amounts of allowances, to be paid under the LG Act to elected council members.
3. By issuing this Determination, the Tribunal discharges its obligations under Section 8 of the SA Act, which requires determinations under sections 7A and 7B to be issued at intervals of not more than 12 months.

Considerations

4. The Tribunal has considered sections 2.7 to 2.10 and section 5.41 of the LG Act, which outlines the roles and responsibilities of local governments, councillors, mayors, presidents and their deputies, and the functions of local government Chief Executive Officers (CEOs).
5. The Tribunal invited individual local governments, the Department of Local Government, Sport and Cultural Industries, the Western Australian Local Government Association, Local Government Professionals WA and other interested individuals to provide information or submissions regarding developments across the sector.

6. Nineteen submissions were received. All submissions received were considered within the Tribunal's deliberations.

Band allocation model

7. The Tribunal continues to apply the four Band allocation model. The model allows a number of measurable and non-measurable factors to be considered when assessing appropriate levels of remuneration. The model is adjusted annually to accommodate incremental increases experienced by all organisations.
8. While some submissions argued for a change to the classification model, the Tribunal considers this model remains the best available for local government remuneration.
9. The Tribunal notes that the remuneration ranges provide some flexibility to local governments to set remuneration within the Band to which they are allocated. The Tribunal will only adjust a Band classification when a local government or regional local government can demonstrate a substantial and sustained increase in functions, roles or scope of the organisation.

Christmas and Cocos Islands

10. In 2016, the Commonwealth and WA Governments entered an agreement under the *Christmas Island Act 1958* (Cth), the *Cocos (Keeling) Islands Act 1995* (Cth) and the *Indian Oceans Territories (Administration of Laws) Act 1992* (WA), by which the Tribunal has the power to determine the remuneration of local government CEOs and the fees, expenses and allowances for local government elected members of the Shires of Christmas Island and Cocos (Keeling) Islands.
11. This inquiry reviewed remuneration provided by the Shires of Christmas and Cocos (Keeling) Islands.

CONCLUSIONS

12. The Tribunal has determined that remuneration, fees, expenses and allowance ranges provided to CEOs and elected members will be maintained at current levels. The ranges remain appropriate within the wider framework of senior public offices and the current economic climate.
13. The Tribunal notes that each local government can set remuneration within the band to which it is allocated. Any increase, within the bands, must be determined by each local government through its own assessment of whether changes are justified.
14. In reviewing the classification framework, band allocation model and all other relevant information, the Tribunal has examined local governments with potential to change classification. However, the Tribunal considers no change is warranted at this time to the classification of any local government.

15. The Tribunal received some submissions requesting changes to the specific levels of allowances, such as the Regional Isolation Allowance or the annual allowances provided to elected members in lieu of expenses. The Tribunal has reviewed these allowances and has determined that no change is necessary.
16. The Tribunal noted a number of submissions raised a variety of issues, such as performance management, governance standards, workplace culture, qualifications and training, among others. Such issues are outside the Tribunal's powers. The Tribunal's functions are narrow and strictly defined in the SA Act (as identified in paragraphs 1 and 2). The Tribunal sets the appropriate levels of remuneration for the offices within its jurisdiction, not the specific office holders.
17. It is emphasised that fees and allowances, in lieu of reimbursement of expenses, provided to elected members are not considered payment for work performed in a manner akin to regular employment arrangements. Elected members are provided these fees and allowances to recognise the commitment of their time and to ensure they are not out of pocket for expenses properly incurred in the fulfilment of their duties. The Tribunal's original 2013 determination stated that "fees and allowances provided to elected members are not intended to be full time salaries for members". The Tribunal continues to recognise the degree of voluntary community service in the role of elected members.

The Determination will now issue

DETERMINATION FOR LOCAL GOVERNMENT CHIEF EXECUTIVE OFFICERS AND ELECTED MEMBERS PURSUANT TO SECTION 7A AND 7B OF THE *SALARIES AND ALLOWANCES ACT 1975*

PART 1: INTRODUCTORY MATTERS

This Part deals with some matters that are relevant to the determination generally.

1.1 Short title

This determination may be cited as the *Local Government Chief Executive Officers and Elected Members Determination No. 1 of 2021*.

1.2 Commencement

This determination comes into operation on 1 July 2021.

1.3 Content and intent

- (1) The remuneration listed in this determination comprises all remuneration as defined under the *Salaries and Allowances Act 1975* as including salary, allowances, fees, emoluments and benefits.
- (2) The determination applies to
 - a. Chief Executive Officers (CEOs);
 - b. Acting Chief Executive Officers; and
 - c. Elected Members
- (3) The remuneration specified in this determination for CEOs is based on a person being appointed to one local government CEO position only. In the case of a person appointed to undertake the duties of more than one CEO position simultaneously, the relevant local governments must seek a determination from the Tribunal for the multiple CEO positions held by that person.
- (4) If a local government undergoes an amalgamation or a rezoning of local government boundaries, the local government is required to seek a new determination from the Tribunal.
- (5) This determination provides for the amount of fees, expenses and allowances to be paid or reimbursed to elected council members under the *Local Government Act 1995* ('the LG Act') Part 5 Division 8. The determination applies to elected council members

who are members of the council of a local government, and under section 3.66 of the LG Act.

- (6) Where the Tribunal has determined a specific amount for a fee, expense or allowance for elected council members of a local government or regional local government, the amount determined by the Tribunal will be payable to an eligible elected council member.
- (7) Where the Tribunal has determined a minimum and maximum amount for a fee, expense or allowance for elected council members of a local government or regional local government, each local government or regional local government council will set an amount within the relevant range determined and the amount set will be payable to an eligible elected council member.
- (8) The fees, expenses and allowances determined are intended to recognise the responsibilities of elected council members, mayors and presidents of local governments and chairmen of regional local governments and to remunerate them for the performance of the duties associated with their office.

1.4 Terms used

In this determination, unless the contrary intention appears -

chair means a person who is elected or appointed from among the members of a council of a regional local government as its chair;

committee meeting means a meeting of a committee of a council where the committee comprises –

- (a) council members only; or
- (b) council members and employees of the local government or regional local government;

council, in relation to:

- (a) a local government, means the council of the local government;
- (b) a regional local government, means the council of the regional local government;

council member, in relation to:

- (a) a local government –

- (i) means a person elected under the LG Act as a member of the council of the local government; and
 - (ii) includes the mayor or president of the local government;
- (b) a regional local government –
 - (i) means a person elected under the LG Act as a member of the council of a local government and who is a member of the council of the regional local government; and
 - (ii) includes the chair of the regional local government;

LG Regulations means the *Local Government (Administration) Regulations 1996*;

mayor means a council member holding the office of mayor, whether elected by the council from amongst its members or elected by the electors;

president means a council member holding the office of president, whether elected by the council from amongst its members or elected by the electors.

1.5 Pro rata payments

- (1) The Total Reward Package specified in this determination for CEOs is based on a person serving in the office on a full-time basis. The relevant range shall be payable on a pro rata basis if the position is undertaken on a part time basis.
- (2) The amount of a person's entitlement to remuneration, annual attendance fee or annual allowance specified in this determination shall be apportioned on a pro rata basis according to the portion of a year that the person holds office.

1.6 Local government band allocations

Unless the contrary intention appears, this determination allocates local governments to the bands set out in Schedule 1. Regional local governments (as constituted under Part 3 Division 4 of the LG Act) are allocated to a Band only with respect to CEOs.

PART 2: TOTAL REWARD PACKAGE

This Part deals with the remuneration payable to Chief Executive Officers.

2.1 GENERAL

- (1) Offices listed in this Part have been assigned by the Tribunal to one of four classifications designated Band 1 to Band 4.
- (2) Each classification (Band 1 to Band 4) has a commensurate Total Reward Package (TRP) range.
- (3) Typical components of a TRP include:
 - (a) Base salary;
 - (b) Annual leave loading;
 - (c) Associated FBT accrued (total annual amount of fringe benefits tax paid by the local government for all fringe benefits provided to a CEO);
 - (d) Association membership fees;
 - (e) Attraction/retention allowance, not being provided under Part 3;
 - (f) Personal benefit value of the provision of a motor vehicle for private use (if applicable) as defined under Part 5 of this determination;
 - (g) Cash bonus and performance incentives;
 - (h) Cash in lieu of a motor vehicle;
 - (i) Fitness club fees;
 - (j) Grooming/clothing allowance;
 - (k) Health insurance;
 - (l) School fees and/or child's uniform;
 - (m) Superannuation (all mandatory and non-mandatory employer superannuation contributions);
 - (n) Travel or any other benefit taken in lieu of salary;
 - (o) Travel for spouse or any other member of family;
 - (p) Unrestricted entertainment allowance;
 - (q) Utilities allowance (any water, power or other utility subsidy provided to the CEO); and
 - (r) Any other form of payment, in cash or not, in consideration as a reward or benefit of the CEOs duties.
- (4) The only exclusions from the TRP are:
 - (a) items listed in Parts 3, 4 and 5 of this determination (however, any superannuation guarantee associated with the payment of a Regional/Isolation Allowance and any associated FBT accrued from the

provision of a motor vehicle or accommodation are to be included as part of the TRP);

- (b) employer obligations such as professional development (restricted to the CEO), reimbursement for genuine work expenses or the cost of recruitment and relocation expenses; and
- (c) items considered by the local government to be a tool of trade (i.e. equipment needed to undertake the duties of a CEO) and which are not a direct or indirect reward or benefit for the performance of duties as a CEO.

2.2 LOCAL GOVERNMENT CLASSIFICATION

- (1) The ranges of TRP in Table 1 apply where a local government or regional local government has been classified into the relevant band.

Table 1: Local government band classification – Total Reward Package range

Band	Total Reward Package
1	\$250,375 - \$379,532
2	\$206,500 - \$319,752
3	\$157,920 - \$259,278
4	\$128,226 - \$200,192

- (2) Local governments have been classified in Schedule 1.
- (3) Regional local governments have been classified in Table 2 below.

Table 2: Regional local government band classification

Regional Local Government	Band
Bunbury-Harvey Regional Council	4
Eastern Metropolitan Regional Council	2
Mindarie Regional Council	3
Murchison Regional Vermin Council	4
Pilbara Regional Council	4
Rivers Regional Council	3
Southern Metropolitan Regional Council	2
Tamala Park Regional Council	2
Western Metropolitan Regional Council	4

- (4) A person who holds a dual appointment of the CEO of the Shire of Murray and the CEO of the Shire of Waroona, shall be entitled to receive a TRP range from the bottom

of Band 2 (\$206,500) to a maximum of \$351,727 (which represents the top of Band 2 plus 10%).

- (5) A person who holds a dual appointment of the CEO of the Shire of East Pilbara and the CEO of the Pilbara Regional Council, shall be entitled to receive a TRP range equivalent to the Band 2 range (\$206,500 - \$319,752).

PART 3: REGIONAL/ISOLATION ALLOWANCE

This Part deals with the Regional/Isolation Allowance that may be payable to Chief Executive Officers from local governments identified in this Part.

3.1 GENERAL

- (1) Local governments listed in Table 3 in this Part may provide a Regional/Isolation Allowance to a CEO, in addition to the CEO's Total Reward Package, in recognition of the regional and isolation factors which may affect the attraction and retention of the CEOs of those local governments.
- (2) There is no requirement to provide a Regional/Isolation Allowance to a CEO. Payment of this allowance is at the discretion of the local government, within the parameters set by the Tribunal.
- (3) When a local government chooses to use any or all of this allowance, the payment of the allowance should be properly justified and applied in a transparent manner considering the issues outlined in 3.2.
- (4) When a local government chooses to pay all or any of this allowance, it is to be paid to the CEO as salary.

3.2 DETERMINING APPROPRIATENESS AND RATE OF ALLOWANCE

- (1) When assessing the appropriateness of providing a Regional/Isolation Allowance, an eligible local government must consider the impact of factors outlined in 3.2(3) on attraction and retention of a CEO. In the event these factors have little or no impact, the Local Government should not provide this Allowance.
- (2) In the event a Regional/Isolation Allowance is considered appropriate, the amount of the Allowance should be proportionate to the circumstances faced by the Local Government.
- (3) The following factors should be considered when determining whether to apply the Regional/Isolation Allowance:
 - a) *Remoteness* - Issues associated with the vast distances separating communities within a Local Government or the distance of the Local Government from Perth or a Regional Centre;
 - b) *Cost of living* - The increased cost of living highlighted specifically in the Regional Price Index.
 - c) *Social disadvantage*: Reduced specialist health services, schooling opportunities for children, employment opportunities for spouse, reduced

- lifestyle commodities when compared to Perth and regional centres, and access to professional and personal support networks;
- d) *Dominant industry*: The impact that a dominant industry such a mining or agriculture has on an area and the ability to attract and retain people in the face of a dominant industry;
 - e) *Attraction/retention*: The ability to recruit suitably qualified candidates and being able to retain them in light of the above concerns in competition with positions in Perth, regional centres and private industry;
 - f) *Community expectations*: The pressures on a CEO to meet expectations when professional or operational expertise is not readily available.

3.3 REGIONAL/ISOLATION ALLOWANCE

Local governments eligible for the Regional/Isolation Allowance are listed in Table 3.

Table 3: Regional/Isolation Allowance

Local Government	Maximum Regional/Isolation Allowance Per Annum
Ashburton Shire	\$45,000
Broome Shire	\$35,000
Carnamah Shire	\$30,000
Carnarvon Shire	\$30,000
Chapman Valley Shire	\$30,000
Christmas Island Shire	\$80,000
Cocos (Keeling) Islands Shire	\$80,000
Coolgardie Shire	\$30,000
Coorow Shire	\$30,000
Cue Shire	\$40,000
Derby-West Kimberley Shire	\$45,000
Dundas Shire	\$30,000
East Pilbara Shire	\$45,000
Esperance Shire	\$25,000
Exmouth Shire	\$35,000
Geraldton-Greenough City	\$25,000
Halls Creek Shire	\$65,000
Irwin Shire	\$30,000
Jerramungup Shire	\$25,000
Kalgoorlie-Boulder City	\$30,000
Karratha City	\$60,000

Local Government	Maximum Regional/Isolation Allowance Per Annum
Kent Shire	\$10,000
Kondinin Shire	\$10,000
Kulin Shire	\$10,000
Lake Grace Shire	\$10,000
Laverton Shire	\$40,000
Leonora Shire	\$40,000
Meekatharra Shire	\$40,000
Menzies Shire	\$30,000
Merredin Shire	\$10,000
Mingenew Shire	\$30,000
Morawa Shire	\$30,000
Mount Magnet Shire	\$30,000
Mount Marshall Shire	\$10,000
Mukinbudin Shire	\$25,000
Murchison Shire	\$30,000
Narembeen Shire	\$10,000
Ngaanyatjarraku Shire	\$40,000
Northampton Shire	\$30,000
Nungarin Shire	\$10,000
Perenjori Shire	\$30,000
Port Hedland Town	\$60,000
Ravensthorpe Shire	\$30,000
Sandstone Shire	\$30,000
Shark Bay Shire	\$35,000
Three Springs Shire	\$30,000
Upper Gascoyne Shire	\$35,000
Westonia Shire	\$25,000
Wiluna Shire	\$40,000
Wyndham-East Kimberley Shire	\$45,000
Yalgoo Shire	\$30,000
Yilgarn Shire	\$25,000

PART 4: HOUSING ALLOWANCE

This Part deals with the Housing Allowance that may be payable to Chief Executive Officers.

4.1 GENERAL

- (1) In recognition of the need for local governments to provide accommodation as a result of a lack of suitable housing or recruitment issues, on either a permanent or temporary basis, local governments are able to utilise this allowance as required.
- (2) When a local government utilises this allowance, the payment of the allowance should be properly justified and applied in a transparent manner.
- (3) Any accommodation provided under this Part must be located within or adjacent to the local government area in which the CEO is employed.
- (4) Local governments should tailor the provision of any housing allowance to suit their particular circumstances. This may include the CEO making contributions towards the cost of the accommodation.

4.2 APPLICABLE HOUSING ALLOWANCE

- (1) Where a local government owns a property and provides that property to the CEO for accommodation, the value of this accommodation will not be included in the Total Reward Package.
- (2) For reporting purposes, the value of the local government owned property shall be valued at the annual Gross Rental Value of the property as determined by the Valuer General.
- (3) Where a local government leases accommodation for the use of the CEO, the lease costs will not be included in the Total Reward Package.
- (4) For reporting purposes, the value of the local government leased property shall be the annual actual costs of the accommodation lease.

PART 5: MOTOR VEHICLE

This Part deals with the provision of motor vehicles to Chief Executive Officers.

5.1 GENERAL

- (1) For local governments generally, except those listed in Table 3 under Part 3 of this determination, the private benefit value of any motor vehicle provided to the CEO by the local government is to be included in the Total Reward Package.
- (2) For local governments listed in Table 3 under Part 3 of this determination, any motor vehicle provided to the CEO or an allowance provided to a CEO for use of a private motor vehicle for work-related purposes, is to be considered a tool of trade (i.e. a tool needed to undertake the duties of a CEO in these local governments) and any private benefit will not be considered as part of the Total Reward Package.

5.2 PRIVATE BENEFIT VALUE

- (1) The private benefit value of the motor vehicle will be dependent on the type of motor vehicle provided, method of ownership (i.e. local government owned or leased), maintenance and running costs, insurance, any applicable luxury car tax and the amount of private use of the vehicle (i.e. non-business use).
- (2) As a general rule, the private benefit value will be based upon the annual costs multiplied by the percentage of private use.
- (3) Local governments and CEOs will need to agree on the most appropriate way to record the amount of private use in order to calculate the private benefit value.

PART 6: MEETING ATTENDANCE FEES

This Part deals with fees payable to council members for attendance at council and other meetings

6.1 GENERAL

- (1) Pursuant to section 5.98(1)(b) of the LG Act, a council member who attends a council meeting is entitled to be paid the fee set by the local government or the regional local government within the range determined in section 6.2 of this Part for council meeting attendance fees.
- (2) Pursuant to section 5.98(1)(b) and (2A)(b) of the LG Act, a council member who attends a committee meeting or (at the request of the local government or regional local government) a meeting of a type prescribed in regulation 30(3A) of the LG Regulations is entitled to be paid the fee set by the local government or regional local government within the range determined in section 6.3 of this Part for attending committee meetings or, as the case requires, meetings of that type.
- (3) Each of the following meetings is a type of meeting prescribed in regulation 30(3A) of the LG Regulations -
 - (a) meeting of a WALGA Zone, where the council member is representing a local government as a delegate elected or appointed by the local government;
 - (b) meeting of a Regional Road Group established by Main Roads Western Australia, where the council member is representing a local government as a delegate elected or appointed by the local government;
 - (c) council meeting of a regional local government where the council member is the deputy of a member of the regional local government and is attending in the place of the member of the regional local government;
 - (d) meeting other than a council or committee meeting where the council member is attending at the request of a Minister of the Crown who is attending the meeting;
 - (e) meeting other than a council meeting or committee meeting where the council member is representing a local government as a delegate elected or appointed by the local government.
- (4) Pursuant to section 5.99 of the LG Act, a local government or regional local government may decide by an absolute majority that instead of paying council

members an attendance fee referred to in section 5.98(1) of the LG Act, it will pay all council members who attend council or committee meetings a fee set within the range for annual fees determined in section 6.4 of this Part.

- (5) Regulation 30(3C) of the LG Regulations prevents the payment of a fee to a council member for attending a meeting of a type prescribed in regulation 30(3A) of those regulations if –
 - (a) the person who organises the meeting pays the council member a fee for attending the meeting; or
 - (b) the council member is paid an annual fee in accordance with section 5.99 of the LG Act; or
 - (c) the council member is deputising for a council member at a meeting of a regional local government and the member of the regional local government is paid an annual fee in accordance with section 5.99 of the LG Act.
- (6) In determining the fees set out in this Part, the Tribunal has taken into account a range of factors including –
 - (a) the time required to prepare adequately for the meetings including consideration of agenda papers, site visits related to agenda items and consultation with council staff and community members;
 - (b) the role of the council member, mayor or president including, but not limited to, representation, advocacy, and oversight and determination of policy and local legislation;
 - (c) particular responsibilities associated with the types of meetings attended;
 - (d) responsibilities of a mayor, president or chair to preside over meetings; and
 - (e) the relative “size” of the local government as reflected in the Tribunal’s local government banding model.
- (7) The Tribunal has not determined a specific meeting attendance fee for the purposes of section 5.98(1)(a) or (2A)(a) of the LG Act.

6.2 COUNCIL MEETING ATTENDANCE FEES – PER MEETING

- (1) The ranges of fees in Table 4 and Table 5 apply where a local government or regional local government decides by an absolute majority to pay a council member a fee referred to in section 5.98(1)(b) of the LG Act for attendance at a council meeting.

Table 4: Council meeting fees per meeting – local governments

Band	For a council member other than the mayor or president		For a council member who holds the office of mayor or president	
	Minimum	Maximum	Minimum	Maximum
1	\$615	\$793	\$615	\$1,189
2	\$373	\$582	\$373	\$780
3	\$193	\$410	\$193	\$634
4	\$91	\$238	\$91	\$490

Table 5: Council meeting fees per meeting – regional local governments

	For a council member other than the chair		For a council member who holds the office of chair	
	Minimum	Maximum	Minimum	Maximum
All regional local governments	\$91	\$238	\$91	\$490

6.3 COMMITTEE MEETING AND PRESCRIBED MEETING ATTENDANCE FEES – PER MEETING

- (1) The ranges of fees in Table 6 and Table 7 apply where a local government or regional local government decides to pay a council member a fee referred to in –
 - (a) section 5.98(1)(b) of the LG Act for attendance at a committee meeting; or
 - (b) section 5.98(2A)(b) of the LG Act for attendance at a meeting of a type prescribed in regulation 30(3A) of the LG Regulations.

Table 6: Committee meeting and prescribed meeting fees per meeting – local governments

For a council member (including the mayor or president)		
Band	Minimum	Maximum
1	\$308	\$396
2	\$186	\$291
3	\$97	\$205
4	\$46	\$119

Table 7: Committee meeting and prescribed meeting fees per meeting – regional local governments

For a council member (including the chair)		
	Minimum	Maximum
All regional local governments	\$46	\$119

6.4 ANNUAL ATTENDANCE FEES IN LIEU OF COUNCIL MEETING, COMMITTEE MEETING AND PRESCRIBED MEETING ATTENDANCE FEES

- (1) The ranges of fees in Table 8 and Table 9 apply where a local government or regional local government decides by an absolute majority that, instead of paying council members an attendance fee referred to in section 5.98 of the LG Act, it will pay an annual fee to all council members who attend council, committee or prescribed meetings.

Table 8: Annual attendance fees in lieu of council meeting, committee meeting and prescribed meeting attendance fees – local governments

For a council member other than the mayor or president			For a council member who holds the office of mayor or president	
Band	Minimum	Maximum	Minimum	Maximum
1	\$24,604	\$31,678	\$24,604	\$47,516
2	\$14,865	\$23,230	\$14,865	\$31,149
3	\$7,688	\$16,367	\$7,688	\$25,342
4	\$3,589	\$9,504	\$3,589	\$19,534

Table 9: Annual attendance fees in lieu of council meeting, committee meeting and prescribed meeting attendance fees – regional local governments

For a council member other than the chair			For a council member who holds the office of chair	
	Minimum	Maximum	Minimum	Maximum
All regional local governments	\$1,795	\$10,560	\$1,795	\$15,839

PART 7: ANNUAL ALLOWANCE FOR A MAYOR, PRESIDENT, CHAIR, DEPUTY MAYOR, DEPUTY PRESIDENT AND DEPUTY CHAIR

This Part deals with annual allowances payable to mayors, presidents, chair and their deputies, in addition to any entitlement to meeting attendance fees or the reimbursement of expenses.

7.1 GENERAL

- (1) Pursuant to section 5.98(5) of the LG Act, the mayor or president of a local government and the chair of a regional local government are entitled, in addition to any fees or reimbursement of expenses payable under section 5.98(1) or (2), to be paid the annual allowance set by the local government or regional local government within the range determined in section 7.2 of this Part.
- (2) Pursuant to section 5.98A(1) of the LG Act, a local government or regional local government may decide, by an absolute majority, to pay the deputy mayor or deputy president of the local government, or the deputy chair of the regional local government, an allowance of up to the percentage that is determined by the Tribunal of the annual allowance to which the mayor or president of the local government, or the chair of the regional local government, is entitled under section 5.98(5) of the LG Act. That percentage is determined in section 7.3 of this Part. This allowance is in addition to any fees or reimbursement of expenses payable to the deputy mayor, deputy president or deputy chair under section 5.98 of the LG Act.
- (3) In determining the allowances set out in this Part, the Tribunal has taken into account a range of factors including the following –
 - (a) the leadership role of the mayor, president or chair;
 - (b) the statutory functions for which the mayor, president or chair is accountable;
 - (c) the ceremonial and civic duties required of the mayor, president or chair, including local government business related entertainment;
 - (d) the responsibilities of the deputy mayor, deputy president or deputy chair when deputising;
 - (e) the relative “size” of the local government as reflected in the Tribunal’s local government banding model;
 - (f) the civic, ceremonial and representation duties particular to the Lord Mayor of Western Australia’s capital city.

7.2 ANNUAL ALLOWANCE FOR A MAYOR, PRESIDENT OR CHAIR

- (1) The ranges of allowances in Table 10 apply where a local government sets the amount of the annual local government allowance to which a mayor or president is entitled under section 5.98(5) of the LG Act.
- (2) The range of allowances in Table 11 apply where a regional local government sets the amount of the annual local government allowance to which a chair is entitled under section 5.98(5) of the LG Act.
- (3) Despite the provisions of subsection (1), the Perth City Council is to set the amount of the annual local government allowance to which the Lord Mayor is entitled within the range of \$61,509 to \$137,268.

Table 10: Annual allowance for a mayor or president of a local government

For a mayor or president		
Band	Minimum	Maximum
1	\$51,258	\$89,753
2	\$15,377	\$63,354
3	\$1,025	\$36,957
4	\$513	\$20,063

Table 11: Annual allowance for a chair of a regional local government

For a chair		
	Minimum	Maximum
All regional local governments	\$513	\$20,063

7.3 ANNUAL ALLOWANCE FOR A DEPUTY MAYOR, DEPUTY PRESIDENT OR DEPUTY CHAIR

- (1) The percentage determined for the purposes of section 5.98A(1) of the LG Act is 25 per cent.

PART 8: EXPENSES TO BE REIMBURSED

This Part deals with expenses for which council members are entitled to be reimbursed.

8.1 GENERAL

- (1) Pursuant to section 5.98(2)(a) and (3) of the LG Act, a council member who incurs an expense of a kind prescribed in regulation 31(1) of the LG Regulations is entitled to be reimbursed for the expense to the extent determined in section 8.2(1) to (5) of this Part.
- (2) Regulation 31(1) of the LG Regulations prescribes the following kinds of expenses that are to be reimbursed:
 - (a) rental charges incurred by a council member in relation to one telephone and one facsimile machine; and
 - (b) child care and travel costs incurred by a council member because of the member's attendance at a council meeting or a meeting of a committee of which he or she is also a member.
- (3) Pursuant to section 5.98(2)(a) and (3) of the LG Act, a council member who incurs an expense of a kind prescribed in regulation 32(1) of the LG Regulations is entitled to be reimbursed for the expense to the extent determined in section 8.2(6) to (8) of this Part.
- (4) Regulation 32(1) of the LG Regulations prescribes the following kinds of expenses that may be approved by a local government for reimbursement –
 - (a) an expense incurred by a council member in performing a function under the express authority of the local government;
 - (b) an expense incurred by a council member to whom paragraph (a) applies by reason of the council member being accompanied by not more than one other person while performing the function if, having regard to the nature of the function, the local government considers that it is appropriate for the council member to be accompanied by that other person; and
 - (c) an expense incurred by a council member in performing a function in his or her capacity as a council member.

8.2 EXTENT OF EXPENSES TO BE REIMBURSED

- (1) The extent to which a council member can be reimbursed for rental charges in relation to one telephone and one facsimile machine is the actual expense incurred by the council member.
- (2) The extent to which a council member can be reimbursed for child care costs incurred because of attendance at a meeting referred to in regulation 31(1)(b) of the LG Regulations is the actual cost per hour or \$30 per hour, whichever is the lesser amount.
- (3) The extent to which a council member of a local government can be reimbursed for reasonable travel costs referred to in regulation 31(1)(b) of the LG Regulations is:
 - (a) if the person lives or works in the local government district or an adjoining local government district, the actual cost for the person to travel from the person's place of residence or work to the meeting and back; or
 - (b) if the person does not live or work in the local government district or an adjoining local government district, the actual cost, in relation to a journey from the person's place of residence or work and back:
 - (i) for the person to travel from the person's place of residence or work to the meeting and back; or
 - (ii) if the distance travelled referred to in subparagraph (i) is more than 100 kilometres, for the person to travel from the outer boundary of an adjoining local government district to the meeting and back to that boundary.
- (4) The extent to which a council member of a regional local government can be reimbursed for reasonable travel costs referred to in regulation 31(1)(b) of the LG Regulations is the actual cost for the person to travel from the person's place of residence or work to the meeting and back.
- (5) For the purposes of subsections (3) and (4), travel costs incurred while driving a privately owned or leased vehicle (rather than a commercially hired vehicle) are to be calculated at the same rate contained in Section 30.6 of the *Local Government Officers' (Western Australia) Interim Award 2011* as at the date of this determination.
- (6) The extent to which a council member can be reimbursed for child care costs incurred in any of the circumstances referred to in regulation 32(1) of the LG Regulations is the actual cost per hour or \$30 per hour, whichever is the lesser amount.

- (7) The extent to which a council member can be reimbursed for intrastate or interstate travel and accommodation costs incurred in any of the circumstances referred to in regulation 32(1) of the LG Regulations is at the same rate applicable to the reimbursement of travel and accommodation costs in the same or similar circumstances under the *Public Service Award 1992* issued by the Western Australian Industrial Relations Commission as at the date of this determination.
- (8) The extent to which a council member can be reimbursed for any other cost incurred under regulation 32(1) of the LG Regulations is the actual cost upon presentation of sufficient evidence of the cost incurred.

PART 9: ANNUAL ALLOWANCES IN LIEU OF REIMBURSEMENT OF EXPENSES

This Part deals with annual allowances that a local government or regional local government may decide to pay.

9.1 GENERAL

- (1) Pursuant to section 5.99A of the LG Act, a local government or regional local government may decide by absolute majority that instead of reimbursing council members under the LG Act section 5.98(2) for all of a particular type of expense, it will pay all council members, for that type of expense, the annual allowance determined in section 9.2 of this Part or, as the case requires, an annual allowance within the range determined in that section.
- (2) Where a local government or regional local government has decided to pay council members an annual allowance for an expense of a particular type instead of reimbursing expenses of that type under section 5.98(2) of the LG Act, section 5.99A of the LG Act provides for reimbursement of expenses of that type in excess of the amount of the allowance.
- (3) In determining the maximum annual allowance for expenses of a particular type, the Tribunal has taken into account a range of factors including the following:
 - (a) the intent of the allowance to reflect the extent and nature of the expenses incurred and not to result in a windfall gain for council members;
 - (b) the capacity of local governments to set allowances appropriate to their varying operational needs;
 - (c) the particular practices of local governments in the use of information and communication technology (e.g. laptop computers, iPads); and
 - (d) the varying travel requirements of council members in local governments associated with geography, isolation and other factors.

9.2 ANNUAL ALLOWANCES DETERMINED INSTEAD OF REIMBURSEMENT FOR PARTICULAR TYPES OF EXPENSES

- (1) In this section:

ICT expenses means:

- (a) rental charges in relation to one telephone and one facsimile machine, as prescribed by regulation 31(1)(a) of the LG Regulations; or
- (b) any other expenses that relate to information and communications technology (for example, telephone call charges and internet service provider fees) and that are a kind of expense prescribed by regulation 32(1) of the LG Regulations;

travel and accommodation expenses means:

- (a) travel costs, as prescribed by regulation 31(1)(b) of the LG Regulations; or
 - (b) any other expenses that relate to travel or accommodation and that are a kind of expense prescribed by regulation 32(1) of the LG Regulations.
- (2) For the purposes of section 5.99A(b) of the LG Act, the minimum annual allowance for ICT expenses is \$500 and the maximum annual allowance for ICT expenses is \$3,500.
 - (3) For the purposes of section 5.99A(a) of the LG Act, the annual allowance for travel and accommodation expenses is \$50.

SCHEDULE 1: LOCAL GOVERNMENT BAND ALLOCATIONS

Local Government	Band
Albany City	1
Armadale City	1
Ashburton Shire	2
Augusta-Margaret River Shire	2
Bassendean Town	3
Bayswater City	1
Belmont City	1
Beverley Shire	4
Boddington Shire	4
Boyup Brook Shire	4
Bridgetown-Greenbushes Shire	3
Brookton Shire	4
Broome Shire	2
Broomehill-Tambellup Shire	4
Bruce Rock Shire	4
Bunbury City	1
Busselton City	1
Cambridge Town	2
Canning City	1
Capel Shire	3
Carnamah Shire	4
Carnarvon Shire	2
Chapman Valley Shire	4
Chittering Shire	3
Christmas Island Shire	3
Claremont Town	3
Cocos (Keeling) Islands Shire	4
Cockburn City	1
Collie Shire	3
Coolgardie Shire	3
Coorow Shire	4
Corrigin Shire	4
Cottesloe Town	3
Cranbrook Shire	4
Cuballing Shire	4
Cue Shire	4

Local Government	Band
Cunderdin Shire	4
Dalwallinu Shire	3
Dandaragan Shire	3
Dardanup Shire	3
Denmark Shire	3
Derby-West Kimberley Shire	2
Donnybrook Balingup Shire	3
Dowerin Shire	4
Dumbleyung Shire	4
Dundas Shire	4
East Fremantle Town	3
East Pilbara Shire	2
Esperance Shire	2
Exmouth Shire	3
Fremantle City	1
Gingin Shire	3
Gnowangerup Shire	4
Goomalling Shire	4
Gosnells City	1
Greater Geraldton City	1
Halls Creek Shire	3
Harvey Shire	2
Irwin Shire	3
Jerramungup Shire	4
Joondalup City	1
Kalamunda Shire	2
Kalgoorlie-Boulder City	1
Karratha City	1
Katanning Shire	3
Kellerberrin Shire	4
Kent Shire	4
Kojonup Shire	3
Kondinin Shire	4
Koorda Shire	4
Kulin Shire	4
Kwinana City	1
Lake Grace Shire	4

Local Government	Band
Laverton Shire	3
Leonora Shire	3
Mandurah City	1
Manjimup Shire	2
Meekatharra Shire	3
Melville City	1
Menzies Shire	4
Merredin Shire	3
Mingenew Shire	4
Moora Shire	3
Morawa Shire	4
Mosman Park Town	3
Mount Magnet Shire	4
Mount Marshall Shire	4
Mukinbudin Shire	4
Mundaring Shire	2
Murchison Shire	4
Murray Shire	2
Nannup Shire	4
Narembeen Shire	4
Narrogin Shire	3
Nedlands City	2
Ngaanyatjarraku Shire	4
Northam Shire	2
Northampton Shire	3
Nungarin Shire	4
Peppermint Grove Shire	4
Perenjori Shire	4
Perth City	1
Pingelly Shire	4
Plantagenet Shire	3
Port Hedland Town	1
Quairading Shire	4
Ravensthorpe Shire	3
Rockingham City	1
Sandstone Shire	4
Serpentine-Jarrahdale Shire	2

Local Government	Band
Shark Bay Shire	4
South Perth City	2
Stirling City	1
Subiaco City	2
Swan City	1
Tammin Shire	4
Three Springs Shire	4
Toodyay Shire	3
Trayning Shire	4
Upper Gascoyne Shire	4
Victoria Park Town	2
Victoria Plains Shire	4
Vincent City	2
Wagin Shire	4
Wandering Shire	4
Wanneroo City	1
Waroona Shire	3
West Arthur Shire	4
Westonia Shire	4
Wickepin Shire	4
Williams Shire	4
Wiluna Shire	4
Wongan-Ballidu Shire	4
Woodanilling Shire	4
Wyalkatchem Shire	4
Wyndham-East Kimberley Shire	2
Yalgoo Shire	4
Yilgarn Shire	3
York Shire	3

Signed on 8 April 2021.

M Seares AO
CHAIR

B A Sargeant PSM
MEMBER

C P Murphy PSM
MEMBER

SALARIES AND ALLOWANCES TRIBUNAL

LOCAL GOVERNMENT ELECTED MEMBERS EXPLANATORY NOTES

This section does not form part of the determination

1. Entitlements

The entitlement of a council member to a fee, allowance or reimbursement of an expense established under the LG Act, the LG Regulations and this determination, cannot be proscribed, limited or waived by a local government. Any eligible claim against those entitlements is to be paid in accordance with the applicable financial procedures of the local government.

2. Local governments to set amounts within the range determined

Where the Tribunal has determined a minimum and maximum amount for a fee, expense or allowance for members of the council of a local government or a regional local government, each council is to set, by absolute majority, an amount within the relevant range determined and the amount set will be payable to elected council members.

3. Superannuation

Nothing in this determination establishes a liability for the payment of superannuation by local governments. Elected council members are eligible for superannuation payments if their council has resolved unanimously to become an Eligible Local Governing Body (ELGB) pursuant to section 221A and section 221B of the *Income Tax Assessment Act 1936* (Cwlth). Where the council is an ELGB, it is deemed to have an employer/employee relationship with its elected council members and this attracts the application of a number of statutory obligations. Alternative arrangements described in Australian Taxation Office (ATO) Interpretative Decision ATO ID 2007/205 allow for elected council members and councils to agree for whole or part of meeting attendance fees to be paid into a superannuation fund. Where the council is an ELGB, fees for attendance at council, committee and prescribed meetings (whether paid via a per meeting fee or annual allowance) are to be inclusive of any superannuation guarantee liability. This information is not published by way of legal or financial advice.

RATES AND SERVICE CHARGES

Rating Information

RATE TYPE	Rate in	Number of properties	Rateable value	2021/22 Budgeted rate revenue	2021/22 Budgeted interim rates	2021/22 Budgeted back rates	2022/22 Budgeted total revenue
	\$		\$	\$	\$	\$	\$
Differential general rate or general rate							
Gross rental valuations							
General Rate GRV	9.5785	288	4,790,808	458,888			458,888
Unimproved valuations							
General Rate UV Rural	1.1253	413	187,467,999	2,109,576			2,109,576
UV Oakajee Industrial Estate	2.2330	2	8,813,000	196,794			196,794
Sub-Totals		703	201,071,807	2,765,258	0	0	2,765,258
Minimum							
Minimum payment							
	\$						
Gross rental valuations							
General Rate GRV	700	184	812,309	128,800			128,800
Unimproved valuations							
General Rate UV Rural	400	15	93,737	6,000			6,000
UV Oakajee Industrial Estate	400	0	0	0			0
Sub-Totals		199	906,046	134,800	0	0	134,800
		902	201,977,853	2,900,058	0	0	2,900,058
Discounts (Refer note 0(e))							
							0
Total amount raised from general rates							
							2,900,058
Specified area rates (Refer note 1(c))							
							0
Ex-gratia rates							
							0
Total rates							
							2,900,058

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

The general rates detailed for the 2022/22 financial year have been determined by Council on the basis of raising the revenue required to meet the deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than rates and also considering the extent of any increase in rating over the level adopted in the previous year.

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



2021/2022 Intention to Levy Differential Rates and Charges

In accordance with Sections 6.33 and 6.36 of the Local Government Act 1995 and the Council's "Notice of Intention to Levy Differential Rates", this paper details the objectives and reasons for proposed differential rates for 2021/2022.

What are Rates?

The raising of rates is the primary source of revenue for all Councils throughout Australia. The purpose of levying rates is to meet Council's proposed budget requirements each year in a manner that is fair and equitable to the ratepayers of the community.

In Western Australia land is valued by Landgate Valuation Services (Valuer General's Office - a state government agency) and those values are forwarded to each Local Government.

There are two types of values calculated:

- Gross Rental Value (GRV) for urban areas; and
- Unimproved Value (UV) for rural land.

To calculate the rate account, councils multiply a rate in the dollar by the supplied value. The rate in the dollar is determined by the level of revenue the council wishes to raise and is dependent on their proposed budget.

Throughout Australia, the basis of using property valuations has been found to be the most appropriate means of achieving rating equity; however, the achievement of a wholly equitable rating system for all properties, in all areas, is a difficult task if it is based on the property valuations alone.

Differential Rating

Local Governments, under section 6.33 of the Local Government Act, have the power to implement differential rating in order to take into account certain characteristics of the rateable land. These characteristics include:

- ◆ The purpose for which the land is zoned under the town planning scheme in force;
- ◆ The predominant use for which the land is held or used as determined by the local government; and
- ◆ Whether or not the land is vacant.

Differential rates may be applied according to any, or a combination of the above characteristics. However, local governments are constrained in the range of differential rates that they may impose. That is, a local government may not impose a differential rate which is more than twice the lowest differential rate applied by that local government unless approval from the Minister is sought.

The overall objective of the proposed rates is to provide for the net funding requirements of the budget expenditure, after taking into account all other forms of revenue. Apart from the need to

ensure sufficient revenue to meet its expenditure needs Council must be mindful of the impact and affordability of rates to the community.

Statement of Objects and Reason for Differential Rates

The Shire of Chapman Valley services a diverse region consisting of many different land zones and uses. In order to reflect this diversity and ensure that rating levels are fair and equitable, Council imposes a differential rating system. As has been in previous budgets the Shire of Chapman Valley proposes to differentially rate Unimproved Valued land contained in the Special Control Area of the Shire of Chapman Valley Town Planning Scheme set aside for the purpose of strategic industry and deep-water port known as the Oakajee Industrial Estate and buffer areas.

The objects of, and reasons for the differential rate on Oakajee Industrial Estate properties is to recover from this sector an equitable share of the rates relating to the land held by Landcorp. This follows on from the written commitment of 14th September 1998, by the then Minister for Resources Development & Energy, the Shire of Chapman Valley should not be financially disadvantaged due to the acquisition and subsequent development of land by the State. In order to reduce the impact of the Oakajee development on all ratepayers Council sought to introduce a differential rate. The annual review of Unimproved Valuations has seen a slight increase in value for broad hectare farming and some increases to the west of the shire, these increases have not extended to the smaller semi-rural and coastal fringe properties for the year commencing 1 July 2020. To enable council to maintain a revenue base which provides various facilities, services and infrastructure to electors, residents and property owners a differential rate is again proposed for the UV Oakajee Industrial Estate.

Differential Rating Category

The following differential rate category has been established:

UV Oakajee Industrial Estate

This category includes any property zoned Oakajee Industrial Estate and Buffer within Town Planning Scheme No.1. A rate in the dollar of 2.2330 cents on Unimproved Values with a minimum of \$400 is proposed.

The general Unimproved Value rating category of UV Rural General Rate is the only other Unimproved Valued category.

UV Rural General Rate

This category includes any other property in the Shire of Chapman Valley zoned Rural within Shire of Chapman Valley Town Planning Scheme. A rate in the dollar of 1.1253 cents on Unimproved Values with a minimum of \$400 is proposed.

There is no proposed differential rating category for the Gross Rental Valuation properties for 2021/2022. The rate in the dollar is based on the valuations supplied by Landgate Valuation Services and proposed at 9.5785 cents on Gross Rental Values with a minimum of \$700.

In implementing suitable rating systems and procedures, Council seeks to observe the principles of objectivity, fairness and equity, consistency, transparency, and administrative efficiency. Council proposes to increase the rate in the dollar for the 2021/2022 annual budget based on the Long Term Financial Plan 1.5% however, due to the annual revaluation of Unimproved land values the impact on an individual ratepayer may vary.

Maurice Battilana

CHIEF EXECUTIVE OFFICER



SHIRE OF
Chapman Valley
love the rural life!

**NOTICE OF INTENTION
TO LEVY DIFFERENTIAL RATES 2021/2022**

Pursuant to Section 6.33 and 6.36 of the Local Government Act 1995 Notice is hereby given to ratepayers of the intention of the Shire of Chapman Valley to levy the following differential rates for the 2021/2022 rating year:

General Rates

Differential Rating Category	Rate in \$	Minimum Rate
UV Rural	1.1253	\$ 400.00
UV Oakajee Industrial Estate	2.2330	\$ 400.00
GRV	9.5785	\$ 700.00

All submissions in writing with reference to the proposed differential rates or minimum payments should be forwarded to the Shire of Chapman Valley no later than 4pm on 23 June 2021.

A document outlining the objects of, and reasons for, the proposed differential rates can be inspected at the Shire Administration Offices, 3270 Chapman Valley Road, Nabawa during normal office hours; or viewed on the website www.chapmanvalley.wa.gov.au

Maurice Battilana
CHIEF EXECUTIVE OFFICER

Draft Proposed 2021/2022 Fees and Charges

Shire of Chapman Valley
Budget For the Year Ended 30 June 2022
Fees and Charges Effective 1 July 2021



ADMINISTRATION	Draft Budget Fees & Charges 2021/2022	Endorsed Fees & Charges 2020/2021	Endorsed Fees & Charges 2019/2020	Charge Basis	GST	Staff comments
Account Enquiries and Requisitions						
Rates Account Enquiry Only (No Requisitions)	\$30.00	\$26.50	\$26.50	Per Lot	GST N/A	modified for consistency
Orders And Requisitions Account Enquiry (No Rates)	\$60.00	\$58.50	\$58.50	Per Lot	GST N/A	modified for consistency
Rates, Orders And Requisitions Account Enquiry	\$90.00	\$85.00	\$85.00	Per Lot	GST N/A	Same as Shire of Northampton
Instalment Administration Fee	\$9.00	\$0.00	\$9.00	Per Instalment	GST N/A	Return to pre-covid mandated rates
Instalment Interest Charge	6%	3%	5.50%	Upper limit LGA	GST N/A	Return to pre-covid mandated rates
Penalty Interest On Overdue Rates And Debtors Current	11.00%	8.00%	11.00%	Upper limit LGA	GST N/A	Return to pre-covid mandated rates
Administration fee for Debt Clearance confirmation	Cost plus \$25.00	\$0.00	Cost plus \$25.00	Per Assessment	Inc GST	Return to pre-covid mandated rates
Administration fee for Debt Recovery	\$30.00	\$0.00	\$30.00	Per Assessment	Inc GST	Return to pre-covid mandated rates
Recovery of Dishonour Fees	Cost plus \$11.00	\$0.00	Cost plus \$11.00	Per Item	Inc GST	Return to pre-covid mandated rates
DFES ESL Penalty Interest	11.00%	8.00%	11.00%	1 July 2020 to 30 September 2020		
Postal Boxes at Shire Office						
Deposit to cover fitting new lock if keys not handed in	\$64.00	\$64.00	\$64.00	Per Post Box	GST N/A	Keep at same amount
Annual fee for use of box - Non Pensioner	\$64.00	\$64.00	\$64.00		Inc GST	Keep at same amount
Discounted Annual fee - 25% discount based on Seniors Rate Eligibility Criteria	\$48.00	\$48.00	\$47.25	Per Post Box	Inc GST	Keep at same amount
Discounted Annual fee - 50% discount based on Full Pensioner Rate Eligibility Criteria	\$32.00	\$32.00	\$31.50	Per Post Box	Inc GST	Keep at same amount
Additional keys - cost recovery plus admin fee \$20	\$0.00	\$0.00	\$0.00	Per Post Box	Inc GST	
Copy of Rate Notice - electronic only						
	\$5.00	\$5.00	\$5.00	Per Copy	GST N/A	Keep at same amount
Library Services						
Lost or damaged materials while on loan	Replacement cost plus 10% admin fee	Replacement cost plus 10% admin fee	Replacement cost plus 10% admin fee	Per Item	Inc GST	Keep at same amount
Maps						
Tourism Maps of Shire	Cost Recovery	Cost Recovery	Cost Recovery	Per Map	Inc GST	
	No Charge	No Charge	No Charge	No Charge		Keep at same amount
Heritage Inventory Booklet						
	\$27.50	\$27.50	\$27.50	No Charge	Inc GST	Keep at same amount
Photocopying						
Black and White	\$0.60	\$0.60	\$0.60	Per A4 sheet	Inc GST	Keep at same amount
Colour	\$2.05	\$2.04	\$2.01	Per A4 sheet	Inc GST	
Black and White	\$1.10	\$1.10	\$1.10	Per A3 sheet	Inc GST	Keep at same amount
Colour	\$3.15	\$3.11	\$2.90	Per A3 sheet	Inc GST	
Council Minutes - Copies						
	\$27.50	\$27.50	\$27.50	Per Copy	Inc GST	Keep at same amount
Binding						
Softcover	\$7.70	\$7.70	\$7.70	Per Item	Inc GST	Keep at same amount
Wire Comb	\$5.50	\$5.50	\$5.50	Per Item	Inc GST	Keep at same amount
Plastic Comb	\$4.40	\$4.40	\$4.40	Per Item	Inc GST	Keep at same amount
Laminating						
A4 per sheet	\$2.20	\$2.20	\$2.20	Per Item	Inc GST	Keep at same amount
A3 per sheet	\$2.75	\$2.75	\$2.75	Per Item	Inc GST	Keep at same amount
Electoral Rolls						
	\$20.00	\$20.00	\$20.00	Per Roll	GST N/A	Keep at same amount
Facsimiles						
Faxes Sent	\$2.55	\$2.55	\$2.55	Minimum Charge	Inc GST	Keep at same amount
Faxes Received	\$0.60	\$0.60	\$0.60	Per Sheet	Inc GST	Keep at same amount
Freedom of Information Charges (as set by FOI Act Regulations 1993)						
				As per current legislation		
Personal Information about the applicant	No Fee	No Fee	No Fee	No Charge		Keep at same amount
Application fee (for non personal information)	\$30.00	\$30.00	\$30.00	Per Application	GST N/A	Keep at same amount
Charge for time dealing with application	\$30.00	\$30.00	\$30.00	Per Hour or Pro Rata	GST N/A	Keep at same amount
Access time supervised by staff	\$30.00	\$30.00	\$30.00	Per Hour or Pro Rata	GST N/A	Keep at same amount
Photocopying staff time	\$30.00	\$30.00	\$30.00	Per Hour or Pro Rata	GST N/A	Keep at same amount
Photocopy	\$0.20	\$0.20	\$0.20	Per Sheet	Inc GST	Keep at same amount

Transcribing from tape, film or computer	\$30.00	\$30.00	\$30.00	Per Hour or Pro Rata	GST N/A
Film or computer information	At Cost	At Cost	At Cost	Cost Recovery	Inc GST
Delivery, packaging and postage	At Cost	At Cost	At Cost	Cost Recovery	Inc GST
Advance deposit which may be required by an agency under section 18(1) of the Act, expressed as a percentage of the estimated charges which will be payable in excess of the application fee	25%	25%	25%	From Estimated Charges	GST N/A
Further advance deposit which may be required by an agency under section 18(4) of the Act, expressed as a percentage of the estimated charges which will be payable in excess of the application fee	75%	75%	75%	From Estimated Charges	GST N/A

Further advance deposit may be required to meet the charges for dealing with the application.

For financially disadvantaged applicants with prescribed pensioner concession cards, the charge payable may be reduced by 25% at the CEO's discretion.

PROPERTY HIRE	Draft Budget Fees & Charges 2021/2022	Endorsed Fees & Charges 2020/2021	Endorsed Fees & Charges 2019/2020	Charge Basis	GST
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Venue Hire

Note: The CEO is to impose bonds on the hire of Council facilities at their discretion

All Venues Bond - Events without Liquor	\$530.00	\$530.00	\$530.00	To be placed into Trust Account. Bonds to be imposed at CEOs discretion	GST N/A
All Venues Bond - Events with Liquor	\$700.00	\$700.00	\$700.00	To be placed into Trust Account. Bonds to be imposed at CEOs discretion	GST N/A
All Venues Bond - Long Term Key Bond	\$50.00	\$50.00	\$50.00	To be placed into Trust Account until return of keys	GST N/A
Annual Booking Fee - All Community Centres & Halls (Up to 2 uses per week only)	\$586.00	\$586.00	\$586.00	Per Venue Per Annum	Inc GST
Exemptions: Chapman Valley & Yuna Primary School P & C's Refer Statutory Budget Notes	\$0.00	\$0.00	\$0.00	Per Annum	Inc GST
All Venue Hire Local Community Member	\$50.00	\$50.00		Upon supply of proof to evidence either a ratepayer or resident	Inc GST
All Venue Hire Non Local Community Member	\$150.00	\$150.00		per use	Inc GST

Nabawa Community Centre

All Venue Hire Non Local Community Member	\$150.00	\$150.00		per use	Inc GST
All Venue Hire Local Community Member	\$50.00	\$50.00		Upon supply of proof to evidence either a ratepayer or resident	Inc GST

PROPERTY HIRE Cont	Draft Budget Fees & Charges 2021/2022	Endorsed Fees & Charges 2020/2021	Endorsed Fees & Charges 2019/2020	Charge Basis	GST
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Yuna Multipurpose Community Centre

All Venue Hire Non Local Community Member	\$150.00	\$150.00		per use	Inc GST
All Venue Hire Local Community Member	\$50.00	\$50.00		Upon supply of proof to evidence either a ratepayer or resident	Inc GST
Main Hall only	\$88.00	\$88.00	\$88.00	per use	Inc GST
Kitchen	\$55.00	\$55.00	\$55.00	per use	Inc GST
Creche/Small Meeting Room	\$44.00	\$44.00	\$44.00	per use	Inc GST

Yuna Hall

All Venue Hire Non Local Community Member	\$150.00	\$150.00		per use	Inc GST
All Venue Hire Local Community Member	\$50.00	\$50.00		Upon supply of proof to evidence either a ratepayer or resident	Inc GST

Nabawa Recreation Centre

All Venue Hire Non Local Community Member	\$150.00	\$150.00		per use	Inc GST
All Venue Hire Local Community Member	\$50.00	\$50.00		Upon supply of proof to evidence either a ratepayer or resident	Inc GST
Whole of stadium facilities	\$150.00	\$150.00	\$150.00	per use	Inc GST
Clubrooms (Upstairs area)	\$75.00	\$75.00	\$75.00	per use	Inc GST
Changerooms (1 section only)	\$22.00	\$22.00	\$22.00	per use	Inc GST
Kitchen (downstairs)	\$50.00	\$50.00	\$50.00	per use	Inc GST
Basketball Courts	\$54.00	\$53.00	\$52.00	per use	Inc GST
Oval, Kitchen, Clubroom and Changerooms Hire	\$165.00	\$165.00	\$166.00	per use	Inc GST

Bill Hemsley Park Community Centre

All Venue Hire Non Local Community Member	\$150.00	\$150.00		per use	Inc GST
All Venue Hire Local Community Member	\$50.00	\$50.00		Upon supply of proof to evidence either a ratepayer or resident	Inc GST
Whole of facilities	\$150.00	\$150.00	\$88.00	per use	Inc GST

Nanson Showgrounds

Keep at same amount

Keep at same amount

Keep at same amount

Keep at same amount

Keep at same amount

Keep at same amount

Keep at same amount

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Keep at same amount

All Venue Hire Non Local Community Member	\$150.00	\$150.00		per use	Inc GST	Keep at same amount
All Venue Hire Local Community Member	\$50.00	\$50.00		Upon supply of proof to evidence either a ratepayer or resident	Inc GST	Keep at same amount
Camping fees as below.						Keep at same amount
Bond required as per All Venue Bond above						Keep at same amount
Nanson Showgrounds Camping- Chapman Valley Show Carnival	\$275.00	\$275.00	\$275.00	Per Week Maximum stay 2 weeks	Inc GST	Keep at same amount
Kitchen Hire Exemption - Annual Ram Sale	Exempt	Exempt	Exempt	Single Use Only	GST N/A	Keep at same amount
Furniture Hire						
Tables	\$10.00	\$7.50	\$7.50	each	Inc GST	Keep at same amount
Chairs	\$1.50	\$0.60	\$0.60	each	Inc GST	Keep at same amount
Portable Shade & 10 Chair Hire	\$110.00			per hire	Inc GST	Keep at same amount
Recreation Centre Facilities						
LI24 Chapman Valley Football Club	\$1,918.00	\$0.00	\$1,897.00	per annum -subject to change as per management license (reviewed by council annually at budget)	Inc GST	Round up 1.1% as per RBA inflation
LI25 Chapman Valley Northampton Cricket Club (CVNCC)	\$1,588.00	\$0.00	\$1,570.00	per annum -subject to change as per management license (reviewed by council annually at budget)	Inc GST	Round up 1.1% as per RBA inflation
Geraldton Regional Cricket Board - fixtures not involving the Chapman Valley Northampton Cricket Team	\$72.00	\$0.00	\$71.00	per game	Inc GST	Round up 1.1% as per RBA inflation
LI 22 Tennis Club - Nabawa	\$401.00	\$0.00	\$396.00	per annum -subject to change as per management license (reviewed by council annually at budget)	Inc GST	Round up 1.1% as per RBA inflation
Badminton Club	\$19.00	\$0.00	\$18.00	per use	Inc GST	Round up 1.1% as per RBA inflation
LI18 Chapman Valley Western Riding Club - Showgrounds Reserve	\$478.00	\$0.00	\$472.00	per annum -subject to change as per management license (reviewed by council annually at budget)	Inc GST	Round up 1.1% as per RBA inflation
LI13 Chapman Valley Agricultural Society - Showgrounds Reserve	\$478.00	\$0.00	\$472.00	per annum -subject to change as per management license (reviewed by council annually at budget)	Inc GST	Round up 1.1% as per RBA inflation
LI16 Yuna Multipurpose Community Centre - CABY Management License	\$1,786.00	\$0.00	\$1,766.00	per annum -subject to change as per management license (reviewed by council annually at budget)	Inc GST	Round up 1.1% as per RBA inflation
LI20 KiteWest Water Sports & Tours	\$579.00	\$0.00	\$572.00	per annum -subject to change as per ground lease -rent review date 1 July each year Expires 30/06/2022	Inc GST	Round up 1.1% as per RBA inflation
LI23 Chapman Valley Historical Society	\$0.00	\$0.00	\$0.00	per annum -subject to change as per management license Peppercom on demand expire 21/04/2027	Inc GST	
L12 Mens Shed Inc	\$0.00	\$0.00	\$0.00	per annum -subject to change as per management license Peppercom on demand	Inc GST	
Caravan and Camping Fees						
Camping Fees Coronation Beach - Non Pensioner	\$15.00	\$10.00		Per Person Per Night 1) Maximum of thirty (30) days in one financial year period for all campers	Inc GST	Same as Shire of Northampton
Camping Fees Coronation Beach - Pensioner	\$10.00	\$8.00		Per Person Per Night 1) Maximum of thirty (30) days in one financial year period for all campers	Inc GST	modified for consistency
	No Charge	No Charge		Children Under 16 when accompanied by an adult	GST N/A	Keep at same amount
Camping Fees Yuna Hall - Non Pensioner	\$0.00	\$0.00		Donation Only 1) Maximum of two (2) nights - unless otherwise approved by CEO	Inc GST	Keep at same amount
Camping Fees Yuna Hall - Pensioner	\$0.00	\$0.00		Donation Only 1) Maximum of two (2) nights - unless otherwise approved by CEO	Inc GST	Keep at same amount
Camping Fees Fig Tree Crossing Reserve - Non Pensioner	\$15.00	\$10.00		Per Person Per Night 1) Overnight only - unless otherwise approved by CEO	Inc GST	Same as Shire of Northampton
Camping Fees Fig Tree Crossing Reserve - Pensioner	\$10.00	\$8.00		Per Person Per Night 1) Overnight only - unless otherwise approved by CEO	Inc GST	modified for consistency
Camping Fees Yuna Golf Club Reserve - Non Pensioner	\$15.00	\$10.00		Per Person Per Night 1) Maximum of two (2) nights - unless otherwise approved by CEO	Inc GST	Same as Shire of Northampton
Camping Fees Yuna Golf Club Reserve - Pensioner	\$10.00	\$8.00		Per Person Per Night 1) Maximum of two (2) nights - unless otherwise approved by CEO	Inc GST	modified for consistency
Camping Fees Nabawa Oval Reserve - Non Pensioner	\$15.00	\$10.00		Per Person Per Night 1) Maximum of two (2) nights - unless otherwise approved by CEO	Inc GST	Same as Shire of Northampton
Camping Fees Nabawa Oval Reserve - Pensioner	\$10.00	\$8.00		Per Person Per Night 1) Maximum of two (2) nights - unless otherwise approved by CEO	Inc GST	modified for consistency
Camping Fees Nanson Showground Reserve - Non Pensioner	\$15.00	\$10.00		Per Person Per Night 1) Maximum of two (2) nights - unless otherwise approved by CEO	Inc GST	Same as Shire of Northampton
Camping Fees Nanson Showground Reserve - Pensioner	\$10.00	\$8.00		Per Person Per Night 1) Maximum of two (2) nights - unless otherwise approved by CEO	Inc GST	modified for consistency
Property Leases/licenses						
AG22 E O'Donnell				Legal agreement - license for grazing - \$150 + GST Expires 31/12/2022	Ex GST	
AG23 E O'Donnell				Legal agreement - license for grazing - \$150 + GST Expires 31/12/2022	Ex GST	

AG24 T Cooper				Legal agreement - license for grazing - \$150 + GST Expires 30/06/2021	Ex GST
LI17 - T Jeffrey				as per license agreement \$1.00 on demand Expire 01/07/2020	Ex GST
Animal Traps -Bond	\$55.00	\$55.00	\$55.00	Hire Agreement	Inc GST

REFUSE CHARGES	Draft Budget Fees & Charges 2021/2022	Endorsed Fees & Charges 2020/2021	Endorsed Fees & Charges 2019/2020	Charge Basis	GST
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Waste Management Charge - Domestic	\$367.00	\$363.00	\$363.00	per service per annum	GST N/A	Round up 1.1% as per RBA inflation
Waste Management Charge - Commercial	\$380.00	\$380.00	\$380.00	per service per annum for 1-5 bins	Inc GST	Keep at same amount
Waste Management Charge - Commercial	\$318.00	\$318.00	\$318.00	per service per annum for 6-14 bins	Inc GST	Keep at same amount
Waste Management Charge - Commercial	\$280.00	\$280.00	\$280.00	per service per annum 15+ bins	Inc GST	Keep at same amount
Refuse Site Charges (Non Residents)						
Lawncippings and greenwaste	\$40.00	\$39.00	\$37.00	per m3 (Ute or Trailer load)	Inc GST	Round up 1.1% as per RBA inflation
Any/all household rubbish (deemed to be generated day to day)	\$48.00	\$47.00	\$44.00	per m3 (Ute or Trailer load)	Inc GST	Round up 1.1% as per RBA inflation
Building/backyard rubble under 0.4 m3 (approximately 2 wheelbarrows)	\$48.00	\$47.00	\$44.00	per m3 (Ute or Trailer load)	Inc GST	Round up 1.1% as per RBA inflation
Household oil (under 20 litres)	\$48.00	\$47.00	\$44.00	up to 20 litres	Inc GST	Round up 1.1% as per RBA inflation
<i>Special Burial (by prior arrangement only):</i>						
Paint containers and medical waste	\$210.00	\$207.00	\$197.00	per m3 for first m3 or less	Inc GST	Round up 1.1% as per RBA inflation
Crayfish offal or similar	\$210.00	\$207.00	\$197.00	per m3 for first m3 or less	Inc GST	Round up 1.1% as per RBA inflation
<i>Commercial Items</i>						
General waste	\$48.00	\$47.00	\$44.00	per m3 (Ute or Trailer load)	Inc GST	Round up 1.1% as per RBA inflation
Syringe containers - first 7 litres	\$28.00	\$27.00	\$25.00	for first 7 litre container	Inc GST	Round up 1.1% as per RBA inflation
- per litre thereafter	\$13.00	\$12.00	\$11.00	per litre thereafter	Inc GST	Round up 1.1% as per RBA inflation
Cardboard	\$13.00	\$12.00	\$11.00	per m3 (Ute or trailer load)	Inc GST	Round up 1.1% as per RBA inflation

PRIVATE WORKS	Draft Budget Fees & Charges 2021/2022	Endorsed Fees & Charges 2020/2021	Endorsed Fees & Charges 2019/2020	Charge Basis	GST	
Private Works (Includes Operator)						
Grader Hire	\$254.00	\$251.00	\$251.00	per hour	Inc GST	Round up 1.1% as per RBA inflation
Truck Hire (incl trailer/water tanker or side-tipper if required)	\$302.00	\$298.00	\$298.00	per hour	Inc GST	Round up 1.1% as per RBA inflation
Light Truck Hire	\$253.00	\$250.00	\$250.00	per hour	Inc GST	Round up 1.1% as per RBA inflation
Roller Hire - Vibrating	\$218.00	\$215.00	\$215.00	per hour	Inc GST	Round up 1.1% as per RBA inflation
Backhoe	\$278.00	\$274.00	\$274.00	per hour	Inc GST	Round up 1.1% as per RBA inflation
Bobcat (Skidsteer) Hire	\$231.00	\$228.00	\$228.00	per hour	Inc GST	Round up 1.1% as per RBA inflation
Other plant not listed	\$0.00	\$0.00	\$0.00	As quoted by MWS for Private Works	Inc GST	Round up 1.1% as per RBA inflation
Yellow Sand - Yuna	\$3.00	\$2.20	\$2.20	per cubic meter	Inc GST	Round up 1.1% as per RBA inflation
Gravel	\$8.00	\$7.70	\$7.70	per cubic meter	Inc GST	Round up 1.1% as per RBA inflation
Aggregate	\$64.00	\$62.70	\$62.70	per cubic meter	Inc GST	Round up 1.1% as per RBA inflation
Other	\$0.00	\$0.00		Minimum charge \$100 per truck load plus plant hire rates		Round up 1.1% as per RBA inflation
Administration Fee	\$36.00	\$35.00	\$35.00		Inc GST	Round up 1.1% as per RBA inflation
Labour only - plant operators	\$76.00	\$75.00	\$75.00	per hour	Inc GST	Round up 1.1% as per RBA inflation
Labour only - senior works staff (Works supervisor/leading hand)	\$102.00	\$100.00	\$100.00	per hour	Inc GST	Round up 1.1% as per RBA inflation

Law, Order & Public Safety	Draft Budget Fees & Charges 2021/2022	Endorsed Fees & Charges 2020/2021	Endorsed Fees & Charges 2019/2020	Charge Basis	GST
Dog Registrations					
As per current legislation					
Unsterilised Dog 1 Year	\$50.00	\$50.00	\$50.00	Dog Act & Regulations	GST N/A
Unsterilised Dog 3 Years	\$120.00	\$120.00	\$120.00	Dog Act & Regulations	GST N/A
Unsterilised Dog Lifetime	\$250.00	\$250.00	\$250.00	Dog Act & Regulations	GST N/A
Sterilised Dog 1 Year	\$20.00	\$20.00	\$20.00	Dog Act & Regulations	GST N/A
Sterilised Dog 3 Years	\$42.50	\$42.50	\$42.50	Dog Act & Regulations	GST N/A
Sterilised Dog Lifetime	\$100.00	\$100.00	\$100.00	Dog Act & Regulations	GST N/A
Dog kept in approved establishment licensed under s.27	\$200.00	\$200.00	\$200.00	Dog Act & Regulations	GST N/A
Sterilisation Certificate must be produced					

Dog Impounding Fees							
1st Day	\$30.00	\$30.00	\$30.00	For first day	GST N/A	Set by Statute (No Change)	
Subsequent Days	\$15.00	\$15.00	\$15.00	per day	GST N/A	Set by Statute (No Change)	
Sustenance	\$7.00	\$7.00	\$7.00	per day	GST N/A	Set by Statute (No Change)	
Microchip of any impounded dog or cat	\$44.00	\$44.00	\$44.00		Inc GST	Set by Statute (No Change)	

Dog Act 1976						
Unregistered Dog	\$200.00	\$200.00	\$200.00	per offence	GST N/A	Set by Statute (No Change)
Dog causing a nuisance	\$200.00	\$200.00	\$200.00	per offence	GST N/A	Set by Statute (No Change)
Dog in a public place without collar	\$200.00	\$200.00	\$200.00	per offence	GST N/A	Set by Statute (No Change)
Owners details and registration tag not on collar	\$200.00	\$200.00	\$200.00	per offence	GST N/A	Set by Statute (No Change)

Dog in a public place without a collar or tag	\$200.00	\$200.00	\$200.00	per offence	GST N/A	Set by Statute (No Change)
Dog not held by a leash in public	\$200.00	\$200.00	\$200.00	per offence	GST N/A	Set by Statute (No Change)
Uncontrolled dog in exercise/ rural area	\$200.00	\$200.00	\$200.00	per offence	GST N/A	Set by Statute (No Change)

Cat Registrations		As per current legislation				
Sterilised Male or Female 1 Year	\$20.00	\$20.00	\$20.00	Cat Act & Regulations	GST N/A	Set by Statute (No Change)
Sterilised Male or Female 3 Year	\$42.00	\$42.00	\$42.00	Cat Act & Regulations	GST N/A	Set by Statute (No Change)
Sterilised Male or Female Whole of Life	\$100.00	\$100.00	\$100.00	Cat Act & Regulations	GST N/A	Set by Statute (No Change)
Sterilisation Certificate must be produced						

Cat Impounding Fees						
1st Day	\$28.00	\$28.00	\$28.00	For first day	GST N/A	Set by Statute (No Change)
Subsequent Days	\$11.00	\$11.00	\$11.00	per day	GST N/A	Set by Statute (No Change)

Cat Act 2011						
Unregistered Cat	\$200.00	\$200.00	\$200.00	per offence	GST N/A	Set by Statute (No Change)
Failure to ensure cat is wearing its registration tag in public	\$200.00	\$200.00	\$200.00	per offence	GST N/A	Set by Statute (No Change)
Removing, or interfering with, a cat's registration tag	\$200.00	\$200.00	\$200.00	per offence	GST N/A	Set by Statute (No Change)
Failure to ensure cat is microchipped	\$200.00	\$200.00	\$200.00	per offence	GST N/A	Set by Statute (No Change)
Removing, or interfering with, a cat's microchip	\$200.00	\$200.00	\$200.00	per offence	GST N/A	Set by Statute (No Change)
Failure to ensure cat is sterilised	\$200.00	\$200.00	\$200.00	per offence	GST N/A	Set by Statute (No Change)
Identifying a cat as sterilised that is not	\$200.00	\$200.00	\$200.00	per offence	GST N/A	Set by Statute (No Change)
Transfer of a cat that is not microchipped (and is not exempt)	\$200.00	\$200.00	\$200.00	per offence	GST N/A	Set by Statute (No Change)
Transfer of a cat that is not sterilised (and is not exempt)	\$200.00	\$200.00	\$200.00	per offence	GST N/A	Set by Statute (No Change)
Failure to notify local government or microchip database company of a new owner	\$200.00	\$200.00	\$200.00	per offence	GST N/A	Set by Statute (No Change)
Failure to notify local government or microchip database company of a change of details	\$200.00	\$200.00	\$200.00	per offence	GST N/A	Set by Statute (No Change)
Breeding cats, not being an approved cat breeder	\$200.00	\$200.00	\$200.00	per offence	GST N/A	Set by Statute (No Change)
Cats not to be offered as prizes	\$200.00	\$200.00	\$200.00	per offence	GST N/A	Set by Statute (No Change)
Refusal by alleged offender to give information on request	\$200.00	\$200.00	\$200.00	per offence	GST N/A	Set by Statute (No Change)

Abandoned Vehicles						
Towing/Impounding of Vehicles	Cost Recovery plus 10%	Cost Recovery plus 10%	Cost Recovery plus 10%	Cost Recovery plus 10%		Keep at same amount
Ranger Attendance	Cost Recovery plus 10%	Cost Recovery plus 10%	Cost Recovery plus 10%	Cost Recovery plus 10%		Keep at same amount

Fire Prevention						
Fire Prevention Works Infringed Properties	Cost Recovery plus 10%	Cost Recovery plus 10%	Cost Recovery plus 10%	Cost Recovery plus 10%		Keep at same amount
Ranger Attendance	Cost Recovery plus 10%	Cost Recovery plus 10%	Cost Recovery plus 10%	Cost Recovery plus 10%		Keep at same amount

CEMETERY CHARGES		Draft Budget Fees & Charges 2021/2022	Endorsed Fees & Charges 2020/2021	Endorsed Fees & Charges 2019/2020	Charge Basis	GST	
Cemetery							
1	1 Burial - Sinking, exhumation, reopening and closing a grave***	\$ 700.00	\$ 700.00	\$650.00	to a depth of 2.1metres	GST N/A	Keep at same amount
	Additional sinking ordered in excess of 2.1 metres***	\$ 75.00	\$ 75.00	\$75.00	Each additional 0.3 cubic metres or part thereof	GST N/A	Keep at same amount
4	Re-sinking and closing any grave***	\$ 700.00	\$ 700.00	\$650.00	For the purpose of second interment or exhumation	GST N/A	Keep at same amount
***Add 50% to charges above for burials on Saturdays and add 100% for burials on Sundays and Public Holidays							
	Removal of kerbing, tiles, grass, etc	\$42.00	\$42.00	\$42.00	per hour	GST N/A	Keep at same amount
	Plot reservation (Burial or Niche Wall)	\$285.00	\$285.00	\$285.00	per lot	GST N/A	Keep at same amount
2	2 Plot Charge (for land where grave is situated)	\$57.00	\$57.00	\$57.00	per lot	GST N/A	Keep at same amount
	Permission for Exhumation	\$25.00	\$25.00	\$25.00	For exhumation	GST N/A	Keep at same amount
5	Permission to erect a monument headstone and/or kerbing	\$27.00	\$27.00	\$27.00	Per monument headstone/kerbing	GST N/A	Keep at same amount
	Interment without specified notice - Extra	\$27.00	\$27.00	\$27.00	Extra for interment without notice	Inc GST	Keep at same amount
	Interment not in usual hours	\$27.00	\$27.00	\$27.00	Extra for interment without notice	Inc GST	Keep at same amount
	Single Niche Wall Position Fee	\$175.00	\$175.00	\$175.00	Single position	Inc GST	Keep at same amount
	Memorial Wall Position Fee	\$116.00	\$116.00	\$116.00	Single position	Inc GST	Keep at same amount
	Plaque for Niche Wall	\$440.00	At Cost + 20%	At Cost + 20%	Single position	Inc GST	change to flat fee due to inconsistencies in recoverable fee
3	3 Funeral Directors fee for conducting funeral within cemetery	\$25.00	\$25.00	\$25.00	Funeral Directors Fee	GST N/A	Keep at same amount
	Maximum fee paid by each (or any one) Funeral Director shall not in any financial year (1st July to 30th June), exceed the total amount of:	\$100.00	\$100.00	\$100.00	Maximum Funeral Direction Fee	GST N/A	Keep at same amount

BUILDING & HEALTH		Draft Budget Fees & Charges 2021/2022	Endorsed Fees & Charges 2020/2021	Endorsed Fees & Charges 2019/2020	Charge Basis	GST	
BUILDING PERMIT CHARGES - SET BY LEGISLATION NOT BY COUNCIL					Building Act Value/Quantity		
Building Services Levy for building, demolition or occupancy permit because of damage caused by Severe Tropical Cyclone Seroja					Waiver as per Government Gazette 1469 20 April 2021		
Construction Training Fund (CTF) Levy over \$20,000		0.2% \times total contract price (inclusive of GST) or \$200 in every \$100,000 worth of project value.	0.2% \times total contract price (inclusive of GST) or \$200 in every \$100,000 worth of project value.	0.2% \times total contract price (inclusive of GST) or \$200 in every \$100,000 worth of project value.	Set by legislation	GST N/A	Set by Statute (No Change)
Building Commission Levy (old BRB) under \$45,000		\$60.65	\$60.65	\$61.65	Set by legislation	GST N/A	Set by Statute (No Change)

Building Commission Levy (old BRB) over \$45,000	0.137% of value of work	0.137% of value of work	0.137% of value of work	Set by legislation	GST N/A	Set by Statute (No Change)
Building Permit Application -Certified- Class 1 or 10 s16(1)	0.19% of value of work but not less than \$105.00	0.19% of value of work but not less than \$105.00	0.19% of value of work but not less than \$97.70	Set by legislation	GST N/A	Set by Statute (No Change)
Building Permit Application - Certified -Class 2 to 9	0.09% of value of work but not less than \$105.00	0.09% of value of work but not less than \$105.00	0.09% of value of work but not less than \$97.70	Set by legislation	GST N/A	Set by Statute (No Change)
Building Permit Application - Uncertified	0.32% of value of work but not less than \$105.00	0.32% of value of work but not less than \$105.00	0.32% of value of work but not less than \$97.70	Set by legislation	GST N/A	Set by Statute (No Change)
Demolition Permit Application - Class 1 or Class 10 Residential	\$105.00	\$105.00	\$97.70	Set by legislation	GST N/A	Set by Statute (No Change)
Demolition Permit Application - Class 2 to Class 9 Commercial	\$105.00 for each storey	\$105.00 for each storey	\$97.70 for each storey	Set by legislation	GST N/A	Set by Statute (No Change)
Application Fee to extend time for Building or Demolition Permit has effect	\$105.00	\$105.00	\$97.70	Set by legislation	GST N/A	Set by Statute (No Change)
Application for an occupancy permit for a completed building s 46	\$105.00	\$105.00	\$97.70	Set by legislation	GST N/A	Set by Statute (No Change)
Application for a temporary occupancy permit for an incomplete building s47	\$105.00	\$105.00	\$97.70	Set by legislation	GST N/A	Set by Statute (No Change)
Application for modification of an occupancy permit for additional use of a building on a temporary basis s48	\$105.00	\$105.00	\$97.70	Set by legislation	GST N/A	Set by Statute (No Change)
Application for a replacement occupancy permit for permanent change of the building's use, classification s 49	\$105.00	\$105.00	\$97.70	Set by legislation	GST N/A	Set by Statute (No Change)
Occupancy Permit or Building Approval cert for rego of strata scheme, plan of re-subdiv s50(1) and (2)Application Unauthorised Work s51(2)	\$11.60 for each Strata Unit covered by the application, but less than \$115.00	\$11.60 for each Strata Unit covered by the application, but less than \$115.00	\$10.60 for each Strata Unit covered by the application, but less than \$107.70	Set by legislation	GST N/A	Set by Statute (No Change)
Occupancy Permit Application Unauthorised Work s51(2)	0.18% of value of work but not less than \$105.00	0.18% of value of work but not less than \$105.00	0.18% of value of work but not less than \$97.70	Set by legislation	GST N/A	Set by Statute (No Change)
Building Approval Certificate Unauthorised Work s51(3)	0.38% of value of work but not less than \$105.00	0.38% of value of work but not less than \$105.00	0.38% of value of work but not less than \$97.70	Set by legislation	GST N/A	Set by Statute (No Change)
Application to replace an occupancy permit for an existing building s52(1)	\$105.00	\$105.00	\$97.70	Set by legislation	GST N/A	Set by Statute (No Change)
Building Approval Certificate-existing building where unauthorised work has not been done s52(2)	\$105.00	\$105.00	\$97.70	Set by legislation	GST N/A	Set by Statute (No Change)
Application to extend the time during which an occupancy permit or building approval certificate has effect s65(3)(a)	\$105.00	\$105.00	\$97.70	Set by legislation	GST N/A	Set by Statute (No Change)
Application for Approval of Septic Apparatus	\$118.00	\$118.00	\$118.00	Set by legislation	GST N/A	Set by Statute (No Change)
Issuing of a "Permit to use an Apparatus"	\$118.00	\$118.00	\$118.00	Set by legislation	GST N/A	Set by Statute (No Change)
Health (Treatment of Sewerage and Disposal of Effluent and Liquid Waste) Regulations 1974						
Meat Inspection	Cost Recovery	Cost Recovery	Cost Recovery	At cost	Ex GST	Set by Statute (No Change)
Itinerant food vendor's license	\$200.00	\$200.00	\$200.00	per annum	GST N/A	Set by Statute (No Change)
Licenses						
Caravan Park	Set by Legislation	Set by Legislation	Set by Legislation	per annum	GST N/A	Set by Statute (No Change)
Caravan Parks & Camping Grounds Act 1995						
Swimming pool inspection						
Checked 4 yearly - charge spread over 4 years on rate notice	\$15.00	\$15.00	\$15.00	per annum	GST N/A	Keep at same amount
Building Reg Clause 53 (a) must not exceed \$57.45 per year						
	\$30.00	\$30.00	\$30.00	per sample taken	Ex GST	Keep at same amount
Analysis of public & semi public pool water	\$30.00 Min	\$30.00 Min	\$30.00 Min	\$30.00 up to 36,000 litres then 80c kL (1,000 litres) thereafter	GST Free	Keep at same amount
Water from Standpipe						
Swipe Card Bond	\$49.00	\$49.00	\$50.00	Held in trust	GST N/A	Keep at same amount
Recoverable Water charges from Standpipes & Bores	Cost Recovery	Cost Recovery	Cost Recovery			
Food Act 2008	\$50.00	\$50.00	\$50.00	Registration Fee per premises	GST N/A	Keep at same amount
BUILDING & HEALTH Cont	Draft Budget Fees & Charges 2021/2022	Endorsed Fees & Charges 2020/2021	Endorsed Fees & Charges 2019/2020	Charge Basis	GST	
Development Application						
- Not more than \$50,000	\$147.00	\$147.00	\$147.00	Development Application	GST N/A	Keep at same amount
- More than \$50,000 but not more than \$500,000				0.32% of the estimated cost of the development	GST N/A	Keep at same amount
- More than \$500,000 but not more than \$2.5 million	\$1,700.00	\$1,700.00	\$1,700.00	+ 0.257% for every \$1 in excess of \$500,000	GST N/A	Keep at same amount
- More than \$2.5 million but not more than \$5 million	\$7,161.00	\$7,161.00	\$7,161.00	+ 0.206% for every \$1 in excess of \$2.5 million	GST N/A	Keep at same amount
- More than \$5 million but not more than \$21.5 million	\$12,633.00	\$12,633.00	\$12,633.00	+ 0.123% for every \$1 in excess of \$5 million	GST N/A	Keep at same amount
- More than \$21.5 million	\$34,196.00	\$34,196.00	\$34,196.00	Development Application	GST N/A	Keep at same amount
Note - If development has commenced or been carried out: an additional amount by way of penalty, that is twice the amount of the fee payable for determination of the application (in addition to the initial application fee)						
Amended Plans						
This applies where a determination is already given by the Shire or where amended plans are submitted and not requested by the Shire						
	66% of the original application fee with a minimum of \$72	66% of the original application fee with a minimum of \$72	66% of the original application fee with a minimum of \$73	66% of the original application fee with a minimum of \$73	GST N/A	Keep at same amount
Single House - Residential Design Codes						
Performance criteria or Town Planning Scheme variation assessment	\$147 - \$729	\$147 - \$729	\$147 - \$730	\$73 per performance criteria/ Town Planning Scheme variation assessed with a minimum charge of \$147 and a maximum of \$730	Ex GST	Keep at same amount

Demolition					
Demolition where planning approval is required	\$147.00	\$147.00	\$147.00	per demolition	GST N/A
Home Based Business (including Cottage industry):					
Initial Fee	\$222.00	\$222.00	\$222.00	per application	GST N/A
Renewal Fee	\$73.00	\$73.00	\$73.00	per renewal	GST N/A
Note - If home based business or cottage industry has commenced: an additional amount of \$666 by way of penalty					\$666 by way of penalty
an additional amount of \$885 by way of penalty					\$885 by way of penalty
an additional amount of \$885 by way of penalty					\$885 by way of penalty
Application for Change of Use or Alteration or Extension					
Change of use or for alteration or extension or change of a non-conforming use which item 1 does not apply	\$294.00	\$294.00	\$295.00	Application Change	GST N/A
Note - If change of use or the alteration or extension or change of the non-conforming use has commenced: an additional amount by way of penalty, that is twice the amount of the fee payable for determination of the application (in addition to the initial application fee)					\$885 by way of penalty
Extension of Current Planning Approval					
Extension of current Planning Approval	\$131.00	\$131.00	\$131.00	per extension	GST N/A
Relocation of Building Envelope					
Relocation of building envelope	\$147.00	\$147.00	\$147.00	per relocation	GST N/A
Development Application for Extractive Industry					
Initial Fee	\$739.00	\$739.00	\$739.00	per application	GST N/A
Note - If development has commenced or been carried out: an additional amount by way of penalty, that is twice the amount of the fee payable for determination of the application (in addition to the initial application fee)					GST N/A
Provision of a subdivision clearance:					
Not more than 5 lots	\$73.00	\$73.00	\$73.00	per lot	GST N/A
More than 5 lots but not more than 195 lots	\$73.00	\$73.00	\$73.00	per lot for first 5 lots then \$35 per lot	GST N/A
More than 195 lots	\$7,393.00	\$7,393.00	\$7,393.00	max	GST N/A
Town Planning Scheme Amendments-Minor					
* Minor Scheme amendment (ie an amendment that involving only textural changes or rectifies a zoning anomaly) Note: 50%refundable if not advertised	\$3,657.27	\$3,657.27	\$3,657.27	Total with payments in stages as follows 50% refundable if not advertised	Ex GST
Town Planning Scheme Amendments-Major					
* Major Scheme Amendment (ie. an amendment that involves a zoning change) Note: 50%refundable if not advertised	\$6,706.36	\$6,706.36	\$6,706.36	Total with payments in stages as follows 50% refundable if not advertised	Ex GST
Structure Plans-Minor					
* Minor Structure Plans, Outline Development Plans, Subdivision Guide Plans or Similar Note: 50% refundable if not advertised	\$3,043.64	\$3,043.64	\$3,043.64	Total with payments in stages as follows	Ex GST
Modifications to Plans once approval given	\$979.10	\$979.10	\$979.10	Plan modifications	Ex GST
Structure Plans-Major					
Major Structure Plans, Outline Development Plans, Subdivision Guide Plans or Similar (Excluding Oakajee):	\$5,493.64	\$5,493.64	\$5,493.64	Total with payments in stages as follows	Ex GST
Lodgement of documentation (major)				(50% refundable if not advertised)	Ex GST
Conclusion of advertising for Council adoption (major)				advertising conclusion	Ex GST
Modifications to Plans once approval given	\$1,951.82	\$1,951.82	\$1,951.82	plan modifications	Ex GST
Detailed Area Plan					
Detailed Area Plan	\$847.27	\$847.27	\$847.27	per plan arrangement	Ex GST
Zoning Certificate					
Issue of a Zoning Certificate	\$73.00	\$73.00	\$73.00	per certificate	GST N/A
Section 40 Certificate					
Issue of Section 40 Certificate	\$69.10	\$69.10	\$69.10	per certificate	Ex GST
Planning Advice					
Issue of written planning advice	\$73.00	\$73.00	\$73.00	for written advice	Ex GST
Road/Right-of-Way Closures					
* Road/R.O.W./P.A.W. requests for closure	\$597.27	\$597.27	\$597.27	per request	Ex GST
BUILDING & HEALTH Cont					
Advertising Fee	Draft Budget Fees & Charges 2021/2022	Endorsed Fees & Charges 2020/2021	Endorsed Fees & Charges 2019/2020	Charge Basis	GST

On site signage	\$293.64	\$293.64	\$293.64	per sign	Ex GST	Keep at same amount
Newspaper advertising	\$293.64	\$293.64	\$293.64	per advertisement	Ex GST	Keep at same amount

Planning Documents						
CD Digital Copy	\$23.64	\$23.64	\$23.64	per copy	Ex GST	Keep at same amount
Paper Copy	Cost recovery + 10% Administration	Cost recovery + 10% Administration	Cost recovery + 10% Administration	Cost recovery + 10% Administration		Keep at same amount

Inspection						
Pre-strata Inspection	\$298.10	\$298.10	\$299.10	per inspection	Ex GST	Keep at same amount

NB: All fees are exempt from GST unless otherwise indicated
Fee is inclusive of all associated advertising charges
A 'minor' Town Planning Scheme Amendment is one that involves only textural changes or rectifies a zoning anomaly.
A 'major' Town Planning Scheme Amendment is one that involves the rezoning of land.
Fees are non-refundable unless otherwise stated.

- Notes:**
1. Cost Recovery' is calculated on the basis of costs incurred by Council from outside suppliers plus a 10% administration charge.
 2. At Cost' is calculated on the basis of costs incurred by Council from outside suppliers.
 3. An additional hourly rate may be levied by Council for Officer's time pursuant to the Town planning Regulations should an excessive work load be incurred.
 4. Cost may increase in line with increase from supplier.

PLANNING SERVICES CHARGE - CONTRACT WORKS	Draft Budget Fees & Charges 2021/2022	Endorsed Fees & Charges 2020/2021	Endorsed Fees & Charges 2019/2020	Charge Basis	GST	
Higher Order Strategic/Statutory Planning						
Processing and reporting on Schemes & Amendments, Strategies Development Applications & Subdivisions > \$1,000,000, Structure Plans, ODP's, etc	\$80.00 per hour	\$80.00 per hour	\$80.00 per hour		Ex GST	Keep at same amount
Lower Order Strategic/Statutory Planning						
Processing and reporting on Developments & Subdivision Applications < \$1,000,000, Preparation of Local Planning Policies, etc	\$80.00 per hour	\$80.00 per hour	\$80.00 per hour		Ex GST	Keep at same amount
Preparation of Minor Scheme Amendments						
Textural amendments to the Shire Town Planning Scheme	\$80.00 per hour	\$80.00 per hour	\$80.00 per hour		Ex GST	Keep at same amount
Telephone/Written Advice (Council Community, Govt Agencies etc)						
Advice on R Codes, general development standards, subdivision and policy requirements, and other planning matters	\$80.00 per hour	\$80.00 per hour	\$80.00 per hour		Ex GST	Keep at same amount
Representation on Appeals						
Includes telephone, written and in person attendance	\$80.00 per hour	\$80.00 per hour	\$80.00 per hour		Ex GST	Keep at same amount
Travel						
Includes officer time and vehicle costs	\$50.00 per hour + \$0.70 per km	\$50.00 per hour + \$0.70 per km	\$50.00 per hour + \$0.70 per km		Ex GST	Keep at same amount
Accommodation						
General standard to be hotel/motel accommodation inclusive of dinner and breakfast	Arranged by Client	Arranged by Client	Arranged by Client			Keep at same amount
All fees are GST inclusive and charged at 15 minute intervals (except travel and accommodation) Fees to be reviewed annually						
Notes						
Hypothetically						
1	8 hours (1 day pw) x \$80.00 per hour = \$33,280 pa					
2	Travel from Geraldton to Mingenew return (3 hours 12 mins - 237km) @ \$50 hour + \$0.70 km = \$325.90 Travel from Geraldton to Three Springs return (3 hours 22 mins- 313km) @ \$50 hour + \$0.70 km = \$394.10					
3						
4	Travel from Geraldton to Perenjori return (6 hours 38 mins - 439km) @\$50 hour + \$0.70 km = \$638.96 Travel from Geraldton to Menziesi return (20 hours 28 mins - 1,752km) @ \$50 hour + \$0.70 km = \$2,276.40					
5						



Our Ref: A37427745

Enquiries: Josclyn Sloan, 6251 1332

22 April 2021

Mr Maurice Battilana
Chief Executive Officer
Shire of Chapman Valley
By email: ceo@chapmanvalley.wa.gov.au

Dear Mr Battilana

SEVERE TROPICAL CYCLONE SEROJA (11-12 April 2021) - WAIVER OF BUILDING SERVICES LEVY

I was saddened to hear of the devastation that parts of the Shire of Chapman Valley experienced during Severe Tropical Cyclone Seroja. Our thoughts remain with all those affected by this event.

To assist in the recovery, repair and rebuilding efforts, the Building Commissioner has waived the building services levy for people affected by this cyclone. Ordinarily the building services levy is paid when making an application under the *Building Act 2011* for a building, demolition or occupancy permit or building approval certificate.

A notice of the waiver was published in the *Government Gazette* on Tuesday, 20 April 2021. An extract of this waiver is enclosed for your information. I hope that the removal of this levy provides some financial support for those affected by this cyclone.

Should you have any questions about this waiver please contact Ms Josclyn Sloan, Principal Policy Officer, on 6251 1332.

Yours sincerely

Saj Abdoolakhan
EXECUTIVE DIRECTOR BUILDING AND ENERGY

Enc.

cc. building@chapmanvalley.wa.gov.au

INDUSTRY REGULATION

IS401

**BUILDING SERVICES (COMPLAINT RESOLUTION AND
ADMINISTRATION) ACT 2011****BUILDING SERVICES (COMPLAINT RESOLUTION AND ADMINISTRATION)
REGULATIONS 2011****WAIVER OF BUILDING SERVICES LEVY**

I, Kristin Berger, Building Commissioner appointed under section 85 of the *Building Services (Complaint Resolution and Administration) Act 2011*, do hereby waive the building services levy payable in respect of a building, demolition or occupancy permit or building approval certificate granted for building work or demolition work to be carried out, or carried out, in the local government districts of Northampton, Morawa, Shark Bay, Dalwallinu, Greater Geraldton and Chapman Valley because of damage caused by Severe Tropical Cyclone Seroja (11-12 April 2021) in those districts.

This waiver is made pursuant to regulation 15(1) of the *Building Services (Complaint Resolution and Administration) Regulations 2011*.

Dated this 15th day of April 2021.

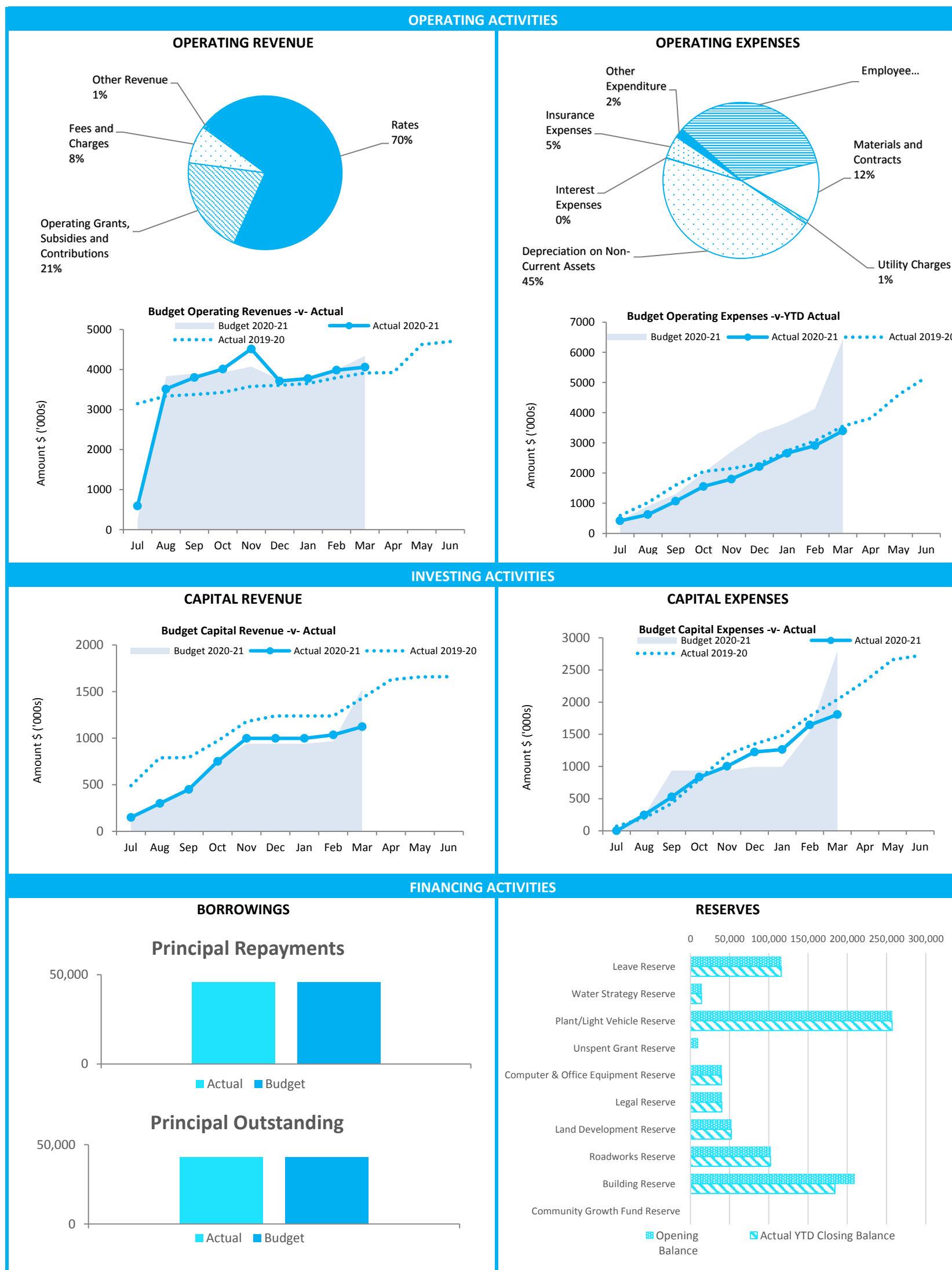
KRISTIN BERGER, Building Commissioner.

SHIRE OF CHAPMAN VALLEY
MONTHLY FINANCIAL REPORT
(Containing the Statement of Financial Activity)
For the period ending 31st of March 2021

LOCAL GOVERNMENT ACT 1995
LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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Funding surplus / (deficit) Components

Funding surplus / (deficit)				
	Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
Opening	\$1.76 M	\$1.76 M	\$1.76 M	\$0.00 M
Closing	\$0.00 M	\$1.91 M	\$3.24 M	\$1.32 M
Refer to Statement of Financial Activity				

Cash and cash equivalents		
	\$4.70 M	% of total
Unrestricted Cash	\$3.90 M	82.9%
Restricted Cash	\$0.81 M	17.1%
Refer to Note 2 - Cash and Financial Assets		

Payables		
	\$0.17 M	% Outstanding
Trade Payables	\$0.09 M	
Over 30 Days		22.3%
Over 90 Days		0%
Refer to Note 5 - Payables		

Receivables		
	\$0.03 M	% Collected
Rates Receivable	\$0.13 M	95.4%
Trade Receivable	\$0.03 M	
Over 30 Days		81.5%
Over 90 Days		81.5%
Refer to Note 3 - Receivables		

Key Operating Activities

Amount attributable to operating activities			
Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$0.18 M)	\$1.00 M	\$2.14 M	\$1.14 M
Refer to Statement of Financial Activity			

Rates Revenue		
YTD Actual	\$2.85 M	% Variance
YTD Budget	\$2.82 M	1.3%
Refer to Note 6 - Rate Revenue		

Operating Grants and Contributions		
YTD Actual	\$0.83 M	% Variance
YTD Budget	\$0.92 M	(9.4%)
Refer to Note 13 - Operating Grants and Contributions		

Fees and Charges		
YTD Actual	\$0.32 M	% Variance
YTD Budget	\$0.25 M	31.1%
Refer to Statement of Financial Activity		

Key Investing Activities

Amount attributable to investing activities			
Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$1.19 M)	(\$0.46 M)	(\$0.65 M)	(\$0.19 M)
Refer to Statement of Financial Activity			

Proceeds on sale		
YTD Actual	\$0.04 M	%
Amended Budget	\$0.03 M	24.2%
Refer to Note 7 - Disposal of Assets		

Asset Acquisition		
YTD Actual	\$1.81 M	% Spent
Amended Budget	\$2.80 M	(35.3%)
Refer to Note 8 - Capital Acquisition		

Capital Grants		
YTD Actual	\$1.12 M	% Received
Amended Budget	\$1.53 M	(26.5%)
Refer to Note 8 - Capital Acquisition		

Key Financing Activities

Amount attributable to financing activities			
Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$0.39 M)	(\$0.39 M)	(\$0.02 M)	\$0.37 M
Refer to Statement of Financial Activity			

Borrowings		
Principal repayments	\$0.05 M	
Interest expense	\$0.00 M	
Principal due	\$0.04 M	
Refer to Note 9 - Borrowings		

Reserves		
Reserves balance	\$0.81 M	
Interest earned	\$0.00 M	
Refer to Note 11 - Cash Reserves		

Lease Liability		
Principal repayments	\$0.01 M	
Interest expense	\$0.00 M	
Principal due	\$0.06 M	
Refer to Note 10 - Lease Liabilities		

This information is to be read in conjunction with the accompanying Financial Statements and notes.

KEY TERMS AND DESCRIPTIONS
FOR THE PERIOD ENDED 31 MARCH 2021

NATURE OR TYPE DESCRIPTIONS

REVENUE

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.

OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS
Refers 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 identifiable non financial assets paid to a local government, irrespective of whether these amounts are received as capital grants, subsidies, contributions or donations.

REVENUE FROM CONTRACTS WITH CUSTOMERS
Revenue from contracts with customers is recognised when the local government satisfies its performance obligations under the contract.

FEES AND CHARGES
Revenues (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.

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. Exclude 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.

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, rebates etc.

PROFIT ON ASSET DISPOSAL
Excess of assets received over the net book value for assets on their disposal.

EXPENSES

EMPLOYEE COSTS
All costs associate 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
Shortfall between the value of assets received over the net book value for assets on their disposal.

DEPRECIATION ON NON-CURRENT ASSETS
Depreciation 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, allowance for impairment of assets, member's fees or State taxes. Donations and subsidies made to community groups.

STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2021

STATUTORY REPORTING PROGRAMS

	Ref Note	Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	%	
Opening funding surplus / (deficit)	1(c)	1,760,791	1,760,791	1,760,791	0	0.00%	
Revenue from operating activities							
Governance		1,200	900	20,474	19,574	2174.89%	▲
General purpose funding - general rates	6	2,817,841	2,817,841	2,854,496	36,655	1.30%	
General purpose funding - other		447,401	352,160	364,398	12,238	3.48%	
Law, order and public safety		30,900	23,200	53,600	30,400	131.03%	▲
Health		2,719	2,601	8,628	6,027	231.72%	
Community amenities		193,755	166,360	196,687	30,327	18.23%	▲
Recreation and culture		480,761	203,688	291,503	87,815	43.11%	▲
Transport		290,387	491,732	187,734	(303,998)	(61.82%)	▼
Economic services		16,305	13,109	36,480	23,371	178.28%	▲
Other property and services		58,500	43,204	48,575	5,371	12.43%	
		4,339,769	4,114,795	4,062,575	(52,220)		
Expenditure from operating activities							
Governance		(403,129)	(265,390)	(188,353)	77,037	29.03%	▲
General purpose funding		(126,591)	(88,252)	(68,873)	19,379	21.96%	▲
Law, order and public safety		(215,900)	(167,537)	(166,368)	1,169	0.70%	
Health		(30,105)	(23,081)	(10,999)	12,082	52.35%	▲
Education and welfare		(2,000)	(1,503)	(80)	1,423	94.68%	
Community amenities		(766,390)	(511,912)	(443,927)	67,985	13.28%	▲
Recreation and culture		(912,882)	(649,519)	(566,354)	83,165	12.80%	▲
Transport		(3,564,682)	(2,449,998)	(1,691,091)	758,907	30.98%	▲
Economic services		(355,942)	(255,724)	(205,631)	50,093	19.59%	▲
Other property and services		(58,241)	(64,666)	(56,456)	8,210	12.70%	
		(6,435,862)	(4,477,582)	(3,398,132)	1,079,450		
Non-cash amounts excluded from operating activities	1(a)	1,915,625	1,366,102	1,478,765	112,663	8.25%	
Amount attributable to operating activities		(180,468)	1,003,315	2,143,208	1,139,893		
Investing Activities							
Proceeds from non-operating grants, subsidies and contributions	14	1,528,260	1,048,260	1,123,390	75,130	7.17%	
Proceeds from disposal of assets	7	80,000	30,000	37,273	7,273	24.24%	
Payments for property, plant and equipment and infrastructure	8	(2,796,036)	(1,535,812)	(1,808,736)	(272,924)	(17.77%)	▼
Amount attributable to investing activities		(1,187,776)	(457,552)	(648,073)	(190,521)		
Financing Activities							
Transfer from reserves	11	34,500	34,500	34,500	0	0.00%	
Payments for principal portion of lease liabilities	10	0	0	(6,863)	(6,863)	0.00%	
Repayment of debentures	9	(45,995)	(45,995)	(45,995)	0	0.00%	
Transfer to reserves	11	(381,053)	(381,053)	(244)	380,809	99.94%	▲
Amount attributable to financing activities		(392,548)	(392,548)	(18,602)	373,946		
Closing funding surplus / (deficit)	1(c)	0	1,914,006	3,237,324			

KEY INFORMATION

▲ ▼ Indicates a variance between Year to Date (YTD) Actual and YTD Actual data as per the adopted materiality threshold. Refer threshold. Refer to Note 16 for an explanation of the reasons for the variance.

The material variance adopted by Council for the 2020-21 year is \$10,000 or 10.00% whichever is the greater.

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

KEY TERMS AND DESCRIPTIONS FOR THE PERIOD ENDED 31 MARCH 2021

REVENUE

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.

OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

Refers 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 identifiable non financial assets paid to a local government, irrespective of whether these amounts are received as capital grants, subsidies, contributions or donations.

REVENUE FROM CONTRACTS WITH CUSTOMERS

Revenue from contracts with customers is recognised when the local government satisfies its performance obligations under the contract.

FEES AND CHARGES

Revenues (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.

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. Exclude 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.

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, rebates etc.

PROFIT ON ASSET DISPOSAL

Excess of assets received over the net book value for assets on their disposal.

NATURE OR TYPE DESCRIPTIONS

EXPENSES

EMPLOYEE COSTS

All costs associate 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

Shortfall between the value of assets received over the net book value for assets on their disposal.

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation 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, allowance for impairment of assets, member's fees or State taxes. Donations and subsidies made to community groups.

**STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2021**

BY NATURE OR TYPE

	Ref Note	Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	%	
Opening funding surplus / (deficit)	1(c)	1,760,791	1,760,791	1,760,791	0	0.00%	
Revenue from operating activities							
Rates	6	2,817,842	2,817,841	2,854,496	36,655	1.30%	
Operating grants, subsidies and contributions	13	1,180,009	915,634	829,881	(85,753)	(9.37%)	
Fees and charges		274,936	247,761	324,855	77,094	31.12%	▲
Interest earnings		19,750	29,303	13,068	(16,235)	(55.40%)	▼
Other revenue		20,835	15,642	23,085	7,443	47.58%	
Profit on disposal of assets	7	26,397	88,614	17,190	(71,424)	(80.60%)	▼
		4,339,769	4,114,795	4,062,575	(52,220)		
Expenditure from operating activities							
Employee costs		(1,963,615)	(1,378,311)	(1,183,531)	194,780	14.13%	▲
Materials and contracts		(2,169,442)	(1,354,882)	(423,133)	931,749	68.77%	▲
Utility charges		(53,368)	(48,584)	(24,342)	24,242	49.90%	▲
Depreciation on non-current assets		(1,949,221)	(1,461,915)	(1,537,517)	(75,602)	(5.17%)	
Interest expenses		(7,003)	(7,003)	(3,046)	3,957	56.50%	
Insurance expenses		(158,910)	(158,874)	(160,314)	(1,440)	(0.91%)	
Other expenditure		(132,112)	(65,822)	(66,249)	(427)	(0.65%)	
Loss on disposal of assets	7	(2,191)	(2,191)	0	2,191	100.00%	
		(6,435,862)	(4,477,582)	(3,398,132)	1,079,450		
Non-cash amounts excluded from operating activities							
	1(a)	1,915,625	1,366,102	1,478,765	112,663	8.25%	
Amount attributable to operating activities		(180,468)	1,003,315	2,143,208	1,139,893		
Investing activities							
Proceeds from non-operating grants, subsidies and contributions	14	1,528,260	1,048,260	1,123,390	75,130	7.17%	
Proceeds from disposal of assets	7	80,000	30,000	37,273	7,273	24.24%	
Payments for property, plant and equipment and infrastructure	8	(2,796,036)	(1,535,812)	(1,808,736)	(272,924)	(17.77%)	▼
Amount attributable to investing activities		(1,187,776)	(457,552)	(648,073)	(190,521)		
Financing Activities							
Transfer from reserves	11	34,500	34,500	34,500	0	0.00%	
Payments for principal portion of lease liabilities		0	0	(6,863)	(6,863)	0.00%	
Repayment of debentures	9	(45,995)	(45,995)	(45,995)	0	0.00%	
Transfer to reserves	11	(381,053)	(381,053)	(244)	380,809	99.94%	▲
Amount attributable to financing activities		(392,548)	(392,548)	(18,602)	373,946		
Closing funding surplus / (deficit)	1(c)	0	1,914,006	3,237,324	1,323,318		

KEY INFORMATION

▲ ▼ Indicates a variance between Year to Date (YTD) Actual and YTD Actual data as per the adopted materiality threshold.

Refer to Note 16 for an explanation of the reasons for the variance.

This statement is to be read in conjunction with the accompanying Financial Statements and Notes.

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 31 March 2021
Prepared by: Senior Finance Officer
Reviewed by: Manager Finance & Corporate Services

BASIS OF PREPARATION

REPORT PURPOSE

This report is prepared to meet the requirements of *Local Government (Financial Management) Regulations 1996 , Regulation 34* . Note: The statements and accompanying notes are prepared based on all transactions recorded at the time of preparation and may vary due to transactions being processed for the reporting period after the date of preparation.

BASIS OF ACCOUNTING

This statement comprises a special purpose financial report which 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 financial report. 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 financial report have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the report 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.

SIGNIFICANT ACCOUNTING POLICES

CRITICAL ACCOUNTING ESTIMATES

The preparation of a financial report in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

THE LOCAL GOVERNMENT REPORTING ENTITY

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

GOODS AND SERVICES TAX

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.

ROUNDING OFF FIGURES

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

(a) Non-cash items excluded from operating activities

The following non-cash revenue and expenditure has been excluded from operating activities within the Statement of Financial Activity in accordance with Financial Management Regulation 32.

	Notes	Amended Budget	YTD Budget (a)	YTD Actual (b)
Non-cash items excluded from operating activities		\$	\$	\$
Adjustments to operating activities				
Less: Profit on asset disposals	7	(26,397)	(88,614)	(17,190)
Less: Movement in liabilities associated with restricted cash				(34,256)
Movement in employee benefit provisions (non-current)		(9,390)	(9,390)	0
Movement in contract liabilities (non-current)				554
Movement in lease liabilities (non-current)				(6,864)
Movement in other provisions (non-current)				(996)
Add: Loss on asset disposals	7	2,191	2,191	0
Add: Depreciation on assets		1,949,221	1,461,915	1,537,517
Total non-cash items excluded from operating activities		1,915,625	1,366,102	1,478,765

(b) Adjustments to net current assets in the Statement of Financial Activity

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

		Last Year Closing 30 June 2020	This Time Last Year 31 March 2020	Year to Date 31 March 2021
Adjustments to net current assets				
Less: Reserves - restricted cash	11	(839,451)	(859,892)	(805,195)
Less: Developer Contributions		0	0	(159,515)
Add: Borrowings	9	45,996	90,546	45,996
Add: Provisions - employee	12	314,494	314,497	435,584
Add: Lease liabilities	10	8,124	0	1,261
Total adjustments to net current assets		(470,837)	(454,849)	(481,869)

(c) Net current assets used in the Statement of Financial Activity

Current assets				
Cash and cash equivalents	2	3,015,526	2,816,914	4,704,075
Rates receivables	3	89,683	113,893	134,886
Receivables	3	5,011	28,467	25,961
Other current assets	4	9,552	4,221	34,180
Less: Current liabilities				
Payables	5	(239,479)	(118,934)	(173,302)
Borrowings	9	(45,996)	(90,546)	0
Contract liabilities	12	(158,961)	0	(569,761)
Lease liabilities	10	(8,124)	0	(1,261)
Provisions	12	(435,584)	(423,049)	(435,584)
Less: Total adjustments to net current assets	1(b)	(470,837)	(454,849)	(481,869)
Closing funding surplus / (deficit)		1,760,791	1,876,117	3,237,324

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. Unless otherwise stated assets or liabilities are classified as current if expected to be settled within the next 12 months, being the Council's operational cycle.

OPERATING ACTIVITIES
NOTE 2
CASH AND FINANCIAL ASSETS

Description	Classification	Unrestricted	Restricted	Total Cash	Trust	Institution	Maturity Date
		\$	\$	\$	\$		
Cash on hand							
Petty Cash and Floats	Cash and cash equivalents	700		700		N/A	On Hand
At Call Deposits							
Municipal Bank Account	Cash and cash equivalents	247,446		247,446		Westpac Banking Corp	At Call
Municipal Investment Account	Cash and cash equivalents	3,650,733		3,650,733		Westpac Banking Corp	At Call
Reserve Fund - Leave	Cash and cash equivalents	0	115,712	115,712		Westpac Banking Corp	At Call
Reserve Fund -Water	Cash and cash equivalents	0	14,245	14,245		Westpac Banking Corp	At Call
Reserve Fund - Office & Equipment	Cash and cash equivalents	0	39,763	39,763		Westpac Banking Corp	At Call
Reserve Fund - Plant/Light Vehicle	Cash and cash equivalents	0	256,954	256,954		Westpac Banking Corp	At Call
Reserve Fund - Legal	Cash and cash equivalents	0	40,036	40,036		Westpac Banking Corp	At Call
Reserve Fund - Land Development	Cash and cash equivalents	0	52,100	52,100		Westpac Banking Corp	At Call
Reserve Fund - Roadworks	Cash and cash equivalents	0	102,200	102,200		Westpac Banking Corp	At Call
Reserve Fund - Building	Cash and cash equivalents	0	184,186	184,186		Westpac Banking Corp	At Call
Reserve Fund - Unspent Grants	Cash and cash equivalents	0	0	0		Westpac Banking Corp	At Call
Trust Bank Account	Cash and cash equivalents	0	0	0	188,966	Westpac Banking Corp	At Call
Total		3,898,879	805,196	4,704,075	188,966		
Comprising							
Cash and cash equivalents		3,898,879	805,196	4,704,075	188,966		
		3,898,879	805,196	4,704,075	188,966		

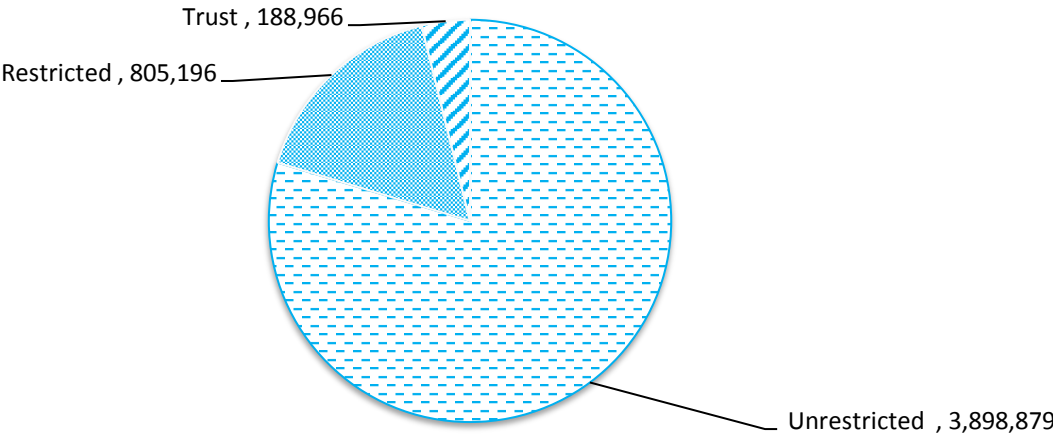
KEY INFORMATION

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments highly liquid investments with original maturities of three months or less 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 reported as short term borrowings in current liabilities in the statement of net current assets.

The local government 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.

Financial assets at amortised cost held with registered financial institutions are listed in this note other financial assets at amortised cost are provided in Note 4 - Other assets.



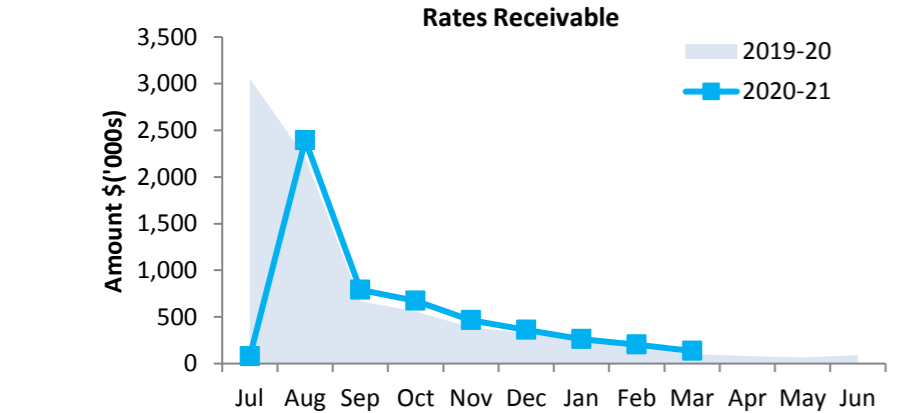
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2021

OPERATING ACTIVITIES
NOTE 3
RECEIVABLES

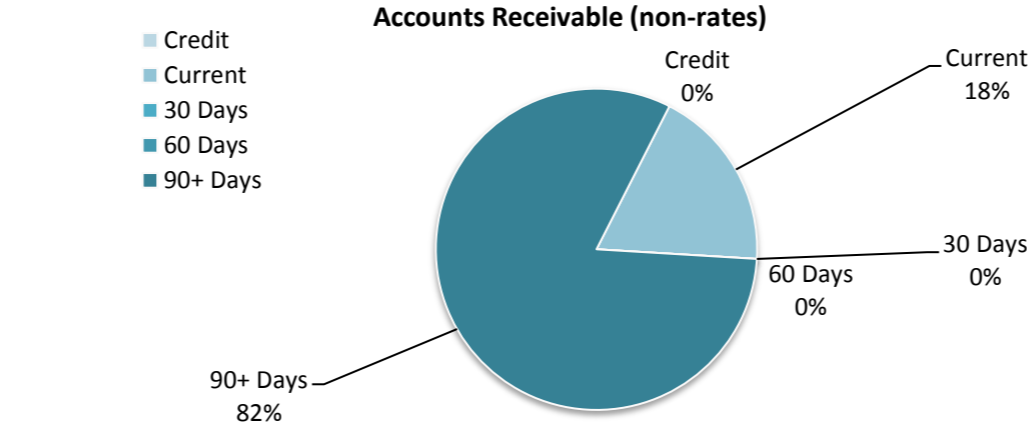
Rates receivable	30 June 2020	31 Mar 2021
	\$	\$
Opening arrears previous years	89,525	89,683
Levied this year	2,871,233	2,854,496
Less - collections to date	(2,871,075)	(2,809,293)
Equals current outstanding	89,683	134,886
Net rates collectable	89,683	134,886
% Collected	97%	95.4%

KEY INFORMATION

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 impairment of receivables is raised when there is objective evidence that they will not be collectible.



Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	0	5,237	0	0	23,136	28,373
Percentage	0.0%	18.5%	0%	0%	81.5%	
Balance per trial balance						
Sundry receivable						28,373
GST receivable						1
Emergency Services Levy						(2,413)
Total receivables general outstanding						25,961
Amounts shown above include GST (where applicable)						



**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2021**

**OPERATING ACTIVITIES
NOTE 4
OTHER CURRENT ASSETS**

	Opening Balance 1 July 2020	Asset Increase	Asset Reduction	Closing Balance 31 March 2021
Other current assets	\$	\$	\$	\$
Inventory				
Stock on Hand	1,170	(518)		652
Prepayments				
Fringe Benefits Tax Instalments	8,382	25,146		33,528
Total other current assets	9,552	24,628	0	34,180
Amounts shown above include GST (where applicable)				

KEY INFORMATION

Inventory

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

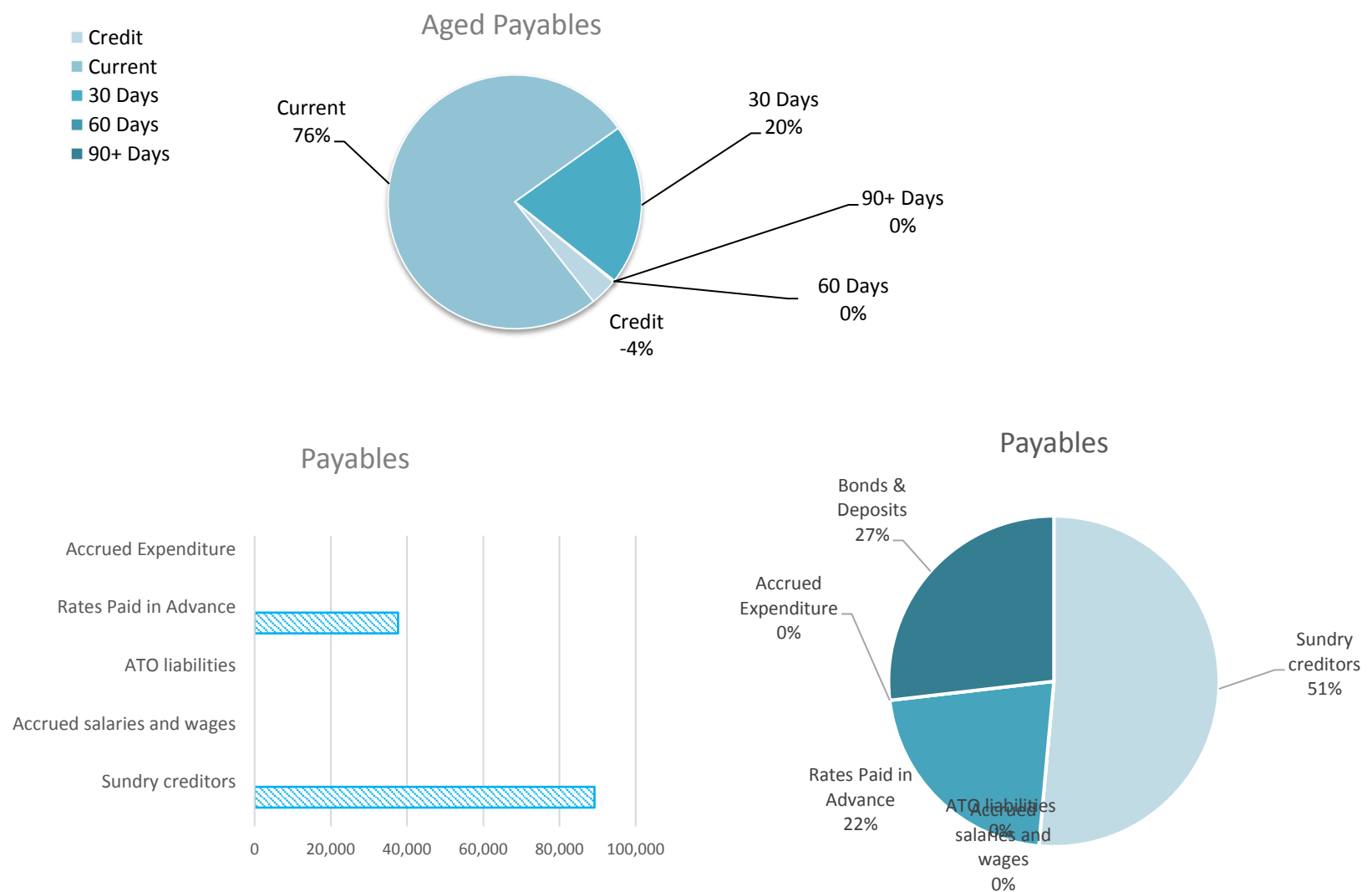
Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	(3,392)	72,729	19,666	174	0	89,176
Percentage	0%	81.6%	22.1%	0.2%	0%	
Balance per trial balance						
Sundry creditors						89,176
Accrued salaries and wages						0
ATO liabilities						0
Rates Paid in Advance						37,616
Accrued Expenditure						0
Bonds & Deposits						46,510
Total payables general outstanding						173,302

Amounts shown above include GST (where applicable)

KEY INFORMATION

Trade and other payables represent liabilities for goods and services provided to the Shire that are unpaid and arise when the Shire 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.



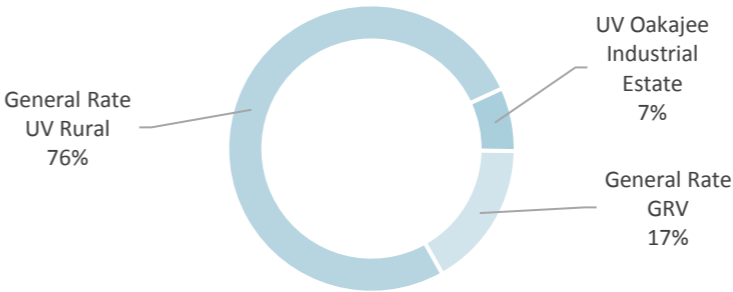
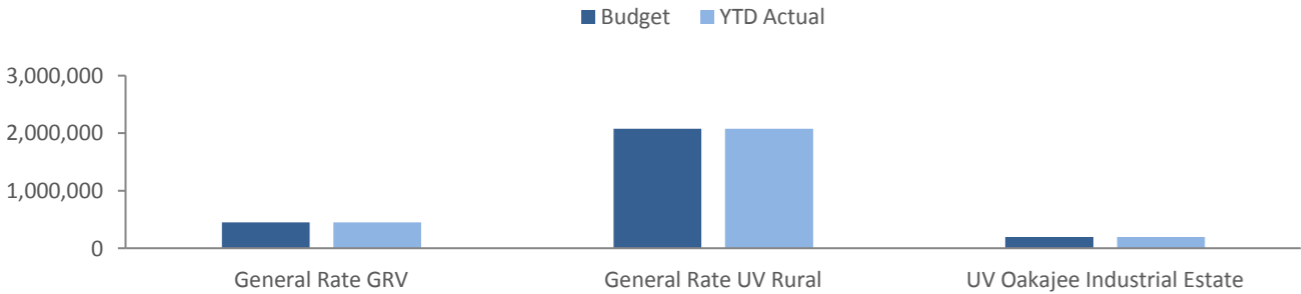
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2021

OPERATING ACTIVITIES
NOTE 6
RATE REVENUE

General rate revenue	Budget							YTD Actual			
	Rate in \$ (cents)	Number of Properties	Rateable Value	Rate Revenue	Interim Rate	Back Rate	Total Revenue	Rate Revenue	Interim Rates	Back Rates	Total Revenue
RATE TYPE				\$	\$	\$	\$	\$	\$	\$	\$
Gross rental value											
General Rate GRV	0.094315	287	4,756,020	448,564	0	0	448,564	448,564	594	102	449,260
Unimproved value											
General Rate UV Rural	0.011087	410	187,380,675	2,077,490	0	0	2,077,490	2,077,490	(128)	(3,312)	2,074,050
UV Oakajee Industrial Estate	0.022000	2	8,813,000	193,886	0	0	193,886	193,886	0	0	193,886
Sub-Total		699	200,949,695	2,719,940	0	0	2,719,940	2,719,940	466	(3,210)	2,717,196
Minimum payment	Minimum \$										
Gross rental value											
General Rate GRV	700	187	816,030	130,900	0	0	130,900	130,900	0	0	130,900
Unimproved value											
General Rate UV Rural	400	16	126,280	6,400	0	0	6,400	6,400	0	0	6,400
Sub-total		203	942,310	137,300	0	0	137,300	137,300	0	0	137,300
Amount from general rates							2,857,240				
Rates Paid in Advance							(39,399)				
Total general rates							2,817,841				

KEY INFORMATION

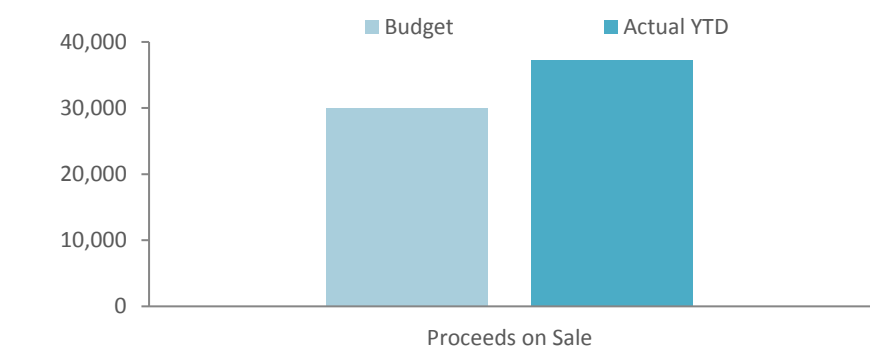
Prepaid rates are, until the taxable event for the rates has occurred, refundable at the request of the ratepayer. Rates received in advance give rise to a financial liability. On 1 July 2020 the prepaid rates were recognised as a financial asset and a related amount was recognised as a financial liability and no income was recognised. When the taxable event occurs the financial liability is extinguished and income recognised for the prepaid rates that have not been refunded.



NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2021

OPERATING ACTIVITIES
NOTE 7
DISPOSAL OF ASSETS

Asset Ref.	Asset description	Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
	Plant and equipment								
	Transport								
MV15	2016 Toyota Prado	20,000	30,000	10,000	0	20,083	37,273	17,190	0
		20,000	30,000	10,000	0	20,083	37,273	17,190	0



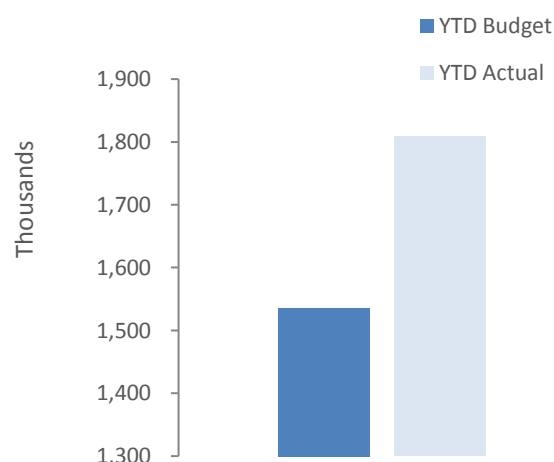
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2021**

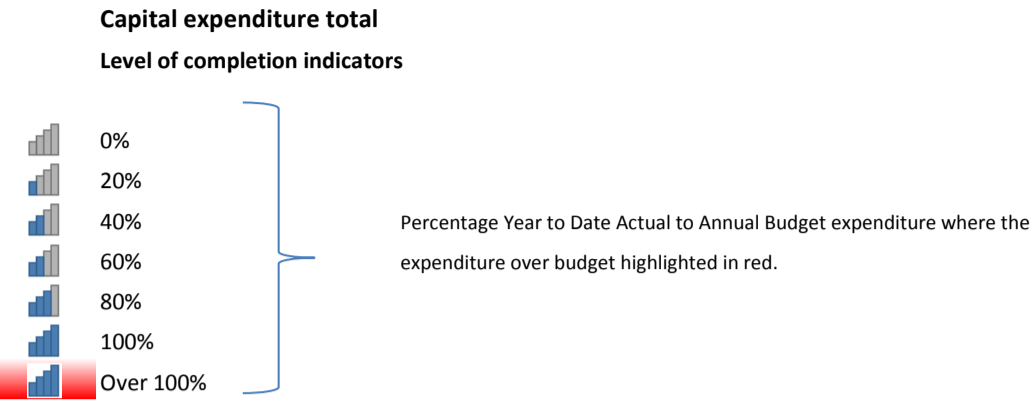
**INVESTING ACTIVITIES
NOTE 8
CAPITAL ACQUISITIONS**

Capital acquisitions	Amended		YTD Actual	YTD Actual Variance
	Budget	YTD Budget		
	\$	\$	\$	\$
Land and Buildings	407,949	65,000	207,348	142,348
Plant and equipment	579,500	0	134,673	134,673
Tools and Equipment	10,000	10,000	22,495	12,495
Infrastructure - Roads	1,798,587	1,460,812	1,444,220	(16,592)
Payments for Capital Acquisitions	2,796,036	1,535,812	1,808,736	272,924
Capital Acquisitions Funded By:				
	\$	\$	\$	\$
Capital grants and contributions	1,528,260	1,048,260	1,123,390	75,130
Contribution - operations	1,233,276	487,552	650,846	163,294
Capital funding total	2,796,036	1,535,812	1,808,736	272,924

SIGNIFICANT ACCOUNTING POLICIES

All assets are initially recognised at cost. Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the local government includes the cost of all materials used in the construction, direct labour on the project and an appropriate proportion of variable and fixed overhead. Certain asset classes may be revalued on a regular basis such that the carrying values are not materially different from fair value. Assets carried at fair value are to be revalued with sufficient regularity to ensure the carrying amount does not differ materially from that determined using fair value at reporting date.





Level of completion indicator, please see table at the end of this note for further detail.						Project meeting notes for
		Amended				
Account Description		Budget	YTD Budget	YTD Actual	Variance (Under)/Over	Comments
Buildings						
	Cemetery Capital Expenditure	10,000	10,000	8,449	(1,551)	Project completed
	Yuna Golf Club	15,000	0	11,087	11,087	External contractors progressing anticipated completion May 2021
	Nanson Showgrounds Capital Renewal	90,500	50,000	78,198	28,198	Toilets delivered, power and water services have been connected & Western Power invoices paid
	Nabawa Community Centre Kitchen	22,000	0	950	950	Project completed
	Sports Pavilion & Basketball Stadium	11,000	0	9,000	9,000	Project completed
	Nabawa Tennis Court Upgrades	124,589	0	20,712	20,712	Contractors scheduled anticipated completion June 2021
	Capital Works Coronation Camp Grounds	25,000	5,000	4,410	(590)	Rigging area complete
	Coronation Beach Playground Equipment	28,500	0	19,102	19,102	Project completed
	Coronation Beach Wi-Fi	35,000	0	35,090	35,090	Project completed
	Nabawa Library Relocation	22,000	0	20,351	20,351	Project completed (Digital technology yet to be done)
	Yuna Refuse Site	24,360	0	0	0	Quotes pending
Plant & Equipment						
	2021 Prime Mover	300,000	0	0	0	Completed May 2021
	Forklift - New 2.5t All Terrain	28,000	0	0	0	Reviewing quotes - stock unavailable until next financial year
	Hustler RO Mower	29,000	0	21,818	21,818	Completed
	Side Tipper Trailer	110,000	0	0	0	Purchase order pending for a delivery end of May 2021
	2016 Toyota Prado GXL (CEO)	60,000	0	60,680	60,680	Completed
	2016 Ford PX Ranger Dual Cab (DCEO)	52,500	0	52,175	52,175	Completed
Tools & Equipment						
	Traffic Classifiers	10,000	10,000	13,243	3,243	Purchase completed overspend offset with discount received in reveue refer COA GL 7573
	Office Printer - Konica Minolta	0	0	9,252	9,252	Purchase completed
Infrastructure - Roads						
	Dartmoor Road - Upgrade	467,831	467,830	496,241	28,411	Completed - employee & internal costs
	Valentine Road - Upgrade	451,639	451,638	468,297	16,659	Completed - employee & internal costs
	East Nabawa Road - Upgrade	485,788	485,787	471,446	(14,341)	Near completion moved to Nabawa Northampton Rd
	Bawden Lane - Yuna Community Centre access road	141,588	0	0	0	Relisting 2021/2022
	Park Falls Estate - Eliza Shaw Drive drainage improvements 1	93,226	0	3,962	3,962	Anticipated for completion by June 2021
	Park Falls Estate - Eliza Shaw Drive drainage improvements 2	102,957	0	3,962	3,962	Anticipated for completion by June 2021
	Richards Rd - Upgrade	55,558	55,557	312	(55,245)	
		2,796,036	1,535,812	1,808,736	272,924	

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2021**

**FINANCING ACTIVITIES
NOTE 9
BORROWINGS**

Repayments - borrowings

Information on borrowings		1 July 2020	New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
Particulars	Loan No.		Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$
Recreation and culture										
Nabawa Stadium Upgrade	89	4,960	0	0	4,960	4,960	0	0	151	181
Bill Hemsley Park	98	83,160	0	0	41,035	41,035	42,125	42,125	1,547	2,321
B/Fwd Balance		88,120	0	0	45,995	45,995	42,125	42,125	1,698	2,502
Total		88,120	0	0	45,995	45,995	42,125	42,125	1,698	2,502
Current borrowings		45,995					0			
Non-current borrowings		42,125					42,125			
		88,120					42,125			

KEY INFORMATION

All loans and borrowings are initially recognised at the fair value of the consideration received less directly attributable transaction costs. After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost using the effective interest method. Fees paid on the establishment of loan facilities that are yield related are included as part of the carrying amount of the loans and borrowings.

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2021**

**FINANCING ACTIVITIES
NOTE 10
LEASE LIABILITIES**

Movement in carrying amounts

Information on leases		Lease No.	1 July 2020	New Leases		Principal Repayments		Principal Outstanding		Interest Repayments	
Particulars				Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
			\$	\$	\$	\$	\$	\$	\$	\$	\$
Governance											
Konica Minolta Printer	LE13		634	0	0	634	634	0	0	2	2
Community amenities											
Nabawa Fuel Station	LE01		65,671	0	0	6,230	6,230	59,441	59,441	1,346	1,346
Total			66,305	0	0	6,863	6,864	59,442	59,441	1,348	1,348
Current lease liabilities			8,125					1,261			
Non-current lease liabilities			58,180					58,180			
			66,305					59,441			

All lease repayments were financed by general purpose revenue.

KEY INFORMATION

At inception of a contract, the Shire assesses if the contract contains or is a lease. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration. At the commencement date, a right of use asset is recognised at cost and lease liability at the present value of the lease payments that are not paid at that date. The lease payments are discounted using that date. The lease payments are discounted using the interest rate implicit in the lease, if that rate can be readily determined. If that rate cannot be readily determined, the Shire uses its incremental borrowing rate.

All contracts classified as short-term leases (i.e. a lease with a remaining term of 12 months or less) and leases of low value assets are recognised as an operating expense on a straight-line basis over the term of the lease.

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2021**

OPERATING ACTIVITIES
NOTE 11
CASH RESERVES

Cash backed reserve

Reserve name	Opening Balance	Budget Interest Earned	Actual Interest Earned	Budget Transfers In (+)	Actual Transfers In (+)	Budget Transfers Out (-)	Actual Transfers Out (-)	Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Leave Reserve	115,678	81	34	25,377	0	0	0	141,136	115,712
Water Strategy Reserve	14,240	9	4	6	0	0	0	14,255	14,244
Plant/Light Vehicle Reserve	256,877	189	77	290,061	0	0	0	547,127	256,954
Unspent Grant Reserve	9,500	0	0	0	0	(9,500)	(9,500)	0	0
Computer & Office Equipment Reserve	39,751	27	12	13	0	0	0	39,791	39,763
Legal Reserve	40,024	27	12	13	0	0	0	40,064	40,036
Land Development Reserve	52,085	0	15	0	0	0	0	52,085	52,100
Roadworks Reserve	102,170	72	31	65,028	0	0	0	167,270	102,201
Building Reserve	209,126	108	59	42	0	(25,000)	(25,000)	184,276	184,185
Community Growth Fund Reserve	0	0	0	0	0	0	0	0	0
	839,451	513	244	380,540	0	(34,500)	(34,500)	1,186,004	805,195

Other current liabilities	Note	Opening Balance 1 July 2020	Liability Increase	Liability Reduction	Closing Balance 31 March 2021
		\$	\$	\$	\$
Contract liabilities					
Unspent grants, contributions and reimbursements					
- operating	13	0	1,154,085	(835,220)	318,866
- non-operating	14	0	1,168,260	(1,123,390)	44,870
Total unspent grants, contributions and reimbursements		0	2,322,345	(1,958,610)	363,736
Provisions					
Annual leave		223,865	0	0	223,865
Long service leave		211,719	0	0	211,719
Total Provisions		435,584	0	0	435,584
Total other current assets		435,584	2,322,345	(1,958,610)	799,320
Amounts shown above include GST (where applicable)					

A breakdown of contract liabilities and associated movements is provided on the following pages at Note 13 and 14

KEY INFORMATION

Provisions

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

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

Employee benefits

Short-term employee benefits

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

The Shire's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current trade and other payables in the calculation of net current assets.

Other long-term employee benefits

The Shire's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the statement of financial position.

Long-term employee benefits are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur. The Shire's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the Shire does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current provisions.

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 identified specifications be constructed to be controlled by the Shire are recognised as a liability until such time as the Shire satisfies its obligations under the agreement.

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2021

NOTE 13

OPERATING GRANTS AND CONTRIBUTIONS

Provider	Unspent operating grant, subsidies and contributions liability					Operating grants, subsidies and contributions revenue		
	Liability 1 July 2020	Increase in Liability	Liability Reduction (As revenue)	Liability 31 Mar 2021	Current Liability 31 Mar 2021	Amended Budget Revenue	YTD Budget	YTD Revenue Actual
	\$	\$	\$	\$	\$	\$	\$	\$
Operating grants, subsidies & contributions								
Governance								
Reimbursements & Contributions	0	13,935	(13,935)	0	0	1,200	1,200	13,935
General purpose funding								
WA Local Governments Grants Commission	0	333,389	(333,389)	0	0	414,048	310,536	333,389
Various Contributions & Reimbursements	0	10,022	(10,022)	0	0	10,022	10,022	10,023
Law, order, public safety								
DFES Grant Income	0	22,852	(13,626)	9,226	9,226	19,500	13,000	8,387
DFES BRPC Grant Income	0	150,186	(24,771)	125,415	125,415	150,186	108,377	24,771
Reimbursements & Contributions	0	3,600	(3,600)	0	0	0	0	3,600
Community amenities								
LRCIP Grant Funds	0	73,135	(73,135)	0	0	73,135	73,135	73,135
NADC Australia Day Grant	0	1,000	(1,000)	0	0	1,000	1,000	1,000
Reimbursements & Contributions	0	3,232	(3,232)	0	0	27,160	900	3,132
Recreation and culture								
LRCIP Grant Funds	0	123,738	(123,738)	0	0	123,738	123,738	123,738
Reimbursements & Contributions	0	30,707	(30,707)	0	0	77,500	0	30,707
Transport								
MRWA Direct Grant	0	127,990	(127,990)	0	0	127,990	127,990	127,990
Regional Roads Group Grant	0	0	0	0	0	400,000	0	0
LRCIP Grant Funds	0	184,224	0	184,224	184,224	283,397	115,736	0
Reimbursements & Contributions	0	36,483	(36,483)	0	0	67,500	0	36,483
Other property and services								
Diesel Fuel Rebate	0	34,922	(34,922)	0	0	40,000	29,997	34,922
Recoverable Income & Contributions	0	4,671	(4,671)	0	0	0	0	4,671
TOTALS	0	1,154,085	(835,220)	318,865	318,865	1,816,376	915,631	829,881

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2021**

NOTE 14

NON-OPERATING GRANTS AND CONTRIBUTIONS

Provider	Unspent non operating grants, subsidies and contributions liability				
	Liability 1 July 2020	Increase in Liability	Liability Reduction (As revenue)	Liability 31 Mar 2021	Current Liability 31 Mar 2021
	\$	\$	\$	\$	\$
Non-operating grants and subsidies					
Transport					
MW Regional Road Funding	0	840,000	(795,130)	44,870	44,870
R2R Funding	0	328,260	(328,260)	0	
TOTALS	0	1,168,260	(1,123,390)	44,870	44,870

Non operating grants, subsidies and contributions revenue		
Amended Budget Revenue	YTD Budget	YTD Revenue Actual (b)
\$	\$	\$
1,200,000	720,000	795,130
328,260	328,260	328,260
1,528,260	1,048,260	1,123,390

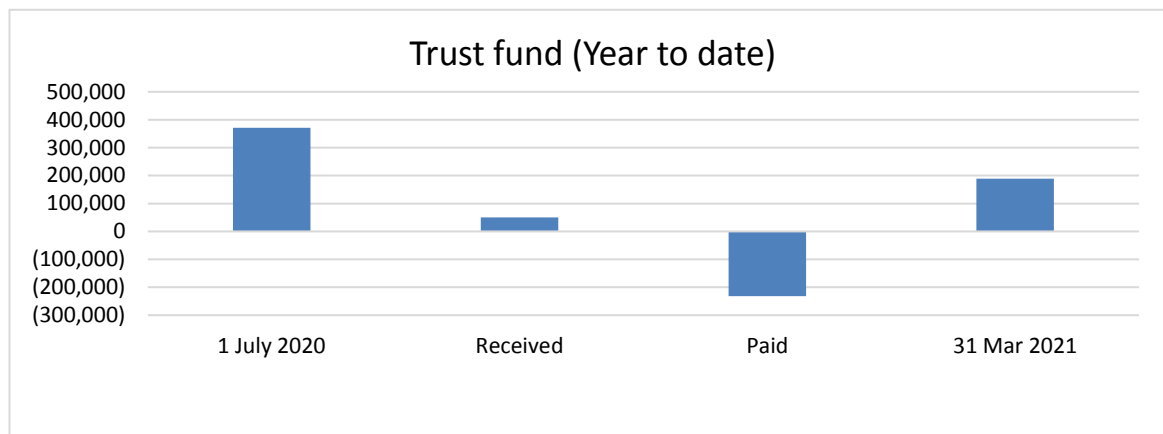
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2021**

**NOTE 15
TRUST FUND**

Funds held at balance date over which the Shire has no control and which are not included in this statement are as follows:

Description	Opening Balance 1 July 2020	Amount Received	Amount Paid	Closing Balance 31 Mar 2021
	\$	\$	\$	\$
Bonds - Hall Hire	3,320	13,950	(11,710)	5,560
Nomination Deposits	0	0	0	0
Post Office Deposit	1,580	64	(63)	1,581
Contributions from Sub Divider	355,204	1,178	(206,025)	150,357
Refundable Deposit	9,550	5,580	(50)	15,080
CTF Levy	231	15,093	(6,648)	8,676
Building Commission	898	13,719	(7,455)	7,161
Unclaimed Monies	250	200	0	450
Standpipe Card Bond Income	100	0	0	100
	371,133	49,784	(231,951)	188,966

KEY INFORMATION



**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2021**

**NOTE 16
EXPLANATION OF MATERIAL VARIANCES**

The material variance thresholds are adopted annually by Council as an indicator of whether the actual expenditure or revenue varies from the year to date Actual materially.

The material variance adopted by Council for the 2020-21 year is \$10,000 or 10.00% whichever is the greater.

Reporting Program	Var. \$	Var. %	Timing/ Permanent	Explanation of Variance
	\$	%		
Revenue from operating activities				
Governance	19,574	2174.89%	▲ Permanent	Insurance Credits
Community amenities	30,327	18.23%	▲ Timing	Revenue for building applications
Recreation and culture	87,815	43.11%	▲ Timing	LRCIP Grant revenue recognition
Transport	(303,998)	(61.82%)	▼ Timing	Accounting standards for revenue recognition
Economic services	23,371	178.28%	▲ Timing	Building applications revenue
Expenditure from operating activities				
Governance	77,037	29.03%	▲ Timing	FBT recognition, admin allocations general expense under estimated budget YTD
General purpose funding	19,379	21.96%	▲ Timing	Admin alloctions under estimated budget YTD
Recreation and culture	83,165	12.80%	▲ Timing	Budget profile timing
Transport	758,907	30.98%	▲ Timing	Road Mtce under estimated budget YTD
Economic services	50,093	19.59%	▲ Timing	Nabawa Bowers Lease Liability accounting standard, admin allocations under YTD
Investing activities				
Payments for property, plant and equipment and infrastructure	(272,924)	(17.77%)	▼ Timing	Plant purchases in May 2021
Financing activities				
Transfer to reserves	380,809	99.94%	▲ Timing	Transfers will be made at 30 June 2021

Working Documents
2020/2021 Budget by Program

Prog	General Purpose Funding	2020/2021	2020/2021	2020/2021	2020/2021	2019/2020	BUDGET		Budget PROFILE Comments
01	Rate Revenue	Year to Date Actuals	Year to Date Budget	Amended Full Year Budget	Original Full Year Budget	30 June YTD Actuals	VARIATION	>\$10K	
COA	Operating Expenditure								
0022	Rates Legal Expenses	0	0	1,200	1,200	0	0		
0032	Rates Stationary/Postage	1,580	2,500	2,500	2,500	3,175	920		
0062	Sundry Expenses	14	0	0	0	22	(14)		
0082	Rates Other Costs	0	500	500	500	52	500		
0132	Valuation Expenses	1,514	3,586	15,000	15,000	10,957	2,072		
0352	Admin Allocation (Rates)	64,418	77,166	102,891	102,891	92,023	12,748	*	Admin allocations lower than estimates YTD
	Total Operating Expenditure	67,525	83,752	122,091	122,091	106,229			
COA	Operating Revenue								
0002	Reimbursement (Debtor Refunds)	0	0	0	0	0	0		
0030	General Rates Income	(2,857,240)	(2,817,841)	(2,817,841)	(2,817,841)	(2,853,557)	39,398	*	Excess Rates Recognition in current year
0010	Rates Written Off	0	0	0	0	0	0		
0012	Legal Fees	0	0	(1,200)	(1,200)	0	0		
0033	Back Rates	3,210	0	0	0	(82)	(3,210)		
0061	Ex Gratia Rates	(10,023)	(10,022)	(10,022)	(10,022)	(10,023)	1		
0071	Interim Rates Raised	(466)	0	0	0	(4,332)	466		
0113	Interest (Overdue Rates)	(7,586)	(5,256)	(7,000)	(7,000)	(16,356)	2,330		
0123	Interest (Rates Instalments)	(4,268)	(7,001)	(7,000)	(7,000)	(6,715)	(2,733)		
0133	Interest (Deferred Rates)	0	0	0	0	0	0		
0143	Administration Charges	0	0	0	0	(4,455)	0		
0173	Legal Fees (Recovered)	0	0	0	0	0	0		
0183	Account Enquiry Charges	(7,919)	(2,299)	(2,380)	(2,380)	(3,910)	5,620		
	Total Operating Revenue	(2,884,292)	(2,842,419)	(2,845,443)	(2,845,443)	(2,899,429)			
	Total Rate Revenue	(2,816,766)	(2,758,667)	(2,723,353)	(2,723,353)	(2,793,199)			

		2020/2021	2020/2021	2020/2021	2020/2021	2019/2020	BUDGET VARIATION	>\$10K	Comments
		Year to Date Actuals	Year to Date Budget	Amended Full Year Budget	Original Full Year Budget	Current Year YTD Actuals			
03	General Purpose Funding								
COA	Operating Expenditure								
9992	Interest & Overdraft Fees	1,348	4,500	4,500	4,500	1,843	3,152		
COA	Operating Revenue								
0201	Legal Reserve Income	(12)	(27)	(40)	(40)	(43)	(15)		
0203	Leave Reserve Income	(35)	(81)	(110)	(110)	(125)	(46)		
0204	Land Development Reserve Income	(16)	(36)	(45)	(45)	(56)	(20)		
0205	Building Reserve Income	(59)	(108)	(150)	(150)	(202)	(49)		
0206	Roadworks Reserve Income	(31)	(72)	(100)	(100)	(111)	(41)		
0215	Unspent Grants Reserve Income	(0)	0	0	0	(34)	0		
0223	Water Strategy Reserve Income	(4)	(9)	(15)	(15)	(15)	(5)		
0233	Grants Commission (Road Funding)	(181,204)	(172,110)	(229,479)	(229,479)	(543,443)	9,094		
0243	Computer and Office Equipment Reserve Income	(12)	(27)	(40)	(40)	(43)	(15)		
0253	Grants Commission - (General Purpose)	(152,185)	(138,426)	(184,569)	(184,569)	(513,072)	13,759	*	Conservative estimate allocated for budget
0273	Plant/Light Vehicle Reserve Income	(77)	(189)	(250)	(250)	(278)	(112)		
0453	Interest Received (Municipal Account)	(968)	(16,497)	(22,000)	(22,000)	(29,596)	(15,529)	*	Less than anticipated budget review item
0506	Landcare Reserve Income	0	0	0	0	(14)	0		
	Total Operating Revenue	(334,603)	(327,582)	(436,798)	(436,798)	(1,087,032)			
	Total General Purpose Income	(333,255)	(323,082)	(432,298)	(432,298)	(1,085,190)			
	Total General Purpose Funding	(3,150,021)	(3,081,749)	(3,155,651)	(3,155,651)	(3,878,389)			

Prog	Governance	2020/2021	2020/2021	2020/2021	2020/2021	2019/2020	BUDGET to BUDGET VARIATION	>\$10K	Budget PROFILE Comments
04	Members of Council	Year to Date Actuals	Year to Date Budget	Amended Full Year Budget	Full Year Original Budget	30 June YTD Actuals			
COA	Operating Expenditure								
0112	Election & Poll Expenses	0	8,500	8,500	8,500	7,986	8,500		
0182	Subscriptions & Memberships Expense	24,524	21,823	28,985	28,985	23,220	(2,701)		
0192	Members Conference & Training Expenses	681	20,000	20,000	20,000	11,673	19,319	*	Local Govt Week fewer Elected Membres than anticipated, Northern Country Zone and other Elected Members Training yet to be required
0202	Members Insurance Expense	12,370	12,370	12,370	12,370	12,864	(0)		
0212	Donations & Gifts	230	850	1,350	1,350	280	620		
0232	Consultancy & Legal Expenses	1,881	8,333	12,500	12,500	672	6,452		
0242	Members Sitting Fees	34,546	37,640	75,280	75,280	71,568	3,094		
0252	Members Remuneration Expenses	2,019	2,200	4,400	4,400	4,183	181		
0262	President & Deputy Allowances	6,301	6,250	12,500	12,500	12,500	(51)		
0272	Council Chambers Repairs & Maintenance	332	3,949	11,936	11,936	2,222	3,617		
0332	Furniture & Equipment Expense	4,329	5,200	5,200	5,200	17,245	871		
0442	Admin Allocation (Members)	85,890	97,956	130,607	130,607	122,697	12,066	*	Admin allocations lower than estimates YTD
0462	Meeting & Refreshments Expense	10,669	23,000	30,500	30,500	21,024	12,331	*	Budget Profile Timing - Freeman Function yet to be expensed
1822	Accounting & Audit Expenses	2,000	23,500	47,000	47,000	6,156	21,500	*	Budget Profile Timing final audit fees yet be expensed
7202	Depreciation (Members)	0	0	0	0	0	0		
	Total Operating Expenditure	185,774	271,571	401,129	401,129	314,290			
COA	Operating Revenue								
1213	Governance Income	0	0	0	0	(52,551)	0		
	Total Governance	185,774	271,571	401,129	401,129	261,738			
COA	Operating Expenditure								
0102	Provision for Long Service Leave	0	0	5,000	5,000	(35,036)	0		
0222	Fringe Benefits Tax	0	33,750	45,000	45,000	22,726	33,750	*	FBT quarterly payments have been made through the balance sheet - FBT will be paid in May2021
0282	Superannuation 9.50% (Admin)	40,617	41,562	55,420	55,420	62,915	945		
0292	Salaries Expense (Admin)	420,709	429,462	572,614	572,614	568,877	8,753		Budget Profile Timing
0294	Staff Housing Allowance (Admin)	9,548	10,341	13,792	13,792	13,558	793		
0312	Council Super Contribution 3% (Admin)	8,392	10,773	14,359	14,359	14,010	2,381		
0362	Accrued Annual Leave (Admin)	0	0	0	0	16,120	0		
0372	Workers Compensation Insurance (Admin)	12,451	12,450	12,451	12,451	13,664	(1)		
0402	Insurance Expense	5,998	3,422	3,422	3,422	4,869	(2,576)		Insurance overall within budget, allocation across accounts vary. Credit received for instalments \$11k refer COA GL 0573 below
0422	Office Gardens Expenses	16,975	32,533	41,722	41,722	30,823	15,558	*	Lower employee costs allocated than estimated budget year to date
0432	Admin Building Operations	5,369	19,294	22,114	22,114	11,481	13,925	*	Lower employee costs allocated as cleaning being outsourced
0472	Office Expenses (General)	7,792	9,369	14,000	14,000	6,187	1,577		
0473	Admin Building Repairs & Maintenance	2,506	5,500	10,500	10,500	6,083	2,994		
0482	Office Telephone & Internet Expenses	13,119	11,700	15,600	15,600	15,764	(1,419)		
0492	Advertising Expenses	4,629	7,506	10,000	10,000	7,047	2,877		
0502	Computer Hardware Service & Repair	29,309	31,768	45,515	45,515	29,759	2,459		
0512	Furniture & Equipment Expense	5,761	9,900	11,900	11,900	9,922	4,139		

05	Other Governance Cont.	2020/2021	2020/2021	2020/2021	2020/2021	2019/2020	BUDGET to BUDGET VARIATION	>\$10K	Budget PROFILE Comments
		Year to Date Actuals	Year to Date Budget	Amended Full Year Budget	Full Year Original Budget	30 June YTD Actuals			
0522	Freight & Postage Expense	1,212	1,125	1,500	1,500	1,209	(87)		
0542	Printing & Stationery Expense	10,346	12,672	16,900	21,000	11,251	2,326		
0552	Motor Vehicle Expenses	4,105	5,247	7,000	7,000	6,056	1,142		
0562	Long Service Leave Expense (Admin)	10,087	9,658	9,658	9,658	25,756	(429)		
0592	Admin Allocation (Other Governance)	(715,754)	(861,057)	(1,148,081)	(1,148,081)	(1,022,478)	(145,303)	*	Admin allocations lower than estimates YTD
0622	Uniform Expense	716	1,439	1,700	1,700	851	723		
0632	Staff Training, Conference and Recruitment	7,078	23,928	27,500	27,500	11,169	16,850	*	Budget Profile Timing invoices yet to be received
0662	Public Liability Insurance	21,180	21,180	21,180	21,180	19,794	0		
0682	Consultancy Fees	10,355	19,000	43,500	43,500	35,050	8,645		
0702	Bank Fees & Charges	6,171	7,010	8,600	8,600	6,966	839		
0712	Occupational Health & Safety	840	6,300	12,550	12,550	1,003	5,460		
0722	Accounting Software Operating Expenditure	34,961	35,156	47,485	47,485	47,784	195		
7002	Depreciation (Governance)	28,108	39,753	53,000	53,000	56,684	11,645	*	Depreciation lower than estimated due to disposal of CV1
	Total Operating Expenditure	2,579	(9,259)	(4,100)	0	(137)			
COA	Operating Revenue								
0383	Minor Income Received (General)	(2,396)	(900)	(1,200)	(1,200)	(2,207)	1,496		
0403	Profit on Sale of Asset	0	0	0	0	0	0		
0573	Reimbursements & Contributions	(11,569)	0	0	0	(17,929)	11,569	*	Local Government Insurance Services WA 20/21 Contributions assistance package
1233	Insurance Reimbursement	(6,509)	0	0	0	0	6,509		
1243	Long Service Leave Reimbursement	0	0	0	0	0	0		
	Total Operating Revenue	(20,474)	(900)	(1,200)	(1,200)	(20,136)			
COA	Capital Expenditure / Reserve Transfers								
0254	Furniture & Equipment (NCA)	0	0	0	0	0	0		
0351	Transfer from Leave Reserve (Admin) (EQ)	0	0	0	0	0	0		
0355	Transfer from Building Reserve (EQ)	0	0	0	0	0	0		
0364	Office Furniture & Equipment (NCA)	9,252	9,300	9,300	0	0	49		
0371	Transfer from Office Equipment Reserve (EQ)	0	(5,200)	(5,200)	0	0	(5,200)		
0564	Building Improvements (NCA)	0	0	0	0	0	0		
0405	Proceeds from Disposal of Assets	0	0	0	0	0	0		
4750	Transfer to Leave Reserve (EQ)	35	81	110	110	125	46		
4785	Transfer from Unspent Grant Fund	0	0	0	0	0	0		
4770	Transfer to Office & Equipment Reserve (EQ)	12	27	40	40	43	15		
4780	Transfer to Plant/Light Vehicle Reserve (EQ)	77	0	0	0	278	(77)		
	Total Capital Expenditure / Reserve Transfers	9,375	4,208	4,250	150	446			
	Total Administration	(8,519)	(5,951)	(1,050)	(1,050)	(19,827)			
	Total Governance	177,255	265,620	400,079	400,079	241,913			

Prog	Law, Order, Public Safety	2020/2021	2020/2021	2020/2021	2020/2021	2019/2020	BUDGET VARIATION	>\$10K	Budget PROFILE Comments
06	Fire Prevention	Year to Date Actuals	Year to Date Budget	Amended Full Year Budget	Full Year Original Budget	30 June YTD Actuals			
COA	Operating Expenditure								
0602	Admin Allocation (Fire Prevention)	7,158	8,577	11,432	11,432	10,225	1,419		
0672	Fire Break Inspection Fees	1,305	2,000	2,000	2,000	1,341	695		
0762	Ranger Allocation (Fire Prevention)	18,687	18,918	25,218	25,218	34,483	231		
0832	Emergency Services Levy (Shire Properties)	756	882	882	882	840	126		
0882	Fire Prevention Enforcement Expenditure	0	1,000	1,000	1,000	0	1,000		
1023	Motor vehicle Expenses - BRPC Vehicle	3,462	0	0	0	0	(3,462)		Internal costs only Depreciation and Plant (Vehicle expenses are claimable from the DFES grant funded Bushfire Risk Management Project)
1622	Grant Funded Projects Fire Prevention	23,725	97,790	150,186	0	0	74,064	*	Grant funded BFRMP Officer commenced 27 Jan 2021
1722	Brigades Operating Expenses	17,751	26,968	31,367	31,367	26,438	9,217		
8012	Loss on Sale of Assets	0	0	0	0	0	0		
7012	Depreciation (Fire Prevention)	44,702	45,000	60,000	60,000	59,549	298		
	Total Operating Expenditure	117,547	201,134	282,085	131,899	132,876			
COA	Operating Revenue								
0703	Fines & Penalties Income	(3,000)	(1,250)	(1,250)	(1,250)	(1,100)	1,750		
0713	Emergency Services Levy Administration Fees	(4,000)	(4,000)	(4,000)	(4,000)	(4,000)	0		
0733	DFES Grant Income	(8,387)	(13,000)	(19,500)	(19,500)	(33,113)	(4,613)		
0743	Operating Grants & Contributions	(24,771)	(150,186)	(150,186)	0	0	(125,415)	*	Grant funded BFRMP Officer DFES invoiced, funds not yet recognised
0953	Contributions & Reimbursements	(3,600)	0	0	0	0	3,600		
0883	Fire Prevention Enforcement Income	0	(1,000)	(1,000)	(1,000)	0	(1,000)		
	Total Operating Revenue	(43,758)	(169,436)	(175,936)	(25,750)	(38,213)			
COA	Capital Expenditure / Reserve Transfers								
0745	Transfer from Unspent Grant Reserve (EQ)	0	0	0	0	0	0		
	Total Capital Expenditure / Reserve Transfers	0	0	0	0	0			
	Total Fire Prevention	73,789	31,698	106,149	106,149	94,663			

		2020/2021	2020/2021	2020/2021	2020/2021	2019/2020	BUDGET VARIATION	>\$10K	Budget PROFILE Comments
07	Animal Control	Year to Date Actuals	Year to Date Budget	Amended Full Year Budget	Full Year Original Budget	30 June YTD Actuals			
COA	Operating Expenditure								
0792	Admin Allocation (Animal Control)	14,315	17,145	22,865	22,865	20,450	2,830		
0812	Depreciation (Animal Control)	0	0	0	0	0	0		
0822	Other Minor Expenditure	0	0	0	0	0	0		
0842	Animal Control Expenses	384	820	1,000	1,000	128	436		
0852	Ranger Allocation (Animal Control)	16,445	18,918	25,218	25,218	31,545	2,473		
	Total Operating Expenditure	31,144	36,883	49,083	49,083	52,123			
COA	Operating Revenue								
0843	Impoundment Fees	(757)	(150)	(150)	(150)	(325)	607		
0853	Dog/Cat Registrations Income	(4,987)	(3,500)	(3,500)	(3,500)	(5,320)	1,487		
0863	Fines & Penalties	(1,800)	(300)	(300)	(300)	(400)	1,500		
	Total Operating Revenue	(7,544)	(3,950)	(3,950)	(3,950)	(6,045)			
	Total Animal Control	23,600	32,933	45,133	45,133	46,078			

08	Other Law, Order and Public Safety	2020/2021	2020/2021	2020/2021	2020/2021	2019/2020	BUDGET VARIATION	>\$10K	Budget PROFILE Comments
		Year to Date Actuals	Year to Date Budget	Amended Full Year Budget	Full Year Original Budget	30 June YTD Actuals			
COA	Operating Expenditure								
0802	Fines Enforcement Registry	308	0	1,200	1,200	280	(308)		
0902	Ranger Allocation (Other Law and Order)	16,445	18,918	25,218	25,218	26,627	2,473		
0962	Miscellaneous Expenses (Other Law and Order)	160	8,500	8,500	8,500	8,945	8,340		
	Total Operating Expenditure	16,913	27,418	34,918	34,918	35,853			
COA	Operating Revenue								
0823	Fines Enforcement Registry Fees & Charges	(2,299)	0	(1,200)	(1,200)	0	2,299		
0983	Fines & Penalties Levied	0	0	0	0	0	0		
	Total Operating Revenue	(2,299)	0	(1,200)	(1,200)	0			
	Total Other Law, Order and Public Safety	14,614	27,418	33,718	33,718	35,853			

18	Rangers Expenses	2020/2021	2020/2021	2020/2021	2020/2021	2019/2020	BUDGET VARIATION	>\$10K	Budget PROFILE Comments
		Year to Date Actuals	Year to Date Budget	Amended Full Year Budget	Full Year Original Budget	30 June YTD Actuals			
COA	Operating Expenditure								
0152	Provision for Long Service Leave	0	0	0	0	(7,572)	0		
0772	Trainee Ranger Expense	0	0	0	0	27,072	0		
0872	Superannuation Council 3% (Rangers)	0	0	0	0	0	0		
0892	Salary & Wages (Rangers)	56,220	55,854	74,477	74,477	76,018	(366)		
0912	Workers Compensation Insurance (Rangers)	1,434	1,670	1,670	1,670	1,518	236		
0922	Superannuation 9.50% (Rangers)	5,226	5,274	7,026	7,026	6,935	48		
0932	Conference & Training	0	750	1,000	1,000	0	750		
0982	Rangers Expense	12,633	11,250	15,700	15,700	15,725	(1,383)		
1012	Tools & Equipment (Low Value)	0	747	1,000	1,000	0	747		
3872	Accrued Annual Leave (Rangers)	0	0	0	0	3,320	0		
0952	Rangers Expenses Reallocated	(74,748)	(75,654)	(100,873)	(100,873)	(123,015)	(906)		
	Total Operating Expenditure	764	(109)	0	0	0			
COA	Operating Revenue								
0773	Grant Revenue (Rangers)	0	0	0	0	(30,000)	0		
COA	Capital Expenditure / Reserve Transfers								
0874	Plant & Equipment Purchases (Rangers) (NCA)	0	0	0	0	0	0		
1804	Transfer to Unspent Grant Reserve (Rangers)	0	0	0	0	34	(0)		
1805	Transfer from Unspent Grant Reserve (Rangers)	0	0	0	0	(30,047)	0		
0875	Transfer from Leave Reserve (EQ)	0	0	0	0	0	0		
	Total Capital Expenditure / Reserve Transfers	0	0	0	0	(30,013)			
	Total Rangers Expenses	765	(109)	0	0	(60,013)			
	Total Law, Order and Fire Safety	112,768	91,940	185,000	185,000	116,581			

Prog	Education & Welfare	2020/2021	2020/2021	2020/2021	2020/2021	2019/2020	BUDGET to BUDGET		
09	Schools/Pre Schools	Year to Date Actuals	Year to Date Budget	Full Year Amended Budget	Full Year Original Budget	30 June YTD Actuals	VARIATION	>\$10K	Budget PROFILE Comments
COA	Operating Expenditure								
0992	Pre-School Repairs & Maintenance	80	1,503	2,000	2,000	80	1,423		
COA	Operating Revenue								
0993	Lease Income (Pre School)	0	0	0	0	0	0		
	Total Education	80	1,503	2,000	2,000	80	1,423		

PROG	Health	2020/2021	2020/2021	2020/2021	2020/2021	2019/2020	BUDGET to BUDGET VARIATION	>\$10K	Budget PROFILE Comments
14	Health Inspection and Administration	Year to Date Actuals	Year to Date Budget	Full Year Amended Budget	Full Year Original Budget	30 June YTD Actuals			
COA	Operating Expenditure								
1282	Ranger Allocation (Pool Inspections)	8,970	9,081	12,105	12,105	11,752	111		
1292	Health Expenses (General)	2,030	14,000	18,000	18,000	2,704	11,970	*	External contractor invoices yet to be received
	Total Operating Expenditure	10,999	23,081	30,105	30,105	14,455			
COA	Operating Revenue								
1383	Swimming Pool Inspection Fees	(1,755)	(1,575)	(1,575)	(1,575)	(1,635)	180		
1393	Licences Income (Caravan Park)	(776)	(554)	(554)	(554)	(754)	222		
1573	Septic Tank Fees (Health)	(2,596)	(118)	(118)	(118)	(472)	2,478		
1583	Administration Fees (Health)	(3,501)	(354)	(472)	(472)	(825)	3,147		
	Total Operating Revenue	(8,628)	(2,601)	(2,719)	(2,719)	(3,686)			
	Total Health Inspection and Administration	2,371	20,480	27,386	27,386	10,770			

Prog	Housing	2020/2021	2020/2021	2020/2021	2020/2021	2019/2020	BUDGET to BUDGET VARIATION	>\$10K	Budget PROFILE Comments
23	Housing Other	Year to Date Actuals	Year to Date Budget	Full Year Amended Budget	Full Year Original Budget	30 June YTD Actuals			
COA	Operating Expenditure								Retained for prior years reporting as required by AASB
2512	Repairs & Maintenance (Housing Other)	0	0	0	0	746	0		
2542	Depreciation (Housing Other)	0	0	0	0	229	0		
8022	Loss on Sale of Assets	0	0	0	0	14,774	0		
	Total Operating Expenditure	0	0	0	0	15,748			
COA	Operating Revenue								
2553	Rental Income (Housing Other)	0	0	0	0	0	0		
	Total Operating Revenue	0	0	0	0	0			
COA	Capital Expenditure / Reserve Transfers								
0815	Realisation on Disposal of Assets	0	0	0	0	59,307	0		
2550	Transfer to Building Reserve (EQ)	59	0	0	0	59,509	(59)		
0805	Proceeds from Disposal of Assets	0	0	0	0	(59,307)	0		
	Total Capital / Reserves	59	0	0	0	59,509			
	Total Housing	59	0	0	0	75,257			

Prog	Community Amenities	2020/2021	2020/2021	2020/2021	2020/2021	2019/2020	BUDGET to BUDGET VARIATION	>\$10K	Budget PROFILE Comments
		Year to Date Actuals	Year to Date Budget	Full Year Amended Budget	Full Year Original Budget	30 June YTD Actuals			
25	Sanitation - Household Refuse								
COA	Operating Expenditure								
1762	Domestic Rubbish Collection Expenses	93,505	109,350	145,800	145,800	134,477	15,845	*	Timing supplier invoices
1772	Depreciation (Sanitation)	3,525	2,250	3,000	3,000	2,996	750		
1792	Refuse Site Repairs & Maintenance	35,984	16,239	70,388	70,388	20,258	54,149	*	Budget Profile Timing
2502	Admin Allocation (Domestic Rubbish)	28,630	34,299	45,729	45,729	40,899	11,430	*	Timing - Internal non cash item
	Total Operating Expenditure	161,645	162,138	264,917	264,917	198,630			
COA	Operating Revenue								
1903	Domestic Rubbish Collection Fees	(154,969)	(150,646)	(150,645)	(150,645)	(153,799)	4,323		
1904	Other Rubbish Collection	0	0	0	0	0	0		
	Total Operating Revenue	(154,969)	(150,646)	(150,645)	(150,645)	(153,799)			
	Total Sanitation - Household Refuse	6,676	11,492	114,272	114,272	44,831			

26	Sanitation - Other	2020/2021	2020/2021	2020/2021	2020/2021	2019/2020	BUDGET to BUDGET VARIATION	>\$10K	Budget PROFILE Comments
		Year to Date Actuals	Year to Date Budget	Full Year Original Budget	Full Year Original Budget	30 June YTD Actuals			
COA	Operating Expenditure								
1882	Parks & Gardens Rubbish Collection Expenses	4,417	6,165	9,218	9,218	7,996	1,748		
1912	Other Waste Management Expenses	0	5,000	7,000	7,000	4,337	5,000		
1922	Depreciation (Other Sanitation)	301	297	400	400	401	(4)		
	Total Operating Expenditure	4,718	11,462	16,618	16,618	12,734			
COA	Operating Revenue								
2003	Grants, Contributions & Reimbursements (Other San)	0	0	(24,360)	(24,360)	0	0		
	Total Operating Revenue	0	0	(24,360)	(24,360)	0			
COA	Capital Expenditure / Reserve Transfers								
1764	Land & Building Purchases (NCA)	0	0	24,360	24,360	0			
	Total Sanitation - Other	4,718	11,462	16,618	16,618	12,734			

		2020/2021	2020/2021	2020/2021	2020/2021	2019/2020	BUDGET to BUDGET		Budget PROFILE Comments
29	Protection of Environment	Year to Date Actuals	Year to Date Budget	Full Year Original Budget	Full Year Original Budget	30 June YTD Actuals	VARIATION	>\$10K	
COA	Operating Expenditure								
1962	Abandoned Vehicle Expense	330	1,000	1,500	1,500	500	670		
2022	Landcare Expenditure	0	5,000	5,000	5,000	15,000	5,000		
2040	Dolby Creek Expenditure	2,756	2,060	3,221	3,221	127	(696)		
2942	Prior Period Write Off (Protection of Environment)	0	0	0	0	300	0		
	Total Operating Expenditure	3,086	8,060	9,721	9,721	15,927			
COA	Operating Revenue								
2923	Dolby Creek Management Plan Income	0	(1,900)	(1,900)	(1,900)	(1,401)	(1,900)		
2933	Reimbursements & Sundry Income (Protection of Env	0	0	0	0	(500)	0		
	Total Operating Revenue	0	(1,900)	(1,900)	(1,900)	(1,901)			
COA	Capital Expenditure / Reserve Transfers								
2055	Transfer from Landcare Reserve (EQ)	0	0	0	0	(15,849)	0		
2080	Transfer to Landcare Reserve (EQ)	0	0	0	0	14	0		
	Total Capital Expenditure / Reserve Transfers	0	0	0	0	(15,834)			
	Total Protection of Environment	3,086	6,160	7,821	7,821	(1,809)			

30	Town Planning and Regional Development	2020/2021	2020/2021	2020/2021	2020/2021	2019/2020	BUDGET to BUDGET VARIATION	>\$10K	Budget PROFILE Comments
		Year to Date Actuals	Year to Date Budget	Full Year Original Budget	Full Year Original Budget	30 June YTD Actuals			
COA	Operating Expenditure								
0162	Provision for Long Service Leave (Town Planning)	0	0	15,000	15,000	4,503	0		External contractor invoices yet to be received
0942	Depreciation (Town Planning)	10,824	13,500	18,000	18,000	17,100	2,676		
1992	Planning Consultancy Expenses	720	16,500	25,000	25,000	12,695	15,780	*	Budget Profile Timing
2102	Workers Compensation Insurance (Town Planning)	2,260	2,260	2,260	2,260	2,393	(0)		
2112	Salaries & Wages (Town Planning)	99,767	100,125	133,500	133,500	132,292	358		
2122	Superannuation Council 3% (Town Planning)	2,936	2,943	3,929	3,929	3,891	7		
2132	Superannuation 9.50% (Town Planning)	9,296	9,333	12,440	12,440	12,321	37		
2162	Accrued Annual Leave (Town Planning)	0	0	0	0	224	0		
2182	Other Employee Expenses (Town Planning)	1,493	2,997	4,000	4,000	0	1,504		
2202	Town Planners Expenses	856	747	1,000	1,000	905	(109)		
2222	Motor Vehicle Expenses	3,436	4,750	7,500	7,500	5,272	1,314		
2232	Legal Expenses (Town Planning)	2,340	8,334	12,500	12,500	2,712	5,994		
2242	Engineering Expenses	1,350	8,000	12,000	12,000	7,945	6,650		
2252	Advertising Expenses	0	4,500	5,000	5,000	4,547	4,500		
3012	Admin Allocation (Town Planning)	21,473	25,074	33,433	33,433	29,953	3,601		
3082	Prior Period Write Off (Town Planning)	0	0	0	0	574	0		
7052	Surveying & Land Expenses	11,279	20,000	20,000	20,000	18,047	8,721		
7072	Project Expenses (Town Planning)	74	0	5,000	5,000	3,375	(74)		
	Total Operating Expenditure	168,102	219,063	310,562	310,562	258,748			
COA	Operating Revenue								
0163	Town Planning Projects - Income	0	0	0	0	(5,000)	0		
2233	Town Planning Fee Income	(23,098)	(3,400)	(3,400)	(3,400)	(5,751)	19,698	*	Higher than anticipated building applications due to Federal Government COVID recovery funds
2243	Outsourced Planning Fees - Other LGs	(12,460)	(9,114)	(12,150)	(12,150)	(20,553)	3,346		
	Total Operating Revenue	(35,558)	(12,514)	(15,550)	(15,550)	(31,304)			
COA	Capital Expenditure / Reserve Transfers								
4801	Transfer to Land Development Reserve (EQ)	16	36	45	45	56	20		
4820	Transfer to Legal Reserve (EQ)	12	27	40	40	43	15		
	Total Capital Expenditure/Reserve Transfers	28	63	85	85	100			
	Total Town Planning and Regional Development	132,572	206,612	295,097	295,097	227,543			

31	Other Community Amenities	2020/2021	2020/2021	2020/2021	2020/2021	2019/2020	BUDGET to BUDGET VARIATION	>\$10K	Budget PROFILE Comments
		Year to Date Actuals	Year to Date Budget	Full Year Original Budget	Full Year Original Budget	30 June YTD Actuals			
COA	Operating Expenditure								
3102	Cemetery Expenses	13,328	12,116	13,995	13,995	8,275	(1,212)		\$4500 budget Pathway between toilet and gazebo completed
3132	Community Development Expenses	1,957	9,752	17,252	16,252	1,630	7,795		
3162	Admin Allocation (Other Community Amenities)	35,788	42,867	57,162	57,162	51,124	7,079		
3212	Depreciation (Other Community Amenities)	10,928	4,500	6,000	6,000	14,103	(6,428)		
3222	Community Growth Fund	21,200	10,500	27,700	27,700	9,562	(10,700)	*	2020/2021 CGF Projects \$18,200 Payment CV Men's Shed- Shed Extension \$7200; CVAS WIFI Tower \$5000 Plus <u>carry over projects</u> Menshed \$500 & CVFC Scoreboard \$9,000
3232	Community Development Officer Expenses	23,176	32,454	43,463	43,463	33,485	9,278		
3242	Grant Funded Projects LRCIP COVID Stimulus Funds			0	0	0	0		
	Total Operating Expenditure	106,376	112,189	165,572	164,572	118,178			
COA	Operating Revenue								
3093	Cemetery Income (GST Free)	(2,029)	(400)	(400)	(400)	(1,442)	1,629		
3113	Cemetery Income (GST Applicable)	(3,132)	(900)	(900)	(900)	(1,539)	2,232		
3103	Grants Received (Other Community Amenities)	(1,000)	(1,000)	(1,000)	0	0	0		
3633	Community Development Grants	0	0	0	0	(18,013)	0		
	Total Operating Revenue	(6,161)	(2,300)	(2,300)	(1,300)	(20,994)			
COA	Capital Expenditure / Reserve Transfers								
2415	Nabawa Cemetery Capital Expenses (NCA)	8,449	10,000	10,000	10,000	11,175	1,551		99 - Job: CEMT - Carry over project from 2019/2020 - Job CEMT Reduced Septic System type
3084	Transfer to Unspent Community Growth Fund Reserv	0	0	0	0	9,500	0		
3104	Plant & Equipment Purchases (NCA)	0	0	0	0	17,000	0		
0471	Transfer from Unspent Grants Reserve (EQ)	0	0	0	0	(17,000)	0		
3172	Transfer to Loans And Unspent Grants Reserve (EQ)	0	0	0	0	0	0		
3085	Transfer from Unspent Community Growth Fund Res	(9,500)	(9,500)	(9,500)	(9,500)	0	0		
7155	Transfer from Building Reserve (EQ)	0	0	0	0	0	0		
	Total Capital Expenditure/Reserve Transfers	(1,051)	500	500	500	20,675			
	Total Other Community Amenities	99,164	110,389	163,772	163,772	117,859			
	Total Community Amenities	246,216	346,115	597,580	597,580	401,159			

Prog	Recreation and Culture	2020/2021	2020/2021	2020/2021	2020/2021	2019/2020	BUDGET to BUDGET		Budget PROFILE Comments
		Year to Date Actuals	Year to Date Budget	Full Year Amended Budget	Full Year Original Budget	30 June YTD Actuals	VARIATION	>\$10K	
32	Public Halls and Civic Centres								
COA	Operating Expenditure								
2602	Depreciation (Public Halls)	69,806	69,750	93,000	93,000	92,975	(56)		
2722	Public Halls & Showgrounds Expense	60,200	53,655	111,799	111,799	69,315	(6,545)		
2732	Nabawa Community Centre Expenses	27,590	28,306	37,115	37,115	37,552	716		
2742	Interest (Loan 89 - Nabawa Stadium Upgrade)	151	181	181	181	778	30		
3202	Admin Allocation (Public Halls)	42,945	51,570	68,757	68,757	59,349	8,625		
	Total Operating Expenditure	200,692	203,462	310,852	310,852	259,968			
COA	Operating Revenue								
2453	Showground/Halls Income Received	(4,722)	(4,871)	(5,500)	(5,500)	(6,331)	(149)		
2443	Yuna Camping & Hall Hire Revenue	(1,458)	0	0	0	(174)	1,458		
3423	Grant Funding Revenue	(89,285)	0	(77,500)	(77,500)	0	89,285	*	Timing LRCIP Grant Funding - Jobs 1037 and 1038 Revenue recognition
	Total Operating Revenue	(95,465)	(4,871)	(83,000)	(83,000)	(6,505)			

Prog	Recreation and Culture	2020/2021	2020/2021	2020/2021	2020/2021	2019/2020	BUDGET to BUDGET		Budget PROFILE Comments
		Year to Date Actuals	Year to Date Budget	Full Year Original Budget	Full Year Original Budget	30 June YTD Actuals	VARIATION	>\$10K	
32	Public Halls and Civic Centres Cont.								
COA	Capital Expenditure / Reserve Transfers								
2644	Land & Buildings Purchases (Public Halls) (NCA)	90,235	50,000	127,500	127,500	593	(40,235)	*	Timing on jobs Job: 1037 - Yuna Golf Club - \$15,000 Remove asbestos from old toilet block; construct new shed Job: 1038 - Nanson Showgrounds \$50,000 3 Phase Power ; Project 10 LRCIP \$40500 Transportal Toilet Job 1048 - Kitchen Upgrades Completed
4925	Principal Loan Repayment (Loan 89) (CL)	4,961	4,961	4,961	4,961	9,491	0		
7385	Transfer from Building Reserve (EQ)	(25,000)	0	(25,000)	(25,000)	0	25,000	*	Transfer budgeted for June 2021 yet made in October 2020
	Total Capital Expenditure / Reserve Transfers	70,196	54,961	107,461	107,461	10,084			
	Total Public Halls and Civic Centres	175,423	253,553	335,313	335,313	263,547			

		2020/2021	2020/2021	2020/2021	2020/2021	2019/2020	BUDGET to BUDGET		
		Year to Date Actuals	Year to Date Budget	Full Year Original Budget	Full Year Original Budget	30 June YTD Actuals	VARIATION	>\$10K	
33	Swimming Areas and Beaches								
COA	Operating Expenditure								
3302	Admin Allocation (Swimming Areas & Beaches)	21,473	25,722	34,297	34,297	30,674	4,249		
3412	Coronation Beach Expenses	32,579	43,639	63,176	63,176	47,880	11,060	*	Budget Profile Timing
7082	Depreciation (Swimming Areas & Beaches)	7,394	7,497	10,000	10,000	9,850	103		
	Total Operating Expenditure	61,446	76,858	107,473	107,473	88,404			
COA	Operating Revenue								
3443	Coronation Beach Camping Fees	(52,199)	(48,753)	(65,000)	(65,000)	(72,373)	3,446		
3453	Grant and Other Income (Swimming Areas & Beaches)	(76,163)	(23,300)	(68,500)	(68,500)	0	52,863	*	Budget Profile timing on revenue recognition (Coronation Wi-Fi & Rigging area projects completed; Playground purchase order raised)
	Total Operating Revenue	(128,362)	(72,053)	(133,500)	(133,500)	(72,373)			
COA	Capital Expenditure / Reserve Transfers								
7164	Land and Buildings	58,602	5,000	88,500	88,500	0	(53,602)	*	Budget Profile timing - Coronation Wi-Fi and Rigging Projects completed
	Total Swimming Areas and Beaches	(8,315)	9,805	62,473	62,473	16,031			

		2020/2021	2020/2021	2020/2021	2020/2021	2019/2020			
34	Other Recreation and Sport Cont.	Year to Date Actuals	Year to Date Budget	Full Year Original Budget	Full Year Original Budget	30 June YTD Actuals	BUDGET to BUDGET VARIATION	>\$10K	Budget PROFILE Comments
COA	Operating Expenditure								
1472	Yuna Oval Expenses	15,192	4,754	7,675	7,675	6,513	(10,438)	*	Employee and labour overheads only over budget which are offset across other jobs
1532	Interest (Loan 98)	1,547	2,321	2,321	2,321	3,399	775		
1482	Sporting Clubs Expenses	35,449	65,339	88,165	88,165	73,103	29,890	*	Timing General Mtce Nabawa Oval & Surrounds
2642	Parks & Gardens Expenses	71,148	100,673	131,420	131,420	126,186	29,525	*	Timing General Mtce
2702	Sports Pavilion & Basketball Stadium (Nabawa Recr	10,518	13,226	19,134	19,134	10,538	2,708		
2712	Tennis Clubs Expenses	5,573	4,351	5,238	5,238	10,789	(1,222)		
2772	Minor Gardening Equipment Purchases	81	1,503	2,000	2,000	1,407	1,422		
2812	Golf Courses	2,053	22	23	23	1,930	(2,031)		Insurance budget incorrect offset on budgets across programs
3442	Admin Allocation (Recreation & Sport)	21,473	23,922	31,901	31,901	28,674	2,449		
7022	Depreciation (Recreation & Sport)	34,358	35,253	47,000	47,000	46,808	895		
7092	Depreciation (Recreation & Sport)	66,802	66,753	89,000	89,000	88,550	(49)		
	Total Operating Expenditure	264,192	318,117	423,877	423,877	397,897			
COA	Operating Revenue								
2743	Sports Club Hire Income	(520)	(672)	(672)	(672)	(4,655)	(152)		
2803	Grants & Other Income Received	(37,437)	(124,589)	(239,589)	(239,589)	(109,477)	(87,152)	*	Timing on revenue recognition for projects Rockwell-Yuna Pipeline Rejuvenation Project DWER Community Water Supply Program funding \$99,000 LRCIP funding \$5,000 Project 8 Nabawa Stadium Roller Shutters LRCIP funding \$11,000 Project 9 Nabawa Stadium Roof Repairs & Lighting Upgrades LRCIP funding \$116,865 Project 11 Nabawa Tennis Courts Upgrades
3444	Fig Tree Camping Fees	(5,024)	(1,503)	(2,000)	(2,000)	(2,146)	3,521		
	Total Operating Revenue	(42,980)	(126,764)	(242,261)	(242,261)	(116,278)			
		2020/2021	2020/2021	2020/2021	2020/2021	2019/2020			
34	Other Recreation and Sport Cont.	Year to Date Actuals	Year to Date Budget	Full Year Original Budget	Full Year Original Budget	30 June YTD Actuals	BUDGET to BUDGET VARIATION	>\$10K	Budget PROFILE Comments
COA	Capital Expenditure / Reserve Transfers								
1304	Plant & Equipment Purchases (NCA)	2,616	0	111,600	111,600	0	(2,616)		Rockwell Bore Project
1314	Transfer to Building Reserve (EQ)	0	108	150	150	0	108		
2834	Land & Building Purchases (NCA)	29,713	0	135,589	135,589	122,793	(29,713)	*	Job: 1045 - Project 8 - Nabawa Stadium Roof Repairs & Lighting upgrades subject to LRCIP grant funding completed Job: 1056 - Project 11 Nabawa Tennis Court repair/upgrades \$124,589 subject to LRCIP grant funding, CSRF & CVTC contributions yet to commence
2864	Transfer to Unspent Grant Reserve (EQ)	0	0	0	0	0	0		
2824	Principal Loan Repayment (Loan 98) (CL)	41,035	41,035	41,035	41,035	39,972	0		
7275	Loan Funds Received (NCL)	0	0	0	0	0	0		
7471	Transfer from Unspent Grant Reserve (EQ)	0	0	0	0	0	0		
	Total Capital Expenditure / Reserve Transfers	73,364	41,143	288,374	288,374	162,766			
	Total Other Recreation and Sport	294,576	232,496	469,990	469,990	444,385			

		2020/2021	2020/2021	2020/2021	2020/2021	2019/2020	BUDGET to BUDGET		Budget PROFILE Comments
35	Library	Year to Date Actuals	Year to Date Budget	Full Year Original Budget	Full Year Original Budget	30 June YTD Actuals	VARIATION	>\$10K	
COA	Operating Expenditure								
2902	Library Expenses	2,376	3,497	5,097	5,097	2,521	1,121		
2912	Honorarium Librarian Payment	1,000	600	1,200	1,200	1,000	(400)		
3582	Admin Allocation (Libraries)	21,473	25,722	34,297	34,297	30,674	4,249		
6922	Depreciation (Libraries)	0	0	0	0	0	0		
	Total Operating Expenditure	24,849	29,819	40,594	40,594	34,196			
COA	Operating Revenue								
2983	Grants, Contributions & Reimbursements	(24,696)	0	(22,000)	(22,000)	0	24,696	*	Timing LRCIP funds Library Relocation
	Total Operating Revenue	(24,696)	0	(22,000)	(22,000)	0			
	Capital Expenditure / Reserve Transfers								
3504	Land & Building Purchases (Libraries) (NCA)	20,352	0	22,000	22,000	0	(20,352)	*	Budget Profile Timing - Library Relocation project progressed earlier than anticipated
	Total Capital/Reserves	20,352	0	22,000	22,000	0			
	Total Library	20,505	29,819	40,594	40,594	34,196			

		2020/2021	2020/2021	2020/2021	2020/2021	2019/2020	BUDGET to BUDGET		Budget PROFILE Comments
36	Other Culture	Year to Date Actuals	Year to Date Budget	Full Year Original Budget	Full Year Original Budget	30 June YTD Actuals	VARIATION	>\$10K	
COA	Operating Expenditure								
3626	Museum & Road Board Expense	7,108	13,387	16,086	16,086	13,922	6,279		
3652	Depreciation (Other Culture)	8,069	7,875	10,500	10,500	10,748	(194)		
	Total Operating Expenditure	15,176	21,262	26,586	26,586	24,670			
	Operating Revenue								
3445	Grant Funding Received	0	0	0	0	0	0		
	Total Operating Revenue	0	0	0	0	0			
	Capital Expenditure / Reserve Transfers								
3604	Land & Building Purchases (NCA)	0	0	0	0	0	0		
3635	Transfer from Building Reserve (EQ)	0	0	0	0	0	0		
	Total Capital/Reserves	0	0	0	0	0			
	Total Other Culture	15,176	21,262	26,586	26,586	24,670			
	Total Recreation and Culture	497,366	546,935	934,956	934,956	782,828			

Prog	Transport	2020/2021	2020/2021	2020/2021	2020/2021	2019/2020	BUDGET to BUDGET VARIATION	>\$10K	Budget PROFILE Comments
37	Constuction Streets, Roads, Bridges, Depots	Year to Date Actuals	Year to Date Budget	Full Year Amended Budget	Full Year Original Budget	30 June YTD Actuals			
COA	Operating Expenditure								
3702	Admin Allocation (Road Construction)	64,418	77,166	102,891	102,891	92,023	12,748	*	Admin Allocations lower than estimates YTD
COA	Operating Revenue								
3173	MW Regional Road Funding	(795,130)	(720,000)	(900,000)	(900,000)	(1,186,000)	75,130	*	Timing - revenue recognition accounting standards
3193	R2R (Construction) Income	(328,260)	(328,260)	(328,260)	(328,260)	(328,620)	0		
	Total Operating Revenue	(1,123,390)	(1,048,260)	(1,228,260)	(1,228,260)	(1,514,620)			
COA	Capital Expenditure								
3114	Capital Roadworks Program Purchases (Incl Grant	1,444,223	1,602,403	1,798,587	1,798,587	1,933,836	158,180	*	Timing Employee and internal costs over estimates YTD
4840	Transfer to Roadworks Reserve (EQ)	31	90	65,100	65,100	111	59		
	Total Capital Expenditure / Reserve Transfers	1,444,254	1,602,493	1,863,687	1,863,687	1,933,947			
	Total Road Construction	385,282	631,399	738,317	738,317	511,350			

		2020/2021	2020/2021	2020/2021	2020/2021	2019/2020	BUDGET to BUDGET VARIATION	>\$10K	Budget PROFILE Comments
38	Maintenance Streets, Roads, Bridges, Depots	Year to Date Actuals	Year to Date Budget	Full Year Amended Budget	Full Year Original Budget	30 June YTD Actuals			
COA	Operating Expenditure								
3372	Road Maintenance Expense	529,416	1,266,285	2,273,258	1,989,861	1,220,990	736,870	*	Timing on Capital Renewal and Maintenance Job: RC04 - Wandana Road Job: RC131 - Northampton Nabawa Rd Job 1725 - LRCIP Project 5 Extend width of shoulders with gravel and improve drainage in PFE
3502	Depot Maintenance	14,926	16,923	29,101	29,101	31,660	1,997		
3512	Street Lighting Expense	6,641	8,660	9,710	9,710	9,800	2,019		
3522	Depreciation (Road Maintenance)	52,096	41,247	55,000	55,000	54,408	(10,849)	*	Depn over budget estimates
3532	Street Trees	0	11,000	16,000	16,000	10,317	11,000	*	Budget profile timing
3542	Licences & Subscriptions	8,895	15,308	15,308	15,308	10,774	6,413		
3562	Road Sign Expense	7,042	10,000	10,000	10,000	5,601	2,958		
3802	Admin Allocation (Road Maintenance)	64,418	77,166	102,891	102,891	92,023	12,748	*	Admin Allocations lower than estimates YTD
3822	Bore Maintenance	4,238	16,000	18,000	18,000	20,162	11,762	*	Budget profile timing
3832	Crossover expenses to ratepayers	500	3,750	5,000	5,000	500	3,250		
6912	Depreciation (Roads)	909,871	870,003	1,160,000	1,160,000	1,160,562	(39,868)	*	Depn over budget estimates
	Total Operating Expenditure	1,598,043	2,336,342	3,694,268	3,410,871	2,616,799			
COA	Operating Revenue								
3143	MRWA Direct Grant	(127,990)	(127,990)	(127,990)	(127,990)	(125,058)	0		
3153	Other Grant Income	0	(523,397)	(683,397)	(400,000)	0	(523,397)	*	Timing - grant recognition accounting standards RRG Contribution Nabawa Northampton Rd \$300,000; LRCIP Funding for Project 5 - Extend width of shoulders with gravel and improve drainage in PFE contractors only \$100,000 - budget review Feb 2021
3393	Hudson Resources Contribution (Dartmoor Road)	(36,483)	(32,500)	(32,500)	(32,500)	(14,525)	3,983		
	Total Operating Revenue	(164,473)	(683,887)	(843,887)	(560,490)	(139,583)			
COA	Capital Expenditure								
3205	Transfer from Roadworks Reserve (EQ)	0	0	0	0	0	0		
	Total Capital Expenditure / Reserve Transfers	0	0	0	0	0			
	Total Road Maintenance	1,433,570	1,652,455	2,850,381	2,850,381	2,477,216			

		2020/2021	2020/2021	2020/2021	2020/2021	2019/2020			
		Year to Date Actuals	Year to Date Budget	Full Year Amended Budget	Full Year Original Budget	30 June YTD Actuals	BUDGET to BUDGET VARIATION	>\$10K	Budget PROFILE Comments
39	Road Plant Purchases								
COA	Operating Expenditure								
3586	Interest (Loan 97)	0	0	0	0	304	0		
3642	Loss on Sale of Assets	0	2,191	2,191	2,191	7,941	2,191		
	Total Operating Expenditure	0	2,191	2,191	2,191	8,246			
COA	Operating Revenue								
3543	Profit on Sale of Assets	(17,190)	(8,614)	(26,397)	(26,397)	(3,569)	8,576		
3903	Grants, Contributions & Reimbursement Road Plant	0	0	(35,000)	(35,000)	0	0		
	Total Operating Revenue	(17,190)	(8,614)	(61,397)	(61,397)	(3,569)			
COA	Capital Expenditure / Reserve Transfers								
3554	Plant & Equipment Purchases (NCA)	134,673	0	614,500	614,500	501,488	(134,673)	*	Budget Profile Timing - 10 Year Plant Replacement Program
3575	Proceeds from Disposal of Assets	0	(80,000)	(80,000)	(80,000)	(23,636)	(80,000)	*	Budget Profile Timing - 10 Year Plant Replacement Program
3587	Principal Loan Repayments (Loan 97)	0	0	0	0	19,162	0		
4781	Transfer to Plant/Light Vehicle Reserve (EQ)	0	180	220,250	220,250	0	180		
3561	Transfer from Plant/Light Vehicle Reserve (EQ)	0	0	0	0	0	0		
6225	Realisation on Disposal of Assets	0	0	80,000	80,000	23,636	0		
7135	Loan Funds Rec'd.	0	0	0	0	0	0		
	Total Capital Expenditure / Reserve Transfers	134,673	(79,820)	834,750	834,750	520,651			
	Total Road Plant Purchases	117,483	(86,243)	775,544	775,544	525,327			

		2020/2021	2020/2021	2020/2021	2020/2021	2019/2020			
		Year to Date Actuals	Year to Date Budget	Full Year Amended Budget	Full Year Original Budget	30 June YTD Actuals	BUDGET to BUDGET VARIATION	>\$10K	Budget PROFILE Comments
41	Traffic Control								
COA	Operating Expenditure								
4102	Admin Allocation (Traffic Control)	28,630	34,299	45,729	45,729	40,899	5,669		
4572	Traffic Control Expense	0	0	3,000	3,000	0	0		
7572	Traffic Counters Expense	0	0	0	0	7,912	0		
	Total Operating Expenditure	28,630	34,299	48,729	48,729	48,811			
COA	Operating Revenue								
7513	Licensing Commission Income	(2,872)	(2,628)	(3,500)	(3,500)	(4,586)	244		
7573	Traffic Counter Income	(3,200)	0	0	0	0	3,200		** Trade on new traffic counters offsets expenditure refer COA 7574
	Total Operating Revenue	(6,072)	(2,628)	(3,500)	(3,500)	(4,586)			
	Capital Expenditure / Reserve Transfers								
7574	Tools & Equipment Purchases (NCA)	13,243	10,000	10,000	10,000	0	(3,243)		** Expenditure is offset with sale of traded traffic counters refer COA 7573 above
	Total Capital Expenditure / Reserve Transfers	13,243	10,000	10,000	10,000	0			
	Total Traffic Control	35,802	41,671	55,229	55,229	44,225			
	Total Transport	1,972,136	2,239,283	4,419,471	4,419,471	3,558,118			

Prog	Economic Services	2020/2021	2020/2021	2020/2021	2020/2021	2019/2020	BUDGET to BUDGET		Budget PROFILE Comments
44	Rural Services	Year to Date Actuals	Year to Date Budget	Full Year Amended Budget	Full Year Original Budget	30 June YTD Actuals	VARIATION	>\$10K	
COA	Operating Expenditure								
3362	Ranger Allocation (Roadside Spraying)	6,727	10,525	13,114	13,114	8,814	3,798		
4462	Admin Allocation (Rural Services)	7,475	8,577	11,432	11,432	9,793	1,102		
6722	Noxious Weeds & Pest Expense	5,886	16,028	16,178	16,178	9,332	10,142	*	Budget Profile Timing
	Total Operating Expenditure	20,088	35,130	40,723	40,723	27,939			
COA	Capital Expenditure / Reserve Transfers								
4404	Plant & Equipment Purchases (NCA)	0	0	0	0	0	0		
	Total Rural Services	20,088	35,130	40,723	40,723	27,939			

		2020/2021	2020/2021	2020/2021	2020/2021	2019/2020	BUDGET to BUDGET		Budget PROFILE Comments
45	Tourism and Area Promotion	Year to Date Actuals	Year to Date Budget	Full Year Amended Budget	Full Year Original Budget	30 June YTD Actuals	VARIATION	>\$10K	
COA	Operating Expenditure								
3952	Signage Expense (Tourism)	0	0	1,000	1,000	0	0		
3982	Tourism Expense	0	0	7,500	7,500	0	0		
4282	Promotional Expense (Tourism)	550	2,000	7,000	7,000	1,440	1,450		
	Total Operating Expenditure	550	2,000	15,500	15,500	1,440			
COA	Operating Revenue								
3973	Contr. & Reim. (Tourism).	0	0	0	0	0	0		
	Total Operating Revenue	0	0	0	0	0			
	Total Tourism and Area Promotion	550	2,000	15,500	15,500	1,440			

		2020/2021	2020/2021	2020/2021	2020/2021	2019/2020	BUDGET to BUDGET		Budget PROFILE Comments
46	Building Control	Year to Date Actuals	Year to Date Budget	Full Year Amended Budget	Full Year Original Budget	30 June YTD Actuals	VARIATION	>\$10K	
COA	Operating Expenditure								
4132	Building Surveyor Expenses	99,083	102,574	139,444	139,444	135,534	3,491		
4162	Non Contract Expenses	0	0	1,000	1,000	0	0		
4622	Admin Allocation (Building Control)	50,103	68,598	91,458	91,458	71,574	18,495	*	Admin Allocations lower than estimates YTD
	Total Operating Expenditure	149,186	171,172	231,902	231,902	207,108	21,986	0	
COA	Operating Revenue								
4153	Building Licenses Income	(25,368)	(4,500)	(6,000)	(6,000)	(6,032)	20,868	*	Building application revenue higher than anticipated
4173	CTF Commissions Received	(113)	(90)	(120)	(120)	(120)	23		
4213	Building Commissions Received	(461)	(108)	(150)	(150)	(200)	353		
4183	Contributions & Reimbursements (Building Control)	0	0	0	0	0	0		
	Total Operating Revenue	(25,942)	(4,698)	(6,270)	(6,270)	(6,352)	21,244	0	
COA	Capital Expenditure / Reserve Transfers								
4215	Transfer from Leave Reserve (EQ)	0	0	0	0	0	0		
	Total Capital Expenditure/Reserve Transfers	0	0	0	0	0	0	0	
	Total Building Control	123,244	166,474	225,632	225,632	200,756			

49	Other Economic Services			2020/2021	2020/2021	2019/2020	2019/2020	BUDGET VARIATION	Budget PROFILE Comments
				Full Year Amended Budget	Full Year Original Budget	Current Year YTD Actuals	Amended Full Year Budget		
COA	Operating Expenditure								
4232	Water Supply Stand Pipes Expense	0	250	250	250	0	250		
4222	Admin Allocation (Other Economic Services)	35,788	39,276	52,370	52,370	47,124	3,488		
4242	Rehabilitation of Gravel Pits Expense	0	0	5,000	5,000	0	0		
4252	Purchase of Stamps	20	34	65	65	29	14		
4272	Other Expenditure	0	7,862	10,131	10,131	810	7,862		
	Total Operating Expenditure	35,807	47,422	67,816	67,816	47,963			
COA	Operating Revenue								
4223	Commission Received Australia Post	(6,722)	(4,878)	(6,500)	(6,500)	(7,193)	1,844		
4243	Annual Post Office Box Fee	(3,300)	(3,000)	(3,000)	(3,000)	(3,282)	300		
4253	Postage Stamp Income	(24)	(63)	(65)	(65)	(73)	(39)		
4333	Photocopying Income	(42)	(20)	(20)	(20)	(103)	22		
4913	Shire Leased Reserves Income	(450)	(450)	(450)	(450)	(450)	0		
	Total Operating Revenue	(10,538)	(8,411)	(10,035)	(10,035)	(11,101)			
COA	Capital Expenditure / Reserve Transfers								
4760	Transfer to Water Strategy Reserve (EQ)	4	9	15	15	15	5		
	Total Other Economic Services	25,273	39,020	57,796	57,796	36,878			
	Total Economic Services	169,155	242,624	339,652	339,652	267,013			

Prog	Other Property & Services	2020/2021	2020/2021	2020/2021	2020/2021	2019/2020	BUDGET to BUDGET		Budget PROFILE Comments
47	Plant Depreciation	Year to Date Actuals	Year to Date Budget	Full Year Amended Budget	Full Year Original Budget	30 June YTD Actuals	VARIATION	>\$10K	
COA	Operating Expenditure								
5012	Depreciation (Other Property & Services)	271,838	238,293	317,721	317,721	336,585	(33,545)	*	Timing
7102	Depreciation of Unclassified Assets (Other Property & Services)	0	5,247	7,000	7,000	0	5,247		
6890	Depreciation Posted to Jobs (Other Property & Services)	(222,514)	(243,540)	(324,721)	(324,721)	(343,585)	(21,027)	*	Timing
	Total Plant Depreciation	49,324	0	0	0	(7,000)			
Prog	Other Property & Services	2020/2021	2020/2021	2020/2021	2020/2021	2019/2020	BUDGET to BUDGET		Budget PROFILE Comments
50	Private Works	Year to Date Actuals	Year to Date Budget	Full Year Amended Budget	Full Year Original Budget	30 June YTD Actuals	VARIATION	>\$10K	
COA	Operating Expenditure								
7302	Private Works Expense	4,227	5,929	7,741	7,741	982	1,702		
COA	Operating Income								
7333	Private Works Income	(5,827)	(5,332)	(8,000)	(8,000)	(2,060)	495		
	Total Private Works	(1,599)	597	(259)	(259)	(1,078)			
52	Public Works Overheads	Year to Date Actuals	Year to Date Budget	Full Year Amended Budget	Full Year Original Budget	30 June YTD Actuals	BUDGET to BUDGET	>\$10K	Budget PROFILE Comments
COA	Operating Expenditure								
0342	Provision for Long Service Leave (Public Works Overheads)	0	0	5,000	5,000	4,013	0		
4312	Superannuation Council 3% (Public Works Overheads)	9,683	13,671	18,233	18,233	12,433	3,988		
4322	Superannuation 9.5% (Manager of Works)	7,964	7,785	10,382	10,382	10,619	(179)		
4332	Superannuation 9.5% (Public Works Overheads)	55,447	62,982	83,973	83,973	73,684	7,535		
4342	Salaries & Wages (Works Manager)	82,292	80,019	106,688	106,688	109,701	(2,273)		
4352	Superannuation Council 3% (Manager of Works)	2,515	2,457	3,279	3,279	3,353	(58)		
4372	Public Works Sundry Expense	8,077	19,416	25,887	25,887	19,729	11,339	*	Internal plant non cash
4382	Works Manager Expenses	2,700	3,114	4,150	4,150	3,639	414		
4392	External Engineering Services	5,100	9,750	13,000	13,000	9,937	4,650		
4402	Sick Leave (Public Works Overheads)	21,449	25,074	33,429	33,429	19,465	3,625		
4412	Annual Leave (Public Works Overheads)	66,267	71,414	78,132	78,132	61,054	5,147		
4432	Public Holiday Pay (Public Works Overheads)	23,111	30,519	40,691	40,691	38,686	7,409		
4422	Long Service Leave Expense (Public Works Overheads)	17,381	17,356	17,356	17,356	0	(25)		
4442	Occupational Health & Safety Expense	4,160	8,000	10,500	10,500	9,571	3,840		
4452	Protective Uniform/ Minor Workwear	1,689	2,097	11,000	11,000	8,119	408		
4602	Training Expense	1,759	15,555	21,387	21,387	2,553	13,797	*	Budget Profile Timing
4652	Works Staff Allowances (Public Works Overheads)	17,455	17,550	23,400	23,400	22,813	95		
5202	Admin Allocation (Public Works Overheads)	93,048	117,621	156,829	156,829	141,643	24,573	*	Admin Allocations lower than estimates YTD
6782	Workers Compensation Insurance (Public Works Overheads)	18,134	18,134	18,134	18,134	19,682	(0)		
7422	Less Public Works Overheads Allocated to W & S	(466,923)	(511,092)	(681,450)	(681,450)	(578,601)	(44,169)	*	Budget Profile Timing
	Total Operating Expenditure	(28,694)	11,422	0	0	375			
COA	Operating Revenue								
0333	Contrib. & Reimb. (PWO).	0	0	0	0	0	0		
COA	Capital Expenditure / Reserve Transfers								
7631	Transfer from Leave Reserve (EQ)	0	0	0	0	0	0		
	Total Public Works Overheads	(28,694)	11,422	0	0	375			

		2020/2021	2020/2021	2020/2021	2020/2021	2019/2020			
53	Plant Operation Costs	Year to Date Actuals	Year to Date Budget	Full Year Amended Budget	Full Year Original Budget	30 June YTD Actuals	BUDGET to BUDGET VARIATION	>\$10K	Budget PROFILE Comments
COA	Operating Expenditure								
4472	In House Repairs & Maintenance	153,565	166,553	221,517	221,517	202,563	12,988	*	Employee and internal costs spread evenly over budget
4482	Tyre Purchase Expense	11,585	43,128	57,500	57,500	49,048	31,543	*	Budget Profile Timing
4492	Parts & Outside Repairs Expense	94,188	112,500	150,000	150,000	148,630	18,312	*	Budget Profile Timing
4502	Plant Licences Expense	9,055	10,000	10,000	10,000	9,246	945		
4532	Tools & Consumables	11,814	13,114	20,000	20,000	16,891	1,300		
4542	Fuel, Oil & Grease	147,700	233,244	311,000	311,000	280,918	85,544	*	Budget Profile Timing
4552	Cutting Edges & Tips	4,258	9,000	12,000	12,000	10,207	4,742		
5112	Admin Allocation (Plant Operations)	14,315	16,911	22,543	22,543	20,450	2,596		
6772	Insurance Expense (Plant Operations)	37,639	35,143	35,143	35,143	34,360	(2,496)		
4512	Less POC Allocated to W & S	(461,801)	(599,778)	(799,703)	(799,703)	(695,769)	(137,977)	*	Budget Profile Timing
	Total Operating Expenditure	22,318	39,815	40,000	40,000	76,544			
COA	Operating Revenue								
4503	Sale of Scrap	0	0	0	0	(7,214)	0		
4513	Diesel Fuel Rebate	(34,922)	(29,997)	(40,000)	(40,000)	(61,702)	4,925		
	Total Operating Revenue	(34,922)	(29,997)	(40,000)	(40,000)	(68,916)			
	Total Plant Operation Costs	(12,604)	9,818	0	0	7,628			

		2020/2021	2020/2021	2020/2021	2020/2021	2019/2020			
55	Salaries and Wages	Year to Date Actuals	Year to Date Budget	Full Year Amended Budget	Full Year Original Budget	30 June YTD Actuals	BUDGET to BUDGET VARIATION	>\$10K	Budget PROFILE Comments
COA	Operating Expenditure								
4362	Unallocated Wages	0	0	0	0	0	0		
4570	S&W Gov, Corporate & Development Services	722,398	706,869	942,497	942,497	946,457	(15,529)	*	Timing 3x payroll in March 2021
4580	S&W Works & Services	798,212	824,553	1,099,405	1,099,405	1,025,964	26,341	*	Timing overtime in April 2021
4600	Less Salary & Wages Allocated	(1,520,610)	(1,531,422)	(2,041,902)	(2,041,902)	(1,965,520)	(10,812)	*	Timing
4592	Workers Compensation Paid	0	0	0	0	0	0		
	Total Operating Expenditure	(0)	0	0	0	6,901			
COA	Operating Revenue								
4613	Salaries & Wages Reimbursement Received	0	0	0	0	0	0		
4623	Paid Parental Leave Scheme Income	0	0	0	0	0	0		
	Total Operating Revenue	0	0	0	0	0			
	Total Salaries and Wages	(0)	0	0	0	6,901			

		2020/2021	2020/2021	2020/2021	2020/2021	2019/2020			
56	Unclassified	Year to Date Actuals	Year to Date Budget	Full Year Original Budget	Full Year Original Budget	30 June YTD Actuals	BUDGET to BUDGET VARIATION	>\$10K	Budget PROFILE Comments
COA	Operating Expenditure								
5022	Overpayments/Recoverables - Expenditure	9,279	7,500	10,500	10,500	8,534	(1,779)		
	Total Operating Expenditure	9,279	7,500	10,500	10,500	8,534	(1,779)		
COA	Operating Revenue								
5023	Overpayments/Recoverables - Income	(7,826)	(7,875)	(10,500)	(10,500)	(8,391)	(49)		
3813	Profit on Revaluation	0	0	0	0	0	0		
	Total Operating Revenue	(7,826)	(7,875)	(10,500)	(10,500)	(8,391)			
	Total Unclassified	1,453	(375)	0	0	143			
	Total Other Property and Services	7,881	21,462	(259)	(259)	6,969			

List of Accounts for the period ending 31 March 2021

Chq/EFT	Date	Name	Amount
5000	18/03/2021	Petty Cash	-256.23
EFT25005	03/03/2021	Aussie Sheds	-6500.00
EFT25006	03/03/2021	AFGRI	-1348.05
EFT25007	03/03/2021	Abrolhos Steel	-165.00
EFT25008	03/03/2021	Atom Supply	-549.08
EFT25009	03/03/2021	Bridgestone Tyre Centre	-1454.50
EFT25010	03/03/2021	Bunnings Group Limited	-1544.35
EFT25011	03/03/2021	CJD Equipment Pty Ltd	-357.15
EFT25012	03/03/2021	Chapman Valley Tennis Club	-18.00
EFT25013	03/03/2021	Clare Margaret Cream	-26.65
EFT25014	03/03/2021	Cleanaway Co Pty Ltd (Commercial)	-7361.82
EFT25015	03/03/2021	Cleanaway Co Pty Ltd (Domestic)	-6483.56
EFT25016	03/03/2021	Design Catering	-290.40
EFT25017	03/03/2021	Fire & Safety Service Company	-2040.50
EFT25018	03/03/2021	Geraldton Ag Services	-154.14
EFT25019	03/03/2021	Geraldton Coffee Van	-250.00
EFT25020	03/03/2021	Geraldton Mower & Repair Specialists	-237.00
EFT25021	03/03/2021	Geraldton Sign Makers	-82.50
EFT25022	03/03/2021	Geraldton Toyota	-1944.70
EFT25023	03/03/2021	Glenfield IGA	-201.49
EFT25024	03/03/2021	Harvey Norman Computers Geraldton	-48.00
EFT25025	03/03/2021	M & B Quality Building Products	-63.74
EFT25026	03/03/2021	MOD Designs	-260.00
EFT25027	03/03/2021	Magor Swartz Pty Ltd	-11225.50
EFT25028	03/03/2021	Market Creations	-1259.50
EFT25029	03/03/2021	Midwest Chemical & Paper	-765.34
EFT25030	03/03/2021	Midwest Financial	-1100.00
EFT25031	03/03/2021	Mitchell & Brown	-3885.95
EFT25032	03/03/2021	NAPA - Cows Parts Pty Ltd	-212.90
EFT25033	03/03/2021	Nature Playgrounds	-9005.04
EFT25035	03/03/2021	Office of the Auditor General	-2200.00
EFT25036	03/03/2021	Option Refrigeration & Air Conditioning	-475.42
EFT25037	03/03/2021	Paper Plus Office National	-181.22
EFT25038	03/03/2021	Pirtek Geraldton	-1391.71
EFT25039	03/03/2021	Prime Trophies	-200.00
EFT25040	03/03/2021	Purcher International	-2280.22
EFT25041	03/03/2021	Shire of Northampton	-1782.00
EFT25042	03/03/2021	St John Ambulance Australia (WA) Inc	-65.00
EFT25043	03/03/2021	Think Water Geraldton	-275.20
EFT25044	03/03/2021	Truckline	-806.20
EFT25045	03/03/2021	Whipintarra Springs Pty Ltd - Nukara Farm	-2150.00
EFT25046	09/03/2021	MM Electrical Merchandising	-145.20
EFT25047	09/03/2021	Telstra	-1173.56
EFT25048	09/03/2021	Corrine Smith	-500.00
EFT25049	09/03/2021	For A Better Chapman Valley	-1305.04
EFT25050	09/03/2021	Midwest Auto Group	-57317.80
EFT25051	09/03/2021	Nabawa Valley Tavern	-833.35
EFT25052	09/03/2021	Pirtek Geraldton	-1137.43
EFT25053	09/03/2021	Shire of Chapman Valley	-28.60

EFT25055	18/03/2021 Australia Post	-256.54
EFT25056	18/03/2021 Bunnings Group Limited	-53.90
EFT25057	18/03/2021 Chapman Valley Menshed Inc	-400.00
EFT25058	18/03/2021 Department Of Fire And Emergency Services	-22705.20
EFT25059	18/03/2021 Design Catering	-248.60
EFT25060	18/03/2021 Dulux Australia	-309.59
EFT25061	18/03/2021 Five Star Business Solutions & Innovation	-813.56
EFT25062	18/03/2021 Geraldton Ceramics	-198.65
EFT25063	18/03/2021 JR & A Hersey Pty Ltd	-970.31
EFT25064	18/03/2021 Jungle News & Lotto	-348.68
EFT25065	18/03/2021 Leanne Beryl Hipper	-45.00
EFT25066	18/03/2021 Lenane Holdings Pty Ltd	-47107.50
EFT25067	18/03/2021 Local Government Supervisors Association Of Western Australia Inc.	-99.00
EFT25068	18/03/2021 MOD Designs	-320.00
EFT25069	18/03/2021 Miralec	-1397.00
EFT25070	18/03/2021 Moore Stephens	-990.00
EFT25071	18/03/2021 Nature Playgrounds	-12006.72
EFT25072	18/03/2021 Norfolk Cleaning Service	-2758.25
EFT25073	18/03/2021 Queens Supa IGA Supermarket	-177.38
EFT25074	18/03/2021 Refuel Australia	-25367.78
EFT25075	18/03/2021 Sport & Recreation Surfaces Pty Ltd	-22783.20
EFT25076	18/03/2021 TeletracNavman Australia	-769.45
EFT25077	18/03/2021 Think Water Geraldton	-393.55
EFT25078	18/03/2021 Toll Transport Pty Ltd	-24.26
EFT25079	23/03/2021 Beau Raymond	-141.13
EFT25080	23/03/2021 Node1Internet	-509.58
EFT25081	25/03/2021 Western Australian Treasury Corporation	-21480.55
EFT25082	31/03/2021 Atom Supply	-284.14
EFT25083	31/03/2021 Beaupaires	-29.50
EFT25084	31/03/2021 Bolts R Us	-340.56
EFT25085	31/03/2021 Bridgestone Tyre Centre	-1217.00
EFT25086	31/03/2021 Bruce Rock Engineering	-144.06
EFT25087	31/03/2021 Bunnings Group Limited	-2714.39
EFT25088	31/03/2021 Cleanaway Co Pty Ltd (Commercial)	-6883.74
EFT25089	31/03/2021 Cleanaway Co Pty Ltd (Domestic)	-5344.53
EFT25090	31/03/2021 Department of Planning, Lands & Heritage (WAPC)	-81.00
EFT25091	31/03/2021 GNC Quality Precast Geraldton	-4636.50
EFT25092	31/03/2021 Geraldton Ag Services	-171.06
EFT25093	31/03/2021 Geraldton Lock And Key	-216.61
EFT25094	31/03/2021 Geraldton Toyota	-430.55
EFT25095	31/03/2021 Great Northern Rural Services	-216.82
EFT25096	31/03/2021 HL Geospatial	-6024.33
EFT25097	31/03/2021 Kicksolutions	-104.00
EFT25098	31/03/2021 LMR Photography	-517.00
EFT25099	31/03/2021 Landgate	-95.90
EFT25100	31/03/2021 Mach 1 Auto One	-79.15
EFT25101	31/03/2021 Magor Swartz Pty Ltd	-17303.00
EFT25102	31/03/2021 Market Creations	-3796.21
EFT25103	31/03/2021 Midwest Chemical & Paper	-918.05
EFT25104	31/03/2021 Midwest Mowers and Can-Am	-24000.00
EFT25105	31/03/2021 Mitchell & Brown	-397.00
EFT25106	31/03/2021 NAPA - Cows Parts Pty Ltd	-1594.00

EFT25107	31/03/2021 Nigels Service Centre	-55.00
EFT25108	31/03/2021 Paper Plus Office National	-605.24
EFT25109	31/03/2021 Pirtek Geraldton	-812.99
EFT25110	31/03/2021 Purcher International	-3699.25
EFT25111	31/03/2021 SuperSealing	-13750.01
EFT25112	31/03/2021 The West Australian	-239.44
EFT25113	31/03/2021 Toll Transport Pty Ltd	-66.94
EFT25114	31/03/2021 Totally Work Wear	-158.93
EFT25115	31/03/2021 Western Resource Recovery Pty Ltd	-856.85
EFT25116	31/03/2021 Winc Australia Pty Limited	-2793.02
EFT25117	31/03/2021 Telstra	-5234.95
DD17075.1	02/03/2021 Aware Super Pty Ltd	-7406.98
DD17075.2	02/03/2021 Australian Super	-95.57
DD17075.3	02/03/2021 Hostplus Superannuation	-812.39
DD17075.4	02/03/2021 Wealth Personal Superannuation and Pension Fund	-635.41
DD17075.5	02/03/2021 Cameron Fishing Superannuation Fund	-106.97
DD17075.6	02/03/2021 Prime Super	-224.05
DD17075.7	02/03/2021 ANZ Smart Choice Super	-241.12
DD17092.1	08/03/2021 Westpac Geraldton	-906.78
DD17093.1	16/03/2021 Aware Super Pty Ltd	-7713.03
DD17093.2	16/03/2021 Australian Super	-174.80
DD17093.3	16/03/2021 Hostplus Superannuation	-918.89
DD17093.4	16/03/2021 Wealth Personal Superannuation and Pension Fund	-608.67
DD17093.5	16/03/2021 Cameron Fishing Superannuation Fund	-114.67
DD17093.6	16/03/2021 OnePath MasterFund	-115.04
DD17093.7	16/03/2021 Prime Super	-224.05
DD17093.8	16/03/2021 ANZ Smart Choice Super	-241.12
DD17103.1	30/03/2021 Aware Super Pty Ltd	-7733.45
DD17103.2	30/03/2021 Australian Super	-181.22
DD17103.3	30/03/2021 Hostplus Superannuation	-894.95
DD17103.4	30/03/2021 Wealth Personal Superannuation and Pension Fund	-608.67
DD17103.5	30/03/2021 Cameron Fishing Superannuation Fund	-95.84
DD17103.6	30/03/2021 OnePath MasterFund	-41.56
DD17103.7	30/03/2021 Prime Super	-224.05
DD17103.8	30/03/2021 ANZ Smart Choice Super	-241.12
EFT25054	12/03/2021 Shire of Chapman Valley	-206024.88

SHIRE OF CHAPMAN VALLEY

BANK RECONCILIATION - Muni Accounts As at 31st March 2021

SYNERGY

Balance as per Cash at Bank Account GL 160000	247,445.84
Balance as per Cash at Bank Account GL 170000	3,650,732.66
Balance as per Interfund Transfer A/c GL 161100	-
Plus Income on Bank Stmt not in ledgers	-
Less Expenditure on Bank Stmt not in ledgers	-
	\$3,898,178.50

BANK

Muni Bank Account (Account No 000040)	258,610.78
Investment Account (Account No 305784)	<u>3,650,732.66</u>
	<u>3,909,343.44</u>
Less Outstanding Payments	10,408.61
Plus Outstanding Deposits	0.07
Plus Tfer from Trust to Muni <u>or</u> [Tfer to Trust from Muni]	(756.40)
	\$3,898,178.50

Difference Check 0.00

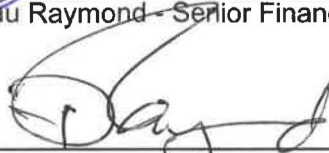
Completed by:



Beau Raymond - Senior Finance Officer

6/4/21
Date

Reviewed by:



Dianne Raymond - Mgr Finance & Corporate Services

12/5/21
Date



Corporate Card Statement

30 MAR 2021



SHIRE OF CHAPMAN VALLEY
THE SHIRE CLERK
ADMINISTRATION
C/- POST OFFICE
NABAWA W A WA 6532

Facility Number

00018023 20000001

Payment Due Date

31 March 2021

Closing Balance

\$1,261.63

**This amount will be swept
from a nominated account.**

For enquiries please call 1300 650 107 (8am - 8pm, Monday to Friday). Lost or stolen cards service available 24 hours a day, 7 days a week.

Any statement entries for purchases or cash advances made in a foreign currency include the following: (1) the foreign currency transaction amount converted into Australian dollars by the applicable credit card scheme and (2) the Westpac Foreign Transaction Fee (FX Fee), being the applicable Westpac Processing Fee and the applicable Westpac On-Charged Scheme Fee.

Company Name		Number of Cards		Cash Advance Annual % Rate	
Shire Of Chapman Valley		2		15.65%	
Contact Name		Facility Number		Facility Credit Limit	
The Shire Clerk		00018023 20000001		10,000	
Statement From	Statement To	Payment Due Date	Opening Balance	Closing Balance	Available Credit
22 Feb 2021	21 Mar 2021	31 Mar 2021	906.78	1,261.63	8,738.37

Payment will be automatically debited on the agreed payment date as recorded in your facility application.

Summary of Changes in Your Account Since Last Statement

From Your Opening Balance of	We Deducted Payments and Other Credits	And We Added				To Arrive at Your Closing Balance of	Total Past Due / Overlimit balances
		New purchases	Cash advances	Fees, Interest & Government Charges	Miscellaneous Transactions		
906.78	906.78 -	1,261.63	0.00	0.00	0.00	1,261.63	0.00

Remember, if you have a card, always keep your passcode (PIN) secret - don't tell anyone or let them see it. Never write your passcode on your card or on anything that could be lost or stolen. If you do need to record a reminder, you must make every effort to disguise it. You may be liable for losses if you don't protect your passcode. To learn more about how you can protect your card against unauthorised transactions, or for information about disputed transactions, call us at 1300 650 107 during business hours.



Corporate Card Statement

SHIRE OF CHAPMAN VALLEY
THE SHIRE CLERK
ADMINISTRATION
C/- POST OFFICE
NABAWA W A WA 6532

CARDHOLDER TRANSACTION DETAILS

Cardholder Name	Card Number	Credit Limit	Available Credit
Maurice Battilana	5163 2531 0083 1327	6,000	5,400.19

For enquiries please call 1300 650 107 (8am - 8pm, Monday to Friday). Lost or stolen cards service available 24 hours a day, 7 days a week.

Corporate Card Transactions			
Date of Transaction	Description	Debits/Credits	Cardholder Comments
05 MAR	Payments AUTOMATIC PAYMENT	888.53-	
	Sub Total:	888.53-	
03 MAR	Purchases Adobe Systems Pty Ltd Sydney AUS DIGITAL GOODS - APPS	599.81	GL10723.22 Annot. Expense
	Sub Total:	599.81	

Summary of Changes in Your Account Since Last Statement

From Your Opening Balance of	We Deducted Payments and Other Credits	And We Added				To Arrive at Your Closing Balance of	Total Past Due / Overlimit balances
		New purchases	Cash advances	Fees, Interest & Government Charges	Miscellaneous Transactions		
888.53	888.53 -	599.81	0.00	0.00	0.00	599.81	0.00

I have checked the above details and verify that they are correct.

Cardholder Signature

Date

1/4/21

Transactions examined and approved.

Manager/Supervisor Signature

Date

1/4/2021



Corporate Card Statement

SHIRE OF CHAPMAN VALLEY
THE SHIRE CLERK
ADMINISTRATION
C/- POST OFFICE
NABAWA WA 6532

CARDHOLDER TRANSACTION DETAILS

Cardholder Name	Card Number	Credit Limit	Available Credit
Simon Lancaster	5163 2531 0083 4453	4,000	3,338.18

For enquiries please call 1300 650 107 (8am - 8pm, Monday to Friday). Lost or stolen cards service available 24 hours a day, 7 days a week.

Corporate Card Transactions			
Date of Transaction	Description	Debits/Credits	Cardholder Comments
05 MAR	Payments AUTOMATIC PAYMENT	18.25-	
	Sub Total:	18.25-	
05 MAR	Purchases QANTAS AIRWAYS LTD MASCOT AUS QANTAS <i>Moore Australia Budget Workshop.</i>	661.82	AL 106320
	Sub Total:	661.82	

Summary of Changes in Your Account Since Last Statement

From Your Opening Balance of	We Deducted Payments and Other Credits	And We Added				To Arrive at Your Closing Balance of	Total Past Due / Overlimit balances
		New purchases	Cash advances	Fees, Interest & Government Charges	Miscellaneous Transactions		
18.25	18.25 -	661.82	0.00	0.00	0.00	661.82	0.00

I have checked the above details and verify that they are correct.

Cardholder Signature

Date 1/4/21

Transactions examined and approved.

Manager/Supervisor Signature

Date 1/4/2021

SHIRE OF CHAPMAN VALLEY
MONTHLY FINANCIAL REPORT
(Containing the Statement of Financial Activity)
For the period ending 30th of April 2021

LOCAL GOVERNMENT ACT 1995
LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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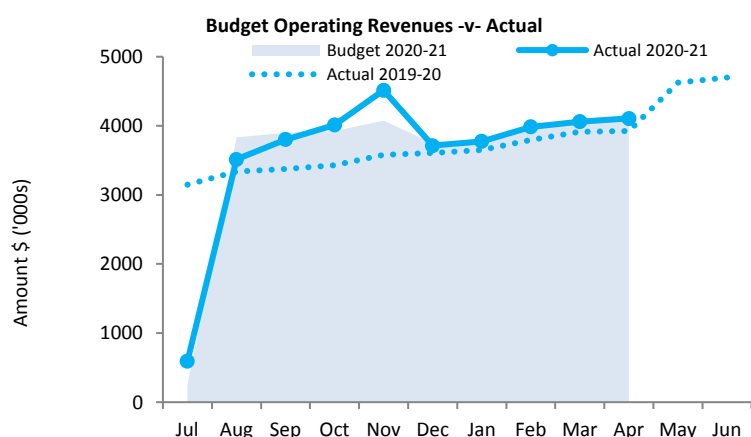
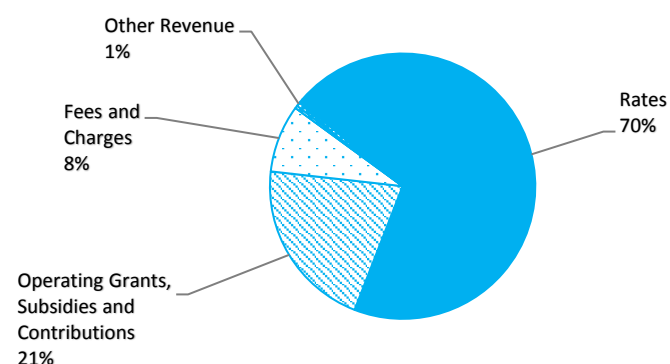
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MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED 30 APRIL 2021

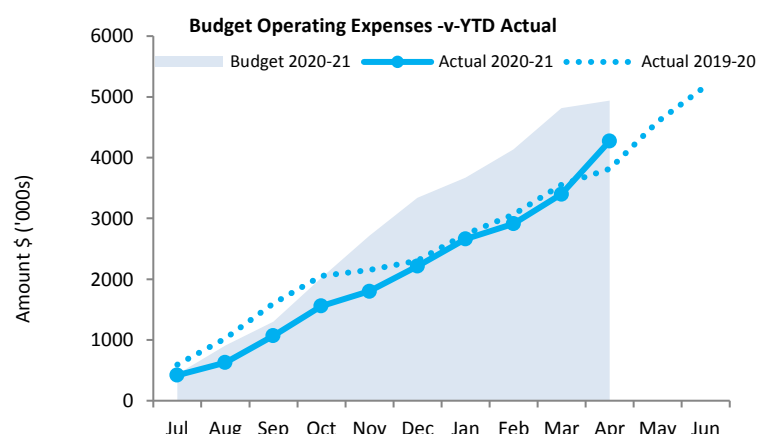
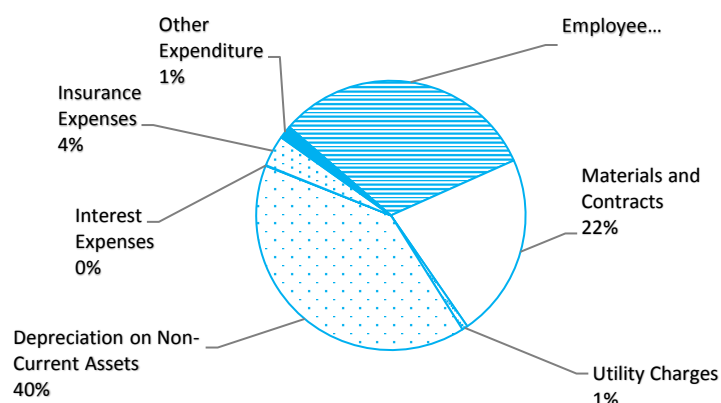
SUMMARY INFORMATION - GRAPHS

OPERATING ACTIVITIES

OPERATING REVENUE

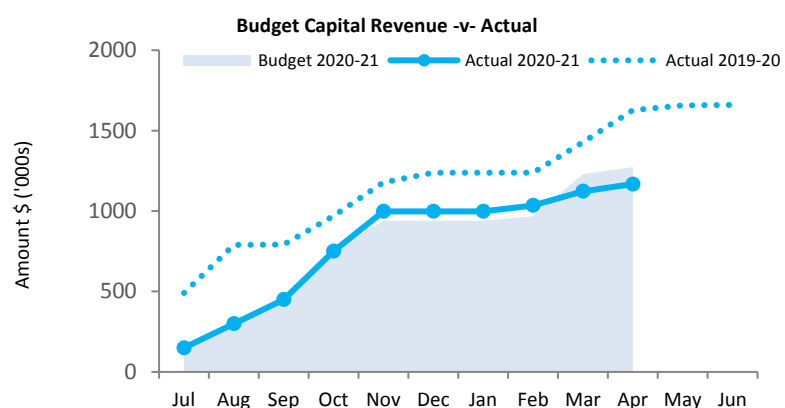


OPERATING EXPENSES

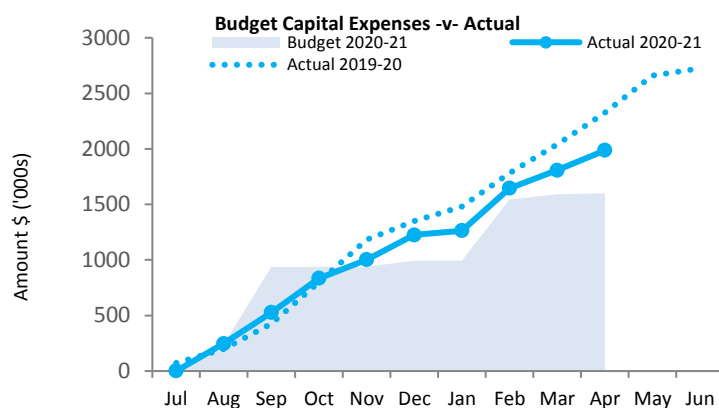


INVESTING ACTIVITIES

CAPITAL REVENUE



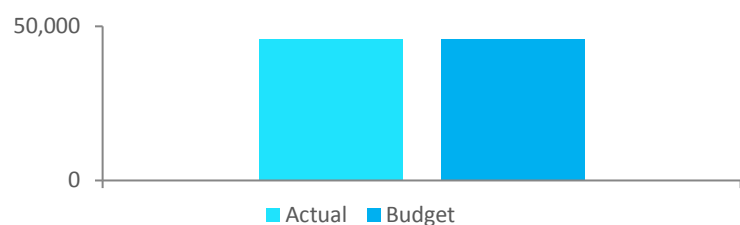
CAPITAL EXPENSES



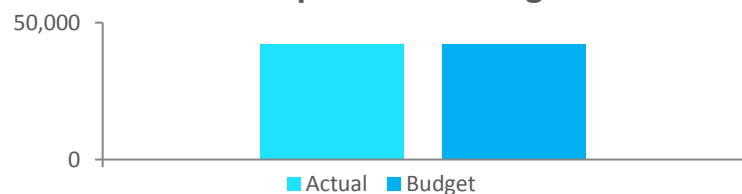
FINANCING ACTIVITIES

BORROWINGS

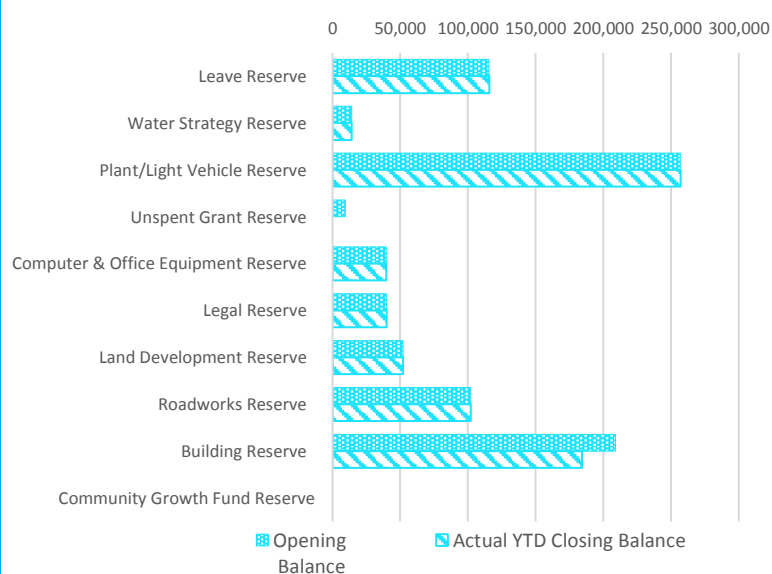
Principal Repayments



Principal Outstanding



RESERVES



This information is to be read in conjunction with the accompanying Financial Statements and Notes.

Funding surplus / (deficit) Components

Funding surplus / (deficit)				
	Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
Opening	\$1.76 M	\$1.76 M	\$1.76 M	\$0.00 M
Closing	\$0.00 M	\$1.82 M	\$2.44 M	\$0.62 M

Refer to Statement of Financial Activity

Cash and cash equivalents		
	\$4.03 M	% of total
Unrestricted Cash	\$3.23 M	80.0%
Restricted Cash	\$0.81 M	20.0%

Refer to Note 2 - Cash and Financial Assets

Payables		
	\$0.42 M	% Outstanding
Trade Payables	\$0.29 M	
Over 30 Days		3.2%
Over 90 Days		0%

Refer to Note 5 - Payables

Receivables		
	\$0.10 M	% Collected
Rates Receivable	\$0.12 M	96%
Trade Receivable	\$0.10 M	
Over 30 Days		86.9%
Over 90 Days		79.6%

Refer to Note 3 - Receivables

Key Operating Activities

Amount attributable to operating activities			
Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$0.18 M)	\$0.75 M	\$1.48 M	\$0.73 M

Refer to Statement of Financial Activity

Rates Revenue		
YTD Actual	\$2.85 M	% Variance
YTD Budget	\$2.82 M	1.3%

Refer to Note 6 - Rate Revenue

Operating Grants and Contributions		
YTD Actual	\$0.86 M	% Variance
YTD Budget	\$0.98 M	(12.2%)

Refer to Note 13 - Operating Grants and Contributions

Fees and Charges		
YTD Actual	\$0.34 M	% Variance
YTD Budget	\$0.26 M	32.7%

Refer to Statement of Financial Activity

Key Investing Activities

Amount attributable to investing activities			
Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$1.19 M)	(\$0.30 M)	(\$0.78 M)	(\$0.48 M)

Refer to Statement of Financial Activity

Proceeds on sale		
YTD Actual	\$0.04 M	%
Amended Budget	\$0.03 M	24.2%

Refer to Note 7 - Disposal of Assets

Asset Acquisition		
YTD Actual	\$1.99 M	% Spent
Amended Budget	\$2.80 M	(29.0%)

Refer to Note 8 - Capital Acquisition

Capital Grants		
YTD Actual	\$1.17 M	% Received
Amended Budget	\$1.53 M	(23.6%)

Refer to Note 8 - Capital Acquisition

Key Financing Activities

Amount attributable to financing activities			
Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$0.39 M)	(\$0.39 M)	(\$0.02 M)	\$0.37 M

Refer to Statement of Financial Activity

Borrowings		
Principal repayments	\$0.05 M	
Interest expense	\$0.00 M	
Principal due	\$0.04 M	

Refer to Note 9 - Borrowings

Reserves		
Reserves balance	\$0.81 M	
Interest earned	\$0.00 M	

Refer to Note 11 - Cash Reserves

Lease Liability		
Principal repayments	\$0.01 M	
Interest expense	\$0.00 M	
Principal due	\$0.06 M	

Refer to Note 10 - Lease Liabilities

This information is to be read in conjunction with the accompanying Financial Statements and notes.

KEY TERMS AND DESCRIPTIONS
FOR THE PERIOD ENDED 30 APRIL 2021

NATURE OR TYPE DESCRIPTIONS

REVENUE

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.

OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS
Refers 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 identifiable non financial assets paid to a local government, irrespective of whether these amounts are received as capital grants, subsidies, contributions or donations.

REVENUE FROM CONTRACTS WITH CUSTOMERS
Revenue from contracts with customers is recognised when the local government satisfies its performance obligations under the contract.

FEES AND CHARGES
Revenues (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.

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. Exclude 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.

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, rebates etc.

PROFIT ON ASSET DISPOSAL
Excess of assets received over the net book value for assets on their disposal.

EXPENSES

EMPLOYEE COSTS
All costs associate 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
Shortfall between the value of assets received over the net book value for assets on their disposal.

DEPRECIATION ON NON-CURRENT ASSETS
Depreciation 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, allowance for impairment of assets, member's fees or State taxes. Donations and subsidies made to community groups.

**STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 APRIL 2021**

STATUTORY REPORTING PROGRAMS

	Ref Note	Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	%	
Opening funding surplus / (deficit)	1(c)	1,760,791	1,760,791	1,760,791	0	0.00%	
Revenue from operating activities							
Governance		1,200	1,000	20,474	19,474	1947.40%	▲
General purpose funding - general rates	6	2,817,841	2,817,841	2,854,496	36,655	1.30%	
General purpose funding - other		447,401	337,638	365,637	27,999	8.29%	
Law, order and public safety		30,900	29,700	81,064	51,364	172.94%	▲
Health		2,719	2,601	9,100	6,499	249.87%	
Community amenities		193,755	166,360	197,823	31,463	18.91%	▲
Recreation and culture		480,761	479,473	298,646	(180,827)	(37.71%)	▼
Transport		290,387	198,475	187,879	(10,596)	(5.34%)	
Economic services		16,305	14,177	38,811	24,634	173.76%	▲
Other property and services		58,500	47,870	52,612	4,742	9.91%	
		4,339,769	4,095,135	4,106,542	11,407		
Expenditure from operating activities							
Governance		(403,129)	(262,108)	(195,949)	66,159	25.24%	▲
General purpose funding		(126,591)	(106,821)	(75,784)	31,037	29.06%	▲
Law, order and public safety		(215,900)	(183,348)	(194,131)	(10,783)	(5.88%)	
Health		(30,105)	(24,090)	(20,031)	4,059	16.85%	
Education and welfare		(2,000)	(1,670)	(80)	1,590	95.21%	
Community amenities		(766,390)	(562,765)	(490,078)	72,687	12.92%	▲
Recreation and culture		(912,882)	(721,126)	(631,983)	89,143	12.36%	▲
Transport		(3,564,682)	(2,739,306)	(2,355,588)	383,718	14.01%	▲
Economic services		(355,942)	(282,049)	(231,615)	50,434	17.88%	▲
Other property and services		(58,241)	(56,045)	(79,320)	(23,275)	(41.53%)	▼
		(6,435,862)	(4,939,328)	(4,274,559)	664,769		
Non-cash amounts excluded from operating activities	1(a)	1,915,625	1,596,796	1,648,127	51,331	3.21%	
Amount attributable to operating activities		(180,468)	752,603	1,480,110	727,507		
Investing Activities							
Proceeds from non-operating grants, subsidies and contributions	14	1,528,260	1,273,550	1,168,260	(105,290)	(8.27%)	
Proceeds from disposal of assets	7	80,000	30,000	37,273	7,273	24.24%	
Payments for property, plant and equipment and infrastructure	8	(2,796,036)	(1,601,778)	(1,986,217)	(384,440)	(24.00%)	▼
Amount attributable to investing activities		(1,187,776)	(298,228)	(780,684)	(482,457)		
Financing Activities							
Transfer from reserves	11	34,500	34,500	34,500	0	0.00%	
Payments for principal portion of lease liabilities	10	0	0	(7,491)	(7,491)	0.00%	
Repayment of debentures	9	(45,995)	(45,995)	(45,995)	0	0.00%	
Transfer to reserves	11	(381,053)	(381,053)	(252)	380,801	99.93%	▲
Amount attributable to financing activities		(392,548)	(392,548)	(19,238)	373,310		
Closing funding surplus / (deficit)	1(c)	0	1,822,618	2,440,978			

KEY INFORMATION

▲ ▼ Indicates a variance between Year to Date (YTD) Actual and YTD Actual data as per the adopted materiality threshold. Refer threshold. Refer to Note 16 for an explanation of the reasons for the variance.

The material variance adopted by Council for the 2020-21 year is \$10,000 or 10.00% whichever is the greater.

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

KEY TERMS AND DESCRIPTIONS

FOR THE PERIOD ENDED 30 APRIL 2021

NATURE OR TYPE DESCRIPTIONS

REVENUE

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.

OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

Refers 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 identifiable non financial assets paid to a local government, irrespective of whether these amounts are received as capital grants, subsidies, contributions or donations.

REVENUE FROM CONTRACTS WITH CUSTOMERS

Revenue from contracts with customers is recognised when the local government satisfies its performance obligations under the contract.

FEES AND CHARGES

Revenues (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.

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. Exclude 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.

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, rebates etc.

PROFIT ON ASSET DISPOSAL

Excess of assets received over the net book value for assets on their disposal.

EXPENSES

EMPLOYEE COSTS

All costs associate 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

Shortfall between the value of assets received over the net book value for assets on their disposal.

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation 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, allowance for impairment of assets, member's fees or State taxes. Donations and subsidies made to community groups.

**STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 APRIL 2021**

BY NATURE OR TYPE

	Ref Note	Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	%	
Opening funding surplus / (deficit)	1(c)	1,760,791	1,760,791	1,760,791	0	0.00%	
Revenue from operating activities							
Rates	6	2,817,842	2,817,841	2,854,496	36,655	1.30%	
Operating grants, subsidies and contributions	13	1,180,009	970,267	857,520	(112,747)	(11.62%)	▼
Fees and charges		274,936	255,390	338,947	83,557	32.72%	▲
Interest earnings		19,750	14,781	13,457	(1,324)	(8.96%)	
Other revenue		20,835	16,501	24,932	8,431	51.09%	
Profit on disposal of assets	7	26,397	20,355	17,190	(3,165)	(15.55%)	
		4,339,769	4,095,135	4,106,542	11,407		
Expenditure from operating activities							
Employee costs		(1,963,615)	(1,542,738)	(1,364,519)	178,219	11.55%	▲
Materials and contracts		(2,169,442)	(1,480,324)	(944,148)	536,176	36.22%	▲
Utility charges		(53,368)	(53,014)	(29,378)	23,636	44.58%	▲
Depreciation on non-current assets		(1,949,221)	(1,624,350)	(1,706,503)	(82,153)	(5.06%)	
Interest expenses		(7,003)	(7,003)	(3,176)	3,827	54.65%	
Insurance expenses		(158,910)	(158,886)	(160,587)	(1,701)	(1.07%)	
Other expenditure		(132,112)	(70,822)	(66,248)	4,574	6.46%	
Loss on disposal of assets	7	(2,191)	(2,191)	0	2,191	100.00%	
		(6,435,862)	(4,939,328)	(4,274,559)	664,769		
Non-cash amounts excluded from operating activities							
	1(a)	1,915,625	1,596,796	1,648,127	51,331	3.21%	
Amount attributable to operating activities		(180,468)	752,603	1,480,110	727,507		
Investing activities							
Proceeds from non-operating grants, subsidies and contributions	14	1,528,260	1,273,550	1,168,260	(105,290)	(8.27%)	
Proceeds from disposal of assets	7	80,000	30,000	37,273	7,273	24.24%	
Payments for property, plant and equipment and infrastructure	8	(2,796,036)	(1,601,778)	(1,986,217)	(384,440)	(24.00%)	▼
Amount attributable to investing activities		(1,187,776)	(298,228)	(780,684)	(482,457)		
Financing Activities							
Transfer from reserves	11	34,500	34,500	34,500	0	0.00%	
Payments for principal portion of lease liabilities		0	0	(7,491)	(7,491)	0.00%	
Repayment of debentures	9	(45,995)	(45,995)	(45,995)	0	0.00%	
Transfer to reserves	11	(381,053)	(381,053)	(252)	380,801	99.93%	▲
Amount attributable to financing activities		(392,548)	(392,548)	(19,238)	373,310		
Closing funding surplus / (deficit)	1(c)	0	1,822,618	2,440,978	618,360		

KEY INFORMATION

▲ ▼ Indicates a variance between Year to Date (YTD) Actual and YTD Actual data as per the adopted materiality threshold.

Refer to Note 16 for an explanation of the reasons for the variance.

This statement is to be read in conjunction with the accompanying Financial Statements and Notes.

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 30/04/2021
Prepared by: Senior Finance Officer
Reviewed by: Manager Finance & Corporate Services

BASIS OF PREPARATION

REPORT PURPOSE

This report is prepared to meet the requirements of *Local Government (Financial Management) Regulations 1996 , Regulation 34* . Note: The statements and accompanying notes are prepared based on all transactions recorded at the time of preparation and may vary due to transactions being processed for the reporting period after the date of preparation.

BASIS OF ACCOUNTING

This statement comprises a special purpose financial report which 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 financial report. 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 financial report have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the report 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.

SIGNIFICANT ACCOUNTING POLICES

CRITICAL ACCOUNTING ESTIMATES

The preparation of a financial report in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

THE LOCAL GOVERNMENT REPORTING ENTITY

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

GOODS AND SERVICES TAX

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.

ROUNDING OFF FIGURES

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

(a) Non-cash items excluded from operating activities

The following non-cash revenue and expenditure has been excluded from operating activities within the Statement of Financial Activity in accordance with Financial Management Regulation 32.

	Notes	Amended Budget	YTD Budget (a)	YTD Actual (b)
Non-cash items excluded from operating activities		\$	\$	\$
Adjustments to operating activities				
Less: Profit on asset disposals	7	(26,397)	(20,355)	(17,190)
Less: Movement in liabilities associated with restricted cash				(34,248)
Movement in employee benefit provisions (non-current)		(9,390)	(9,390)	0
Movement in contract liabilities (non-current)				554
Movement in lease liabilities (non-current)				(7,492)
Movement in other provisions (non-current)				0
Add: Loss on asset disposals	7	2,191	2,191	0
Add: Depreciation on assets		1,949,221	1,624,350	1,706,503
Total non-cash items excluded from operating activities		1,915,625	1,596,796	1,648,127

(b) Adjustments to net current assets in the Statement of Financial Activity

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

		Last Year Closing 30 June 2020	This Time Last Year 30 April 2020	Year to Date 30 April 2021
Adjustments to net current assets				
Less: Reserves - restricted cash	11	(839,451)	(589,927)	(805,203)
Less: Developer Contributions		0	0	(159,515)
Add: Borrowings	9	45,996	90,546	45,996
Add: Provisions - employee	12	314,494	314,497	435,584
Add: Lease liabilities	10	8,124	0	633
Total adjustments to net current assets		(470,837)	(184,884)	(482,505)

(c) Net current assets used in the Statement of Financial Activity

Current assets				
Cash and cash equivalents	2	3,015,526	2,891,550	4,031,750
Rates receivables	3	89,683	80,318	118,110
Receivables	3	5,011	199,509	95,309
Other current assets	4	9,552	4,221	37,812
Less: Current liabilities				
Payables	5	(239,479)	(28,705)	(415,304)
Borrowings	9	(45,996)	(90,546)	0
Contract liabilities	12	(158,961)	0	(507,977)
Lease liabilities	10	(8,124)	0	(633)
Provisions	12	(435,584)	(423,049)	(435,584)
Less: Total adjustments to net current assets	1(b)	(470,837)	(184,884)	(482,505)
Closing funding surplus / (deficit)		1,760,791	2,448,414	2,440,978

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. Unless otherwise stated assets or liabilities are classified as current if expected to be settled within the next 12 months, being the Council's operational cycle.

Description	Classification	Unrestricted	Restricted	Total Cash	Trust	Institution	Maturity Date
		\$	\$	\$	\$		
Cash on hand							
Petty Cash and Floats	Cash and cash equivalents	700		700		N/A	On Hand
At Call Deposits							
Municipal Bank Account	Cash and cash equivalents	35,116		35,116		Westpac Banking Corp	At Call
Municipal Investment Account	Cash and cash equivalents	3,190,733		3,190,733		Westpac Banking Corp	At Call
Reserve Fund - Leave	Cash and cash equivalents	0	115,713	115,713		Westpac Banking Corp	At Call
Reserve Fund -Water	Cash and cash equivalents	0	14,244	14,244		Westpac Banking Corp	At Call
Reserve Fund - Office & Equipment	Cash and cash equivalents	0	39,764	39,764		Westpac Banking Corp	At Call
Reserve Fund - Plant/Light Vehicle	Cash and cash equivalents	0	256,956	256,956		Westpac Banking Corp	At Call
Reserve Fund - Legal	Cash and cash equivalents	0	40,036	40,036		Westpac Banking Corp	At Call
Reserve Fund - Land Development	Cash and cash equivalents	0	52,101	52,101		Westpac Banking Corp	At Call
Reserve Fund - Roadworks	Cash and cash equivalents	0	102,202	102,202		Westpac Banking Corp	At Call
Reserve Fund - Building	Cash and cash equivalents	0	184,187	184,187		Westpac Banking Corp	At Call
Reserve Fund - Unspent Grants	Cash and cash equivalents	0	0	0		Westpac Banking Corp	At Call
Trust Bank Account	Cash and cash equivalents	0	0	0	191,474	Westpac Banking Corp	At Call
Total		3,226,548	805,202	4,031,751	191,474		
Comprising							
Cash and cash equivalents		3,226,548	805,202	4,031,751	191,474		
		3,226,548	805,202	4,031,751	191,474		

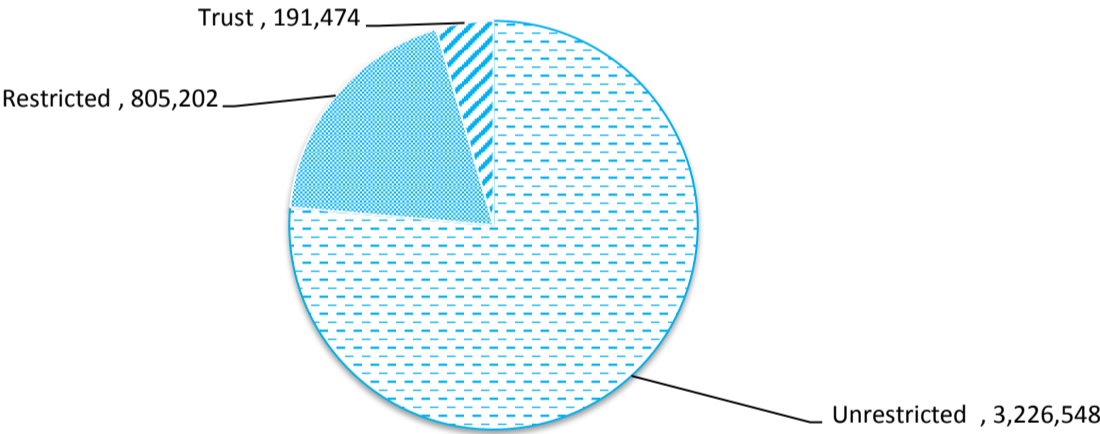
KEY INFORMATION

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments highly liquid investments with original maturities of three months or less 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 reported as short term borrowings in current liabilities in the statement of net current assets.

The local government 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.

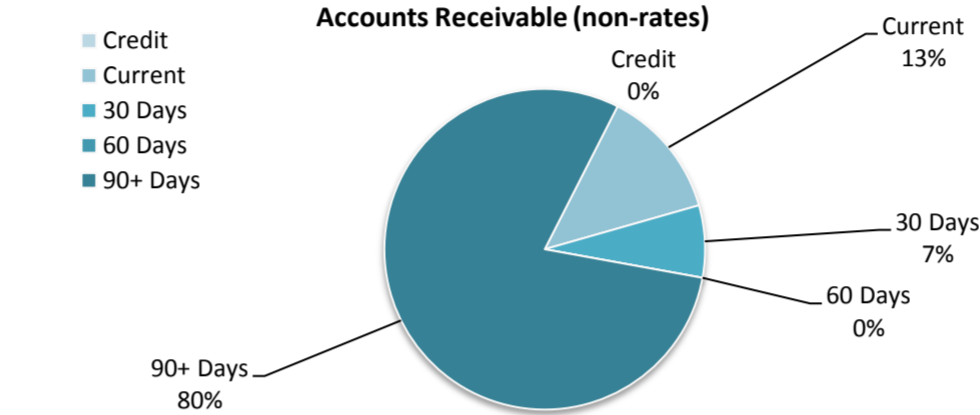
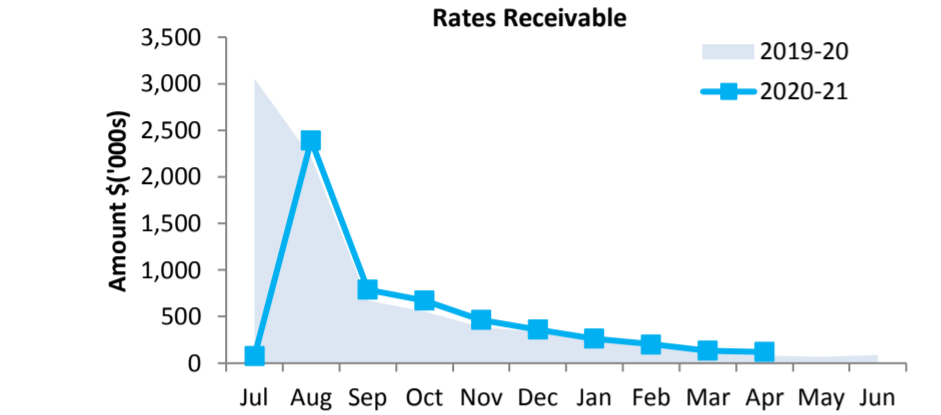
Financial assets at amortised cost held with registered financial institutions are listed in this note other financial assets at amortised cost are provided in Note 4 - Other assets.



Rates receivable	30 June 2020	30 Apr 2021
	\$	\$
Opening arrears previous years	89,525	89,683
Levied this year	2,871,233	2,854,496
Less - collections to date	(2,871,075)	(2,826,069)
Equals current outstanding	89,683	118,110
Net rates collectable	89,683	118,110
% Collected	97%	96%

KEY INFORMATION

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 impairment of receivables is raised when there is objective evidence that they will not be collectible.



	Opening Balance 1 July 2020	Asset Increase	Asset Reduction	Closing Balance 30 April 2021
Other current assets	\$	\$	\$	\$
Inventory				
Stock on Hand	1,170	3,114	0	4,284
Prepayments				
Fringe Benefits Tax Instalments	8,382	25,146	0	33,528
Total other current assets	9,552	28,260	0	37,812
Amounts shown above include GST (where applicable)				

KEY INFORMATION

Inventory

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

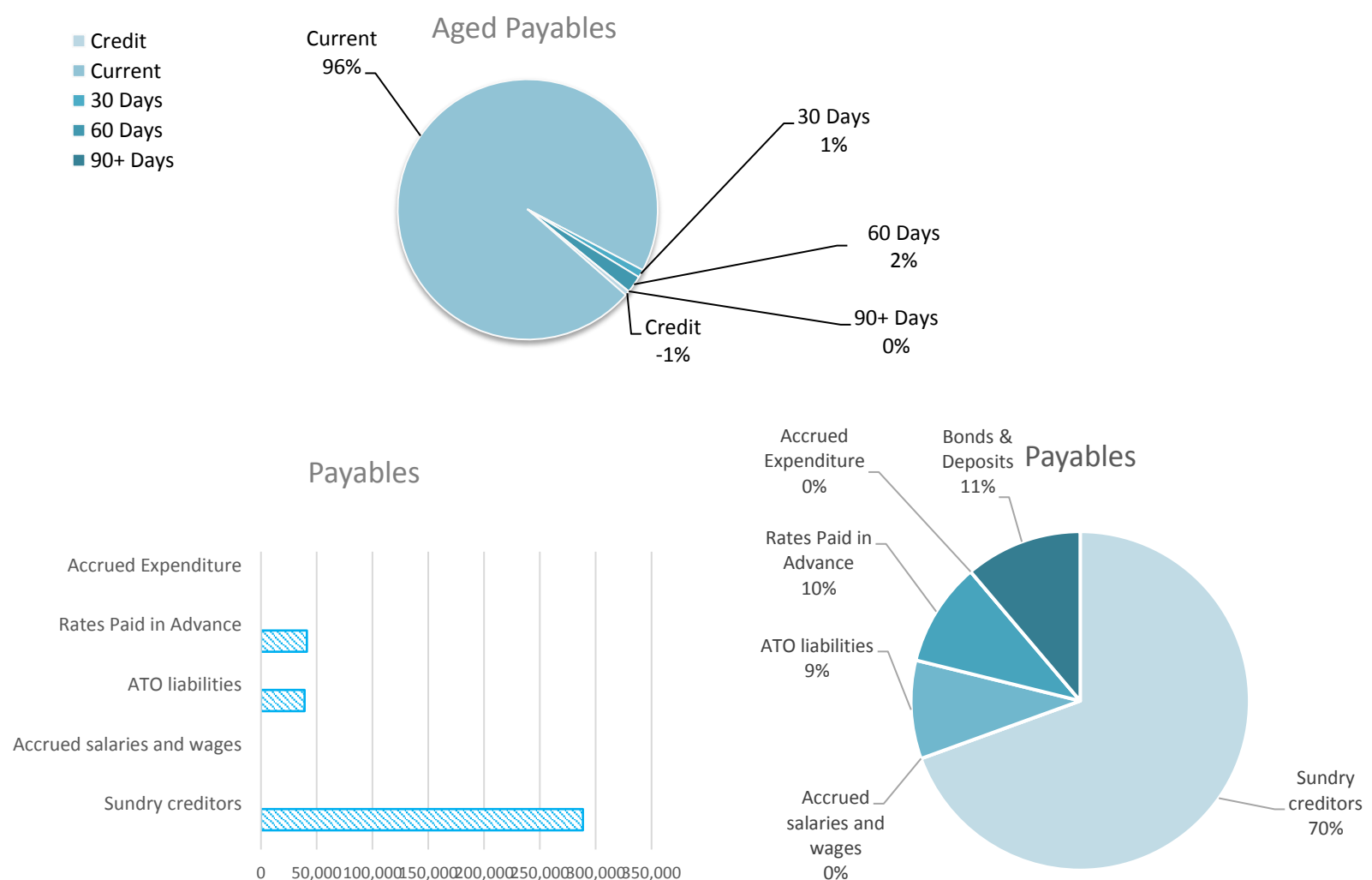
Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	(1,747)	281,156	2,865	6,215	0	288,489
Percentage	0%	97.5%	1%	2.2%	0%	
Balance per trial balance						
Sundry creditors						288,489
Accrued salaries and wages						0
ATO liabilities						39,029
Rates Paid in Advance						41,276
Accrued Expenditure						0
Bonds & Deposits						46,510
Total payables general outstanding						415,304

Amounts shown above include GST (where applicable)

KEY INFORMATION

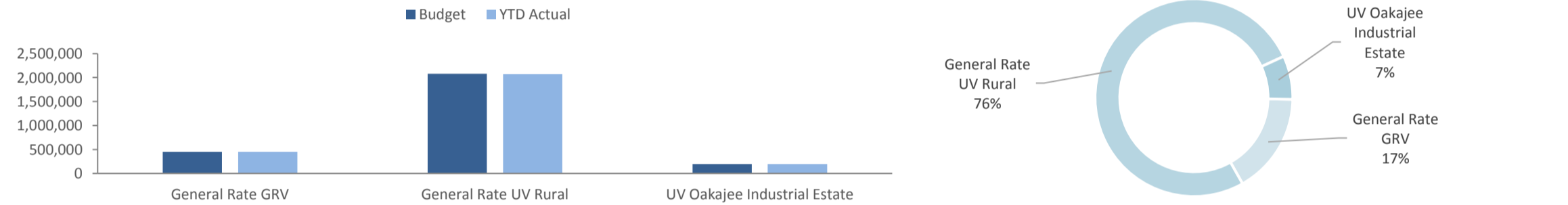
Trade and other payables represent liabilities for goods and services provided to the Shire that are unpaid and arise when the Shire becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are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



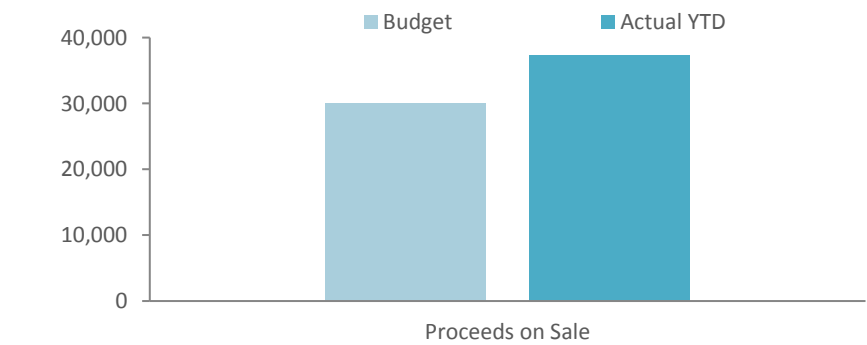
General rate revenue	Budget							YTD Actual			
	Rate in \$ (cents)	Number of Properties	Rateable Value	Rate Revenue	Interim Rate	Back Rate	Total Revenue	Rate Revenue	Interim Rates	Back Rates	Total Revenue
RATE TYPE				\$	\$	\$	\$	\$	\$	\$	\$
Gross rental value											
General Rate GRV	0.094315	287	4,756,020	448,564	0	0	448,564	448,564	594	102	449,260
Unimproved value											
General Rate UV Rural	0.011087	410	187,380,675	2,077,490	0	0	2,077,490	2,077,490	(128)	(3,312)	2,074,050
UV Oakajee Industrial Estate	0.022000	2	8,813,000	193,886	0	0	193,886	193,886	0	0	193,886
Sub-Total		699	200,949,695	2,719,940	0	0	2,719,940	2,719,940	466	(3,210)	2,717,196
Minimum payment	Minimum \$										
Gross rental value											
General Rate GRV	700	187	816,030	130,900	0	0	130,900	130,900	0	0	130,900
Unimproved value											
General Rate UV Rural	400	16	126,280	6,400	0	0	6,400	6,400	0	0	6,400
Sub-total		203	942,310	137,300	0	0	137,300	137,300	0	0	137,300
Amount from general rates							2,857,240				2,854,496
Rates Paid in Advance							(39,399)				
Total general rates							2,817,841				2,854,496

KEY INFORMATION

Prepaid rates are, until the taxable event for the rates has occurred, refundable at the request of the ratepayer. Rates received in advance give rise to a financial liability. On 1 July 2020 the prepaid rates were recognised as a financial asset and a related amount was recognised as a financial liability and no income was recognised. When the taxable event occurs the financial liability is extinguished and income recognised for the prepaid rates that have not been refunded.



Asset Ref.	Asset description	Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
	Plant and equipment								
	Transport								
MV15	2016 Toyota Prado	20,000	30,000	10,000	0	20,083	37,273	17,190	0
		20,000	30,000	10,000	0	20,083	37,273	17,190	0



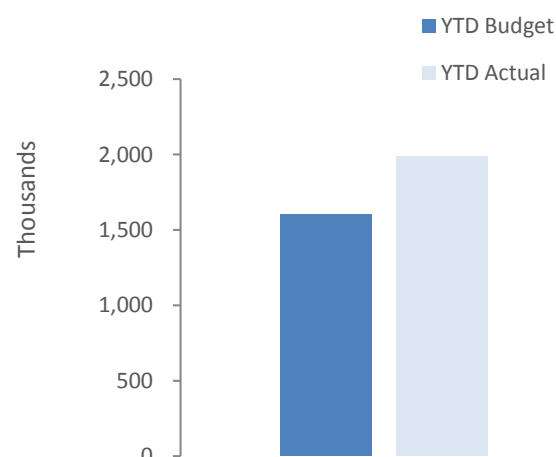
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 APRIL 2021**

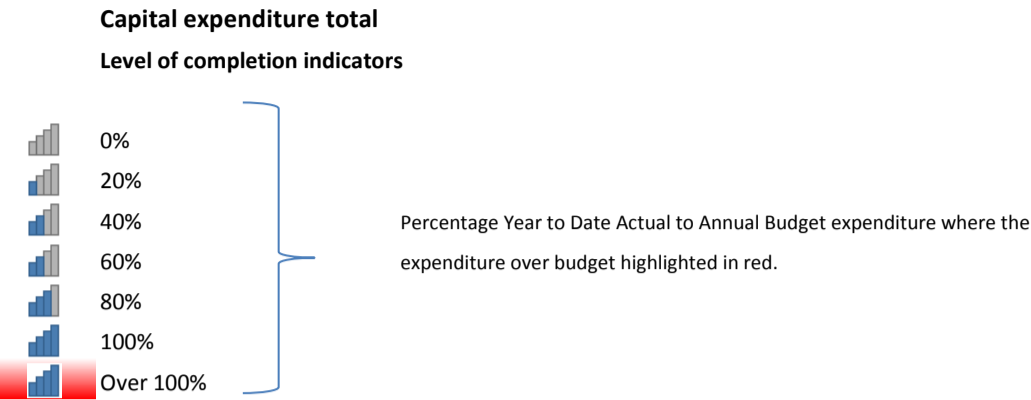
**INVESTING ACTIVITIES
NOTE 8
CAPITAL ACQUISITIONS**

Capital acquisitions	Amended		YTD Actual	YTD Actual Variance
	Budget	YTD Budget		
	\$	\$	\$	\$
Land and Buildings	407,949	67,600	247,214	179,614
Plant and equipment	579,500	0	134,673	134,673
Tools and Equipment	10,000	10,000	22,495	12,495
Infrastructure - Roads	1,798,587	1,524,178	1,581,836	57,658
Payments for Capital Acquisitions	2,796,036	1,601,778	1,986,217	384,440
Capital Acquisitions Funded By:				
	\$	\$	\$	\$
Capital grants and contributions	1,528,260	1,273,550	1,168,260	(105,290)
Contribution - operations	1,233,276	328,228	783,457	455,230
Capital funding total	2,796,036	1,601,778	1,986,217	384,440

SIGNIFICANT ACCOUNTING POLICIES

All assets are initially recognised at cost. Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the local government includes the cost of all materials used in the construction, direct labour on the project and an appropriate proportion of variable and fixed overhead. Certain asset classes may be revalued on a regular basis such that the carrying values are not materially different from fair value. Assets carried at fair value are to be revalued with sufficient regularity to ensure the carrying amount does not differ materially from that determined using fair value at reporting date.





Level of completion indicator, please see table at the end of this note for further detail.						Project meeting notes for
		Amended				
Account Description		Budget	YTD Budget	YTD Actual	Variance (Under)/Over	Comments
Buildings						
	Cemetery Capital Expenditure	10,000	10,000	8,449	(1,551)	Project completed
	Yuna Golf Club	15,000	0	11,087	11,087	External contractors progressing anticipated completion May 2021
	Nanson Showgrounds Capital Renewal	90,500	50,000	85,102	35,102	Toilets delivered, power and water services have been connected & Western Power invoices paid
	Nabawa Community Centre Kitchen	22,000	0	15,227	15,227	Project completed
	Sports Pavilion & Basketball Stadium	11,000	0	9,001	9,001	Project completed Contractors scheduled anticipated completion June 2021
	Nabawa Tennis Court Upgrades	124,589	0	20,712	20,712	
	Capital Works Coronation Camp Grounds	25,000	5,000	4,410	(590)	Rigging area complete
	Coronation Beach Playground Equipment	28,500	0	27,288	27,288	Project completed
	Coronation Beach Wi-Fi	35,000	0	34,012	34,012	Project completed
	Nabawa Library Relocation	22,000	0	20,426	20,426	Project completed (Digital technology yet to be done)
	Yuna Refuse Site	24,360	2,600	11,500	8,900	Quotes pending
Plant & Equipment						
	2021 Prime Mover	300,000	0	0	0	Completed May 2021 Reviewing quotes - stock unavailable until next financial year
	Forklift - New 2.5t All Terrain	28,000	0	0	0	
	Hustler RO Mower	29,000	0	21,818	21,818	Completed Purchase order pending for a delivery end of May 2021
	Side Tipper Trailer	110,000	0	0	0	
	2016 Toyota Prado GXL (CEO)	60,000	0	60,680	60,680	Completed
	2016 Ford PX Ranger Dual Cab (DCEO)	52,500	0	52,175	52,175	Completed
Tools & Equipment						
	Traffic Classifiers	10,000	10,000	13,243	3,243	Purchase completed overspend offset with discount received in reveue refer COA GL 7573
	Office Printer - Konica Minolta	0	0	9,252	9,252	Purchase completed
Infrastructure - Roads						
	Dartmoor Road - Upgrade	467,831	467,830	496,241	28,411	Completed - employee & internal costs
	Valentine Road - Upgrade	451,639	451,638	468,297	16,659	Completed - employee & internal costs
	East Nabawa Road - Upgrade	485,788	485,787	597,527	111,740	Completed - employee & internal costs
	Bawden Lane - Yuna Community Centre access road	141,588	0	0	0	Relisting 2021/2022 Anticipated for completion by June 2021
	Park Falls Estate - Eliza Shaw Drive drainage improvements 1	93,226	63,366	3,962	(59,404)	Anticipated for completion by June 2021
	Park Falls Estate - Eliza Shaw Drive drainage improvements 2	102,957	0	3,962	3,962	Anticipated for completion by June 2021
	Richards Rd - Upgrade	55,558	55,557	312	(55,245)	
		2,796,036	1,601,778	1,986,217	372,905	

Repayments - borrowings

Information on borrowings		New Loans			Principal Repayments		Principal Outstanding		Interest Repayments	
Particulars	Loan No.	1 July 2020	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$
Recreation and culture										
Nabawa Stadium Upgrade	89	4,960	0	0	4,960	4,960	0	0	151	181
Bill Hemsley Park	98	83,160	0	0	41,035	41,035	42,125	42,125	1,547	2,321
B/Fwd Balance		88,120	0	0	45,995	45,995	42,125	42,125	1,698	2,502
Total		88,120	0	0	45,995	45,995	42,125	42,125	1,698	2,502
Current borrowings		45,995					0			
Non-current borrowings		42,125					42,125			
		88,120					42,125			

KEY INFORMATION

All loans and borrowings are initially recognised at the fair value of the consideration received less directly attributable transaction costs. After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost using the effective interest method. Fees paid on the establishment of loan facilities that are yield related are included as part of the carrying amount of the loans and borrowings.

Movement in carrying amounts

Information on leases		1 July 2020	New Leases		Principal Repayments		Principal Outstanding		Interest Repayments	
Particulars	Lease No.		Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$
Governance										
Konica Minolta Printer	LE13	634	0	0	634	634	0	0	2	2
Community amenities										
Nabawa Fuel Station	LE01	65,671	0	0	6,858	6,858	58,814	58,814	1,476	1,476
Total		66,305	0	0	7,491	7,492	58,814	58,814	1,478	1,478
Current lease liabilities		8,125					633			
Non-current lease liabilities		58,180					58,180			
		66,305					58,813			

All lease repayments were financed by general purpose revenue.

KEY INFORMATION

At inception of a contract, the Shire assesses if the contract contains or is a lease. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration. At the commencement date, a right of use asset is recognised at cost and lease liability at the present value of the lease payments that are not paid at that date. The lease payments are discounted using that date. The lease payments are discounted using the interest rate implicit in the lease, if that rate can be readily determined. If that rate cannot be readily determined, the Shire uses its incremental borrowing rate.

All contracts classified as short-term leases (i.e. a lease with a remaining term of 12 months or less) and leases of low value assets are recognised as an operating expense on a straight-line basis over the term of the lease.

Cash backed reserve

Reserve name	Opening Balance	Budget Interest Earned	Actual Interest Earned	Budget Transfers In (+)	Actual Transfers In (+)	Budget Transfers Out (-)	Actual Transfers Out (-)	Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Leave Reserve	115,678	90	35	25,368	0	0	0	141,136	115,713
Water Strategy Reserve	14,240	10	4	5	0	0	0	14,255	14,244
Plant/Light Vehicle Reserve	256,877	210	79	290,040	0	0	0	547,127	256,956
Unspent Grant Reserve	9,500	0	0	0	0	(9,500)	(9,500)	0	0
Computer & Office Equipment Reserve	39,751	30	13	10	0	0	0	39,791	39,764
Legal Reserve	40,024	30	12	10	0	0	0	40,064	40,036
Land Development Reserve	52,085	0	16	0	0	0	0	52,085	52,101
Roadworks Reserve	102,170	80	32	65,020	0	0	0	167,270	102,202
Building Reserve	209,126	120	61	30	0	(25,000)	(25,000)	184,276	184,187
Community Growth Fund Reserve	0	0	0	0	0	0	0	0	0
	839,451	570	252	380,483	0	(34,500)	(34,500)	1,186,004	805,203

Other current liabilities	Note	Opening Balance 1 July 2020	Liability Increase	Liability Reduction	Closing Balance 30 April 2021
		\$	\$	\$	\$
Contract liabilities					
Unspent grants, contributions and reimbursements					
- operating	13	0	1,159,572	(857,620)	301,952
- non-operating	14	0	1,168,260	(1,168,260)	0
Total unspent grants, contributions and reimbursements		0	2,327,832	(2,025,880)	301,952
Provisions					
Annual leave		223,865	0	0	223,865
Long service leave		211,719	0	0	211,719
Total Provisions		435,584	0	0	435,584
Total other current assets		435,584	2,327,832	(2,025,880)	737,536
Amounts shown above include GST (where applicable)					

A breakdown of contract liabilities and associated movements is provided on the following pages at Note 13 and 14

KEY INFORMATION

Provisions

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

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

Employee benefits

Short-term employee benefits

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

The Shire's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current trade and other payables in the calculation of net current assets.

Other long-term employee benefits

The Shire's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the statement of financial position.

Long-term employee benefits are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur. The Shire's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the Shire does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current provisions.

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 identified specifications be constructed to be controlled by the Shire are recognised as a liability until such time as the Shire satisfies its obligations under the agreement.

Provider	Unspent operating grant, subsidies and contributions liability					Operating grants, subsidies and contributions revenue		
	Liability 1 July 2020	Increase in Liability	Liability Reduction (As revenue)	Liability 30 Apr 2021	Current Liability 30 Apr 2021	Amended Budget Revenue	YTD Budget	YTD Revenue Actual
	\$	\$	\$	\$	\$	\$	\$	\$
Operating grants, subsidies & contributions								
Governance								
Reimbursements & Contributions	0	13,935	(13,935)	0	0	1,200	1,200	13,935
General purpose funding								
WA Local Governments Grants Commission	0	333,389	(333,389)	0	0	414,048	310,536	333,389
Reimbursements & Contributions	0	10,022	(10,022)	0	0	10,022	10,022	10,023
Law, order, public safety								
DFES Grant Income	0	26,838	(26,838)	0	0	19,500	19,500	26,838
DFES BRPC Grant Income	0	150,186	(32,458)	117,728	117,728	150,186	128,377	32,458
Reimbursements & Contributions	0	4,800	(4,800)	0	0	0	0	4,800
Community amenities								
LRCIP Grant Funds	0	73,135	(73,135)	0	0	73,135	73,135	73,135
NADC Australia Day Grant	0	1,000	(1,000)	0	0	1,000	1,000	1,000
Reimbursements & Contributions	0	3,232	(3,232)	0	0	27,160	900	3,132
Recreation and culture								
LRCIP Grant Funds	0	123,738	(123,738)	0	0	123,738	123,738	123,738
Reimbursements & Contributions	0	30,707	(30,707)	0	0	77,500	0	30,707
Transport								
MRWA Direct Grant	0	127,990	(127,990)	0	0	127,990	127,990	127,990
Regional Roads Group Grant	0	0	0	0	0	400,000	0	0
LRCIP Grant Funds	0	184,224	0	184,224	184,224	283,397	150,372	0
Reimbursements & Contributions	0	36,783	(36,783)	0	0	67,500		36,783
Other property and services								
Diesel Fuel Rebate	0	34,922	(34,922)	0	0	40,000	29,997	34,922
Recoverable Income & Contributions	0	4,671	(4,671)	0	0	0	0	4,671
TOTALS	0	1,159,572	(857,620)	301,953	301,953	1,816,376	976,767	857,519

Provider	Unspent non operating grants, subsidies and contributions liability					Non operating grants, subsidies and contributions revenue		
	Liability 1 July 2020	Increase in Liability	Liability Reduction (As revenue)	Liability 30 Apr 2021	Current Liability 30 Apr 2021	Amended Budget Revenue	YTD Budget	YTD Revenue Actual (b)
	\$	\$	\$	\$	\$	\$	\$	\$
Non-operating grants and subsidies								
Transport								
MW Regional Road Funding	0	840,000	(840,000)	0	0	1,200,000	945,290	840,000
R2R Funding	0	328,260	(328,260)	0	0	328,260	328,260	328,260
TOTALS	0	1,168,260	(1,168,260)	0	0	1,528,260	1,273,550	1,168,260

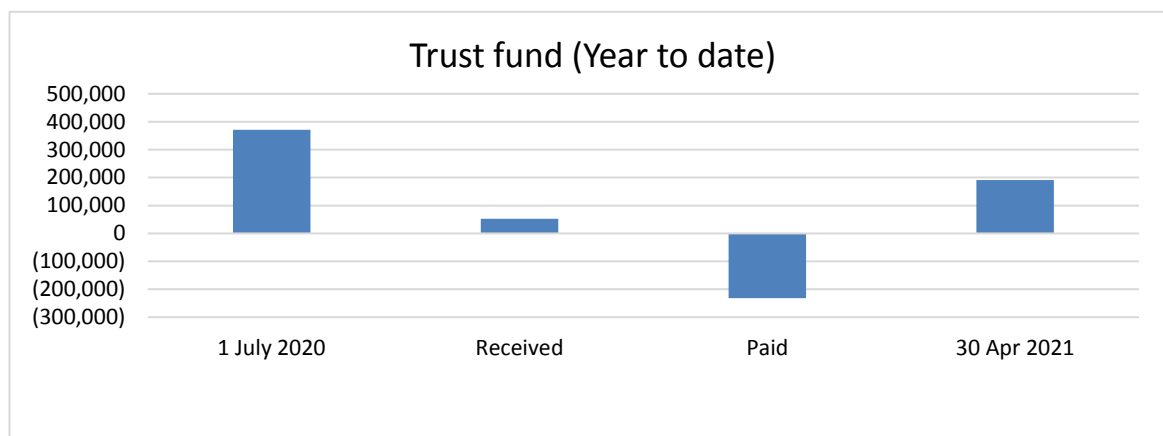
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 APRIL 2021**

**NOTE 15
TRUST FUND**

Funds held at balance date over which the Shire has no control and which are not included in this statement are as follows:

Description	Opening Balance 1 July 2020	Amount Received	Amount Paid	Closing Balance 30 Apr 2021
	\$	\$	\$	\$
Bonds - Hall Hire	3,320	13,950	(11,710)	5,560
Nomination Deposits	0	0	0	0
Post Office Deposit	1,580	64	(63)	1,581
Contributions from Sub Divider	355,204	1,178	(206,025)	150,357
Refundable Deposit	9,550	5,580	(50)	15,080
CTF Levy	231	16,489	(6,648)	10,071
Building Commission	898	14,832	(7,455)	8,275
Unclaimed Monies	250	200	0	450
Standpipe Card Bond Income	100	0	0	100
	371,133	52,292	(231,951)	191,474

KEY INFORMATION



**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 APRIL 2021**

**NOTE 16
EXPLANATION OF MATERIAL VARIANCES**

The material variance thresholds are adopted annually by Council as an indicator of whether the actual expenditure or revenue varies from the year to date Actual materially.

The material variance adopted by Council for the 2020-21 year is \$10,000 or 10.00% whichever is the greater.

Reporting Program	Var. \$	Var. %	Timing/ Permanent	Explanation of Variance
	\$	%		
Revenue from operating activities				
Governance	19,474	1947.40%	▲ Permanent	Insurance Credits
Community amenities	31,463	18.91%	▲ Timing	Revenue for building applications
Recreation and culture	(180,827)	(37.71%)	▼ Timing	Timing Nabawa Tennis Club Project
Economic services	24,634	173.76%	▲ Timing	Building applications revenue
Expenditure from operating activities				
Governance	66,159	25.24%	▲ Timing	FBT recognition, admin allocations general expense under estimated budget YTD
General purpose funding	31,037	29.06%	▲ Timing	Admin allocations under estimated budget YTD
Recreation and culture	89,143	12.36%	▲ Timing	Budget profile timing
Transport	383,718	14.01%	▲ Timing	Road Mtce under estimated budget YTD
Economic services	50,434	17.88%	▲ Timing	Nabawa Bowers Lease Liability accounting standard, admin allocations under YTD
Investing activities				
Payments for property, plant and equipment and infrastructure	(384,440)	(24.00%)	▼ Timing	Plant purchases in May 2021
Financing activities				
Transfer to reserves	380,801	99.93%	▲ Timing	Transfers will be made at 30 June 2021

Working Documents
2020/2021 Budget by Program

Prog	General Purpose Funding	2020/2021	2020/2021	2020/2021	2020/2021	2019/2020	BUDGET VARIATION	>\$10K	Budget PROFILE Comments
01	Rate Revenue	Year to Date Actuals	Year to Date Budget	Amended Full Year Budget	Original Full Year Budget	30 June YTD Actuals			
COA	Operating Expenditure								
0022	Rates Legal Expenses	0	0	1,200	1,200	0	0		
0032	Rates Stationary/Postage	1,580	2,500	2,500	2,500	3,175	920		
0062	Sundry Expenses	15	0	0	0	22	(15)		
0082	Rates Other Costs	0	500	500	500	52	500		
0132	Valuation Expenses	1,810	13,581	15,000	15,000	10,957	11,771	*	UV Annual Revaluaiton expense pending
0352	Admin Allocation (Rates)	70,902	85,740	102,891	102,891	92,023	14,838	*	Admin allocations lower than estimates YTD
	Total Operating Expenditure	74,307	102,321	122,091	122,091	106,229			
COA	Operating Revenue								
0002	Reimbursement (Debtor Refunds)	0	0	0	0	0	0		
0030	General Rates Income	(2,857,240)	(2,817,841)	(2,817,841)	(2,817,841)	(2,853,557)	39,398	*	Excess Rates Recognition in current year
0010	Rates Written Off	0	0	0	0	0	0		
0012	Legal Fees	0	0	(1,200)	(1,200)	0	0		
0033	Back Rates	3,210	0	0	0	(82)	(3,210)		
0061	Ex Gratia Rates	(10,023)	(10,022)	(10,022)	(10,022)	(10,023)	1		
0071	Interim Rates Raised	(466)	0	0	0	(4,332)	466		
0113	Interest (Overdue Rates)	(7,938)	(5,840)	(7,000)	(7,000)	(16,356)	2,098		
0123	Interest (Rates Instalments)	(4,268)	(7,001)	(7,000)	(7,000)	(6,715)	(2,733)		
0133	Interest (Deferred Rates)	0	0	0	0	0	0		
0143	Administration Charges	0	0	0	0	(4,455)	0		
0173	Legal Fees (Recovered)	0	0	0	0	0	0		
0183	Account Enquiry Charges	(8,769)	(2,299)	(2,380)	(2,380)	(3,910)	6,470		
	Total Operating Revenue	(2,885,494)	(2,843,003)	(2,845,443)	(2,845,443)	(2,899,429)			
	Total Rate Revenue	(2,811,187)	(2,740,682)	(2,723,353)	(2,723,353)	(2,793,199)			

03	General Purpose Funding	2020/2021	2020/2021	2020/2021	2020/2021	2019/2020	BUDGET VARIATION	>\$10K	Comments
		Year to Date Actuals	Year to Date Budget	Amended Full Year Budget	Original Full Year Budget	Current Year YTD Actuals			
COA	Operating Expenditure								
9992	Interest & Overdraft Fees	1,477	4,500	4,500	4,500	1,843	3,023		
COA	Operating Revenue								
0201	Legal Reserve Income	(12)	(30)	(40)	(40)	(43)	(18)		
0203	Leave Reserve Income	(36)	(90)	(110)	(110)	(125)	(54)		
0204	Land Development Reserve Income	(16)	(40)	(45)	(45)	(56)	(24)		
0205	Building Reserve Income	(60)	(120)	(150)	(150)	(202)	(60)		
0206	Roadworks Reserve Income	(32)	(80)	(100)	(100)	(111)	(48)		
0215	Unspent Grants Reserve Income	(0)	0	0	0	(34)	0		
0223	Water Strategy Reserve Income	(4)	(10)	(15)	(15)	(15)	(6)		
0233	Grants Commission (Road Funding)	(181,204)	(172,110)	(229,479)	(229,479)	(543,443)	9,094		
0243	Computer and Office Equipment Reserve Income	(12)	(30)	(40)	(40)	(43)	(18)		
0253	Grants Commission - (General Purpose)	(152,185)	(138,426)	(184,569)	(184,569)	(513,072)	13,759	*	Conservative estimate allocated for budget
0273	Plant/Light Vehicle Reserve Income	(79)	(210)	(250)	(250)	(278)	(131)		
0453	Interest Received (Municipal Account)	(998)	(18,330)	(22,000)	(22,000)	(29,596)	(17,332)	*	Less than anticipated budget review item
0506	Landcare Reserve Income	0	0	0	0	(14)	0		
	Total Operating Revenue	(334,639)	(329,476)	(436,798)	(436,798)	(1,087,032)			
	Total General Purpose Income	(333,162)	(324,976)	(432,298)	(432,298)	(1,085,190)			
	Total General Purpose Funding	(3,144,349)	(3,065,658)	(3,155,651)	(3,155,651)	(3,878,389)			

Prog	Governance	2020/2021	2020/2021	2020/2021	2020/2021	2019/2020	BUDGET to BUDGET VARIATION	>\$10K	Budget PROFILE Comments
04	Members of Council	Year to Date Actuals	Year to Date Budget	Amended Full Year Budget	Full Year Original Budget	30 June YTD Actuals			
COA	Operating Expenditure								
0112	Election & Poll Expenses	0	8,500	8,500	8,500	7,986	8,500		
0182	Subscriptions & Memberships Expense	24,524	21,823	28,985	28,985	23,220	(2,701)		
0192	Members Conference & Training Expenses	1,536	20,000	20,000	20,000	11,673	18,464	*	Local Govt Week fewer Elected Membres than anticapted, Northern Country Zone and other Elected Members Training yet to be required
0202	Members Insurance Expense	12,370	12,370	12,370	12,370	12,864	(0)		
0212	Donations & Gifts	230	850	1,350	1,350	280	620		
0232	Consultancy & Legal Expenses	1,881	8,333	12,500	12,500	672	6,452		
0242	Members Sitting Fees	34,546	37,640	75,280	75,280	71,568	3,094		
0252	Members Remuneration Expenses	2,019	2,200	4,400	4,400	4,183	181		
0262	President & Deputy Allowances	6,301	6,250	12,500	12,500	12,500	(51)		
0272	Council Chambers Repairs & Maintenance	332	6,610	11,936	11,936	2,222	6,278		
0332	Furniture & Equipment Expense	4,329	5,200	5,200	5,200	17,245	871		
0442	Admin Allocation (Members)	94,535	108,840	130,607	130,607	122,697	14,305	*	Admin allocations lower than estimates YTD
0462	Meeting & Refreshments Expense	11,345	25,500	30,500	30,500	21,024	14,155	*	Budget Profile Timing - Freeman Function yet to be expensed
1822	Accounting & Audit Expenses	2,000	23,500	47,000	47,000	6,156	21,500	*	Budget Profile Timing audit fees yet be expensed
7202	Depreciation (Members)	0	0	0	0	0	0		
	Total Operating Expenditure	195,949	287,616	401,129	401,129	314,290			
COA	Operating Revenue								
1213	Governance Income	0	0	0	0	(52,551)	0		
	Total Governance	195,949	287,616	401,129	401,129	261,738			
COA	Operating Expenditure								
0102	Provision for Long Service Leave	0	0	5,000	5,000	(35,036)	0		
0222	Fringe Benefits Tax	0	33,750	45,000	45,000	22,726	33,750	*	FBT quarterly payments have been made through the balance sheet - FBT will be paid in May2021
0282	Superannuation 9.50% (Admin)	44,647	46,180	55,420	55,420	62,915	1,533		
0292	Salaries Expense (Admin)	462,951	477,180	572,614	572,614	568,877	14,229	*	Budget Profile Timing
0294	Staff Housing Allowance (Admin)	10,559	11,490	13,792	13,792	13,558	931		
0312	Council Super Contribution 3% (Admin)	9,302	11,970	14,359	14,359	14,010	2,668		
0362	Accrued Annual Leave (Admin)	0	0	0	0	16,120	0		
0372	Workers Compensation Insurance (Admin)	12,451	12,450	12,451	12,451	13,664	(1)		
0402	Insurance Expense	5,998	3,422	3,422	3,422	4,869	(2,576)		Insurance overall within budget, allocation across accounts vary. Credit received for instalments \$11k refer COA GL 0573 below
0422	Office Gardens Expenses	18,987	35,982	41,722	41,722	30,823	16,995	*	Lower employee costs allocated than estimated budget year to date
0432	Admin Building Operations	6,085	20,236	22,114	22,114	11,481	14,151	*	Lower employee costs allocated as cleaning being outsourced
0472	Office Expenses (General)	9,145	10,410	14,000	14,000	6,187	1,265		
0473	Admin Building Repairs & Maintenance	2,506	5,500	10,500	10,500	6,083	2,994		
0482	Office Telephone & Internet Expenses	14,141	13,000	15,600	15,600	15,764	(1,141)		
0492	Advertising Expenses	4,946	8,340	10,000	10,000	7,047	3,394		
0502	Computer Hardware Service & Repair	30,454	35,185	45,515	45,515	29,759	4,731		
0512	Furniture & Equipment Expense	6,649	9,900	11,900	11,900	9,922	3,252		

		2020/2021	2020/2021	2020/2021	2020/2021	2019/2020			
							BUDGET to BUDGET VARIATION	>\$10K	Budget PROFILE Comments
05	Other Governance Cont.	Year to Date Actuals	Year to Date Budget	Amended Full Year Budget	Full Year Original Budget	30 June YTD Actuals			
0522	Freight & Postage Expense	1,388	1,250	1,500	1,500	1,209	(138)		
0542	Printing & Stationery Expense	11,342	14,080	16,900	21,000	11,251	2,738		
0552	Motor Vehicle Expenses	4,509	5,830	7,000	7,000	6,056	1,321		
0562	Long Service Leave Expense (Admin)	10,731	9,658	9,658	9,658	25,756	(1,073)		
0592	Admin Allocation (Other Governance)	(787,795)	(956,730)	(1,148,081)	(1,148,081)	(1,022,478)	(168,935)	*	Admin allocations lower than estimates YTD
0622	Uniform Expense	716	1,439	1,700	1,700	851	723		
0632	Staff Training, Conference and Recruitment	8,275	23,928	27,500	27,500	11,169	15,653	*	Budget Profile Timing invoices yet to be received
0662	Public Liability Insurance	21,180	21,180	21,180	21,180	19,794	0		
0682	Consultancy Fees	15,205	21,500	43,500	43,500	35,050	6,295		
0702	Bank Fees & Charges	6,641	7,540	8,600	8,600	6,966	899		
0712	Occupational Health & Safety	2,880	6,300	12,550	12,550	1,003	3,420		
0722	Accounting Software Operating Expenditure	35,506	35,932	47,485	47,485	47,784	425		
7002	Depreciation (Governance)	30,604	44,170	53,000	53,000	56,684	13,566	*	Depreciation lower than estimated due to disposal of CV1
	Total Operating Expenditure	(0)	(28,928)	(4,100)	0	(137)			
COA	Operating Revenue								
0383	Minor Income Received (General)	(2,396)	(1,000)	(1,200)	(1,200)	(2,207)	1,396		
0403	Profit on Sale of Asset	0	0	0	0	0	0		
0573	Reimbursements & Contributions	(11,569)	0	0	0	(17,929)	11,569	*	Local Government Insurance Services WA 20/21 Contributions assistance package
1233	Insurance Reimbursement	(6,509)	0	0	0	0	6,509		
1243	Long Service Leave Reimbursement	0	0	0	0	0	0		
	Total Operating Revenue	(20,474)	(1,000)	(1,200)	(1,200)	(20,136)			
COA	Capital Expenditure / Reserve Transfers								
0254	Furniture & Equipment (NCA)	0	0	0	0	0	0		
0351	Transfer from Leave Reserve (Admin) (EQ)	0	0	0	0	0	0		
0355	Transfer from Building Reserve (EQ)	0	0	0	0	0	0		
0364	Office Furniture & Equipment (NCA)	9,252	9,300	9,300	0	0	49		
0371	Transfer from Office Equipment Reserve (EQ)	0	(5,200)	(5,200)	0	0	(5,200)		
0564	Building Improvements (NCA)	0	0	0	0	0	0		
0405	Proceeds from Disposal of Assets	0	0	0	0	0	0		
4750	Transfer to Leave Reserve (EQ)	36	90	110	110	125	54		
4785	Transfer from Unspent Grant Fund	0	0	0	0	0	0		
4770	Transfer to Office & Equipment Reserve (EQ)	12	30	40	40	43	18		
4780	Transfer to Plant/Light Vehicle Reserve (EQ)	79	0	0	0	278	(79)		
	Total Capital Expenditure / Reserve Transfers	9,379	4,220	4,250	150	446			
	Total Administration	(11,095)	(25,708)	(1,050)	(1,050)	(19,827)			
	Total Governance	184,855	261,908	400,079	400,079	241,913			

Prog	Law, Order, Public Safety	2020/2021	2020/2021	2020/2021	2020/2021	2019/2020	BUDGET VARIATION	>\$10K	Budget PROFILE Comments
06	Fire Prevention	Year to Date Actuals	Year to Date Budget	Amended Full Year Budget	Full Year Original Budget	30 June YTD Actuals			
COA	Operating Expenditure								
0602	Admin Allocation (Fire Prevention)	7,878	9,530	11,432	11,432	10,225	1,652		
0672	Fire Break Inspection Fees	1,305	2,000	2,000	2,000	1,341	695		
0762	Ranger Allocation (Fire Prevention)	20,837	21,020	25,218	25,218	34,483	183		
0832	Emergency Services Levy (Shire Properties)	756	882	882	882	840	126		
0882	Fire Prevention Enforcement Expenditure	0	1,000	1,000	1,000	0	1,000		
1023	Motor vehicle Expenses - BRPC Vehicle	6,261	0	0	0	0	(6,261)		Internal costs only Depreciation and Plant (Vehicle expenses are claimable from the DFES grant funded Bushfire Risk Management Project
1622	Grant Funded Projects Fire Prevention	32,458	108,377	150,186	0	0	75,919	*	Grant funded BFRMP Officer commenced 27 Jan 2021
1722	Brigades Operating Expenses	18,059	28,136	31,367	31,367	26,438	10,077	*	Timing budget Profile
8012	Loss on Sale of Assets	0	0	0	0	0	0		
7012	Depreciation (Fire Prevention)	49,597	50,000	60,000	60,000	59,549	403		
	Total Operating Expenditure	137,151	220,945	282,085	131,899	132,876			
COA	Operating Revenue								
0703	Fines & Penalties Income	(3,000)	(1,250)	(1,250)	(1,250)	(1,100)	1,750		
0713	Emergency Services Levy Administration Fees	(4,000)	(4,000)	(4,000)	(4,000)	(4,000)	0		
0733	DFES Grant Income	(26,838)	(19,500)	(19,500)	(19,500)	(33,113)	7,338		
0743	Operating Grants & Contributions	(32,458)	(150,186)	(150,186)	0	0	(117,728)	*	Grant funded BFRMP Officer DFES invoiced, funds not yet recognised
0953	Contributions & Reimbursements	(4,800)	0	0	0	0	4,800		
0883	Fire Prevention Enforcement Income	0	(1,000)	(1,000)	(1,000)	0	(1,000)		
	Total Operating Revenue	(71,096)	(175,936)	(175,936)	(25,750)	(38,213)			
COA	Capital Expenditure / Reserve Transfers								
0745	Transfer from Unspent Grant Reserve (EQ)	0	0	0	0	0	0		
	Total Capital Expenditure / Reserve Transfers	0	0	0	0	0			
	Total Fire Prevention	66,055	45,009	106,149	106,149	94,663			

		2020/2021	2020/2021	2020/2021	2020/2021	2019/2020	BUDGET VARIATION	>\$10K	Budget PROFILE Comments
07	Animal Control	Year to Date Actuals	Year to Date Budget	Amended Full Year Budget	Full Year Original Budget	30 June YTD Actuals			
COA	Operating Expenditure								
0792	Admin Allocation (Animal Control)	15,756	19,050	22,865	22,865	20,450	3,294		
0812	Depreciation (Animal Control)	0	0	0	0	0	0		
0822	Other Minor Expenditure	751	0	0	0	0	(751)		
0842	Animal Control Expenses	384	880	1,000	1,000	128	496		
0852	Ranger Allocation (Animal Control)	18,337	21,020	25,218	25,218	31,545	2,683		
	Total Operating Expenditure	35,227	40,950	49,083	49,083	52,123			
COA	Operating Revenue								
0843	Impoundment Fees	(757)	(150)	(150)	(150)	(325)	607		
0853	Dog/Cat Registrations Income	(5,112)	(3,500)	(3,500)	(3,500)	(5,320)	1,612		
0863	Fines & Penalties	(1,800)	(300)	(300)	(300)	(400)	1,500		
	Total Operating Revenue	(7,669)	(3,950)	(3,950)	(3,950)	(6,045)			
	Total Animal Control	27,558	37,000	45,133	45,133	46,078			

08	Other Law, Order and Public Safety	2020/2021	2020/2021	2020/2021	2020/2021	2019/2020	BUDGET VARIATION	>\$10K	Budget PROFILE Comments
		Year to Date Actuals	Year to Date Budget	Amended Full Year Budget	Full Year Original Budget	30 June YTD Actuals			
COA	Operating Expenditure								
0802	Fines Enforcement Registry	308	0	1,200	1,200	280	(308)		
0902	Ranger Allocation (Other Law and Order)	18,337	21,020	25,218	25,218	26,627	2,683		
0962	Miscellaneous Expenses (Other Law and Order)	3,108	8,500	8,500	8,500	8,945	5,392		
COA	Total Operating Expenditure	21,753	29,520	34,918	34,918	35,853			
	Operating Revenue								
	0823 Fines Enforcement Registry Fees & Charges	(2,299)	0	(1,200)	(1,200)	0	2,299		
	0983 Fines & Penalties Levied	0	0	0	0	0	0		
	Total Operating Revenue	(2,299)	0	(1,200)	(1,200)	0			
	Total Other Law, Order and Public Safety	19,454	29,520	33,718	33,718	35,853			

18	Rangers Expenses	2020/2021	2020/2021	2020/2021	2020/2021	2019/2020	BUDGET VARIATION	>\$10K	Budget PROFILE Comments
		Year to Date Actuals	Year to Date Budget	Amended Full Year Budget	Full Year Original Budget	30 June YTD Actuals			
COA	Operating Expenditure								
0152	Provision for Long Service Leave	0	0	0	0	(7,572)	0		
0772	Trainee Ranger Expense	0	0	0	0	27,072	0		
0872	Superannuation Council 3% (Rangers)	0	0	0	0	0	0		
0892	Salary & Wages (Rangers)	61,876	62,060	74,477	74,477	76,018	184		
0912	Workers Compensation Insurance (Rangers)	1,434	1,670	1,670	1,670	1,518	236		
0922	Superannuation 9.50% (Rangers)	5,760	5,860	7,026	7,026	6,935	100		
0932	Conference & Training	0	750	1,000	1,000	0	750		
0982	Rangers Expense	14,279	13,200	15,700	15,700	15,725	(1,079)		
1012	Tools & Equipment (Low Value)	0	830	1,000	1,000	0	830		
3872	Accrued Annual Leave (Rangers)	0	0	0	0	3,320	0		
0952	Rangers Expenses Reallocated	(83,349)	(84,060)	(100,873)	(100,873)	(123,015)	(711)		
COA	Total Operating Expenditure	0	310	0	0	0			
	Operating Revenue								
0773	Grant Revenue (Rangers)	0	0	0	0	(30,000)	0		
COA	Capital Expenditure / Reserve Transfers								
0874	Plant & Equipment Purchases (Rangers) (NCA)	0	0	0	0	0	0		
1804	Transfer to Unspent Grant Reserve (Rangers)	0	0	0	0	34	(0)		
1805	Transfer from Unspent Grant Reserve (Rangers)	0	0	0	0	(30,047)	0		
0875	Transfer from Leave Reserve (EQ)	0	0	0	0	0	0		
COA	Total Capital Expenditure / Reserve Transfers	0	0	0	0	(30,013)			
	Total Rangers Expenses	0	310	0	0	(60,013)			
Total Law, Order and Fire Safety		113,067	111,839	185,000	185,000	116,581			

Prog	Education & Welfare	2020/2021	2020/2021	2020/2021	2020/2021	2019/2020	BUDGET to BUDGET		
09	Schools/Pre Schools	Year to Date Actuals	Year to Date Budget	Full Year Amended Budget	Full Year Original Budget	30 June YTD Actuals	VARIATION	>\$10K	Budget PROFILE Comments
COA	Operating Expenditure								
0992	Pre-School Repairs & Maintenance	80	1,670	2,000	2,000	80	1,590		
COA	Operating Revenue								
0993	Lease Income (Pre School)	0	0	0	0	0	0		
	Total Education	80	1,670	2,000	2,000	80	1,590		

ROG	Health	2020/2021	2020/2021	2020/2021	2020/2021	2019/2020	BUDGET to BUDGET VARIATION	>\$10K	Budget PROFILE Comments
14	Health Inspection and Administration	Year to Date Actuals	Year to Date Budget	Full Year Amended Budget	Full Year Original Budget	30 June YTD Actuals			
COA	Operating Expenditure								
1282	Ranger Allocation (Pool Inspections)	10,002	10,090	12,105	12,105	11,752	88		
1292	Health Expenses (General)	10,030	14,000	18,000	18,000	2,704	3,970		
	Total Operating Expenditure								
		20,031	24,090	30,105	30,105	14,455			
COA	Operating Revenue								
1383	Swimming Pool Inspection Fees	(1,755)	(1,575)	(1,575)	(1,575)	(1,635)	180		
1393	Licences Income (Caravan Park)	(776)	(554)	(554)	(554)	(754)	222		
1573	Septic Tank Fees (Health)	(2,832)	(118)	(118)	(118)	(472)	2,714		
1583	Administration Fees (Health)	(3,737)	(354)	(472)	(472)	(825)	3,383		
	Total Operating Revenue								
		(9,100)	(2,601)	(2,719)	(2,719)	(3,686)			
Total Health Inspection and Administration		10,931	21,489	27,386	27,386	10,770			

Prog	Housing	2020/2021	2020/2021	2020/2021	2020/2021	2019/2020	BUDGET to BUDGET VARIATION	>\$10K	Budget PROFILE Comments
23	Housing Other	Year to Date Actuals	Year to Date Budget	Full Year Amended Budget	Full Year Original Budget	30 June YTD Actuals			
COA	Operating Expenditure								Retained for prior years reporting as required by AASB
2512	Repairs & Maintenance (Housing Other)	0	0	0	0	746	0		
2542	Depreciation (Housing Other)	0	0	0	0	229	0		
8022	Loss on Sale of Assets	0	0	0	0	14,774	0		
	Total Operating Expenditure	0	0	0	0	15,748			
COA	Operating Revenue								
2553	Rental Income (Housing Other)	0	0	0	0	0	0		
	Total Operating Revenue	0	0	0	0	0			
COA	Capital Expenditure / Reserve Transfers								
0815	Realisation on Disposal of Assets	0	0	0	0	59,307	0		
2550	Transfer to Building Reserve (EQ)	60	0	0	0	59,509	(60)		
0805	Proceeds from Disposal of Assets	0	0	0	0	(59,307)	0		
	Total Capital / Reserves	60	0	0	0	59,509			
Total Housing		60	0	0	0	75,257			

Prog	Community Amenities	2020/2021	2020/2021	2020/2021	2020/2021	2019/2020	BUDGET to BUDGET VARIATION	>\$10K	Budget PROFILE Comments
25	Sanitation - Household Refuse	Year to Date Actuals	Year to Date Budget	Full Year Amended Budget	Full Year Original Budget	30 June YTD Actuals			
COA	Operating Expenditure								
1762	Domestic Rubbish Collection Expenses	104,330	121,500	145,800	145,800	134,477	17,170	*	Timing supplier invoices
1772	Depreciation (Sanitation)	3,911	2,500	3,000	3,000	2,996	500		
1792	Refuse Site Repairs & Maintenance	36,384	17,354	70,388	70,388	20,258	53,034	*	Timing
2502	Admin Allocation (Domestic Rubbish)	31,512	38,110	45,729	45,729	40,899	7,619		
	Total Operating Expenditure	176,137	179,464	264,917	264,917	198,630			
COA	Operating Revenue								
1903	Domestic Rubbish Collection Fees	(154,969)	(150,646)	(150,645)	(150,645)	(153,799)	4,323		
1904	Other Rubbish Collection	0	0	0	0	0	0		
	Total Operating Revenue	(154,969)	(150,646)	(150,645)	(150,645)	(153,799)			
	Total Sanitation - Household Refuse	21,168	28,818	114,272	114,272	44,831			
26	Sanitation - Other	2020/2021	2020/2021	2020/2021	2020/2021	2019/2020	BUDGET to BUDGET VARIATION	>\$10K	Budget PROFILE Comments
		Year to Date Actuals	Year to Date Budget	Full Year Original Budget	Full Year Original Budget	30 June YTD Actuals			
COA	Operating Expenditure								
1882	Parks & Gardens Rubbish Collection Expenses	4,485	6,850	9,218	9,218	7,996	2,365		
1912	Other Waste Management Expenses	0	5,000	7,000	7,000	4,337	5,000		
1922	Depreciation (Other Sanitation)	334	330	400	400	401	(4)		
	Total Operating Expenditure	4,819	12,180	16,618	16,618	12,734			
COA	Operating Revenue								
2003	Grants, Contributions & Reimbursements (Other Sanitation)	0	0	(24,360)	(24,360)	0	0		
	Total Operating Revenue	0	0	(24,360)	(24,360)	0			
COA	Capital Expenditure / Reserve Transfers								
1764	Land & Building Purchases (NCA)	11,500	2,600	24,360	24,360	0			
	Total Sanitation - Other	16,319	14,780	16,618	16,618	12,734			

		2020/2021	2020/2021	2020/2021	2020/2021	2019/2020	BUDGET to BUDGET VARIATION	>\$10K	Budget PROFILE Comments
		Year to Date Actuals	Year to Date Budget	Full Year Original Budget	Full Year Original Budget	30 June YTD Actuals			
29	Protection of Environment								
COA	Operating Expenditure								
1962	Abandoned Vehicle Expense	630	1,500	1,500	1,500	500	870		
2022	Landcare Expenditure	0	5,000	5,000	5,000	15,000	5,000		
2040	Dolby Creek Expenditure	2,756	2,060	3,221	3,221	127	(696)		
2942	Prior Period Write Off (Protection of Environment)	0	0	0	0	300	0		
	Total Operating Expenditure	3,386	8,560	9,721	9,721	15,927			
COA	Operating Revenue								
2923	Dolby Creek Management Plan Income	0	(1,900)	(1,900)	(1,900)	(1,401)	(1,900)		
2933	Reimbursements & Sundry Income (Protection of En	(300)	0	0	0	(500)	300		
	Total Operating Revenue	(300)	(1,900)	(1,900)	(1,900)	(1,901)			
COA	Capital Expenditure / Reserve Transfers								
2055	Transfer from Landcare Reserve (EQ)	0	0	0	0	(15,849)	0		
2080	Transfer to Landcare Reserve (EQ)	0	0	0	0	14	0		
	Total Capital Expenditure / Reserve Transfers	0	0	0	0	(15,834)			
	Total Protection of Environment	3,086	6,660	7,821	7,821	(1,809)			

30	Town Planning and Regional Development	2020/2021	2020/2021	2020/2021	2020/2021	2019/2020	BUDGET to BUDGET VARIATION	>\$10K	Budget PROFILE Comments
		Year to Date Actuals	Year to Date Budget	Full Year Original Budget	Full Year Original Budget	30 June YTD Actuals			
COA	Operating Expenditure								
0162	Provision for Long Service Leave (Town Planning)	0	0	15,000	15,000	4,503	0		
0942	Depreciation (Town Planning)	11,206	15,000	18,000	18,000	17,100	3,794		
1992	Planning Consultancy Expenses	720	16,500	25,000	25,000	12,695	15,780	*	Budget Profile Timing
2102	Workers Compensation Insurance (Town Planning)	2,260	2,260	2,260	2,260	2,393	(0)		
2112	Salaries & Wages (Town Planning)	115,213	111,250	133,500	133,500	132,292	(3,963)		
2122	Superannuation Council 3% (Town Planning)	3,393	3,270	3,929	3,929	3,891	(123)		
2132	Superannuation 9.50% (Town Planning)	10,745	10,370	12,440	12,440	12,321	(375)		
2162	Accrued Annual Leave (Town Planning)	0	0	0	0	224	0		
2182	Other Employee Expenses (Town Planning)	1,493	3,330	4,000	4,000	0	1,837		
2202	Town Planners Expenses	911	830	1,000	1,000	905	(81)		
2222	Motor Vehicle Expenses	3,745	5,375	7,500	7,500	5,272	1,630		
2232	Legal Expenses (Town Planning)	2,340	8,334	12,500	12,500	2,712	5,994		
2242	Engineering Expenses	1,350	8,000	12,000	12,000	7,945	6,650		
2252	Advertising Expenses	0	4,500	5,000	5,000	4,547	4,500		
3012	Admin Allocation (Town Planning)	23,634	27,860	33,433	33,433	29,953	4,226		
3082	Prior Period Write Off (Town Planning)	0	0	0	0	574	0		
7052	Surveying & Land Expenses	14,279	20,000	20,000	20,000	18,047	5,721		
7072	Project Expenses (Town Planning)	74	0	5,000	5,000	3,375	(74)		
	Total Operating Expenditure	191,362	236,879	310,562	310,562	258,748			
COA	Operating Revenue								
0163	Town Planning Projects - Income	0	0	0	0	(5,000)	0		
2233	Town Planning Fee Income	(23,933)	(3,400)	(3,400)	(3,400)	(5,751)	20,533	*	Higher than anticipated building applications due to Federal Government COVID recovery funds
2243	Outsourced Planning Fees - Other LGs	(12,460)	(9,114)	(12,150)	(12,150)	(20,553)	3,346		
	Total Operating Revenue	(36,393)	(12,514)	(15,550)	(15,550)	(31,304)			
COA	Capital Expenditure / Reserve Transfers								
4801	Transfer to Land Development Reserve (EQ)	16	40	45	45	56	24		
4820	Transfer to Legal Reserve (EQ)	12	30	40	40	43	18		
	Total Capital Expenditure/Reserve Transfers	28	70	85	85	100			
	Total Town Planning and Regional Development	154,998	224,435	295,097	295,097	227,543			

31	Other Community Amenities	2020/2021	2020/2021	2020/2021	2020/2021	2019/2020	BUDGET to BUDGET VARIATION	>\$10K	Budget PROFILE Comments
		Year to Date Actuals	Year to Date Budget	Full Year Original Budget	Full Year Original Budget	30 June YTD Actuals			
COA	Operating Expenditure								
3102	Cemetery Expenses	14,037	12,740	13,995	13,995	8,275	(1,297)		\$4500 budget Pathway between toilet and gazebo completed
3132	Community Development Expenses	1,957	9,752	17,252	16,252	1,630	7,795		
3162	Admin Allocation (Other Community Amenities)	39,390	47,630	57,162	57,162	51,124	8,240		
3212	Depreciation (Other Community Amenities)	12,109	5,000	6,000	6,000	14,103	(7,109)		
3222	Community Growth Fund	21,200	15,500	27,700	27,700	9,562	(5,700)		2020/2021 CGF Projects \$18,200 Payment CV Men's Shed- Shed Extension \$7200; CVAS WIFI Tower \$5000 Plus <u>carry over projects</u> Menshed \$500 & CVFC Scoreboard \$9,000
3232	Community Development Officer Expenses	25,680	36,060	43,463	43,463	33,485	10,380	*	Timing
3242	Grant Funded Projects LRCIP COVID Stimulus Funds			0	0	0	0		
COA	Total Operating Expenditure	114,373	126,682	165,572	164,572	118,178			
	Operating Revenue								
3093	Cemetery Income (GST Free)	(2,029)	(400)	(400)	(400)	(1,442)	1,629		
3113	Cemetery Income (GST Applicable)	(3,132)	(900)	(900)	(900)	(1,539)	2,232		
3103	Grants Received (Other Community Amenities)	(1,000)	(1,000)	(1,000)	0	0	0		
3633	Community Development Grants	0	0	0	0	(18,013)	0		
COA	Total Operating Revenue	(6,161)	(2,300)	(2,300)	(1,300)	(20,994)			
	Capital Expenditure / Reserve Transfers								
2415	Nabawa Cemetery Capital Expenses (NCA)	8,449	10,000	10,000	10,000	11,175	1,551		99 - Job: CEMT - Carry over project from 2019/2020 - Job CEMT Reduced Septic System type
3084	Transfer to Unspent Community Growth Fund Reser	0	0	0	0	9,500	0		
3104	Plant & Equipment Purchases (NCA)	0	0	0	0	17,000	0		
0471	Transfer from Unspent Grants Reserve (EQ)	0	0	0	0	(17,000)	0		
3172	Transfer to Loans And Unspent Grants Reserve (EQ)	0	0	0	0	0	0		
3085	Transfer from Unspent Community Growth Fund Re	(9,500)	(9,500)	(9,500)	(9,500)	0	0		
7155	Transfer from Building Reserve (EQ)	0	0	0	0	0	0		
COA	Total Capital Expenditure/Reserve Transfers	(1,051)	500	500	500	20,675			
Total Other Community Amenities		107,161	124,882	163,772	163,772	117,859			
Total Community Amenities		302,732	399,575	597,580	597,580	401,159			

Prog	Recreation and Culture	2020/2021	2020/2021	2020/2021	2020/2021	2019/2020	BUDGET to BUDGET VARIATION	>\$10K	Budget PROFILE Comments
32	Public Halls and Civic Centres	Year to Date Actuals	Year to Date Budget	Full Year Amended Budget	Full Year Original Budget	30 June YTD Actuals			
COA	Operating Expenditure								
2602	Depreciation (Public Halls)	77,449	77,500	93,000	93,000	92,975	51		
2722	Public Halls & Showgrounds Expense	66,453	64,046	111,799	111,799	69,315	(2,407)		
2732	Nabawa Community Centre Expenses	29,145	31,425	37,115	37,115	37,552	2,280		
2742	Interest (Loan 89 - Nabawa Stadium Upgrade)	151	181	181	181	778	30		
3202	Admin Allocation (Public Halls)	47,268	57,300	68,757	68,757	59,349	10,032	*	Admin Allocations under anticipated YTD
COA	Total Operating Expenditure	220,466	230,452	310,852	310,852	259,968			
	Operating Revenue								
2453	Showground/Halls Income Received	(4,722)	(5,082)	(5,500)	(5,500)	(6,331)	(360)		
2443	Yuna Camping & Hall Hire Revenue	(1,458)	0	0	0	(174)	1,458		
3423	Grant Funding Revenue	(89,285)	(22,000)	(77,500)	(77,500)	0	67,285	*	Timing LRCIP Grant Funding - Jobs 1037 and 1038 Revenue recognition
	Total Operating Revenue	(95,465)	(27,082)	(83,000)	(83,000)	(6,505)			

Prog	Recreation and Culture	2020/2021	2020/2021	2020/2021	2020/2021	2019/2020	BUDGET to BUDGET VARIATION	>\$10K	Budget PROFILE Comments
32	Public Halls and Civic Centres Cont.	Year to Date Actuals	Year to Date Budget	Full Year Original Budget	Full Year Original Budget	30 June YTD Actuals			
COA	Capital Expenditure / Reserve Transfers								
2644	Land & Buildings Purchases (Public Halls) (NCA)	113,010	50,000	127,500	127,500	593	(63,010)	*	Timing on jobs Job: 1037 - Yuna Golf Club - \$15,000 Remove asbestos from old toilet block; construct new shed Job: 1038 - Nanson Showgrounds \$50,000 3 Phase Power ; Project 10 LRCIP \$40500 Transportal Toilet Job 1048 - Kitchen Upgrades Completed
4925	Principal Loan Repayment (Loan 89) (CL)	4,961	4,961	4,961	4,961	9,491	0		
7385	Transfer from Building Reserve (EQ)	(25,000)	0	(25,000)	(25,000)	0	25,000	*	Transfer budgeted for June 2021 yet made in October 2020
	Total Capital Expenditure / Reserve Transfers	92,971	54,961	107,461	107,461	10,084			
Total Public Halls and Civic Centres		217,973	258,332	335,313	335,313	263,547			

		2020/2021	2020/2021	2020/2021	2020/2021	2019/2020	BUDGET to BUDGET VARIATION	>\$10K	
33	Swimming Areas and Beaches	Year to Date Actuals	Year to Date Budget	Full Year Original Budget	Full Year Original Budget	30 June YTD Actuals			
COA	Operating Expenditure								
3302	Admin Allocation (Swimming Areas & Beaches)	23,634	28,580	34,297	34,297	30,674	4,946		
3412	Coronation Beach Expenses	35,916	48,233	63,176	63,176	47,880	12,317	*	Budget Profile Timing
7082	Depreciation (Swimming Areas & Beaches)	8,204	8,330	10,000	10,000	9,850	126		
COA	Total Operating Expenditure	67,754	85,143	107,473	107,473	88,404			
	Operating Revenue								
3443	Coronation Beach Camping Fees	(58,976)	(54,170)	(65,000)	(65,000)	(72,373)	4,806		
3453	Grant and Other Income (Swimming Areas & Beach	(76,163)	(35,000)	(68,500)	(68,500)	0	41,163	*	Budget Profile timing on revenue recognition (Coronation Wi-Fi & Rigging area projects completed; Playground purchase order raised)
COA	Total Operating Revenue	(135,140)	(89,170)	(133,500)	(133,500)	(72,373)			
	Capital Expenditure / Reserve Transfers								
7164	Land and Buildings	66,788	5,000	88,500	88,500	0	(61,788)	*	Budget Profile timing - Coronation Wi-Fi, Rigging & Playground Projects completed
Total Swimming Areas and Beaches		(597)	973	62,473	62,473	16,031			

		2020/2021	2020/2021	2020/2021	2020/2021	2019/2020	BUDGET to BUDGET VARIATION	>\$10K	Budget PROFILE Comments
34	Other Recreation and Sport Cont.	Year to Date Actuals	Year to Date Budget	Full Year Original Budget	Full Year Original Budget	30 June YTD Actuals			
COA	Operating Expenditure								
1472	Yuna Oval Expenses	16,026	5,060	7,675	7,675	6,513	(10,966)	*	Employee and labour overheads only over budget which are offset across other jobs
1532	Interest (Loan 98)	1,547	2,321	2,321	2,321	3,399	775		
1482	Sporting Clubs Expenses	53,063	70,398	88,165	88,165	73,103	17,335	*	Timing General Mtce Nabawa Oval & Surrounds
2642	Parks & Gardens Expenses	75,111	111,058	131,420	131,420	126,186	35,947	*	Timing General Mtce
2702	Sports Pavilion & Basketball Stadium (Nabawa Recr	10,518	13,387	19,134	19,134	10,538	2,869		
2712	Tennis Clubs Expenses	5,952	4,480	5,238	5,238	10,789	(1,472)		
2772	Minor Gardening Equipment Purchases	81	1,670	2,000	2,000	1,407	1,589		
2812	Golf Courses	2,053	22	23	23	1,930	(2,031)		Insurance budget incorrect offset on budgets across programs
3442	Admin Allocation (Recreation & Sport)	23,634	26,580	31,901	31,901	28,674	2,946		
7022	Depreciation (Recreation & Sport)	38,319	39,170	47,000	47,000	46,808	851		
7092	Depreciation (Recreation & Sport)	74,116	74,170	89,000	89,000	88,550	54		
	Total Operating Expenditure	300,419	348,317	423,877	423,877	397,897			
COA	Operating Revenue								
2743	Sports Club Hire Income	(520)	(672)	(672)	(672)	(4,655)	(152)		
2803	Grants & Other Income Received	(37,437)	(135,589)	(239,589)	(239,589)	(109,477)	(98,152)	*	Timing on revenue recognition for projects Rockwell-Yuna Pipeline Rejuvenation Project DWER Community Water Supply Program funding \$99,000 LRCIP funding \$5,000 Project 8 Nabawa Stadium Roller Shutters LRCIP funding \$11,000 Project 9 Nabawa Stadium Roof Repairs & Lighting Upgrades LRCIP funding \$116,865 Project 11 Nabawa Tennis Courts Upgrades
3444	Fig Tree Camping Fees	(5,390)	(1,670)	(2,000)	(2,000)	(2,146)	3,720		
	Total Operating Revenue	(43,347)	(137,931)	(242,261)	(242,261)	(116,278)			
		2020/2021	2020/2021	2020/2021	2020/2021	2019/2020	BUDGET to BUDGET VARIATION	>\$10K	Budget PROFILE Comments
34	Other Recreation and Sport Cont.	Year to Date Actuals	Year to Date Budget	Full Year Original Budget	Full Year Original Budget	30 June YTD Actuals			
COA	Capital Expenditure / Reserve Transfers								
1304	Plant & Equipment Purchases (NCA)	2,616	0	111,600	111,600	0	(2,616)		Rockwell Bore Project
1314	Transfer to Building Reserve (EQ)	0	120	150	150	0	120		
2834	Land & Building Purchases (NCA)	30,409	0	135,589	135,589	122,793	(30,409)	*	Job: 1045 - Project 8 - Nabawa Stadium Roof Repairs & Lighting upgrades subject to LRCIP grant funding completed Job: 1056 - Project 11 Nabawa Tennis Court repair/upgrades \$124,589 subject to LRCIP grant funding, CSRFF & CVTC contributions yet to commence
2864	Transfer to Unspent Grant Reserve (EQ)	0	0	0	0	0	0		
2824	Principal Loan Repayment (Loan 98) (CL)	41,035	41,035	41,035	41,035	39,972	0		
7275	Loan Funds Received (NCL)	0	0	0	0	0	0		
7471	Transfer from Unspent Grant Reserve (EQ)	0	0	0	0	0	0		
	Total Capital Expenditure / Reserve Transfers	74,060	41,155	288,374	288,374	162,766			
	Total Other Recreation and Sport	331,133	251,541	469,990	469,990	444,385			

35	Library	2020/2021	2020/2021	2020/2021	2020/2021	2019/2020	BUDGET to BUDGET VARIATION	>\$10K	Budget PROFILE Comments
		Year to Date Actuals	Year to Date Budget	Full Year Original Budget	Full Year Original Budget	30 June YTD Actuals			
COA	Operating Expenditure								
2902	Library Expenses	2,650	4,197	5,097	5,097	2,521	1,547		
2912	Honorarium Librarian Payment	1,000	600	1,200	1,200	1,000	(400)		
3582	Admin Allocation (Libraries)	23,634	28,580	34,297	34,297	30,674	4,946		
6922	Depreciation (Libraries)	0	0	0	0	0	0		
	Total Operating Expenditure	27,284	33,377	40,594	40,594	34,196			
COA	Operating Revenue								
2983	Grants, Contributions & Reimbursements	(24,696)	0	(22,000)	(22,000)	0	24,696	*	Timing LRCIP funds Library Relocation
	Total Operating Revenue	(24,696)	0	(22,000)	(22,000)	0			
	Capital Expenditure / Reserve Transfers								
3504	Land & Building Purchases (Libraries) (NCA)	20,426	0	22,000	22,000	0	(20,426)	*	Budget Profile Timing - Library Relocation project progressed earlier than anticipated
	Total Capital/Reserves	20,426	0	22,000	22,000	0			
	Total Library	23,014	33,377	40,594	40,594	34,196			

36	Other Culture	2020/2021	2020/2021	2020/2021	2020/2021	2019/2020	BUDGET to BUDGET VARIATION	>\$10K	Budget PROFILE Comments
		Year to Date Actuals	Year to Date Budget	Full Year Original Budget	Full Year Original Budget	30 June YTD Actuals			
COA	Operating Expenditure								
3626	Museum & Road Board Expense	7,108	15,087	16,086	16,086	13,922	7,979		
3652	Depreciation (Other Culture)	8,952	8,750	10,500	10,500	10,748	(202)		
	Total Operating Expenditure	16,060	23,837	26,586	26,586	24,670			
	Operating Revenue								
3445	Grant Funding Received	0	0	0	0	0	0		
	Total Operating Revenue	0	0	0	0	0			
	Capital Expenditure / Reserve Transfers								
3604	Land & Building Purchases (NCA)	0	0	0	0	0	0		
3635	Transfer from Building Reserve (EQ)	0	0	0	0	0	0		
	Total Capital/Reserves	0	0	0	0	0			
	Total Other Culture	16,060	23,837	26,586	26,586	24,670			
	Total Recreation and Culture	587,583	568,059	934,956	934,956	782,828			

Prog	Transport	2020/2021	2020/2021	2020/2021	2020/2021	2019/2020	BUDGET to BUDGET VARIATION	>\$10K	Budget PROFILE Comments
37	Constuction Streets, Roads, Bridges, Depots	Year to Date Actuals	Year to Date Budget	Full Year Amended Budget	Full Year Original Budget	30 June YTD Actuals			
COA	Operating Expenditure								
3702	Admin Allocation (Road Construction)	70,902	85,740	102,891	102,891	92,023	14,838	*	Admin Allocations lower than estimates YTD
COA	Operating Revenue								
3173	MW Regional Road Funding	(840,000)	(720,000)	(900,000)	(900,000)	(1,186,000)	120,000	*	Timing - revenue recognition accounting standards
3193	R2R (Construction) Income	(328,260)	(328,260)	(328,260)	(328,260)	(328,620)	0		
	Total Operating Revenue	(1,168,260)	(1,048,260)	(1,228,260)	(1,228,260)	(1,514,620)			
COA	Capital Expenditure								
3114	Capital Roadworks Program Purchases (Incl Grant	1,570,304	1,665,769	1,798,587	1,798,587	1,933,836	95,465	*	Timing
4840	Transfer to Roadworks Reserve (EQ)	32	100	65,100	65,100	111	68		
	Total Capital Expenditure / Reserve Transfers	1,570,336	1,665,869	1,863,687	1,863,687	1,933,947			
	Total Road Construction	472,977	703,349	738,317	738,317	511,350			

		2020/2021	2020/2021	2020/2021	2020/2021	2019/2020	BUDGET to BUDGET VARIATION	>\$10K	Budget PROFILE Comments
38	Maintenance Streets, Roads, Bridges, Depots	Year to Date Actuals	Year to Date Budget	Full Year Amended Budget	Full Year Original Budget	30 June YTD Actuals			
COA	Operating Expenditure								
3372	Road Maintenance Expense	1,068,660	1,713,002	2,273,258	1,989,861	1,220,990	644,342	*	Timing on Capital Renewal and Maintenance Job: RC04 - Wandana Road Job: RC131 - Northampton Nabawa Rd Job 1725 - LRCIP Project 5 Extend width of shoulders with gravel and improve drainage in PFE
3502	Depot Maintenance	17,656	17,650	29,101	29,101	31,660	(6)		
3512	Street Lighting Expense	7,425	9,712	9,710	9,710	9,800	2,287		
3522	Depreciation (Road Maintenance)	57,441	45,830	55,000	55,000	54,408	(11,611)	*	Depn over budget estimates
3532	Street Trees	0	11,000	16,000	16,000	10,317	11,000	*	Budget profile timing
3542	Licences & Subscriptions	8,895	15,308	15,308	15,308	10,774	6,413		
3562	Road Sign Expense	7,120	10,000	10,000	10,000	5,601	2,880		
3802	Admin Allocation (Road Maintenance)	70,902	85,740	102,891	102,891	92,023	14,838	*	Admin Allocations lower than estimates YTD
3822	Bore Maintenance	4,544	18,000	18,000	18,000	20,162	13,456	*	Budget profile timing
3832	Crossover expenses to ratepayers	500	3,750	5,000	5,000	500	3,250		
6912	Depreciation (Roads)	1,010,032	966,670	1,160,000	1,160,000	1,160,562	(43,362)	*	Non Cash Depn over budget line item estimate
	Total Operating Expenditure	2,253,174	2,896,662	3,694,268	3,410,871	2,616,799			
COA	Operating Revenue								
3143	MRWA Direct Grant	(127,990)	(127,990)	(127,990)	(127,990)	(125,058)	0		
3153	Other Grant Income	0	(523,397)	(683,397)	(400,000)	0	(523,397)	*	Timing - grant recognition accounting standards RRG Contribution Nabawa Northampton Rd \$300,000; LRCIP Funding for Project 5 - Extend width of shoulders with gravel and improve drainage in PFE contractors only \$100,000 - budget review Feb 2021
3393	Hudson Resources Contribution (Dartmoor Road)	(36,483)	(32,500)	(32,500)	(32,500)	(14,525)	3,983		
	Total Operating Revenue	(164,473)	(683,887)	(843,887)	(560,490)	(139,583)			
COA	Capital Expenditure								
3205	Transfer from Roadworks Reserve (EQ)	0	0	0	0	0	0		
	Total Capital Expenditure / Reserve Transfers	0	0	0	0	0			
	Total Road Maintenance	2,088,702	2,212,775	2,850,381	2,850,381	2,477,216			

39	Road Plant Purchases	2020/2021	2020/2021	2020/2021	2020/2021	2019/2020	BUDGET to BUDGET VARIATION	>\$10K	Budget PROFILE Comments
		Year to Date Actuals	Year to Date Budget	Full Year Amended Budget	Full Year Original Budget	30 June YTD Actuals			
COA	Operating Expenditure								
3586	Interest (Loan 97)	0	0	0	0	304	0		
3584	Tools & Other Equip > \$5000 (Capex)	7,786	0	0	0	0	(7,786)		Brookdale Farms Pty Ltd Part contribution of water tank with Brookdale farms for construction use on Dartmoor Road. Half share of water tank on Brookdale Farm
3642	Loss on Sale of Assets	0	2,191	2,191	2,191	7,941	2,191		
COA	Total Operating Expenditure	7,786	2,191	2,191	2,191	8,246			
	Operating Revenue								
3543	Profit on Sale of Assets	(17,190)	(20,355)	(26,397)	(26,397)	(3,569)	(3,165)		
3903	Grants, Contributions & Reimbursement Road Plant	0	0	(35,000)	(35,000)	0	0		
COA	Total Operating Revenue	(17,190)	(20,355)	(61,397)	(61,397)	(3,569)			
	Capital Expenditure / Reserve Transfers								
3554	Plant & Equipment Purchases (NCA)	134,673	0	614,500	614,500	501,488	(134,673)	*	Budget Profile Timing - 10 Year Plant Replacement Program
3575	Proceeds from Disposal of Assets	0	(80,000)	(80,000)	(80,000)	(23,636)	(80,000)	*	Budget Profile Timing - 10 Year Plant Replacement Program
3587	Principal Loan Repayments (Loan 97)	0	0	0	0	19,162	0		
4781	Transfer to Plant/Light Vehicle Reserve (EQ)	0	200	220,250	220,250	0	200		
3561	Transfer from Plant/Light Vehicle Reserve (EQ)	0	0	0	0	0	0		
6225	Realisation on Disposal of Assets	0	0	80,000	80,000	23,636	0		
7135	Loan Funds Rec'd.	0	0	0	0	0	0		
COA	Total Capital Expenditure / Reserve Transfers	134,673	(79,800)	834,750	834,750	520,651			
Total Road Plant Purchases		125,269	(97,964)	775,544	775,544	525,327			

41	Traffic Control	2020/2021	2020/2021	2020/2021	2020/2021	2019/2020	BUDGET to BUDGET VARIATION	>\$10K	Budget PROFILE Comments
		Year to Date Actuals	Year to Date Budget	Full Year Amended Budget	Full Year Original Budget	30 June YTD Actuals			
COA	Operating Expenditure								
4102	Admin Allocation (Traffic Control)	31,512	38,110	45,729	45,729	40,899	6,598		
4572	Traffic Control Expense	0	0	3,000	3,000	0	0		
7572	Traffic Counters Expense	0	0	0	0	7,912	0		
COA	Total Operating Expenditure	31,512	38,110	48,729	48,729	48,811			
	Operating Revenue								
7513	Licensing Commission Income	(3,017)	(2,920)	(3,500)	(3,500)	(4,586)	97		
7573	Traffic Counter Income	(3,200)	0	0	0	0	3,200		** Trade on new traffic counters offsets expenditure refer COA 7574
COA	Total Operating Revenue	(6,217)	(2,920)	(3,500)	(3,500)	(4,586)			
	Capital Expenditure / Reserve Transfers								
7574	Tools & Equipment Purchases (NCA)	13,243	10,000	10,000	10,000	0	(3,243)		** Expenditure is offset with sale of traded traffic counters refer COA 7573 above
COA	Total Capital Expenditure / Reserve Transfers	13,243	10,000	10,000	10,000	0			
Total Traffic Control		38,538	45,190	55,229	55,229	44,225			
Total Transport		2,725,486	2,863,350	4,419,471	4,419,471	3,558,118			

Prog	Economic Services	2020/2021	2020/2021	2020/2021	2020/2021	2019/2020	BUDGET to BUDGET VARIATION	>\$10K	Budget PROFILE Comments
44	Rural Services	Year to Date Actuals	Year to Date Budget	Full Year Amended Budget	Full Year Original Budget	30 June YTD Actuals			
COA	Operating Expenditure								
3362	Ranger Allocation (Roadside Spraying)	7,501	11,817	13,114	13,114	8,814	4,316		
4462	Admin Allocation (Rural Services)	8,335	9,530	11,432	11,432	9,793	1,195		
6722	Noxious Weeds & Pest Expense	9,376	16,078	16,178	16,178	9,332	6,702		
	Total Operating Expenditure	25,212	37,425	40,723	40,723	27,939			
COA	Capital Expenditure / Reserve Transfers								
4404	Plant & Equipment Purchases (NCA)	0	0	0	0	0	0		
	Total Rural Services	25,212	37,425	40,723	40,723	27,939			

		2020/2021	2020/2021	2020/2021	2020/2021	2019/2020	BUDGET to BUDGET VARIATION	>\$10K	Budget PROFILE Comments
45	Tourism and Area Promotion	Year to Date Actuals	Year to Date Budget	Full Year Amended Budget	Full Year Original Budget	30 June YTD Actuals			
COA	Operating Expenditure								
3952	Signage Expense (Tourism)	0	0	1,000	1,000	0	0		
3982	Tourism Expense	1,410	0	7,500	7,500	0	(1,410)		
4282	Promotional Expense (Tourism)	550	2,000	7,000	7,000	1,440	1,450		
	Total Operating Expenditure	1,960	2,000	15,500	15,500	1,440			
COA	Operating Revenue								
3973	Contr. & Reim. (Tourism).	0	0	0	0	0	0		
	Total Operating Revenue	0	0	0	0	0			
	Total Tourism and Area Promotion	1,960	2,000	15,500	15,500	1,440			

		2020/2021	2020/2021	2020/2021	2020/2021	2019/2020	BUDGET to BUDGET VARIATION	>\$10K	Budget PROFILE Comments
46	Building Control	Year to Date Actuals	Year to Date Budget	Full Year Amended Budget	Full Year Original Budget	30 June YTD Actuals			
COA	Operating Expenditure								
4132	Building Surveyor Expenses	109,887	113,860	139,444	139,444	135,534	3,973		
4162	Non Contract Expenses	0	0	1,000	1,000	0	0		
4622	Admin Allocation (Building Control)	55,146	76,220	91,458	91,458	71,574	21,074	*	Admin Allocations lower than estimates YTD
	Total Operating Expenditure	165,033	190,080	231,902	231,902	207,108	25,047	0	
COA	Operating Revenue								
4153	Building Licenses Income	(27,036)	(5,000)	(6,000)	(6,000)	(6,032)	22,036	*	Building application revenue higher than anticipated
4173	CTF Commissions Received	(113)	(100)	(120)	(120)	(120)	13		
4213	Building Commissions Received	(461)	(120)	(150)	(150)	(200)	341		
4183	Contributions & Reimbursements (Building Control)	0	0	0	0	0	0		
	Total Operating Revenue	(27,610)	(5,220)	(6,270)	(6,270)	(6,352)	22,390	0	
COA	Capital Expenditure / Reserve Transfers								
4215	Transfer from Leave Reserve (EQ)	0	0	0	0	0	0		
	Total Capital Expenditure/Reserve Transfers	0	0	0	0	0	0	0	
	Total Building Control	137,423	184,860	225,632	225,632	200,756			

49	Other Economic Services			2020/2021	2020/2021	2019/2020	2019/2020	BUDGET VARIATION	Budget PROFILE Comments
				Full Year Amended Budget	Full Year Original Budget	Current Year YTD Actuals	Amended Full Year Budget		
COA	Operating Expenditure								
4232	Water Supply Stand Pipes Expense	0	250	250	250	0	250		
4222	Admin Allocation (Other Economic Services)	39,390	43,640	52,370	52,370	47,124	4,250		
4242	Rehabilitation of Gravel Pits Expense	0	0	5,000	5,000	0	0		
4252	Purchase of Stamps	20	34	65	65	29	14		
4272	Other Expenditure	0	8,620	10,131	10,131	810	8,620		
	Total Operating Expenditure	39,409	52,544	67,816	67,816	47,963			
COA	Operating Revenue								
4223	Commission Received Australia Post	(7,384)	(5,420)	(6,500)	(6,500)	(7,193)	1,964		
4243	Annual Post Office Box Fee	(3,300)	(3,000)	(3,000)	(3,000)	(3,282)	300		
4253	Postage Stamp Income	(25)	(66)	(65)	(65)	(73)	(41)		
4333	Photocopying Income	(42)	(21)	(20)	(20)	(103)	21		
4913	Shire Leased Reserves Income	(450)	(450)	(450)	(450)	(450)	0		
	Total Operating Revenue	(11,201)	(8,957)	(10,035)	(10,035)	(11,101)			
COA	Capital Expenditure / Reserve Transfers								
4760	Transfer to Water Strategy Reserve (EQ)	4	10	15	15	15	6		
	Total Other Economic Services	28,212	43,597	57,796	57,796	36,878			
	Total Economic Services	192,808	267,882	339,652	339,652	267,013			

Prog	Other Property & Services	2020/2021	2020/2021	2020/2021	2020/2021	2019/2020	BUDGET to BUDGET VARIATION	>\$10K	Budget PROFILE Comments
47	Plant Depreciation	Year to Date Actuals	Year to Date Budget	Full Year Amended Budget	Full Year Original Budget	30 June YTD Actuals			
COA	Operating Expenditure								
5012	Depreciation (Other Property & Services)	302,162	264,770	317,721	317,721	336,585	(37,392)	*	Timing
7102	Depreciation of Unclassified Assets (Other Property & Services)	0	5,830	7,000	7,000	0	5,830		
6890	Depreciation Posted to Jobs (Other Property & Services)	(253,400)	(270,600)	(324,721)	(324,721)	(343,585)	(17,201)	*	Timing
	Total Plant Depreciation	48,763	0	0	0	(7,000)			
Prog	Other Property & Services	2020/2021	2020/2021	2020/2021	2020/2021	2019/2020	BUDGET to BUDGET VARIATION	>\$10K	Budget PROFILE Comments
50	Private Works	Year to Date Actuals	Year to Date Budget	Full Year Amended Budget	Full Year Original Budget	30 June YTD Actuals			
COA	Operating Expenditure								
7302	Private Works Expense	5,992	6,522	7,741	7,741	982	530		
COA	Operating Income								
7333	Private Works Income	(8,825)	(6,665)	(8,000)	(8,000)	(2,060)	2,160		
	Total Private Works	(2,833)	(143)	(259)	(259)	(1,078)			
		2020/2021	2020/2021	2020/2021	2020/2021	2019/2020	BUDGET to BUDGET VARIATION	>\$10K	Budget PROFILE Comments
52	Public Works Overheads	Year to Date Actuals	Year to Date Budget	Full Year Amended Budget	Full Year Original Budget	30 June YTD Actuals			
COA	Operating Expenditure								
0342	Provision for Long Service Leave (Public Works Overheads)	0	0	5,000	5,000	4,013	0		
4312	Superannuation Council 3% (Public Works Overheads)	10,855	15,190	18,233	18,233	12,433	4,335		
4322	Superannuation 9.5% (Manager of Works)	8,775	8,650	10,382	10,382	10,619	(125)		
4332	Superannuation 9.5% (Public Works Overheads)	61,267	69,980	83,973	83,973	73,684	8,713		
4342	Salaries & Wages (Works Manager)	90,675	88,910	106,688	106,688	109,701	(1,765)		
4352	Superannuation Council 3% (Manager of Works)	2,771	2,730	3,279	3,279	3,353	(41)		
4372	Public Works Sundry Expense	8,339	21,240	25,887	25,887	19,729	12,901	*	Internal plant non cash
4382	Works Manager Expenses	2,977	3,460	4,150	4,150	3,639	483		
4392	External Engineering Services	5,100	9,750	13,000	13,000	9,937	4,650		
4402	Sick Leave (Public Works Overheads)	21,722	27,860	33,429	33,429	19,465	6,138		
4412	Annual Leave (Public Works Overheads)	70,614	74,414	78,132	78,132	61,054	3,800		
4432	Public Holiday Pay (Public Works Overheads)	36,647	33,910	40,691	40,691	38,686	(2,737)		
4422	Long Service Leave Expense (Public Works Overheads)	17,381	17,356	17,356	17,356	0	(25)		
4442	Occupational Health & Safety Expense	4,160	10,000	10,500	10,500	9,571	5,840		
4452	Protective Uniform/ Minor Workwear	1,845	2,330	11,000	11,000	8,119	485		
4602	Training Expense	1,759	18,222	21,387	21,387	2,553	16,464	*	Budget Profile Timing
4652	Works Staff Allowances (Public Works Overheads)	19,089	19,500	23,400	23,400	22,813	411		
5202	Admin Allocation (Public Works Overheads)	102,413	130,690	156,829	156,829	141,643	28,277	*	Admin Allocations lower than estimates YTD
6782	Workers Compensation Insurance (Public Works Overheads)	18,134	18,134	18,134	18,134	19,682	(0)		
7422	Less Public Works Overheads Allocated to W & S	(511,540)	(567,880)	(681,450)	(681,450)	(578,601)	(56,340)	*	Budget Profile Timing
	Total Operating Expenditure	(27,015)	4,446	0	0	375			
COA	Operating Revenue								
0333	Contrib. & Reimb. (PWO).	0	0	0	0	0	0		
COA	Capital Expenditure / Reserve Transfers								
7631	Transfer from Leave Reserve (EQ)	0	0	0	0	0	0		
	Total Public Works Overheads	(27,015)	4,446	0	0	375			

		2020/2021	2020/2021	2020/2021	2020/2021	2019/2020			
53	Plant Operation Costs	Year to Date Actuals	Year to Date Budget	Full Year Amended Budget	Full Year Original Budget	30 June YTD Actuals	BUDGET to BUDGET VARIATION	>\$10K	Budget PROFILE Comments
COA	Operating Expenditure								
4472	In House Repairs & Maintenance	162,462	184,870	221,517	221,517	202,563	22,408	*	Employee and internal costs spread evenly over budget
4482	Tyre Purchase Expense	21,225	47,920	57,500	57,500	49,048	26,695	*	Budget Profile Timing
4492	Parts & Outside Repairs Expense	122,203	125,000	150,000	150,000	148,630	2,797		
4502	Plant Licences Expense	9,208	10,000	10,000	10,000	9,246	792		
4532	Tools & Consumables	13,053	14,114	20,000	20,000	16,891	1,061		
4542	Fuel, Oil & Grease	166,268	259,160	311,000	311,000	280,918	92,892	*	Budget Profile Timing
4552	Cutting Edges & Tips	4,258	9,000	12,000	12,000	10,207	4,742		
5112	Admin Allocation (Plant Operations)	15,756	18,790	22,543	22,543	20,450	3,034		
6772	Insurance Expense (Plant Operations)	37,912	35,143	35,143	35,143	34,360	(2,769)		
4512	Less POC Allocated to W & S	(509,291)	(666,420)	(799,703)	(799,703)	(695,769)	(157,129)	*	Budget Profile Timing
	Total Operating Expenditure	43,053	37,577	40,000	40,000	76,544			
COA	Operating Revenue								
4503	Sale of Scrap	(1,039)	0	0	0	(7,214)	1,039		
4513	Diesel Fuel Rebate	(34,922)	(33,330)	(40,000)	(40,000)	(61,702)	1,592		
	Total Operating Revenue	(35,961)	(33,330)	(40,000)	(40,000)	(68,916)			
	Total Plant Operation Costs	7,092	4,247	0	0	7,628			

		2020/2021	2020/2021	2020/2021	2020/2021	2019/2020			
55	Salaries and Wages	Year to Date Actuals	Year to Date Budget	Full Year Amended Budget	Full Year Original Budget	30 June YTD Actuals	BUDGET to BUDGET VARIATION	>\$10K	Budget PROFILE Comments
COA	Operating Expenditure								
4362	Unallocated Wages	0	0	0	0	0	0		
4570	S&W Gov, Corporate & Development Services	804,713	785,410	942,497	942,497	946,457	(19,303)	*	Timing
4580	S&W Works & Services	879,510	916,170	1,099,405	1,099,405	1,025,964	36,660	*	Timing
4600	Less Salary & Wages Allocated	(1,684,222)	(1,701,580)	(2,041,902)	(2,041,902)	(1,965,520)	(17,358)	*	Timing
4592	Workers Compensation Paid	0	0	0	0	0	0		
	Total Operating Expenditure	0	0	0	0	6,901			
COA	Operating Revenue								
4613	Salaries & Wages Reimbursement Received	0	0	0	0	0	0		
4623	Paid Parental Leave Scheme Income	0	0	0	0	0	0		
	Total Operating Revenue	0	0	0	0	0			
	Total Salaries and Wages	0	0	0	0	6,901			

		2020/2021	2020/2021	2020/2021	2020/2021	2019/2020			
56	Unclassified	Year to Date Actuals	Year to Date Budget	Full Year Original Budget	Full Year Original Budget	30 June YTD Actuals	BUDGET to BUDGET VARIATION	>\$10K	Budget PROFILE Comments
COA	Operating Expenditure								
5022	Overpayments/Recoverables - Expenditure	8,529	7,500	10,500	10,500	8,534	(1,029)		
	Total Operating Expenditure	8,529	7,500	10,500	10,500	8,534	(1,029)		
COA	Operating Revenue								
5023	Overpayments/Recoverables - Income	(7,826)	(7,875)	(10,500)	(10,500)	(8,391)	(49)		
3813	Profit on Revaluation	0	0	0	0	0	0		
	Total Operating Revenue	(7,826)	(7,875)	(10,500)	(10,500)	(8,391)			
	Total Unclassified	702	(375)	0	0	143			
	Total Other Property and Services	26,708	8,175	(259)	(259)	6,969			

List of Accounts for the period ending 30 April 2021

Chq/EFT	Date	Name	Amount
5001	06/04/2021	Petty Cash	-387.75
EFT25118	09/04/2021	Chapman Valley Menshed Inc	-400.00
EFT25119	09/04/2021	Complete Landscape Solutions	-5000.00
EFT25120	09/04/2021	Design Catering	-206.80
EFT25121	09/04/2021	Dulux Australia	-81.51
EFT25122	09/04/2021	Geraldton Bobcat	-550.00
EFT25123	09/04/2021	Geraldton Regional Cricket Board	-7360.00
EFT25124	09/04/2021	Jupps Carpets & Ceramics Pty Ltd	-3980.00
EFT25125	09/04/2021	ML Communications	-852.58
EFT25126	09/04/2021	Midwest Financial	-2475.00
EFT25127	09/04/2021	Miralec	-1133.44
EFT25128	09/04/2021	Nabawa Valley Tavern	-833.35
EFT25129	09/04/2021	Nature Playgrounds	-9005.04
EFT25130	09/04/2021	Norfolk Cleaning Service	-731.25
EFT25131	09/04/2021	Pagoda Resort & Spa	-400.00
EFT25132	09/04/2021	Pest A Kill WA	-165.00
EFT25133	09/04/2021	Shmick Auto Electrics	-464.61
EFT25134	09/04/2021	Think Water Geraldton	-158.65
EFT25135	09/04/2021	Westrac Pty Ltd	-22221.27
EFT25136	19/04/2021	Amazzini & Son	-155.20
EFT25137	19/04/2021	Brookdale Farms Pty Ltd	-8565.00
EFT25138	19/04/2021	Five Star Business Solutions & Innovation	-917.99
EFT25139	19/04/2021	Geraldton Building Services & Cabinets	-12065.90
EFT25140	19/04/2021	Geraldton Ceramics	-704.00
EFT25141	19/04/2021	HL Geospatial	-6024.33
EFT25142	19/04/2021	JR & A Hersey Pty Ltd	-406.56
EFT25143	19/04/2021	Lenane Holdings Pty Ltd	-9130.00
EFT25144	19/04/2021	ML Communications	-194.08
EFT25145	19/04/2021	MOD Designs	-220.00
EFT25146	19/04/2021	Mcdonalds Wholesalers	-73.50
EFT25147	19/04/2021	Miralec	-525.80
EFT25148	19/04/2021	Queens Supa IGA Supermarket	-291.58
EFT25149	19/04/2021	Refuel Australia	-20471.65
EFT25150	19/04/2021	Shire of Chapman Valley	-17.80
EFT25151	19/04/2021	Southside Mechanical Services	-1945.25
EFT25152	19/04/2021	TeletacNavman Australia	-769.45
EFT25153	19/04/2021	Toll Transport Pty Ltd	-10.73
EFT25154	19/04/2021	Tourism Council WA	-940.00
EFT25155	19/04/2021	Universal Wreckers	-330.00
EFT25156	19/04/2021	Westrac Pty Ltd	-5836.74
EFT25157	19/04/2021	Wurth Australia	-676.92
EFT25158	19/04/2021	Synergy	-5654.78
EFT25159	19/04/2021	Water Corporation	-13.31
EFT25160	21/04/2021	Australian Taxation Office	-49050.00
EFT25161	07/04/2021	Westpac Geraldton	-1261.63
EFT25162	30/04/2021	AFGRI	-1225.03
EFT25163	30/04/2021	Abrolhos Steel	-132.00
EFT25164	30/04/2021	At The Flower Pot	-50.00
EFT25165	30/04/2021	Australia Post	-192.97
EFT25166	30/04/2021	Batavia Metal Roofing	-110.00
EFT25167	30/04/2021	Beaurepaires	-2202.42

List of Accounts for the period ending 30 April 2021

Chq/EFT	Date	Name	Amount
EFT25168	30/04/2021	Bitutek Pty Ltd	-221932.79
EFT25169	30/04/2021	Bolts R Us	-61.23
EFT25170	30/04/2021	Bridgestone Tyre Centre	-6221.00
EFT25171	30/04/2021	Bunnings Group Limited	-656.08
EFT25172	30/04/2021	Catwest	-748.00
EFT25173	30/04/2021	Cleanaway Co Pty Ltd (Commercial)	-7325.69
EFT25174	30/04/2021	Cleanaway Co Pty Ltd (Domestic)	-4995.83
EFT25175	30/04/2021	Department of Biodiversity, Conservation & Attractions	-667.77
EFT25176	30/04/2021	Design Catering	-206.80
EFT25177	30/04/2021	Express Hiab Service Pty Ltd	-2943.60
EFT25178	30/04/2021	GG Pumps And Electrical Pty Ltd	-2230.21
EFT25179	30/04/2021	Geraldton Ag Services	-1005.67
EFT25180	30/04/2021	Glenfield IGA	-52.53
EFT25181	30/04/2021	Great Northern Rural Services	-982.19
EFT25182	30/04/2021	Harvey Norman Computers Geraldton	-549.00
EFT25183	30/04/2021	Holcim	-1021.39
EFT25184	30/04/2021	Hoppys Parts R Us	-333.40
EFT25185	30/04/2021	Ivey Contracting	-99266.20
EFT25186	30/04/2021	Landgate	-296.41
EFT25187	30/04/2021	Mach 1 Auto One	-16.70
EFT25188	30/04/2021	Market Creations	-2810.50
EFT25189	30/04/2021	Miralec	-1900.00
EFT25190	30/04/2021	Mitchell & Brown	-355.95
EFT25191	30/04/2021	NAPA - Cows Parts Pty Ltd	-212.89
EFT25192	30/04/2021	Nabawa Valley Tavern	-833.35
EFT25193	30/04/2021	Node1Internet	-137.32
EFT25194	30/04/2021	Norfolk Cleaning Service	-3947.63
EFT25195	30/04/2021	Nutrien Ag Solutions Ltd	-3880.69
EFT25196	30/04/2021	O'briens Smash Repairs	-300.00
EFT25197	30/04/2021	Paper Plus Office National	-483.11
EFT25198	30/04/2021	Pest A Kill WA	-165.00
EFT25199	30/04/2021	Pirtek Geraldton	-277.06
EFT25200	30/04/2021	Redi Hire Solutions	-50.00
EFT25201	30/04/2021	Reece Pty Ltd	-477.89
EFT25202	30/04/2021	Reel Boats & Maintenance	-2244.00
EFT25203	30/04/2021	Rip-it Security Shredding And Paper Recyclers	-73.00
EFT25204	30/04/2021	Shire of Chapman Valley	-141.65
EFT25205	30/04/2021	Statewide Bearings	-67.65
EFT25206	30/04/2021	Subterranean Service Locations WA	-2618.00
EFT25207	30/04/2021	The West Australian	-348.48
EFT25208	30/04/2021	Think Water Geraldton	-326.15
EFT25209	30/04/2021	Totally Work Wear	-172.10
EFT25210	30/04/2021	Truckline	-211.04
EFT25211	30/04/2021	Western Australian Local Government Association (WALGA)	-70.00
EFT25212	30/04/2021	Westrac Pty Ltd	-14406.98
EFT25213	30/04/2021	Winc Australia Pty Limited	-524.39
EFT25214	30/04/2021	Australian Communications And Media Authority	-114.00
EFT25215	30/04/2021	City of Greater Geraldton	-11.00
EFT25216	30/04/2021	Synergy	-861.32

List of Accounts for the period ending 30 April 2021

Chq/EFT	Date	Name	Amount
EFT25217	30/04/2021	Telstra	-1562.16
DD17118.1	13/04/2021	Aware Super Pty Ltd	-8562.30
DD17118.2	13/04/2021	Mlc Masterkey	-133.39
DD17118.3	13/04/2021	Australian Super	-181.22
DD17118.4	13/04/2021	Hostplus Superannuation	-871.02
DD17118.5	13/04/2021	Wealth Personal Superannuation and Pension Fund	-599.18
DD17118.6	13/04/2021	Cameron Fishing Superannuation Fund	-66.87
DD17118.7	13/04/2021	Prime Super	-224.05
DD17118.8	13/04/2021	ANZ Smart Choice Super	-241.12
DD17130.1	27/04/2021	Aware Super Pty Ltd	-8185.53
DD17130.2	27/04/2021	Mlc Masterkey	-307.82
DD17130.3	27/04/2021	Australian Super	-181.22
DD17130.4	27/04/2021	Hostplus Superannuation	-871.01
DD17130.5	27/04/2021	Wealth Personal Superannuation and Pension Fund	-599.16
DD17130.6	27/04/2021	Cameron Fishing Superannuation Fund	-141.19
DD17130.7	27/04/2021	Prime Super	-224.05
DD17130.8	27/04/2021	ANZ Smart Choice Super	-241.12
			-599296.92

SHIRE OF CHAPMAN VALLEY

BANK RECONCILIATION - Muni Accounts As at 30th of April 2021

SYNERGY

Balance as per Cash at Bank Account GL 160000	35,115.72
Balance as per Cash at Bank Account GL 170000	3,190,732.66
Balance as per Interfund Transfer A/c GL 161100	-
Plus Income on Bank Stmt not in ledgers	-
Less Expenditure on Bank Stmt not in ledgers	-
	\$3,225,848.38

BANK

Muni Bank Account (Account No 000040)	33,115.15
Investment Account (Account No 305784)	<u>3,190,732.66</u>
	<u>3,223,847.81</u>
Less Outstanding Payments	-
Plus Outstanding Deposits	2,506.07
Plus Tfer from Trust to Muni <u>or</u> [Tfer to Trust from Muni]	(505.50)
	\$3,225,848.38

Difference Check 0.00

Completed by:


Beau Raymond - Senior Finance Officer

10/5/21
Date

Reviewed by:


Dianne Raymond - Mgr Finance & Corporate Services

Date 12/05/2021



Corporate Card Statement

SHIRE OF CHAPMAN VALLEY
THE SHIRE CLERK
ADMINISTRATION
C/- POST OFFICE
NABAWA WA 6532

CARDHOLDER TRANSACTION DETAILS

Cardholder Name	Card Number	Credit Limit	Available Credit
Simon Lancaster	5163 2531 0083 4453	4,000	3,937.65

For enquiries please call 1300 650 107 (8am - 8pm, Monday to Friday). Lost or stolen cards service available 24 hours a day, 7 days a week.

Corporate Card Transactions			
Date of Transaction	Description	Debits/Credits	Cardholder Comments
06 APR	Payments AUTOMATIC PAYMENT	661.82-	
	Sub Total:	661.82-	
10 APR	Purchases CALTEX JOONDALUP SERVICE STATIONS	62.35	road vehicle
	Sub Total:	62.35	

Summary of Changes in Your Account Since Last Statement

From Your Opening Balance of	We Deducted Payments and Other Credits	And We Added				To Arrive at Your Closing Balance of	Total Past Due / Overlimit balances
		New purchases	Cash advances	Fees, Interest & Government Charges	Miscellaneous Transactions		
661.82	661.82 -	62.35	0.00	0.00	0.00	62.35	0.00

I have checked the above details and verify that they are correct.

Cardholder Signature _____

Date 3/5/21

Transactions examined and approved.

Manager/Supervisor Signature _____

Date 3/5/2021



Corporate Card Statement

SHIRE OF CHAPMAN VALLEY
THE SHIRE CLERK
ADMINISTRATION
C/- POST OFFICE
NABAWA W A WA 6532

CARDHOLDER TRANSACTION DETAILS

Cardholder Name	Card Number	Credit Limit	Available Credit
Maurice Batti Iana	5163 2531 0083 1327	6,000	5,936.40

For enquiries please call 1300 650 107 (8am - 8pm, Monday to Friday). Lost or stolen cards service available 24 hours a day, 7 days a week.

Corporate Card Transactions			
Date of Transaction	Description	Debits/Credits	Cardholder Comments
06 APR	Payments AUTOMATIC PAYMENT	599.81-	
	Sub Total:	599.81-	
14 APR	Purchases BP WONTHELLA 1892 GERALDTON AUS SERVICE STATIONS	63.60	P82 CEO Vehicle
	Sub Total:	63.60	

Summary of Changes in Your Account Since Last Statement

From Your Opening Balance of	We Deducted Payments and Other Credits	And We Added				To Arrive at Your Closing Balance of	Total Past Due / Overlimit balances
		New purchases	Cash advances	Fees, Interest & Government Charges	Miscellaneous Transactions		
599.81	599.81 -	63.60	0.00	0.00	0.00	63.60	0.00

I have checked the above details and verify that they are correct.

Cardholder Signature _____ Date _____

Transactions examined and approved.

Manager/Supervisor Signature  Date 3/5/2021



Corporate Card Statement

29 APR 2021



SHIRE OF CHAPMAN VALLEY
THE SHIRE CLERK
ADMINISTRATION
C/- POST OFFICE
NABAWA W A WA 6532

053

Facility Number

00018023 20000001

Payment Due Date

30 April 2021

Closing Balance

\$125.95

This amount will be swept from a nominated account.

For enquiries please call 1300 650 107 (8am - 8pm, Monday to Friday). Lost or stolen cards service available 24 hours a day, 7 days a week.

Any statement entries for purchases or cash advances made in a foreign currency include the following: (1) the foreign currency transaction amount converted into Australian dollars by the applicable credit card scheme and (2) the Westpac Foreign Transaction Fee (FX Fee), being the applicable Westpac Processing Fee and the applicable Westpac On-Charged Scheme Fee.

Company Name		Number of Cards		Cash Advance Annual % Rate	
Shire Of Chapman Valley		2		15.65%	
Contact Name		Facility Number		Facility Credit Limit	
The Shire Clerk		00018023 20000001		10,000	
Statement From	Statement To	Payment Due Date	Opening Balance	Closing Balance	Available Credit
22 Mar 2021	20 Apr 2021	30 Apr 2021	1,261.63	125.95	9,874.05

Payment will be automatically debited on the agreed payment date as recorded in your facility application.

Summary of Changes in Your Account Since Last Statement

From Your Opening Balance of	We Deducted Payments and Other Credits	And We Added				To Arrive at Your Closing Balance of	Total Past Due / Overlimit balances
		New purchases	Cash advances	Fees, Interest & Government Charges	Miscellaneous Transactions		
1,261.63	1,261.63 -	125.95	0.00	0.00	0.00	125.95	0.00

Remember, if you have a card, always keep your passcode (PIN) secret - don't tell anyone or let them see it. Never write your passcode on your card or on anything that could be lost or stolen. If you do need to record a reminder, you must make every effort to disguise it. You may be liable for losses if you don't protect your passcode. To learn more about how you can protect your card against unauthorised transactions, or for information about disputed transactions, call us at 1300 650 107 during business hours.