



ANNUAL BUDGET 2021/22



Shire of
Collie
Explore. Discover. Connect.

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BUDGET OVERVIEW

The Shire of Collie is pleased to present the 2021/22 Annual Budget, adopted by Council on 29 June 2021.

This year's budget has been guided by the need to maintain services and facilities while safeguarding the long-term interests of the Shire.

Minimal rate rises in recent years and a rates freeze last year as part of the Covid-19 response combined with increased waste management costs producing a deficit position at the end of year 2020/21 has meant a moderate rate increase has been necessary.

A rise of 4.56%, along with operational efficiencies within the organisation, has allowed for a budget that includes no further borrowings and with modest allocation to reserves.

In addition, a small surplus to 30 June 2022 is predicted. These measures are important to ensure the financial health and sustainability of the Shire. They will allow future expenses to be met while enabling new initiatives that will provide benefit to the community.

Grant funding available through the Federal and State Governments has been optimised with forecast grant revenue of \$11.6 million.

Highlights for the 2021/22 year include:

Diversifying our economy

Economic development remains our highest strategic priority and in the coming year we hope to build on the success to date in encouraging business investment and attracting new initiatives to town. The Shire will continue its strong collaboration with Government, industry and unions to progress economic development for the long-term prosperity of Collie.

Community, Cultural and Visitor Services

Increasing support for tourism services through the Collie Visitor Centre and maintaining operational subsidies at the Coalfields Museum and the Collie Art Gallery.

Facilitating a wide range of community programs from literacy, youth engagement, recreational and wellbeing activities, suicide prevention and support for families and seniors.

(continued)



BUDGET OVERVIEW

Cultural Heritage and Tourism

Further planning for the Minningup Pool precinct, optimising eco-tourism opportunities with Aboriginal heritage significance, improved wayfinding and signage for trails.

Streetscape Enhancements

Completion of the Throssell Street façade project.

Community Infrastructure

Upgrading the swinging bridge, refurbishment of the Jack Mears Springs walkway, and Recreation Ground lighting renewal.

Environmental Management

Working with State agencies to optimise water quality of the Collie River, and environmental programs including targeted management of Blackberry for improved weed control.

Maintaining Assets

Managing the fixed assets held on behalf of the community to a value of \$175 million.

Central Business District Improvements

Substantially improving the closed-circuit television coverage to help protect people and property.

Capital Works

Expansion of the Collie Visitor Centre. Road works to renew and improve McAlinden, Gastaldo, Mungalup and Mornington Roads and provisioning for a new Bushfire Brigade building.

Services to the Community

The Shire will continue with its many services to the community from waste management, maintenance of roads and drainage infrastructure to Ranger patrols, library services, recreation facilities, parks and playgrounds.

The 2021/22 Annual Budget is a result of prudent measures that will ensure the Shire of Collie is well placed to serve our community now and into the future.

Cr Sarah Stanley- Shire President
Stuart Devenish - Chief Executive Officer



VISION & VALUES

Vision

A connected community that is as rich and diverse as its heritage and landscape

Values

The core values at the heart of the Council's commitment to the community are:

- Acting with integrity, transparency and accountability
- Leading the delivery of the community's vision
- Enabling community-led endeavours to make the Shire of Collie a better place
- Respectful progress



Shire of Collie: Elected Members



ORGANISATIONAL STRUCTURE

Elected Members

Cr Sarah Stanley- Shire President
Cr Ian Miffing- Deputy Shire President

Cr Gary Faries
Cr Brett Hansen
Cr Elysia Harverson
Cr Joe Italiano
Cr John Kearney
Cr Leonie Scoffern
Cr Michelle Smith
Cr Brent White
Cr Rebecca Woods

Management

Stuart Devenish - Chief Executive Officer

Allison Fergie- Director of Corporate Services

- Finance & Administration
- Library Services
- Community Development
- Information Management & Technology
- Wet & Dry Recreation Facilities

Peter Keane- Acting Director of Technical Services

- Parks & Gardens
- Waste Management
- Asset Management
- Roads, pathways & drainage

Matthew Young- Director of Development Services

- Planning & Building Services
- Ranger Services
- Environmental Services



BUDGET PROCESS

The 2021/22 Annual Budget has been prepared based on the following principles while aligning with the goals of the Shire of Collie Strategic Community and Corporate Business plans:

1. Budget to surplus/neutral

A 'deficit' budget means expenditure is greater than revenue and is clearly unsustainable.

2. Progressive reserve provisioning

Enabling funds to be available for future expenditure obligations.

3. Avoid borrowings.

Ensure financial sustainability and 'generational' equity.

4. Limit discretionary spend.

To enable funds to be allocated to reserve.

5. Optimise asset disposal.

Dispose of assets that offer no current benefit and provide opportunity for revenue.

6. Minimise new liabilities.

Improving financial sustainability without substantial rate increases.

7. Prioritise 'renewal' works on capital spend.

Maintaining current community assets while minimising the increase in new liabilities/expense obligations.

Commencing 23 March 2021, Elected Members and senior officers have progressed through a series of workshops, addressing financial provisioning from a strategic perspective. Financial management priorities, including provisioning of funds to reserve and asset management requirements have been reviewed and structured to ensure financial sustainability and capacity to serve ongoing needs of the community.

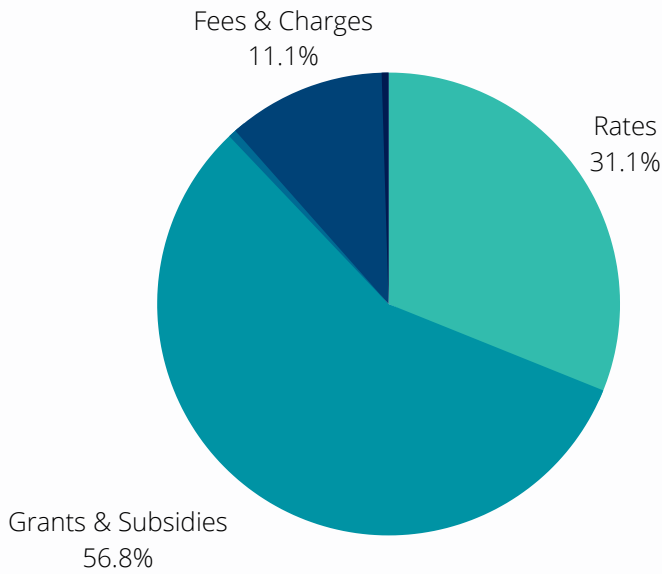
Taking account of the principles outlined above, the budget allocations have been assembled to meet both operational requirements for the financial year, while establishing a sound basis to improve financial capability over future years.



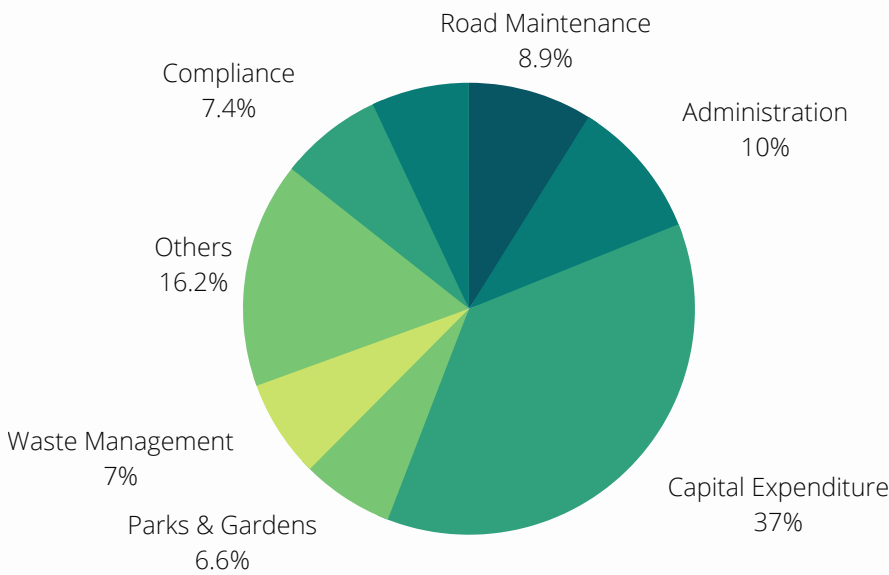
BUDGET SNAPSHOT

GOAL: GOOD GOVERNANCE AND LEADERSHIP

- Good governance and leadership
- Effective and efficient people and corporate services
- Financial sustainability and accountability



Shire of Collie 2021/22 Predicted Revenue Source



Shire of Collie 2021/22 Predicted Expenditure:

Financial Performances

The 2021/22 budget increases rates revenue by 4.56% and a greater focus on asset renewal and effective reserve management.

The budget intends to switch the Shire's financial position from a deficit to a minimal surplus.

Rating Information

The minimum rate and rates in the dollar is as per below:

Gross Rental Value- Developed

Minimum: \$1,014
Rate in dollar: 0.09898

Gross Rental Value- Vacant

Minimum: \$854
Rate in dollar: 0.09898

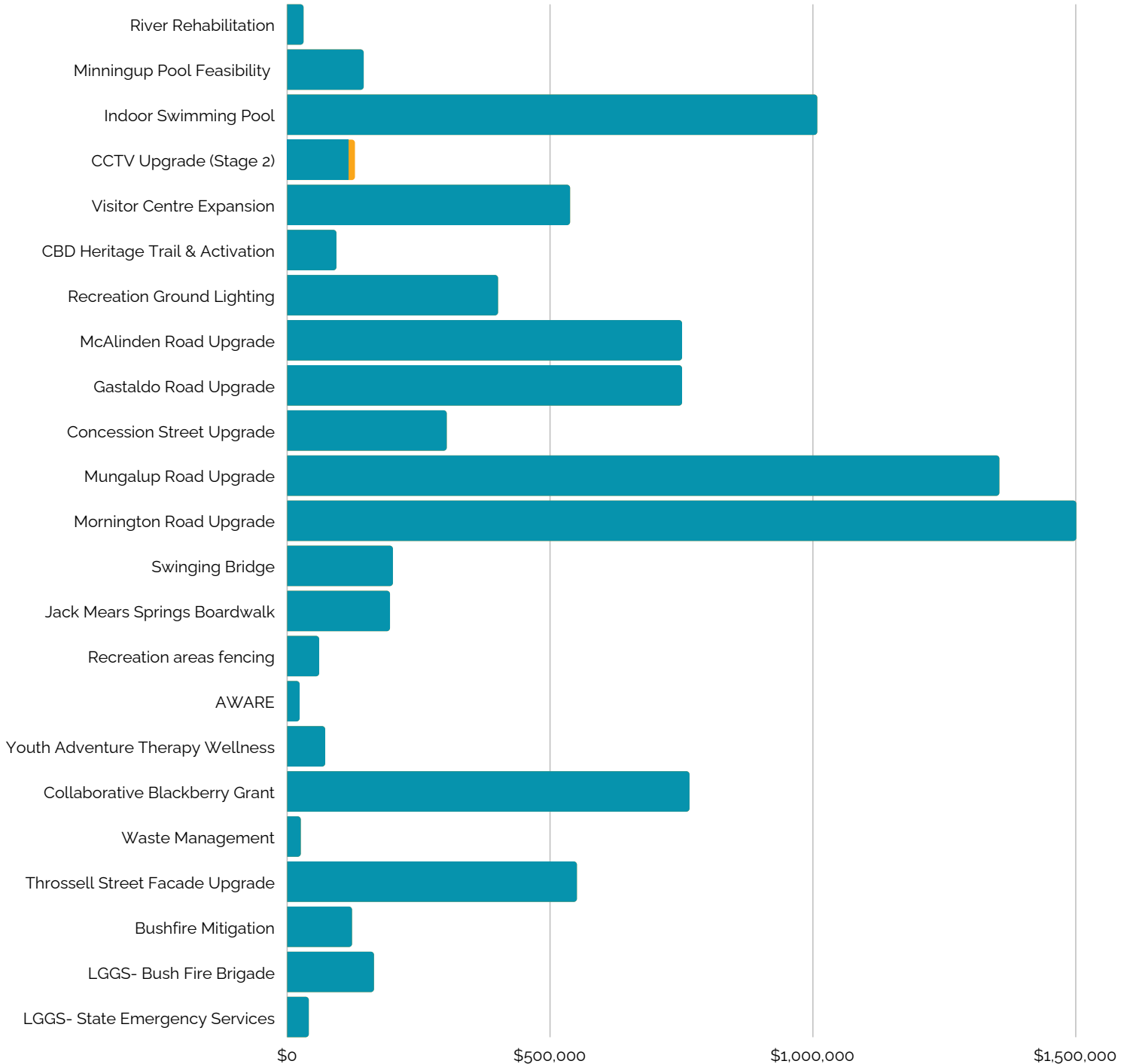
Unimproved Value

Minimum: \$854
Rate in dollar: 0.00591



BUDGET SNAPSHOT

Grant funded projects



APPENDIX

Shire of Collie Statutory Budget -2021/22



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

COMMUNITY VISION

A connected community that is as rich and diverse as its heritage and landscape



Shire of
Collie
Explore. Discover. Connect.

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

	NOTE	2021/22 Budget	2020/21 Actual	2020/21 Budget
		\$	\$	\$
Revenue				
Rates	1(a)	6,470,000	6,170,352	6,188,125
Operating grants, subsidies and contributions	10(a)	3,642,467	2,406,597	3,055,285
Fees and charges	9	2,299,436	2,021,146	2,110,586
Interest earnings	12(a)	116,743	105,791	153,935
Other revenue	12(b)	65,000	0	0
		12,593,646	10,703,886	11,507,931
Expenses				
Employee costs		(5,494,219)	(5,750,247)	(5,822,816)
Materials and contracts		(4,547,670)	(3,702,923)	(4,928,815)
Utility charges		(536,049)	(508,375)	(507,036)
Depreciation on non-current assets	5	(2,993,152)	(3,074,890)	(3,075,517)
Interest expenses	12(d)	(54,388)	(54,231)	(54,231)
Insurance expenses		(528,799)	(504,354)	(504,583)
Other expenditure		(117,168)	(104,754)	(107,168)
		(14,271,445)	(13,699,774)	(15,000,166)
Subtotal		(1,677,799)	(2,995,888)	(3,492,235)
Non-operating grants, subsidies and contributions	10(b)	8,182,981	1,576,775	4,568,269
Profit on asset disposals	4(b)	36,400	229,167	51,000
		8,219,381	1,805,942	4,619,269
Net result		6,541,582	(1,189,946)	1,127,034
Other comprehensive income				
Changes on revaluation of non-current assets		0	0	0
Total other comprehensive income		0	0	0
Total comprehensive income		6,541,582	(1,189,946)	1,127,034

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

BASIS OF PREPARATION

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

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

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

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

THE LOCAL GOVERNMENT REPORTING ENTITY

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

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 16 to the budget.

2020/21 ACTUAL BALANCES

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

CHANGE IN ACCOUNTING POLICIES

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

KEY TERMS AND DEFINITIONS - NATURE OR TYPE

REVENUES RATES

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

SERVICE CHARGES

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

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

PROFIT ON ASSET DISPOSAL

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

REVENUES (CONTINUED)

OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

FEES AND CHARGES

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

INTEREST EARNINGS

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

OTHER REVENUE / INCOME

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

EXPENSES

EMPLOYEE COSTS

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

MATERIALS AND CONTRACTS

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

UTILITIES (GAS, ELECTRICITY, WATER, ETC.)

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

INSURANCE

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

LOSS ON ASSET DISPOSAL

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

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation and amortisation expense raised on all classes of assets.

INTEREST EXPENSES

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

OTHER EXPENDITURE

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

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

	NOTE	2021/22 Budget	2020/21 Actual	2020/21 Budget
Revenue	1,9,10(a),12(a),12(b)	\$	\$	\$
Governance		62,100	96,510	62,100
General purpose funding		8,368,916	7,458,179	7,601,990
Law, order, public safety		545,295	501,464	559,417
Health		11,000	14,000	11,000
Housing		4,500	13,500	12,420
Community amenities		3,210,680	2,163,440	2,730,175
Recreation and culture		222,005	217,143	236,483
Transport		0	0	46,000
Economic services		60,150	77,150	70,150
Other property and services		109,000	162,500	178,196
		12,593,646	10,703,886	11,507,931
Expenses excluding finance costs	4(a),5,12(c)(e)(f)(g)			
Governance		(433,536)	(416,596)	(416,109)
General purpose funding		(152,949)	(111,027)	(144,027)
Law, order, public safety		(1,082,285)	(956,133)	(1,065,973)
Health		(251,939)	(265,216)	(264,866)
Education and welfare		(99,424)	(107,904)	(83,254)
Housing		(8,518)	(8,426)	(9,917)
Community amenities		(4,247,387)	(3,567,036)	(4,769,752)
Recreation and culture		(3,551,311)	(3,569,254)	(3,607,550)
Transport		(3,461,998)	(3,714,607)	(3,665,642)
Economic services		(785,709)	(783,672)	(773,173)
Other property and services		(142,001)	(145,672)	(145,672)
		(14,217,057)	(13,645,543)	(14,945,935)
Finance costs	7,6(a),12(d)			
Governance		0	(1,329)	(819)
Law, order, public safety		(600)	0	(378)
Health		(4,763)	(2,830)	0
Community amenities		(5,627)	(6,134)	(8,964)
Recreation and culture		(6,881)	(3,870)	(3,954)
Transport		(36,517)	(40,068)	(40,116)
		(54,388)	(54,231)	(54,231)
Subtotal		(1,677,799)	(2,995,888)	(3,492,235)
Non-operating grants, subsidies and contributions	10(b)	8,182,981	1,576,775	4,568,269
Profit on disposal of assets	4(b)	36,400	229,167	51,000
		8,219,381	1,805,942	4,619,269
Net result		6,541,582	(1,189,946)	1,127,034
Other comprehensive income				
Changes on revaluation of non-current assets		0	0	0
Total other comprehensive income		0	0	0
Total comprehensive income		6,541,582	(1,189,946)	1,127,034

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

KEY TERMS AND DEFINITIONS - REPORTING PROGRAMS

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

OBJECTIVE	ACTIVITIES
GOVERNANCE	Provision of financial, administration and compliance services to the Shire. The costs and revenues associated with this function are those associated with the governing of the Shire. The financial and administration services have been allocated to other functions, recognising that these services are attributable to a range of Shire functions.
GENERAL PURPOSE FUNDING	This function records the revenues raised and expenditures incurred resultant from the levying of land rates and grants received from the State Government through the Local Government Grants Commission. These grants relate to both local roads and untied grant funds.
LAW, ORDER, PUBLIC SAFETY	The Shire is committed to providing excellent service in the provision of animal and bushfire control. The Shire has two full time rangers to service the animal control for Collie, while our community has seven active Bushfire Brigades which the Shire has a proven dedication to assisting.
HEALTH	The Shire places an emphasis on proactive health services within our community. The Shire's Health Officer has implemented many new strategies, such as the State Government food safe program, which encourages local food handling businesses to meet compliance standards set and display this fact on their premises.
EDUCATION AND WELFARE	The Shire assists in the building maintenance of the Collie Margaretta Wilson Centre, which provides services to a range of residents in our community from the aged, youth and disadvantaged.
HOUSING	The provision and maintenance of Shire owned property.
COMMUNITY AMENITIES	Comprised of the Shire's waste management, planning and environmental functions. In recent years, major focuses include the river revitalisation and waste pickup contracts
RECREATION AND CULTURE	This function incorporates activities such as library services, public swimming pool, recreational facilities, parks and gardens.
TRANSPORT	This function covers the area of road constructions and maintenance. The Shire has utilised software package known as ROMAN, which is widely used in the Local Government sector. This package takes the guess work out of deciding which roads should be included on the Annual Construction Program
ECONOMIC SERVICES	This function of the Shire provides for statutory building services as well as tourism services.
OTHER PROPERTY AND SERVICES	This function covers the cost of engineering and plant administration. These costs are fully allocated throughout the various schedules as overheads on Shire works.

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

NOTE	2021/22 Budget	2020/21 Actual	2020/21 Budget
	\$	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts			
Rates	6,470,000	6,072,784	6,088,125
Operating grants, subsidies and contributions	4,437,270	3,541,236	3,055,285
Fees and charges	2,299,436	2,021,146	2,110,586
Interest received	116,743	105,791	153,936
Goods and services tax received	0	(33,603)	0
Other revenue	65,000	0	0
	13,388,449	11,707,354	11,407,932
Payments			
Employee costs	(5,434,219)	(5,681,934)	(5,822,816)
Materials and contracts	(4,547,670)	(3,901,445)	(4,928,815)
Utility charges	(536,049)	(508,375)	(507,036)
Interest expenses	(54,388)	(54,231)	(54,231)
Insurance paid	(528,799)	(504,354)	(504,583)
Other expenditure	(117,168)	(104,754)	(107,168)
	(11,218,293)	(10,755,093)	(11,924,649)
Net cash provided by (used in) operating activities	3 2,170,156	952,261	(516,717)
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments for purchase of property, plant & equipment	4(a) (2,038,117)	(672,566)	(2,907,464)
Payments for construction of infrastructure	4(a) (6,324,021)	(2,174,260)	(2,536,642)
Non-operating grants, subsidies and contributions	8,192,487	975,867	4,568,269
Proceeds from sale of plant and equipment	4(b) 72,000	622,000	72,000
Proceeds on financial assets at amortised cost - self supporting loans	6(a) 17,342	23,103	23,103
Proceeds on financial assets at amortised cost - advance	5,000	5,000	5,000
Net cash provided by (used in) investing activities	(75,309)	(1,220,856)	(775,734)
CASH FLOWS FROM FINANCING ACTIVITIES			
Repayment of borrowings	6(a) (207,936)	(147,914)	(147,914)
Principal elements of lease payments	7 (46,115)	(37,788)	(37,788)
Proceeds from new borrowings	6(a) 0	465,285	465,285
Net cash provided by (used in) financing activities	(254,051)	279,583	279,583
Net increase (decrease) in cash held	1,840,796	10,988	(1,012,868)
Cash at beginning of year	2,993,738	2,982,750	1,759,165
Cash and cash equivalents at the end of the year	3 4,834,534	2,993,738	746,297

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

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

	NOTE	2021/22 Budget	2020/21 Actual	2020/21 Budget
		\$	\$	\$
OPERATING ACTIVITIES				
Net current assets at start of financial year - surplus/(deficit)	2	(486,491)	91,489	91,489
		(486,491)	91,489	91,489
Revenue from operating activities (excluding rates)				
Specified area and ex gratia rates	1(c)	817	817	800
Operating grants, subsidies and contributions	10(a)	3,642,467	2,406,597	3,055,285
Fees and charges	9	2,299,436	2,021,146	2,110,586
Interest earnings	12(a)	116,743	105,791	153,935
Other revenue	12(b)	65,000	0	0
Profit on asset disposals	4(b)	36,400	229,167	51,000
		6,160,863	4,763,518	5,371,606
Expenditure from operating activities				
Employee costs		(5,494,219)	(5,750,247)	(5,822,816)
Materials and contracts		(4,547,670)	(3,702,923)	(4,928,815)
Utility charges		(536,049)	(508,375)	(507,036)
Depreciation on non-current assets	5	(2,993,152)	(3,074,890)	(3,075,517)
Interest expenses	12(d)	(54,388)	(54,231)	(54,231)
Insurance expenses		(528,799)	(504,354)	(504,583)
Other expenditure		(117,168)	(104,754)	(107,168)
		(14,271,445)	(13,699,774)	(15,000,166)
Non-cash amounts excluded from operating activities	2(b)	3,016,752	2,905,723	3,084,517
Amount attributable to operating activities		(5,580,321)	(5,939,044)	(6,452,554)
INVESTING ACTIVITIES				
Non-operating grants, subsidies and contributions	10(b)	8,182,981	1,576,775	4,568,269
Payments for property, plant and equipment	4(a)	(2,038,117)	(672,566)	(2,907,464)
Payments for construction of infrastructure	4(a)	(6,324,021)	(2,174,260)	(2,536,642)
Proceeds from disposal of assets	4(b)	72,000	622,000	72,000
Proceeds from financial assets at amortised cost - self supporting loans	6(a)	17,342	23,103	23,103
Proceeds on financial assets at amortised cost - advance		5,000	5,000	5,000
Amount attributable to investing activities		(84,815)	(619,948)	(775,734)
Amount attributable to investing activities		(84,815)	(619,948)	(775,734)
FINANCING ACTIVITIES				
Repayment of borrowings	6(a)	(207,936)	(147,914)	(147,914)
Principal elements of finance lease payments	6	(46,115)	(37,788)	(37,788)
Proceeds from new borrowings	6(b)	0	465,285	465,285
Transfers to cash backed reserves (restricted assets)	8(a)	(1,153,936)	(991,673)	(446,673)
Transfers from cash backed reserves (restricted assets)	8(a)	607,907	615,056	694,077
Amount attributable to financing activities		(800,080)	(97,034)	526,987
Budgeted deficiency before general rates		(6,465,216)	(6,656,026)	(6,701,301)
Estimated amount to be raised from general rates	1(a)	6,469,183	6,169,535	6,187,325
Net current assets at end of financial year - surplus/(deficit)	2	3,967	(486,491)	(513,976)

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

1. RATES

(a) Rating Information

RATE TYPE	Rate in	Number of properties	Rateable value	2021/22 Budgeted rate revenue	2021/22 Budgeted interim rates	2021/22 Budgeted back rates	2021/22 Budgeted total revenue	2020/21 Actual total revenue	2020/21 Budget total revenue
	\$		\$	\$	\$	\$	\$	\$	\$
Differential general rate or general rate									
Gross rental valuations									
Gross rental valuations- Developed	0.09898	2,233	39,956,092	3,954,854	0	0	3,954,854	3,747,168	3,747,168
Gross rental valuations- Vacant	0.09898	12	351,586	34,801	0	0	34,801	24,655	24,655
Interim & Back Rates	0.00000	0	0	0	27,000	0	27,000	30,430	27,000
Unimproved valuations									
Unimproved valuations	0.00591	264	80,386,879	475,408	0	0	475,408	569,680	569,680
Sub-Totals		2,509	120,694,556	4,465,063	27,000	0	4,492,063	4,371,933	4,368,503
Minimum									
Minimum payment	\$								
Gross rental valuations									
Gross rental valuations- Developed	1,014	1,531	14,018,460	1,552,434	0	0	1,552,434	1,488,950	1,488,950
Gross rental valuations- Vacant	854	194	428,954	165,676	0	0	165,676	162,583	162,583
Unimproved valuations									
Unimproved valuations	854	315	20,557,022	269,010	0	0	269,010	177,289	177,289
Sub-Totals		2,040	35,004,436	1,987,120	0	0	1,987,120	1,828,822	1,828,822
		4,549	155,698,992	6,452,183	27,000	0	6,479,183	6,200,755	6,197,325
Write-Off							(10,000)	(31,220)	(10,000)
Total amount raised from general rates							6,469,183	6,169,535	6,187,325
Ex gratia rates							817	817	800
Total rates							6,470,000	6,170,352	6,188,125

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

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

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

1. RATES (CONTINUED)

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

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

Instalment options	Date due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates
		\$	%	%
Option one				
Single full payment	30 August 2021	N/A	N/A	7.0%
Option two				
First instalment	30 August 2021	0	5.0%	7.0%
Second instalment	1 November 2021	6	5.0%	7.0%
Third instalment	10 January 2022	6	5.0%	7.0%
Fourth instalment	14 March 20200	6	5.0%	7.0%

	2021/22 Budget revenue	2020/21 Actual revenue	2020/21 Budget revenue
	\$	\$	\$
Instalment plan admin charge revenue	25,000	13,500	16,893
Instalment plan interest earned	25,000	11,700	22,645
Unpaid rates and service charge interest earned	85,000	90,000	104,000
	135,000	115,200	143,538

1. RATES (CONTINUED)

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

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

1. RATES (CONTINUED)

(c) Waivers or concessions

Rate or fee and charge to which the waiver or concession is granted	Type	Discount %	Discount (\$)	2021/22 Budget	2020/21 Actual	2020/21 Budget	Circumstances in which the waiver or concession is granted	Objects and reasons of the waiver or concession
Rates	"Waiver"	100.0%	2,806	\$ 2,934	\$ 2,806	\$ 2,806	Community Benefit	Charitable Organisation
A967- Ngalang Boodja Corporation Rates	"Waiver"	100.0%	4,027	4,499	4,027	4,027	Community Benefit	Charitable Organisation
A4295, A5219, A5833 & A5838 Alliance Housing Rates	"Waiver"	100.0%	970	1,014	970	970	Community Benefit	Community Benefit
A3977- RSL Collie Rates	"Waiver"	100.0%	970	1,014	970	970	Community Benefit	Community Benefit
A3990- Country Women's Association Rates	"Waiver"	100.0%	42,630	44,574	42,630	42,630	Community Benefit	Community Benefit
A4337 & A5321- Riverview Residence Rates	"Waiver"	100.0%	970	1,014	970	970	Community Benefit	Community Benefit
A4779- North Collie Hall Rates	"Waiver"	100.0%	970	1,014	970	970	Community Benefit	Community Benefit
A150- Collie Pioneer Lodge Rates	"Waiver"	100.0%	8,638	9,032	8,638	8,638	Community Benefit	Community Benefit
A5043- Collie Italian Club Rates	"Waiver"	100.0%	2,166	2,265	2,166	2,166	Community Benefit	Community Benefit
A995- Energy West Hall Rates	"Waiver"	100.0%	1,674	1,750	1,674	1,674	Community Benefit	Community Benefit
A4813-Red Cross				69,110	65,821	65,821		

2. NET CURRENT ASSETS

(a) Composition of estimated net current assets

Current assets

	2021/22 Budget	2020/21 Actual	2020/21 Budget	
Note	30 June 2022	30 June 2021	30 June 2021	
	\$	\$	\$	
Cash and cash equivalents- unrestricted	3	(172,396)	(672,360)	143,660
Cash and cash equivalents - restricted	3	5,006,930	3,666,098	602,637
Financial assets - unrestricted		109,928	118,849	0
Financial assets - restricted	3	0	0	115,689
Receivables		1,571,156	1,571,156	2,582,147
Contract assets		54,270	54,270	54,270
Other Assets		29,303	29,303	35,953
Inventories		34,304	34,304	8,140
		<u>6,633,495</u>	<u>4,801,620</u>	<u>3,542,496</u>

Less: current liabilities

Trade and other payables		(558,205)	(557,620)	(1,190,322)
Contract liabilities		(3,153,302)	(2,358,499)	(1,447,234)
Lease liabilities	7	24,657	(11,952)	(37,788)
Long term borrowings	6	12,486	(195,450)	(210,936)
Employee provisions		(1,064,393)	(1,064,393)	(760,590)
		<u>(4,738,757)</u>	<u>(4,187,914)</u>	<u>(3,646,870)</u>

Net current assets

		1,894,738	613,706	(104,374)
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Less: Total adjustments to net current assets

	2.(c)	(1,890,771)	(1,100,197)	(409,602)
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Net current assets used in the Rate Setting Statement

		<u>3,967</u>	<u>(486,491)</u>	<u>(513,976)</u>
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2. NET CURRENT ASSETS (CONTINUED)

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

Items excluded from calculation of budgeted deficiency

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

(b) Operating activities excluded from budgeted deficiency

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

Adjustments to operating activities

Less: Profit on asset disposals

Add: Depreciation on assets

Movement in non-current employee provisions

Non cash amounts excluded from operating activities

Note	2021/22 Budget 30 June 2022	2020/21 Actual 30 June 2021	2020/21 Budget 30 June 2021
	\$	\$	\$
4(b)	(36,400)	(229,167)	(51,000)
5	2,993,152	3,074,890	3,075,517
	60,000	60,000	60,000
	3,016,752	2,905,723	3,084,517

(c) Current assets and liabilities excluded from budgeted deficiency

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

Adjustments to net current assets

Less: Cash - restricted reserves

Less: Financial assets - restricted

Add: Current liabilities not expected to be cleared at end of year

- Current portion of borrowings

- Current portion of lease liabilities

- Current portion of employee benefit provisions held in reserve

Total adjustments to net current assets

8	(1,853,628)	(1,307,599)	(602,637)
3	0	0	(115,689)
	(12,486)	195,450	210,936
	(24,657)	11,952	37,788
	0	0	60,000
	(1,890,771)	(1,100,197)	(409,602)

2 (d) NET CURRENT ASSETS (CONTINUED)

SIGNIFICANT ACCOUNTING POLICIES

CURRENT AND NON-CURRENT CLASSIFICATION

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

TRADE AND OTHER PAYABLES

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

PREPAID RATES

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

INVENTORIES

General

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

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

Superannuation

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

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

LAND HELD FOR RESALE

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

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

CONTRACT ASSETS

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

TRADE AND OTHER RECEIVABLES

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

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

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

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

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

PROVISIONS

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

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

EMPLOYEE BENEFITS

Short-term employee benefits

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

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

CONTRACT LIABILITIES

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

3. RECONCILIATION OF CASH

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

Note	2021/22 Budget	2020/21 Actual	2020/21 Budget
	\$	\$	\$
Cash at bank and on hand	4,834,534	2,993,738	746,297
Total cash and cash equivalents	4,834,534	2,993,738	746,297
Held as			
- Unrestricted cash and cash equivalents	(172,396)	(672,360)	143,660
- Restricted cash and cash equivalents	5,006,930	3,666,098	602,637
	4,834,534	2,993,738	746,297
Restrictions			
The following classes of assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:			
- Cash and cash equivalents	5,006,930	3,666,098	602,637
	5,006,930	3,666,098	602,637
The restricted assets are a result of the following specific purposes to which the assets may be used:			
Reserves - cash/financial asset backed	8	1,853,628	1,307,599
Contract liabilities		3,153,302	2,358,499
		5,006,930	3,666,098
		3,666,098	602,637
Reconciliation of net cash provided by operating activities to net result			
Net result		6,541,582	(1,189,946)
Depreciation	5	2,993,152	3,074,890
(Profit)/loss on sale of asset	4(b)	(36,400)	(229,167)
(Increase)/decrease in receivables		0	92,203
(Increase)/decrease in inventories		0	(25,883)
Increase/(decrease) in payables		0	(164,326)
Increase/(decrease) in contract liabilities		794,803	911,265
Increase/(decrease) in employee provisions		60,000	60,000
Non-operating grants, subsidies and contributions		(8,182,981)	(1,576,775)
Net cash from operating activities		2,170,156	952,261
		952,261	(516,717)

SIGNIFICANT ACCOUNTING POLICES

CASH AND CASH EQUIVALENTS

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

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

FINANCIAL ASSETS AT AMORTISED COST

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

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

4. FIXED ASSETS

(a) Acquisition of Assets

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

Asset class	Reporting program								2021/22 Budget total	2020/21 Actual total	2020/21 Budget total
	Governance	Law, order, public safety	Health	Community amenities	Recreation and culture	Transport	Economic services	Other property and services			
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
<i>Property, Plant and Equipment</i>											
Buildings - non-specialised	0	0	0	0	0	0	0	0	0	457,209	305,285
Buildings - specialised	0	157,762	0	0	1,176,993	0	537,000	0	1,871,755	101,580	2,031,132
Furniture and equipment	0	0	0	0	0	0	0	0	0	70,000	70,000
Plant and equipment	35,454	54,000	35,454	0	0	6,000	0	35,454	166,362	43,777	501,047
	35,454	211,762	35,454	0	1,176,993	6,000	537,000	35,454	2,038,117	672,566	2,907,464
<i>Infrastructure</i>											
Infrastructure - roads	0	0	0	0	0	4,772,216	0	0	4,772,216	935,507	996,894
Infrastructure - footpaths	0	0	0	0	0	0	0	0	0	394,718	370,500
Infrastructure - drainage	0	0	0	0	0	50,000	0	0	50,000	103,641	50,000
Infrastructure - parks and ovals	0	0	30,000	664,682	144,401	0	0	0	839,083	107,482	174,223
Infrastructure - bridges	0	0	0	200,000	0	342,000	0	0	542,000	94,000	712,881
Infrastructure - other	0	0	0	0	28,185	0	92,537	0	120,722	538,912	232,144
	0	0	30,000	864,682	172,586	5,164,216	92,537	0	6,324,021	2,174,260	2,536,642
Total acquisitions	35,454	211,762	65,454	864,682	1,349,579	5,170,216	629,537	35,454	8,362,138	2,846,826	5,444,106

A detailed breakdown of acquisitions on an individual asset basis can be found in the detailed budget

SIGNIFICANT ACCOUNTING POLICIES

RECOGNITION OF ASSETS

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

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

4. FIXED ASSETS

(b) Disposals of Assets

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

	2021/22 Budget Net Book Value	2021/22 Budget Sale Proceeds	2021/22 Budget Profit	2021/22 Budget Loss	2020/21 Actual Net Book Value	2020/21 Actual Sale Proceeds	2020/21 Actual Profit	2020/21 Actual Loss	2020/21 Budget Net Book Value	2020/21 Budget Sale Proceeds	2020/21 Budget Profit	2020/21 Budget Loss
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
By Program												
Governance	10,000	18,000	8,000	0	6,000	18,000	12,000	0	6,000	18,000	12,000	0
Law, order, public safety	5,800	18,000	12,200	0	5,000	18,000	13,000	0	5,000	18,000	13,000	0
Health	8,300	18,000	9,700	0	5,000	18,000	13,000	0	5,000	18,000	13,000	0
Community amenities	0	0	0	0	371,833	550,000	178,167	0	0	0	0	0
Other property and services	11,500	18,000	6,500	0	5,000	18,000	13,000	0	5,000	18,000	13,000	0
	35,600	72,000	36,400	0	392,833	622,000	229,167	0	21,000	72,000	51,000	0
By Class												
<i>Property, Plant and Equipment</i>												
Buildings - specialised	0	0	0	0	371,833	550,000	178,167	0	0	0	0	0
Plant and equipment	35,600	72,000	36,400	0	21,000	72,000	51,000	0	21,000	72,000	51,000	0
	35,600	72,000	36,400	0	392,833	622,000	229,167	0	21,000	72,000	51,000	0

A detailed breakdown of acquisitions on an individual asset basis can be found in the detailed budget

SIGNIFICANT ACCOUNTING POLICIES

GAINS AND LOSSES ON DISPOSAL

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

5. ASSET DEPRECIATION

By Program

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

By Class

Buildings - non-specialised
Furniture and equipment
Plant and equipment
Infrastructure - roads
Infrastructure - footpaths
Infrastructure - drainage
Infrastructure - parks and ovals
Infrastructure - bridges
Right of use - plant and equipment

2021/22 Budget	2020/21 Actual	2020/21 Budget
\$	\$	\$
807	38,241	24,480
17,101	18,696	18,696
167,121	163,964	174,705
17,713	12,212	12,212
59,331	58,200	58,200
180,577	196,195	196,195
667,384	693,222	695,658
1,563,737	1,575,022	1,576,234
66,496	62,529	62,529
252,885	256,609	256,609
2,993,152	3,074,890	3,075,518
367,575	377,613	377,690
20,675	21,240	21,244
572,299	587,928	588,048
1,560,802	1,621,748	1,604,792
95,720	98,334	98,354
100,589	103,336	103,357
161,774	166,192	166,226
75,930	78,003	78,019
37,788	20,496	37,788
2,993,152	3,074,890	3,075,518

SIGNIFICANT ACCOUNTING POLICIES

DEPRECIATION

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

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

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

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

Buildings	30 to 70 years
Furniture and equipment	4 to 15 years
Plant and equipment	5 to 15 years
Sealed roads and streets:	
Formation	not depreciated
Pavement	65 years
Bituminous seal	20 years
Asphalt surfaces	25 years

Gravel roads	
Formation	not depreciated
Pavement	65 years
Gravel sheet	12 years

Formed roads	
Formation	not depreciated
Pavement	50 years

Infrastructure - footpaths	50 years
Infrastructure - drainage	90 -100 years
Infrastructure - parks and ovals	7 - 44 years
Infrastructure - bridges	90 -100 years
Right of use - plant and equipment	Based on the remaining lease

AMORTISATION

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

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

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

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

6. INFORMATION ON BORROWINGS

(a) Borrowing repayments

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

Purpose	Loan Number	Institution	Interest Rate	Budget Principal 1 July 2021	2021/22 Budget New Loans	2021/22 Budget Principal Repayments	Budget Principal outstanding 30 June 2022	2021/22 Budget Interest Repayments	Actual Principal 1 July 2020	2020/21 Actual New Loans	2020/21 Actual Principal Repayments	Actual Principal outstanding 30 June 2021	2020/21 Actual Interest Repayments	Budget Principal 1 July 2020	2020/21 Budget New Loans	2020/21 Budget Principal Repayments	Budget Principal outstanding 30 June 2021	2020/21 Budget Interest Repayments
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Governance																		
Loan 124	124	WA Treasury Corporation	0.5%	70,000	0	(13,860)	56,140	(414)	0	70,000	0	70,000	0	0	70,000	0	70,000	0
Server Upgrade																		
Community amenities																		
Loan 118	118	WA Treasury Corporation	3.14%	63,665	0	(8,272)	55,393	(2,422)	71,685	0	(8,020)	63,665	(2,744)	71,685	0	(8,020)	63,665	(2,744)
Throssell Street Truck Bay & Caravan Park Facilities																		
Loan 119	119	WA Treasury Corporation	1.97%	113,325	0	(14,104)	99,221	(2,662)	126,288	0	(12,963)	113,325	(3,390)	126,288	0	(12,963)	113,325	(3,390)
- Transfer Station Weighbridge modifications - Irrigation Audit & Bore Development Strategy - Open Space Strategy - Wall stabilisation at Roche Park - Visitor Centre rear exit																		
Loan 121	121	WA Treasury Corporation	1.26%	208,278	0	(21,997)	186,281	(4,163)	230,000	0	(21,722)	208,278	(2,830)	230,000	0	(21,722)	208,278	(2,830)
Construction of Venn Street River Stop																		
Loan 122	122	WA Treasury Corporation	0.95%	305,285	0	(29,376)	275,909	(2,918)	0	305,285	0	305,285	0	0	305,285	0	305,285	0
Building Capital Works																		
Loan 123	123	WA Treasury Corporation	0.50%	90,000	0	(17,864)	72,136	(447)	0	90,000	0	90,000	0	0	90,000	0	90,000	0
Solar Panel: Depot, Roche Park & Library																		
Recreation and culture																		
Loan 120	120	WA Treasury Corporation	1.54%	95,210	0	(9,942)	85,268	(1,702)	105,000	0	(9,790)	95,210	(1,579)	105,000	0	(9,790)	95,210	(1,579)
Roche Park: Timber overlay & treatment to Court 3 floor																		
Transport																		
Loan 117	117	WA Treasury Corporation	3.96%	794,247	0	(75,179)	719,068	(36,517)	866,563	0	(72,316)	794,247	(40,068)	866,563	0	(72,316)	794,247	(40,068)
Depot Relocation																		
				1,740,010	0	(190,594)	1,549,416	(51,245)	1,399,536	465,285	(124,811)	1,740,010	(50,611)	1,399,536	465,285	(124,811)	1,740,010	(50,611)
Self Supporting Loans																		
Transport																		
Loan 115	115	WA Treasury Corporation	5.98%	0	0	0	0	(645)	6,403	0	(6,403)	0	(384)	6,403	0	(6,403)	0	(384)
Collie Race Club																		
Loan 116	116	WA Treasury Corporation	3.85%	41,748	0	(17,342)	24,406	(1,169)	58,448	0	(16,700)	41,748	(1,907)	58,448	0	(16,700)	41,748	(1,907)
Coalfields Hockey Council																		
				41,748	0	(17,342)	24,406	(1,814)	64,851	0	(23,103)	41,748	(2,291)	64,851	0	(23,103)	41,748	(2,291)
				1,781,758	0	(207,936)	1,573,822	(53,059)	1,464,387	465,285	(147,914)	1,781,758	(52,902)	1,464,387	465,285	(147,914)	1,781,758	(52,902)

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

6. INFORMATION ON BORROWINGS

(b) New borrowings - 2021/22

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

(c) Unspent borrowings

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

(d) Credit Facilities

	2021/22 Budget	2020/21 Actual	2020/21 Budget
	\$	\$	\$
Undrawn borrowing facilities credit standby arrangements			
Bank overdraft limit	0	0	0
Bank overdraft at balance date	0	0	0
Credit card limit	5,000	5,000	5,000
Credit card balance at balance date	0	0	0
Total amount of credit unused	5,000	5,000	5,000
Loan facilities			
Loan facilities in use at balance date	1,573,822	1,781,758	1,781,758

SIGNIFICANT ACCOUNTING POLICIES

BORROWING COSTS

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

7. LEASE LIABILITIES

Purpose	Lease Number	Institution	Lease Interest Rate	Lease Term	Budget Lease	2021/22 Budget	2021/22 Budget	2021/22 Budget	Actual Principal	2020/21 Actual	2020/21 Actual	Actual Lease	2020/21 Actual	Budget Principal	2020/21 Budget	Budget Lease	Budget Lease	2020/21 Budget	
					Principal	New Leases	Lease Principal	outstanding		Lease Principal	outstanding	Lease Interest	Principal	New Leases	Principal repayments	outstanding	Lease Interest	Principal	New Leases
					\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
Governance																			
Administration Photocopier		DLL Financial	3.5%	60	5,976	0	(5,866)	110	(204)	11,952	0	(5,976)	5,976	(204)	11,952	0	(5,976)	5,976	(204)
Administration Plotter		SOS Finance	3.5%	60	7,200	0	(4,446)	2,754	(156)	11,520	0	(4,320)	7,200	(156)	11,520	0	(4,320)	7,200	(156)
Computer Lease		BOQ Finance	3.5%	15	13,104	0	(10,164)	2,940	(459)	26,208	0	(13,104)	13,104	(459)	26,208	0	(13,104)	13,104	(459)
Law, order, public safety																			
CESM- Vehicle		SG Fleet	3.5%	36	7,776	8,320	(16,096)	0	(272)	15,552	0	(7,776)	7,776	(272)	15,552	0	(7,776)	7,776	(272)
CESM- Vehicle		SG Fleet	3.5%	72	11,609	0	(5,808)	5,801	(106)	14,573	0	(2,964)	11,609	(106)	14,573	0	(2,964)	11,609	(106)
Recreation and culture																			
Roche Park Photocopier		DLL Financial	3.5%	60	0	1,186	(1,186)	0	0	0	0	0	0	0	0	0	0	0	0
Library Photocopier		DLL Financial	3.5%	36	2,436	0	(1,290)	1,146	(84)	4,872	0	(2,436)	2,436	(84)	4,872	0	(2,436)	2,436	(84)
Transport																			
Depot Photocopier		DLL Financial	3.5%	60	1,313	0	(1,259)	54	(48)	2,525	0	(1,212)	1,313	(48)	2,525	0	(1,212)	1,313	(48)
					49,414	9,506	(46,115)	12,805	(1,329)	87,202	0	(37,788)	49,414	(1,329)	87,202	0	(37,788)	49,414	(1,329)

SIGNIFICANT ACCOUNTING POLICIES

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

8. CASH BACKED RESERVES

(a) Cash Backed Reserves - Movement

	2021/22 Budget Opening Balance	2021/22 Budget Transfer to	2021/22 Budget Transfer (from)	2021/22 Budget Closing Balance	2020/21 Actual Opening Balance	2020/21 Actual Transfer to	2020/21 Actual Transfer (from)	2020/21 Actual Closing Balance	2020/21 Budget Opening Balance	2020/21 Budget Transfer to	2020/21 Budget Transfer (from)	2020/21 Budget Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
(a) Leave Reserve	74,133	40,000	0	114,133	34,133	40,000	0	74,133	22,752	40,134	0	62,886
(b) Building Reserve	550,000	0	(131,045)	418,955	0	550,000	0	550,000	0	0	0	0
(c) Plant Reserve	233,367	180,000	(88,362)	325,005	170,344	180,000	(116,977)	233,367	140,000	180,823	(169,862)	150,961
(d) Waste Reserve	229,267	68,278	0	297,545	577,585	124,523	(472,841)	229,267	570,000	127,876	(497,941)	199,935
(e) Revaluation Reserve	51,577	25,000	0	76,577	26,577	25,000	0	51,577	26,500	25,156	0	51,656
(f) Airstrip Reserve	2,248	0	0	2,248	2,248	0	0	2,248	2,245	13	0	2,258
(g) Election Reserve	24,696	18,000	(38,500)	4,196	6,696	18,000	0	24,696	6,700	18,039	0	24,739
(h) River Revitalisation Reserve	71,898	0	0	71,898	71,898	0	0	71,898	71,835	423	0	72,258
(i) Roche Park Reserve	2,037	0	0	2,037	2,038	0	(1)	2,037	2,035	12	0	2,047
(j) Legal Reserve	0	0	0	0	0	0	0	0	0	0	0	0
(k) Collie Mineworkers Swimming Pool Reserve	0	20,000	0	20,000	5,237	20,000	(25,237)	0	6,274	20,037	(26,274)	37
(l) Parks & Gardens Reserve	68,376	34,150	0	102,526	34,226	34,150	0	68,376	1,700	34,160	0	35,860
(m) Public Open Space Reserve	0	0	0	0	0	0	0	0	0	0	0	0
(n) Unspent Grant Reserve	0	678,508	(350,000)	328,508	0	0	0	0	0	0	0	0
(o) Unspent Loan Reserve	0	0	0	0	0	0	0	0	0	0	0	0
(p) Infrastructure Reserve	0	90,000	0	90,000	0	0	0	0	0	0	0	0
	1,307,599	1,153,936	(607,907)	1,853,628	930,982	991,673	(615,056)	1,307,599	850,041	446,673	(694,077)	602,637

(b) Cash Backed Reserves - Purposes

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

Reserve name	Purpose of the reserve
(a) Leave Reserve	To be used to assist in the funding of annual leave and long service leave. The reserve is not expected to be utilised within a set period as further transfers to the reserve account will be made as the funds are utilised
(b) Building Reserve	To be used to assist in the maintenance of Council owned buildings. The reserve is not expected to be utilised within a set period as further transfers to the reserve account will be made as the funds are utilised. This reserve is designed to spread the impact on rates over future financial years.
(c) Plant Reserve	To be used to assist the plant replacement program as established in Council's Plant Replacement Program. The reserve is not expected to be utilised within a set period as further transfers to the reserve account will be made as the funds are utilised.
(d) Waste Reserve	To be used to assist Council's Waste Management Program. The reserve is not expected to be utilised within a set period as further transfers to the reserve account will be made as the funds are utilised
(e) Revaluation Reserve	Established to minimise the impact of the Valuers General's cost associated with rates revaluation every 3 years. This reserve is to ensure the impact is spread over 3 years.
(f) Airstrip Reserve	To be used to conduct maintenance works as required at the Collie Airstrip. It is indefinite when this will be utilised
(g) Election Reserve	Established to even out the impact of Local Government elections.
(h) River Revitalisation Reserve	Established to fund recommendations emanating from Councils Collie River Revitalisation plan.
(i) Roche Park Reserve	To be used for capital improvements at Roche Park
(j) Legal Reserve	Established to minimise the impact of legal proceedings
(k) Collie Mineworkers Swimming Pool Reserve	Replacement of major swimming pool infrastructure and equipment
(l) Parks & Gardens Reserve	Replacement of major parks and gardens infrastructure and equipment
(m) Public Open Space Reserve	This reserve hold public open space funds received on or after 12 September 2020.
(n) Unspent Grant Reserve	This reserve hold unspent grant funds.
(o) Unspent Loan Reserve	This reserve hold unspent loan funds.
(p) Infrastructure Reserve	To be used to assist renewal of infrastructure. The reserve is not expected to be utilised within a set period as further transfers to the reserve account will be made as the funds are utilised.

9. FEES & CHARGES REVENUE

	2021/22 Budget	2020/21 Actual	2020/21 Budget
	\$	\$	\$
Governance	12,100	23,050	12,100
General purpose funding	100,000	20,700	91,893
Law, order, public safety	107,500	107,125	107,500
Health	11,000	14,100	11,000
Housing	4,500	4,500	4,500
Community amenities	1,800,574	1,580,776	1,588,958
Recreation and culture	218,612	208,745	228,485
Transport	0	0	1,000
Economic services	45,150	62,150	65,150
	2,299,436	2,021,146	2,110,586

10. GRANT REVENUE

	2021/22 Budget	2020/21 Actual	2020/21 Budget
	\$	\$	\$
By Program:			
(a) Operating grants, subsidies and contributions			
Governance	50,000	73,460	50,000
General purpose funding	1,684,916	1,163,527	1,170,327
Law, order, public safety	437,795	394,339	451,917
Housing	0	9,000	7,920
Community amenities	1,410,106	582,664	1,131,218
Recreation and culture	650	6,107	5,707
Economic services	15,000	15,000	0
Other property and services	44,000	162,500	178,196
	3,642,467	2,406,597	3,055,285
(b) Non-operating grants, subsidies and contributions			
General purpose funding	1,434,637	0	0
Community amenities	30,000	320,689	1,121,478
Recreation and culture	1,615,895	461,693	2,441,167
Transport	4,421,048	685,207	752,037
Economic services	681,401	109,186	253,587
	8,182,981	1,576,775	4,568,269
Total grants, subsidies and contributions	11,825,448	3,983,372	7,623,554

11. REVENUE RECOGNITION

SIGNIFICANT ACCOUNTING POLICIES

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

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

12. OTHER INFORMATION

	2021/22 Budget	2020/21 Actual	2020/21 Budget
	\$	\$	\$
The net result includes as revenues			
(a) Interest earnings			
Investments			
- Reserve funds	1,500	1,000	5,000
- Other funds	5,243	3,091	22,291
Other interest revenue (refer note 1b)	110,000	101,700	126,645
	116,743	105,791	153,936
* The Shire has resolved to charge interest under section 6.13 for the late payment of any amount of money at 7%.			
(b) Other revenue			
Reimbursements and recoveries	65,000	0	0
	65,000	0	0
The net result includes as expenses			
(c) Auditors remuneration			
Audit services	28,000	22,000	22,000
Other services	2,000	2,000	2,000
	30,000	24,000	24,000
(d) Interest expenses (finance costs)			
Borrowings (refer Note 6(a))	53,059	52,902	52,902
Interest expense on lease liabilities	1,329	1,329	1,329
	54,388	54,231	54,231
(e) Total Elected members remuneration			
Meeting fees	84,568	85,404	84,568
Shire President's allowance	4,000	4,000	4,000
Deputy Shire President's allowance	1,000	1,000	1,000
Travelling expenses	4,000	4,000	4,000
Telecommunications allowance	6,600	6,600	6,600
Training & conference	17,000	3,750	7,000
	117,168	104,754	107,168

Elected member- Cr Sarah Stanley

Meeting fees	7,688	7,764	7,688
Shire President's allowance	4,000	4,000	4,000
Travelling expenses	3,500	3,500	3,500
Telecommunications allowance	600	600	600
Training & conference	1,545	0	636
	17,333	15,864	16,424

Elected member- Cr Ian Miffing

Meeting fees	7,688	7,764	7,688
Deputy Shire President's allowance	1,000	1,000	1,000
Travelling expenses	500	500	500
Telecommunications allowance	600	600	600
Training & conference	1,545	318	636
	11,333	10,182	10,424

Elected member- Cr Gary Faries

Meeting fees	7,688	7,764	7,688
Travelling expenses	0	0	0
Telecommunications allowance	600	600	600
Training & conference	1,545	654	636
	9,833	9,018	8,924

Elected member- Cr Brett Hansen

Meeting fees	7,688	7,764	7,688
Travelling expenses	0	0	0
Telecommunications allowance	600	600	600
Training & conference	1,545	505	636
	9,833	8,869	8,924

Elected member- Cr Elysia Harverson

Meeting fees	7,688	7,764	7,688
Travelling expenses	0	0	0
Telecommunications allowance	600	600	600
Training & conference	1,545	327	636
	9,833	8,691	8,924

Elected member- Cr Joe Italiano

Meeting fees	7,688	7,764	7,688
Travelling expenses	0	0	0
Telecommunications allowance	600	600	600
Training & conference	1,545	327	636
	9,833	8,691	8,924

Elected member- Cr John Kearney

Meeting fees	7,688	7,764	7,688
Travelling expenses	0	0	0
Telecommunications allowance	600	600	600
Training & conference	1,545	505	636
	9,833	8,869	8,924

Elected member- Cr Leonie Scoffern			
Meeting fees	7,688	7,764	7,688
Travelling expenses	0	0	0
Telecommunications allowance	600	600	600
Training & conference	1,545	282	636
	9,833	8,646	8,924
Elected member- Cr Michelle Smith			
Meeting fees	7,688	7,764	7,688
Travelling expenses	0	0	0
Telecommunications allowance	600	600	600
Training & conference	1,545	0	636
	9,833	8,364	8,924
Elected member- Cr Brent White			
Meeting fees	7,688	7,764	7,688
Travelling expenses	0	0	0
Telecommunications allowance	600	600	600
Training & conference	1,545	505	636
	9,833	8,869	8,924
Elected member- Cr Rebecca Woods			
Meeting fees	7,688	7,764	7,688
Travelling expenses	0	0	0
Telecommunications allowance	600	600	600
Training & conference	1,545	327	636
	9,833	8,691	8,924
(f) Write offs			
General rate	10,000	31,220	10,000
	10,000	31,220	10,000

13. MAJOR LAND TRANSACTIONS

it is not anticipated any land transactions or major land transactions will occur in 2021/22.

14. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

it is not anticipated any trading undertakings or a major trading undertakings will occur in 2021/22.

15. INTERESTS IN JOINT ARRANGEMENTS

It is not anticipated the Shire will be party to any joint venture arrangements during 2021/22.

SIGNIFICANT ACCOUNTING POLICIES

INTERESTS IN JOINT ARRANGEMENTS

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

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

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

16. TRUST FUNDS

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

Detail	Balance 30 June 2021	Estimated amounts received	Estimated amounts paid	Estimated balance 30 June 2022
	\$	\$	\$	\$
Public Open Space	42,687	0	0	42,687
Non Council Control	110	0	(110)	0
	42,797	0	(110)	42,687

17. SIGNIFICANT ACCOUNTING POLICIES - OTHER INFORMATION

GOODS AND SERVICES TAX (GST)

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

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

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

CRITICAL ACCOUNTING ESTIMATES

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

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

ROUNDING OFF FIGURES

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

COMPARATIVE FIGURES

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

BUDGET COMPARATIVE FIGURES

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

APPENDIX

Shire of Collie Detailed Budget -2021/22



SHIRE OF COLLIE
OPERATING REVENUE 2021/22

Area	GL Account	GL Description	Proposed Budget 2021/22	Rates	Operating Grant	Contribution/Reimbursement	Fees/Charges	Interest earnings	Other Revenue	Profit on asset disposal	Revised Budget 2020/21	Predicted Actual 2020/21
Admin	0533	Sundry Revenue - Governance	30,000	0	0	30,000	0	0	0	0	30,000	49,030
Admin	0543	Freedom of Information (FOI) Requests	100	0	0	0	100	0	0	0	100	50
Admin	0553	Search Fees	12,000	0	0	0	12,000	0	0	0	12,000	23,000
Admin	2643	Insurance Reimbursement - Admin	20,000	0	0	20,000	0	0	0	0	20,000	24,430
Building	4113	Building Specification Booklet Income	100	0	0	0	100	0	0	0	100	100
Building	4153	Building Permit Fees	25,000	0	0	0	25,000	0	0	0	35,000	42,000
Building	4154	BCITF & Building Services Levy Commissions	800	0	0	0	800	0	0	0	800	800
Building	4163	Swimming Pool Inspection Fee	17,500	0	0	0	17,500	0	0	0	17,500	17,500
Building	4173	Kerb Damage Inspection Fee	750	0	0	0	750	0	0	0	750	750
Cemetery	2303	Income - Plaques & Plots	7,000	0	0	0	7,000	0	0	0	7,000	7,000
Cemetery	2313	Cemetery Fees - GST Free	2,000	0	0	0	2,000	0	0	0	2,000	500
Cemetery	2323	Cemetery Fees - Taxed	50,000	0	0	0	50,000	0	0	0	50,000	46,000
Community	4323	Private Works Revenue	3,000	0	0	3,000	0	0	0	0	17,197	2,500
Community	2160	Community Development Grants	71,176	0	71,176	0	0	0	0	0	6,455	6,455
Economic Development	4013	Sale of Collie River Valley Number Plates	1,000	0	0	0	1,000	0	0	0	1,000	1,000
Environment & Health	1385	Food Act Fees	11,000	0	0	0	11,000	0	0	0	11,000	14,100
Environment & Health	1993	Septic Tank Application	1,000	0	0	0	1,000	0	0	0	1,000	1,500
Environment & Health	2043	Septic Tank Inspection	1,000	0	0	0	1,000	0	0	0	1,000	2,000
Environment & Health	6975	Untidy Sites - Income	3,000	0	0	0	3,000	0	0	0	3,000	3,000
Finance	8593	Profit on asset sale - Governance	0	0	0	0	0	0	0	0	12,000	12,000
Finance	0011	Rates Levied	6,452,183	6,452,183	0	0	0	0	0	0	6,170,325	6,201,035
Finance	0012	Interim Rates Raised	27,000	27,000	0	0	0	0	0	0	27,000	0
Finance	0061	Non-Payment Penalty	85,000	0	0	0	0	85,000	0	0	104,000	90,000
Finance	0071	Legal Fees Recouped	75,000	0	0	0	75,000	0	0	0	75,000	6,000

SHIRE OF COLLIE
OPERATING REVENUE 2021/22

Area	GL Account	GL Description	Proposed Budget 2021/22	Rates	Operating Grant	Contribution/Reimbursement	Fees/Charges	Interest earnings	Other Revenue	Profit on asset disposal	Revised Budget 2020/21	Predicted Actual 2020/21
Finance	0080	Rates Written Off	(10,000)	(10,000)	0	0	0	0	0	0	(10,000)	(31,500)
Finance	0081	Ex Gratia - Rates	817	817	0	0	0	0	0	0	800	817
Finance	0101	Pensioner Deferred Subsidy	5,000	0	0	5,000	0	0	0	0	11,000	4,200
Finance	1011	Administration Charge On Instalments	25,000	0	0	0	25,000	0	0	0	16,893	13,500
Finance	1111	Interest Charge On Instalments	25,000	0	0	0	0	25,000	0	0	22,645	11,700
Finance	2823	Sporting Bodies - Ground Maintenance Fees	17,912	0	0	0	17,912	0	0	0	17,912	17,912
Finance	3225	Lease of sites for communications towers	9,000	0	0	0	9,000	0	0	0	12,674	12,674
Finance	3983	Caravan Park Income	15,000	0	0	15,000	0	0	0	0	15,000	15,000
Finance	4994	Elouera Road Rental	0	0	0	0	0	0	0	0	7,920	9,000
Finance	4613	Workers Compensation - Reimbursed	65,000	0	0	0	0	0	65,000	0	120,000	120,000
Finance	4873	Interest Earnings (Municipal)	2,500	0	0	0	0	2,500	0	0	20,000	2,000
Finance	4874	Interest Earnings (Reserves)	1,500	0	0	0	0	1,500	0	0	5,000	1,000
Finance	4983	Fuel Rebate Scheme	36,000	0	0	36,000	0	0	0	0	36,000	36,000
Finance	9983	Profit on Asset Sale - Transport	0	0	0	0	0	0	0	0	0	0
Finance	3343	Profit on Asset Sale - Ranger	0	0	0	0	0	0	0	0	13,000	13,000
Finance	9913	Profit on Asset Sale - Health	0	0	0	0	0	0	0	0	13,000	13,000
Finance	9933	Profit on Asset Sale - PWO	0	0	0	0	0	0	0	0	13,000	13,000
Fire Control	0753	Fire Breaks Inspection Reimbursements	9,000	0	0	9,000	0	0	0	0	9,000	9,000
Fire Control	6924	Community Emergency Services (DFES Contribution)	80,000	0	0	80,000	0	0	0	0	71,586	71,586
Fire Control	F023	Emergency State Levy Administration Fee	5,000	0	0	0	5,000	0	0	0	5,000	5,000
Lggs Bushfire Brigades	F003	LGGS Bushfire Brigades Operating Grant	164,000	0	164,000	0	0	0	0	0	185,343	250,000
Lggs State Emergency Services	S003	LGGS State Emergency Services Operating Grant	40,000	0	40,000	0	0	0	0	0	54,753	54,753
Library	1364	Library Undercroft Revenue	0	0	0	0	0	0	0	0	1,200	1,200

SHIRE OF COLLIE
OPERATING REVENUE 2021/22

Area	GL Account	GL Description	Proposed Budget 2021/22	Rates	Operating Grant	Contribution/Reimbursement	Fees/Charges	Interest earnings	Other Revenue	Profit on asset disposal	Revised Budget 2020/21	Predicted Actual 2020/21
Library	1663	Reimbursements Lost/Discarded/Damaged Books	50	0	0	0	50	0	0	0	50	50
Library	2503	Library Hazard Perception Test (HPT) Revenue	2,500	0	0	0	2,500	0	0	0	2,500	2,500
Library	2963	Library Sundry Revenue	650	0	0	650	0	0	0	0	650	650
Library	2993	Library Photocopier Revenue	7,600	0	0	0	7,600	0	0	0	7,600	7,600
Library	0903	Library Discarded Books Revenue	0	0	0	0	0	0	0	0	0	400
Library	2504	Library Small Grants	0	0	0	0	0	0	0	0	4,457	4,457
Loan	2824	Recoup Self Supporting Loan Interest 116	2,098	0	0	0	0	2,098	0	0	1,907	1,907
Loan	2826	Recoup Self Supporting Loan Interest 115	645	0	0	0	0	645	0	0	384	384
Maintenance	3523	Shopping Trolley Pickup	0	0	0	0	0	0	0	0	1,000	0
Planning	2213	Development Application Fees	15,000	0	0	0	15,000	0	0	0	25,000	33,000
Planning	2223	Subdivision Fees	250	0	0	0	250	0	0	0	250	450
Planning	2233	Home Occupation Fees	2,000	0	0	0	2,000	0	0	0	2,000	2,500
Planning	2243	Scheme Amendment Fees	1,500	0	0	0	1,500	0	0	0	1,500	0
Ranger	0723	Microchipping Revenue	2,000	0	0	0	2,000	0	0	0	2,000	2,000
Ranger	0815	Fire & Parking Fines	20,000	0	0	0	20,000	0	0	0	20,000	20,125
Ranger	0833	Dog Registration Fees	46,000	0	0	0	46,000	0	0	0	46,000	46,500
Ranger	0843	Animal Control Fines	10,000	0	0	0	10,000	0	0	0	10,000	11,000
Ranger	0873	Poundage Charges	12,000	0	0	0	12,000	0	0	0	12,000	10,000
Ranger	6973	Vehicle Towing - Income	2,000	0	0	0	2,000	0	0	0	2,000	2,000
Ranger	8402	Cat Registration Fees	7,500	0	0	0	7,500	0	0	0	7,500	7,500
Restricted Grants	0133	Apprentice & Traineeship Funding	5,000	0	0	5,000	0	0	0	0	5,000	4,000
Restricted Grants	0816	AWARE PROGRAM GRANT (FESA)	22,560	0	22,560	0	0	0	0	0	0	0

SHIRE OF COLLIE
OPERATING REVENUE 2021/22

Area	GL Account	GL Description	Proposed Budget 2021/22	Rates	Operating Grant	Contribution/Reimbursement	Fees/Charges	Interest earnings	Other Revenue	Profit on asset disposal	Revised Budget 2020/21	Predicted Actual 2020/21
Restricted Grants	0921	Collaborative Blackberry Control	764,167	0	764,167	0	0	0	0	0	945,798	181,631
Restricted Grants	1915	Waste Grants	24,763	0	24,763	0	0	0	0	0	24,763	24,763
Restricted Grants	3273	Heritage Upgrade Scheme-Revenue	550,000	0	550,000	0	0	0	0	0	1,100,000	550,000
Restricted Grants	6994	Bushfire Mitigation Grant	122,235	0	122,235	0	0	0	0	0	131,235	9,000
Roche Park	1293	Roche Park Program Revenue	61,350	0	0	0	61,350	0	0	0	61,349	48,230
Roche Park	2685	Roche Park Kiosk Revenue	10,700	0	0	0	10,700	0	0	0	10,700	11,200
Roche Park	2686	Roche Park Court/Equipment Hire Revenue	15,000	0	0	0	15,000	0	0	0	15,000	15,000
Roche Park	2687	Roche Park Venue Hire Revenue	4,500	0	0	0	4,500	0	0	0	4,500	4,500
Shire Housing	4993	Caretaker Cottage Rental	4,500	0	0	0	4,500	0	0	0	4,500	4,500
Shire Reserve Maintenance	5569	Margaretta Wilson Centre Reimbursements	0	0	0	0	0	0	0	0	0	0
Swimming Pool	2623	Swimming Pool Revenue	90,000	0	0	0	90,000	0	0	0	95,000	87,879
Swimming Pool	2673	Swimming Pool Utility Reimbursement	0	0	0	0	0	0	0	0	600	600
Trust	0233	Trust Fund - Contribution	0	0	0	0	0	0	0	0	45,000	0
Unrestricted Grants	0091	Grants Commission - General	1,173,139	0	1,173,139	0	0	0	0	0	582,045	582,045
Unrestricted Grants	0221	Statutory Road Grants	506,777	0	506,777	0	0	0	0	0	238,028	238,028
Waste Management	1813	Rural Levy Charges Waste	26,400	0	0	0	26,400	0	0	0	21,980	22,341
Waste Management	1853	Organics Kitchen Caddy Income	500	0	0	0	500	0	0	0	500	500
Waste Management	1863	Three (3) Bin System Charges	1,045,204	0	0	0	1,045,204	0	0	0	902,080	885,740
Waste Management	1873	Three (3) Bin System Pensioner Charges	363,120	0	0	0	363,120	0	0	0	290,735	308,745
Waste Management	7643	Transfer Station Fees	105,000	0	0	0	105,000	0	0	0	142,913	105,000
Waste Management	7644	Charges - Recycling (Scrap Metal)	65,000	0	0	0	65,000	0	0	0	65,000	65,000
Waste Management	7673	Additional Rubbish Bins	115,600	0	0	0	115,600	0	0	0	86,000	100,500
			12,593,646	6,470,000	3,438,817	203,650	2,299,436	116,743	65,000	0	12,165,476	10,595,817

SHIRE OF COLLIE
OPERATING EXPENDITURE 2021/22

Area	GL Account	GL Description	Proposed Budget 2021/22	Employee cost	Labour overhead	Materials & Contracts	Plant Direct Costs	Utility charges	Depreciation	Interest expenses	Insurance expenses	Other expenditure	Loss on asset disposal	Revised Budget 2020/21	Predicted Actual 2020/21
Admin	0054	Depreciation- Right of Use Asset	(37,788)	0	0	0	0	0	(37,788)	0	0	0	0	(37,788)	(37,788)
Admin	0055	Interest- Right of Use Asset	(1,329)	0	0	0	0	0	0	(1,329)	0	0	0	(1,329)	(1,329)
Admin	0142	Administration Refreshments	(4,500)	0	0	(4,500)	0	0	0	0	0	0	0	(4,500)	(6,000)
Admin	0182	Governance - Subscriptions	(32,611)	0	0	(32,611)	0	0	0	0	0	0	0	(32,611)	(28,564)
Admin	0222	Administration Photocopier Maintenance	(18,500)	0	0	(18,500)	0	0	0	0	0	0	0	(18,500)	(18,500)
Admin	0242	Sundry Minor Items	(11,000)	0	0	(11,000)	0	0	0	0	0	0	0	(8,000)	(11,000)
Admin	0262	Conference - Admin	(23,335)	(17,335)	0	(6,000)	0	0	0	0	0	0	0	(23,335)	(13,500)
Admin	0272	Salaries - Administration	(726,124)	(726,124)	0	0	0	0	0	0	0	0	0	(726,124)	(726,124)
Admin	0273	Salaries - CEO Department	(367,536)	(367,536)	0	0	0	0	0	0	0	0	0	(367,536)	(367,536)
Admin	0282	Superannuation - Admin	(83,452)	(83,452)	0	0	0	0	0	0	0	0	0	(83,452)	(83,452)
Admin	0283	Superannuation - CEO Department	(45,648)	(45,648)	0	0	0	0	0	0	0	0	0	(43,195)	(43,195)
Admin	0292	Insurance - Admin	(24,210)	0	0	0	0	0	0	0	(24,210)	0	0	(23,057)	(23,057)
Admin	0362	Administration Building	(68,047)	(29,497)	0	(23,210)	0	(15,340)	0	0	0	0	0	(71,851)	(73,212)
Admin	0368	Adminstration Centre Gardens	(5,121)	0	(5,000)	0	(121)	0	0	0	0	0	0	(5,121)	(12,500)
Admin	0382	Print & Stationery	(20,000)	0	0	(20,000)	0	0	0	0	0	0	0	(20,000)	(15,500)
Admin	0392	Telephone - Admin	(18,840)	0	0	(18,840)	0	0	0	0	0	0	0	(18,840)	(18,840)
Admin	0412	Postage	(15,000)	0	0	(15,000)	0	0	0	0	0	0	0	(15,000)	(15,000)
Admin	0422	Information Technology - Admin	(155,500)	0	0	(155,500)	0	0	0	0	0	0	0	(132,785)	(153,000)
Admin	0432	Vehicle Expense - Admin	(10,000)	0	0	0	(10,000)	0	0	0	0	0	0	(10,000)	(10,000)
Admin	0452	Advertising - Governance	(40,000)	0	0	(40,000)	0	0	0	0	0	0	0	(35,000)	(35,000)
Admin	0462	Audit Fees	(30,000)	0	0	(30,000)	0	0	0	0	0	0	0	(24,000)	(24,000)
Admin	0482	Administration Legal Costs	(8,000)	0	0	(8,000)	0	0	0	0	0	0	0	(8,000)	(25,000)
Admin	0494	Fringe Benefit Tax	(47,000)	(47,000)	0	0	0	0	0	0	0	0	0	(47,000)	(47,000)
Admin	0495	Shire of Collie Plans	0	0	0	0	0	0	0	0	0	0	0	(16,300)	(11,000)
Admin	0502	Bank Fees	(23,000)	0	0	(23,000)	0	0	0	0	0	0	0	(23,000)	(23,000)
Admin	0542	Depreciation - Admin	(57,713)	0	0	0	0	0	(57,713)	0	0	0	0	(77,100)	(77,100)
Admin	0562	Administration Freight	(2,000)	0	0	(2,000)	0	0	0	0	0	0	0	(2,000)	(2,000)
Admin	5168	Professional Development Expenditure	(1,500)	0	0	(1,500)	0	0	0	0	0	0	0	(1,500)	(1,500)
Admin	8072	Community Engagement - Surveys	(8,000)	0	0	(8,000)	0	0	0	0	0	0	0	(8,000)	(8,000)
Admin	8122	Records Management Resources	(2,000)	0	0	(2,000)	0	0	0	0	0	0	0	(2,500)	(2,500)
Admin	8392	Insurance Workers Compensation - Admin	(43,000)	0	0	0	0	0	0	0	(43,000)	0	0	(40,949)	(40,949)
Admin	8393	Insurance Workers Compensation - CEO Department	(10,400)	0	0	0	0	0	0	0	(10,400)	0	0	(9,923)	(9,923)
Admin	8762	Access Counselling	(3,000)	0	0	(3,000)	0	0	0	0	0	0	0	(3,000)	(3,000)
Admin	8792	Accrued Salaries - Admin	23,543	23,543	0	0	0	0	0	0	0	0	0	23,543	23,543
Admin	8885	Staff Discount Scheme	(6,000)	(6,000)	0	0	0	0	0	0	0	0	0	(6,000)	(4,000)
Admin	9732	Administration Photocopier Leases	0	0	0	0	0	0	0	0	0	0	0	0	0
Admin	8123	Asset Revaluation	(15,000)	0	0	(15,000)	0	0	0	0	0	0	0	0	0
Admin Allocation	5582	Admin Office Allocated	1,939,026	1,299,050	5,000	434,661	10,121	15,340	95,501	1,743	77,610	0	0	1,899,045	1,899,045
Admin Allocation	5632	Admin Office - Roche Park	(71,908)	(49,412)	0	(18,873)	0	0	0	0	(3,623)	0	0	(68,656)	(68,656)
Admin Allocation	6612	Admin Office - Fire Control	(58,253)	(45,438)	0	(9,540)	0	0	0	0	(3,275)	0	0	(55,471)	(55,471)
Admin Allocation	6622	Admin Office - Ranger	(80,115)	(55,890)	0	(11,530)	0	0	(8,095)	(600)	(4,000)	0	0	(72,925)	(72,925)
Admin Allocation	6632	Admin Office - Environment & Health	(57,966)	(33,373)	0	(7,920)	0	(1,867)	(11,800)	(600)	(2,406)	0	0	(52,823)	(52,823)
Admin Allocation	6642	Admin Office - Planning	(99,735)	(61,816)	0	(16,384)	0	(4,322)	(14,314)	(543)	(2,356)	0	0	(94,328)	(94,328)
Admin Allocation	6643	Admin Office - Elected Members	(235,173)	(185,558)	0	(38,915)	0	0	0	0	(10,700)	0	0	(233,840)	(233,840)
Admin Allocation	6652	Admin Office - Waste	(108,211)	(86,913)	0	(14,698)	0	0	0	0	(6,600)	0	0	(107,916)	(107,916)
Admin Allocation	6662	Admin Office - Cemetery	(67,543)	(56,139)	0	(7,354)	0	0	0	0	(4,050)	0	0	(67,620)	(67,620)

SHIRE OF COLLIE
OPERATING EXPENDITURE 2021/22

Area	GL Account	GL Description	Proposed Budget 2021/22	Employee cost	Labour overhead	Materials & Contracts	Plant Direct Costs	Utility charges	Depreciation	Interest expenses	Insurance expenses	Other expenditure	Loss on asset disposal	Revised Budget 2020/21	Predicted Actual 2020/21
Admin Allocation	6672	Admin Office - Pool	(68,925)	(53,141)	0	(11,934)	0	0	0	0	(3,850)	0	0	(69,068)	(69,068)
Admin Allocation	6682	Admin Office - Library	(88,712)	(32,591)	0	(53,771)	0	0	0	0	(2,350)	0	0	(66,928)	(66,928)
Admin Allocation	6692	Admin Office - Parks & Gardens	(100,486)	(72,394)	0	(22,771)	(121)	0	0	0	(5,200)	0	0	(95,923)	(95,923)
Admin Allocation	6702	Admin Office - Tourism	(72,831)	(54,113)	0	(14,819)	0	0	0	0	(3,900)	0	0	(72,606)	(72,606)
Admin Allocation	6712	Admin Office - Building Department	(142,607)	(89,666)	0	(27,669)	0	(3,251)	(17,622)	0	(4,400)	0	0	(143,838)	(143,838)
Admin Allocation	6722	Admin Office - Public Works Overhead	(157,867)	(69,431)	(5,000)	(49,251)	(10,000)	(5,900)	(13,285)	0	(5,000)	0	0	(157,596)	(157,596)
Admin Allocation	6732	Admin Office - Public Operation Cost	(101,480)	(43,951)	0	(41,044)	0	0	(13,285)	0	(3,200)	0	0	(101,298)	(101,298)
Admin Allocation	6742	Admin Office - Rating	(96,869)	(30,410)	0	(47,157)	0	0	(17,102)	0	(2,200)	0	0	(87,947)	(87,947)
Admin Allocation	8213	Admin Office - Environment & Health	(330,344)	(278,814)	0	(41,030)	0	0	0	0	(10,500)	0	0	(350,262)	(350,262)
Aerodromex	3752	Maintenance - Aerodrome	(6,917)	(396)	(409)	(3,000)	(398)	(482)	0	0	(2,232)	0	0	(7,229)	(7,229)
Building	1432	Depreciation - Building Vehicle	(6,050)	0	0	0	0	0	(6,050)	0	0	0	0	(5,935)	(5,935)
Building	4062	Salaries - Building Department	(221,672)	(221,672)	0	0	0	0	0	0	0	0	0	(221,672)	(221,672)
Building	4072	Superannuation - Building Department	(40,776)	(40,776)	0	0	0	0	0	0	0	0	0	(40,776)	(40,776)
Building	4082	Telephone - Building Department	(580)	0	0	(580)	0	0	0	0	0	0	0	(580)	(580)
Building	4102	Insurance - Building Department	(535)	0	0	0	0	0	0	0	(535)	0	0	(510)	(510)
Building	4112	Vehicle Expense - Building Department	(4,000)	0	0	0	(4,000)	0	0	0	0	0	0	(4,000)	(4,000)
Building	4172	Training & Conference - Building Department	(2,000)	(2,000)	0	0	0	0	0	0	0	0	0	(2,000)	(2,000)
Building	4272	Clothing - Building Department	(650)	(650)	0	0	0	0	0	0	0	0	0	(650)	(650)
Building	4273	Subscriptions - Building Department	(1,500)	0	0	(1,500)	0	0	0	0	0	0	0	(1,500)	(1,500)
Building	8112	Accrued Salaries - Building Department	1,959	1,959	0	0	0	0	0	0	0	0	0	1,959	1,959
Building	8772	Insurance - Workers Compensation - Building Department	(9,100)	0	0	0	0	0	0	0	(9,100)	0	0	(8,666)	(8,666)
Cemetery	2302	Grave Digging	(43,547)	(17,656)	(13,116)	0	(12,775)	0	0	0	0	0	0	(51,872)	(51,872)
Cemetery	2312	Cemetery Maintenance	(48,015)	(15,059)	(15,351)	(8,500)	(4,424)	(4,050)	0	0	(631)	0	0	(49,673)	(49,673)
Cemetery	2322	Cemetery Plaques Expense	(6,000)	0	0	(6,000)	0	0	0	0	0	0	0	(6,000)	(7,683)
Cemetery	2352	Depreciation - Cemetery	(2,644)	0	0	0	0	0	(2,644)	0	0	0	0	(2,593)	(2,593)
Community	1922	Tidy Towns	(1,500)	0	0	(1,500)	0	0	0	0	0	0	0	(1,500)	(1,500)
Community	3072	Celebrations	(3,500)	0	0	(3,500)	0	0	0	0	0	0	0	(3,500)	(3,500)
Community	4282	Private Works	(3,000)	(1,000)	0	(2,000)	0	0	0	0	0	0	0	(11,672)	(11,672)
Community	6552	Garden Competition	(500)	0	0	(500)	0	0	0	0	0	0	0	(500)	(500)
Construction	3462	Insurance - Bridges	(35,811)	0	0	0	0	0	0	0	(35,811)	0	0	(34,106)	(34,106)
Construction	4232	Sand & Gravel Pits	(34,285)	(9,382)	(9,695)	(5,000)	(10,208)	0	0	0	0	0	0	(43,349)	(43,349)
Construction	4252	Water Stand Pipes	(800)	0	0	0	0	(800)	0	0	0	0	0	(783)	(783)
Economic Development	5012	Collie River Valley Plates Expenditure	(1,000)	0	0	(1,000)	0	0	0	0	0	0	0	(1,000)	(1,000)
Economic Development	7842	Tourism - Functions	(500)	0	0	(500)	0	0	0	0	0	0	0	(500)	(500)
Economic Development	8742	Tourism - Advertising	(6,000)	0	0	(6,000)	0	0	0	0	0	0	0	(2,000)	(2,000)
Economic Development	9822	Depreciation - Tourism	(42,824)	0	0	0	0	0	(42,824)	0	0	0	0	(42,404)	(42,404)
Economic Development	9833	Regional Tourism Development Strategy	(10,000)	0	0	(10,000)	0	0	0	0	0	0	0	(6,000)	(6,000)
Economic Development	9834	Economic development.	0	0	0	0	0	0	0	0	0	0	0	(6,000)	(6,000)

SHIRE OF COLLIE
OPERATING EXPENDITURE 2021/22

Area	GL Account	GL Description	Proposed Budget 2021/22	Employee cost	Labour overhead	Materials & Contracts	Plant Direct Costs	Utility charges	Depreciation	Interest expenses	Insurance expenses	Other expenditure	Loss on asset disposal	Revised Budget 2020/21	Predicted Actual 2020/21
Economic Development	9835	Council Tourism & Marketing Advisory	(30,000)	0	0	(30,000)	0	0	0	0	0	0	0	(30,000)	(30,000)
Elected Members	0052	Elected Members Annual Attendance Fee	(84,568)	0	0	0	0	0	0	0	0	(84,568)	0	(84,568)	(85,404)
Elected Members	0112	Deputy Shire President Annual Allowance	(1,000)	0	0	0	0	0	0	0	0	(1,000)	0	(1,000)	(1,000)
Elected Members	0115	Elected Members Annual Communication Allowance	(6,600)	0	0	0	0	0	0	0	0	(6,600)	0	(6,600)	(6,600)
Elected Members	0132	Refreshments & Functions	(12,500)	0	0	(12,500)	0	0	0	0	0	0	0	(12,500)	(15,400)
Elected Members	0172	Shire President Annual Allowance	(4,000)	0	0	0	0	0	0	0	0	(4,000)	0	(4,000)	(4,000)
Elected Members	0192	Elected Members - Conferences	(21,000)	0	0	0	0	0	0	0	0	(21,000)	0	(11,000)	(7,750)
Elected Members	0202	Insurance - Elected Members	(26,389)	0	0	0	0	0	0	0	(26,389)	0	0	(25,132)	(25,132)
Elected Members	0232	Depreciation - Elected Members	(807)	0	0	0	0	0	(807)	0	0	0	0	(1,080)	(453)
Elected Members	8382	Local Government Elections	(38,500)	0	0	(38,500)	0	0	0	0	0	0	0	0	0
Environment & Health	0612	Equipment Maintenance - Environment & Health	(1,000)	0	0	(1,000)	0	0	0	0	0	0	0	(1,000)	(1,000)
Environment & Health	1052	Rental - Community House	0	0	0	0	0	0	0	0	0	0	0	0	0
Environment & Health	1272	Superannuation - Environment & Health	(13,148)	(13,148)	0	0	0	0	0	0	0	0	0	(28,067)	(28,067)
Environment & Health	1302	Training & Conference - Environment & Health	(1,600)	(1,600)	0	0	0	0	0	0	0	0	0	(1,600)	(1,600)
Environment & Health	1342	Depreciation - Environment & Health	(5,913)	0	0	0	0	0	(5,913)	0	0	0	0	(5,800)	(5,800)
Environment & Health	1382	Insurance Workers Compensation - Environment & Health	(3,473)	0	0	0	0	0	0	0	(3,473)	0	0	(3,308)	(3,308)
Environment & Health	1552	Health Analytical Services	(3,000)	0	0	(3,000)	0	0	0	0	0	0	0	(3,000)	(3,000)
Environment & Health	1623	Salaries - Environmental Health	(168,161)	(168,161)	0	0	0	0	0	0	0	0	0	(168,161)	(168,161)
Environment & Health	0722	Telephone - Environment & Health	0	0	0	0	0	0	0	0	0	0	0	0	(350)
Environment & Health	2072	River - Maintenance Works	(20,017)	(11,114)	(6,430)	0	(2,473)	0	0	0	0	0	0	(25,073)	(25,645)
Environment & Health	2172	Black Diamond	(15,000)	0	0	(15,000)	0	0	0	0	0	0	0	(8,000)	(8,000)
Environment & Health	6976	Untidy Sites - Expenditure	(3,000)	0	0	(3,000)	0	0	0	0	0	0	0	(3,000)	(3,000)
Environment & Health	8032	Accrued Salaries - Environment & Health	1,722	1,722	0	0	0	0	0	0	0	0	0	1,722	1,722
Environment & Health	8216	Declared Weed Management	0	0	0	0	0	0	0	0	0	0	0	(20,000)	(20,000)
Environment & Health	8228	Depreciation - Environment & Health	(57,915)	0	0	0	0	0	(57,915)	0	0	0	0	(78,904)	(78,904)
Environment & Health	8562	Water Sampling & Bore	(16,000)	0	0	(16,000)	0	0	0	0	0	0	0	(7,500)	(16,000)
Environment & Health	9932	Depreciation - Public Toilets	(26,413)	0	0	0	0	0	(26,413)	0	0	0	0	(25,910)	(25,910)
External Contributions	2482	Collie River Valley Marketing	(5,000)	0	0	(5,000)	0	0	0	0	0	0	0	(5,000)	(5,000)
External Contributions	3042	Coalfields Museum Operating Grant	(60,000)	0	0	(60,000)	0	0	0	0	0	0	0	(63,050)	(63,050)
External Contributions	3062	Community Works	(9,114)	(2,998)	(3,098)	0	(3,018)	0	0	0	0	0	0	(12,104)	(12,104)
External Contributions	3102	Donations	(3,000)	0	0	(3,000)	0	0	0	0	0	0	0	(3,000)	(3,000)
External Contributions	3103	South West Academy of Sport Donation	(2,000)	0	0	(2,000)	0	0	0	0	0	0	0	(2,000)	(2,000)
External Contributions	3108	Youth Care Contribution	(5,000)	0	0	(5,000)	0	0	0	0	0	0	0	(5,000)	(5,000)
External Contributions	3110	Collie Agricultural Society Contribution	(4,000)	0	0	(4,000)	0	0	0	0	0	0	0	0	0
External Contributions	3111	Collie Lions Club Contribution	(4,000)	0	0	(4,000)	0	0	0	0	0	0	0	0	0
External Contributions	3118	Collie Rotary Club Contribution	0	0	0	0	0	0	0	0	0	0	0	0	0
External Contributions	3132	Youth Apprentice of the Year	(1,200)	0	0	(1,200)	0	0	0	0	0	0	0	(1,200)	(1,200)
External Contributions	3202	Community Small Grants	0	0	0	0	0	0	0	0	0	0	0	0	0
External Contributions	3207	Motoring South West Manager	0	0	0	0	0	0	0	0	0	0	0	(5,000)	(5,000)
External Contributions	3952	Visitors Centre Operating Grant	(106,000)	0	0	(106,000)	0	0	0	0	0	0	0	(90,000)	(90,000)

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Area	GL Account	GL Description	Proposed Budget 2021/22	Employee cost	Labour overhead	Materials & Contracts	Plant Direct Costs	Utility charges	Depreciation	Interest expenses	Insurance expenses	Other expenditure	Loss on asset disposal	Revised Budget 2020/21	Predicted Actual 2020/21
External Contributions	5933	Art Gallery Operating Grant	(70,000)	0	0	(70,000)	0	0	0	0	0	0	0	(70,000)	(70,000)
External Contributions	8167	Busselton Margaret River Regional Airport Contribution	(2,000)	0	0	(2,000)	0	0	0	0	0	0	0	(2,000)	(2,000)
External Contributions	3100	Festiv Arty Contribution	(2,000)	0	0	(2,000)	0	0	0	0	0	0	0	#N/A	#N/A
Finance	0252	Rating Incentive	(1,000)	0	0	(1,000)	0	0	0	0	0	0	0	(1,000)	(1,000)
Finance	0483	Rates Legal Costs	(40,000)	0	0	(40,000)	0	0	0	0	0	0	0	(40,000)	(7,000)
Finance	4612	Workers Compensation - Allocated	(65,000)	(65,000)	0	0	0	0	0	0	0	0	0	(65,000)	(65,000)
Finance	6225	GPS Tracking	(12,900)	0	0	(12,900)	0	0	0	0	0	0	0	12,900	12,900
Finance	6752	Rating Valuation Costs	(15,000)	0	0	(15,000)	0	0	0	0	0	0	0	(15,000)	(15,000)
Finance	6996	Fines Enforcement Registry Fees	(5,000)	0	0	(5,000)	0	0	0	0	0	0	0	(5,000)	(5,000)
Finance	8362	Rates Printing	(80)	0	0	(80)	0	0	0	0	0	0	0	(80)	(80)
Fire Control	0622	Fire Prevention Depreciation	(145,241)	0	0	0	0	0	(145,241)	0	0	0	0	(148,980)	(148,980)
Fire Control	6822	Fire Prevention	(14,704)	(2,534)	(2,619)	(7,000)	(2,551)	0	0	0	0	0	0	(18,637)	(18,637)
Fire Control	6932	Bushfire Bridge Honorarium	(1,000)	0	0	(1,000)	0	0	0	0	0	0	0	(1,000)	(1,000)
Fire Control	6934	Fire Breaks Works And Inspections	(9,000)	0	0	(9,000)	0	0	0	0	0	0	0	(9,000)	(9,000)
Fire Control	6942	Community Emergency Services	(133,170)	(108,370)	0	(20,000)	0	0	0	0	(4,800)	0	0	(133,804)	(133,804)
Fire Control	6962	Ranger Salary (Fire Prevention)	(92,796)	(92,796)	0	0	0	0	0	0	0	0	0	(93,869)	(93,869)
Lggs Bushfire Brigades	F002	Purchase Plant & Equipment-LGGS Bushfire Brigades	(53,208)	0	0	(53,208)	0	0	0	0	0	0	0	(10,451)	(10,451)
Lggs Bushfire Brigades	F012	Maintenance Of Plant/Equipment-LGGS Bushfire Brigades	(9,000)	0	0	(9,000)	0	0	0	0	0	0	0	(2,573)	(2,573)
Lggs Bushfire Brigades	F022	Maintenance of Vehicles/Trailers-LGGS Bushfire Brigades	(5,000)	0	0	(5,000)	0	0	0	0	0	0	0	(51,517)	(51,517)
Lggs Bushfire Brigades	F032	Maintenance of Land & Buildings-LGGS Bushfire Brigades	(23,654)	(6,364)	0	(17,290)	0	0	0	0	0	0	0	(22,911)	(22,911)
Lggs Bushfire Brigades	F042	Clothing & Accessories-LGGS Bushfire Brigades	(20,000)	0	0	(20,000)	0	0	0	0	0	0	0	(37,667)	(37,667)
Lggs Bushfire Brigades	F052	Utilities Rates & Taxes-LGGS Bushfire Brigades	(10,855)	0	0	(7,000)	0	(3,855)	0	0	0	0	0	(6,164)	(6,164)
Lggs Bushfire Brigades	F062	Other Goods & Services-LGGS Bushfire Brigades	(12,000)	0	0	(12,000)	0	0	0	0	0	0	0	(15,830)	(15,830)
Lggs Bushfire Brigades	F072	Insurances-LGGS Bushfire Brigades	(30,283)	0	0	0	0	0	0	0	(30,283)	0	0	(28,841)	(28,841)
Lggs State Emergency Services	S002	Purchase of Plant & Equipment - LGGS State Emergency Services	(17,193)	0	0	(17,193)	0	0	0	0	0	0	0	(22,310)	(22,310)
Lggs State Emergency Services	S012	Maintenance of Plant & Equipment-LGGS State Emergency Services	(5,000)	0	0	(5,000)	0	0	0	0	0	0	0	(686)	(686)
Lggs State Emergency Services	S022	Maintenance of Vehicles/Trailers/Boats -LGGS State Emergency Services	(5,000)	0	0	(5,000)	0	0	0	0	0	0	0	(5,372)	(5,372)
Lggs State Emergency Services	S032	Clothing & Accessories-LGGS State Emergency Services	(400)	0	0	(400)	0	0	0	0	0	0	0	0	0
Lggs State Emergency Services	S052	Utilities Rates & Taxes-LGGS State Emergency Services	(2,520)	0	0	(700)	0	(1,820)	0	0	0	0	0	(1,784)	(1,784)
Lggs State Emergency Services	S062	Other Goods & Services-LGGS State Emergency Services	(7,500)	0	0	(7,500)	0	0	0	0	0	0	0	(6,640)	(6,640)
Lggs State Emergency Services	S072	Insurances-LGGS State Emergency Services	(2,387)	0	0	0	0	0	0	0	(2,387)	0	0	(2,273)	(2,273)
Library	0952	Library Events	(1,000)	0	0	(1,000)	0	0	0	0	0	0	0	(1,000)	(1,000)
Library	0963	Photocopier Lease - Library	0	0	0	0	0	0	0	0	0	0	0	0	0
Library	0972	Photocopier Service Plan - Library	(3,500)	0	0	(3,500)	0	0	0	0	0	0	0	(3,500)	(3,500)

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Library	0982	Postage & Office Equipment - Library	(5,150)	0	0	(5,150)	0	0	0	0	0	0	0	(5,150)	(4,810)
Library	2505	Library Small Grants Expenditure	0	0	0	0	0	0	0	0	0	0	0	(5,091)	(5,091)
Library	2902	Salaries - Library	(226,172)	(226,172)	0	0	0	0	0	0	0	0	0	(226,172)	(226,172)
Library	2912	Superannuation - Library	(20,192)	(20,192)	0	0	0	0	0	0	0	0	0	(20,192)	(20,192)
Library	2932	Telephone - Library	(1,147)	0	0	(1,147)	0	0	0	0	0	0	0	(1,147)	(1,147)
Library	2952	Book Costs & Transfers - Library	(1,800)	0	0	(1,800)	0	0	0	0	0	0	0	(1,800)	(1,800)
Library	2962	Insurance - Library	(4,520)	0	0	0	0	0	0	0	(4,520)	0	0	(4,305)	(4,305)
Library	2973	Building Maintenance - Library	(32,065)	(18,580)	0	(7,085)	0	(6,400)	0	0	0	0	0	(36,665)	(36,665)
Library	3002	Depreciation - Library	(17,575)	0	0	0	0	0	(17,575)	0	0	0	0	(17,400)	(17,400)
Library	3722	Local History - Library	(2,000)	0	0	(2,000)	0	0	0	0	0	0	0	(1,000)	(1,000)
Library	3872	Conference & Training - Library	(5,215)	(5,215)	0	0	0	0	0	0	0	0	0	(5,215)	(5,215)
Library	3882	Insurance - Workers Compensation Library	(15,351)	0	0	0	0	0	0	0	(15,351)	0	0	(14,620)	(14,620)
Library	3892	Library Resources	(3,750)	0	0	(3,750)	0	0	0	0	0	0	0	(3,750)	(3,750)
Library	8092	Accrued Salaries - Library	12,487	12,487	0	0	0	0	0	0	0	0	0	12,487	12,487
Library	8712	Subscriptions - Library	(3,000)	0	0	(3,000)	0	0	0	0	0	0	0	(3,000)	(3,000)
Library	8832	Library Management System	(15,500)	0	0	(15,500)	0	0	0	0	0	0	0	(16,360)	(16,360)
Library	8892	Children's Activities - Library	(2,500)	0	0	(2,500)	0	0	0	0	0	0	0	(2,500)	(2,500)
Library	8982	Groceries/Refreshments - Library	(100)	0	0	(100)	0	0	0	0	0	0	0	(100)	(100)
Loan	5879	Interest on Loan 115	(645)	0	0	0	0	0	0	(645)	0	0	0	(384)	(384)
Loan	5976	Interest on Loan 116	(1,169)	0	0	0	0	0	0	(1,169)	0	0	0	(1,907)	(1,907)
Loan	5942	Interest on Loan 117	(36,517)	0	0	0	0	0	0	(36,517)	0	0	0	(40,068)	(40,068)
Loan	5943	Interest on Loan 118	(2,422)	0	0	0	0	0	0	(2,422)	0	0	0	(2,744)	(2,744)
Loan	5953	Interest on Loan 119	(2,662)	0	0	0	0	0	0	(2,662)	0	0	0	(3,390)	(3,390)
Loan	5955	Interest on Loan 120	(1,702)	0	0	0	0	0	0	(1,702)	0	0	0	(1,579)	(1,579)
Loan	5956	Interest on Loan 121	(4,163)	0	0	0	0	0	0	(4,163)	0	0	0	(2,830)	(2,830)
Loan	5957	Interest on Loan 122	(2,918)	0	0	0	0	0	0	(2,918)	0	0	0	0	0
Loan	5958	Interest on Loan 123	(447)	0	0	0	0	0	0	(447)	0	0	0	0	0
Loan	5959	Interest on Loan 124	(414)	0	0	0	0	0	0	(414)	0	0	0	0	0
Maintenance	3204	Christmas Decorations	(3,000)	0	0	(3,000)	0	0	0	0	0	0	0	(1,500)	(1,500)
Maintenance	3222	Youth Activities - Collie Skate Park	(3,000)	0	0	(3,000)	0	0	0	0	0	0	0	(3,000)	(3,000)
Maintenance	3360	Road Maintenance	(725,835)	(112,146)	(310,389)	(60,000)	(243,300)	0	0	0	0	0	0	(920,833)	(920,833)
Maintenance	3420	Lighting Of Streets	(203,360)	0	0	(5,360)	0	(198,000)	0	0	0	0	0	(193,604)	(193,604)
Maintenance	3422	Staff Development - Works	(63,198)	(24,813)	(18,432)	(2,000)	(17,953)	0	0	0	0	0	0	(74,899)	(74,899)
Maintenance	3440	Bridges	(9,130)	(1,359)	(1,404)	(5,000)	(1,367)	0	0	0	0	0	0	(10,555)	(10,555)
Maintenance	3450	Verge Maintenance	(596,133)	(210,651)	(282,643)	(31,400)	(70,589)	(850)	0	0	0	0	0	(533,290)	(545,810)
Maintenance	3452	Footpath Maintenance	(38,993)	(7,700)	(5,721)	(20,000)	(5,572)	0	0	0	0	0	0	(42,624)	(42,624)
Maintenance	3470	Depot Maintenance	(82,491)	(20,702)	(13,198)	(28,040)	(12,855)	(2,960)	0	0	(4,736)	0	0	(93,490)	(106,088)
Maintenance	3480	Street Trees	(42,024)	(11,815)	(12,209)	(18,000)	0	0	0	0	0	0	0	(41,266)	(65,066)
Maintenance	3640	Asset Management Software	0	0	0	0	0	0	0	0	0	0	0	(15,000)	(15,000)
Maintenance	5883	CCTV & Wireless Internet Maintenance	(20,000)	0	0	(20,000)	0	0	0	0	0	0	0	(17,000)	(3,500)
Maintenance	6002	Laneway Maintenance	(27,829)	(6,194)	(6,401)	(9,000)	(6,234)	0	0	0	0	0	0	(34,316)	(34,316)
Maintenance	6102	Street Sweeping	(66,540)	(21,889)	(22,620)	0	(22,031)	0	0	0	0	0	0	(89,456)	(89,456)
Maintenance	8932	Depreciation - Transport	(51,383)	0	0	0	0	0	(51,383)	0	0	0	0	(51,810)	(51,810)
Parks & Gardens	2692	Public Parks - Passive	(723,842)	(244,590)	(252,754)	(108,950)	(29,576)	(83,637)	0	0	(4,335)	0	0	(743,873)	(743,873)
Parks & Gardens	2882	Depreciation - Passive	(82,569)	0	0	0	0	0	(82,569)	0	0	0	0	(80,994)	(80,994)
Parks & Gardens	2972	Library Gardens Maintenance	(2,778)	0	0	0	0	(2,778)	0	0	0	0	0	(2,778)	(2,778)
Parks & Gardens	3012	Depreciation - Active	(120,862)	0	0	0	0	0	(120,862)	0	0	0	0	(118,557)	(118,557)
Parks & Gardens	3852	Depreciation - Equipment Parks & Gardens	(30,235)	0	0	0	0	0	(30,235)	0	0	0	0	(37,690)	(37,690)
Parks & Gardens	9322	Depreciation - I/A Parks & Gardens	(173,891)	0	0	0	0	0	(173,891)	0	0	0	0	(187,452)	(187,452)
Parks & Gardens	9692	Public Parks - Active	(356,843)	(113,003)	(116,775)	(60,500)	(22,211)	(32,440)	0	0	(11,914)	0	0	(353,356)	(361,606)
Planning	2112	Salaries - Planning	(132,441)	(132,441)	0	0	0	0	0	0	0	0	0	(132,441)	(132,441)
Planning	2122	Superannuation - Planning	(14,076)	(14,076)	0	0	0	0	0	0	0	0	0	(14,076)	(14,076)

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Planning	2132	Depreciation - Planning	(14,768)	0	0	0	0	0	(14,768)	0	0	0	0	(14,495)	(14,495)
Planning	2152	Insurance Workers Compensation - Planning	(7,953)	0	0	0	0	0	0	0	(7,953)	0	0	(7,575)	(7,575)
Planning	2162	Vehicle Expense - Planning	(5,000)	0	0	0	(5,000)	0	0	0	0	0	0	(5,000)	(5,000)
Planning	2182	Training & Conference - Planning	(3,000)	(3,000)	0	0	0	0	0	0	0	0	0	(3,000)	(3,000)
Planning	3172	Review Local Planning Strategy/Scheme	(31,883)	(21,883)	0	(10,000)	0	0	0	0	0	0	0	(31,883)	(31,883)
Planning	3272	Heritage Upgrade Scheme	(560,000)	0	0	(560,000)	0	0	0	0	0	0	0	(1,110,000)	(550,000)
Planning	3282	Regional Heritage Advisory	(2,500)	0	0	(2,500)	0	0	0	0	0	0	0	(2,500)	(2,500)
Planning	3822	Planning Legal Advice	(28,951)	0	0	(28,951)	0	0	0	0	0	0	0	(35,000)	(58,584)
Planning	8062	Accrued Salaries - Planning	1,551	1,551	0	0	0	0	0	0	0	0	0	1,551	1,551
Planning	8165	Open Space Strategy	(10,000)	0	0	(10,000)	0	0	0	0	0	0	0	(13,600)	(13,600)
Plant Operations Cost	4202	Insurance Workers Compensation - Public Operations Cost (POC)	(6,946)	0	0	0	0	0	0	0	(6,946)	0	0	(6,615)	(6,615)
Plant Operations Cost	4472	Wages - Public Works Overhead	(138,356)	(138,356)	0	0	0	0	0	0	0	0	0	(139,408)	(139,408)
Plant Operations Cost	4474	Wages - Operators	(35,040)	(17,331)	(17,709)	0	0	0	0	0	0	0	0	(47,775)	(47,775)
Plant Operations Cost	4492	Insurance - Public Operations Cost (POC)	(54,326)	0	0	0	0	0	0	0	(54,326)	0	0	(51,739)	(51,739)
Plant Operations Cost	4502	Utilities - Public Operation Cost (POC)	(24,000)	0	0	0	0	(24,000)	0	0	0	0	0	(23,437)	(23,437)
Plant Operations Cost	4512	Less Public Operating Cost allocated to Works & Services	966,207	0	0	0	966,207	0	0	0	0	0	0	876,035	876,035
Plant Operations Cost	4582	Depreciation - Plant Operating Costs	(141,615)	0	0	0	0	0	(141,615)	0	0	0	0	(141,555)	(141,555)
Plant Operations Cost	4592	Licences & Vehicle Registrations	(18,000)	0	0	(18,000)	0	0	0	0	0	0	0	(18,000)	(18,000)
Plant Operations Cost	4632	Radio Hut & Mast	(7,050)	0	0	0	0	(6,750)	0	0	(300)	0	0	(6,897)	(6,897)
Plant Operations Cost	4642	Superannuation - Plant Operating Cost	(13,144)	(13,144)	0	0	0	0	0	0	0	0	0	0	0
Plant Operations Cost	4672	Clothing - Public Operations Cost	(1,300)	(1,300)	0	0	0	0	0	0	0	0	0	(1,300)	(1,300)
Plant Operations Cost	4682	Training - Public Operations Cost	(1,000)	(1,000)	0	0	0	0	0	0	0	0	0	(1,000)	(1,000)
Plant Operations Cost	4982	Fuel & Oil	(190,000)	0	0	(190,000)	0	0	0	0	0	0	0	(190,000)	(190,000)
Plant Operations Cost	4984	Fuel Purchases - Unleaded	(10,000)	0	0	(10,000)	0	0	0	0	0	0	0	(10,000)	(10,000)
Plant Operations Cost	5382	Depreciation - I/Assets	(1,512,355)	0	0	0	0	0	(1,512,355)	0	0	0	0	(1,523,212)	(1,523,212)
Plant Operations Cost	6802	Plant Maintenance Cost	(300,000)	0	0	(300,000)	0	0	0	0	0	0	0	(200,000)	(200,000)
Public Works Overhead	4132	Superannuation - Engineering	(79,482)	(79,482)	0	0	0	0	0	0	0	0	0	(79,482)	(79,482)
Public Works Overhead	4332	Salaries - Engineering	(549,355)	(549,355)	0	0	0	0	0	0	0	0	0	(560,585)	(560,585)
Public Works Overhead	4333	Asset Management	(10,000)	0	0	(10,000)	0	0	0	0	0	0	0	(10,000)	(10,000)
Public Works Overhead	4352	Medical Expenses - Public Works Overhead	(6,500)	(6,500)	0	0	0	0	0	0	0	0	0	(6,500)	(6,500)
Public Works Overhead	4362	Superannuation - Public Works Overhead	(176,215)	(176,215)	0	0	0	0	0	0	0	0	0	(161,409)	(161,409)
Public Works Overhead	4372	Telephone - Public Works Overhead	(12,615)	0	0	(12,615)	0	0	0	0	0	0	0	(8,000)	(8,000)
Public Works Overhead	4392	Vehicle Expenses - Public Works Overhead	(43,000)	0	0	(3,000)	(40,000)	0	0	0	0	0	0	(43,000)	(43,000)
Public Works Overhead	4432	Depreciation - Public Works Overhead	(84,700)	0	0	0	0	0	(84,700)	0	0	0	0	(88,484)	(88,484)
Public Works Overhead	4442	Insurance - Public Works Overhead	(4,000)	0	0	0	0	0	0	0	(4,000)	0	0	(3,746)	(3,746)
Public Works Overhead	4452	Clothing - Public Works Overhead	(31,450)	(31,450)	0	0	0	0	0	0	0	0	0	(31,450)	(31,450)
Public Works Overhead	4462	Conference - Public Works Overhead	(26,000)	(26,000)	0	0	0	0	0	0	0	0	0	(26,000)	(26,000)
Public Works Overhead	4542	Leave - Public Works Overhead	(277,442)	(277,442)	0	0	0	0	0	0	0	0	0	(277,442)	(277,442)
Public Works Overhead	4882	Survey Consumables - Public Works Overhead	(1,000)	0	0	(1,000)	0	0	0	0	0	0	0	(1,000)	(1,000)

SHIRE OF COLLIE
OPERATING EXPENDITURE 2021/22

Area	GL Account	GL Description	Proposed Budget 2021/22	Employee cost	Labour overhead	Materials & Contracts	Plant Direct Costs	Utility charges	Depreciation	Interest expenses	Insurance expenses	Other expenditure	Loss on asset disposal	Revised Budget 2020/21	Predicted Actual 2020/21
Public Works Overhead	4892	Tech Services Software - PW0		0	0	(12,000)	0	0	0	0	0	0	0	(12,000)	(12,000)
Public Works Overhead	5692	Insurance Workers Compensation - Public Works Overhead	(104,817)	0	0	0	0	0	0	0	(104,817)	0	0	(99,825)	(99,825)
Public Works Overhead	7422	Less Public Works Overhead allocated to Works & Services	1,567,067	0	1,567,067	0	0	0	0	0	0	0	0	1,562,143	1,562,143
Public Works Overhead	8142	Accrued Salaries - Public Works Overhead	4,376	4,376	0	0	0	0	0	0	0	0	0	4,376	4,376
Ranger	0592	Telephone - Ranger	(2,834)	0	0	(2,834)	0	0	0	0	0	0	0	(2,834)	(2,834)
Ranger	0702	Microchipping Costs	(2,000)	0	0	(2,000)	0	0	0	0	0	0	0	(2,000)	(2,000)
Ranger	0772	Salaries - Ranger	(94,647)	(94,647)	0	0	0	0	0	0	0	0	0	(94,647)	(94,647)
Ranger	0782	Insurance - Ranger	(960)	0	0	0	0	0	0	0	(960)	0	0	(915)	(915)
Ranger	0792	Vehicle Expenses - Ranger	(10,000)	0	0	0	(10,000)	0	0	0	0	0	0	(10,000)	(10,000)
Ranger	0812	Poundage Costs	(6,205)	(1,095)	0	(5,110)	0	0	0	0	0	0	0	(5,455)	(5,015)
Ranger	0872	Superannuation - Ranger	(30,422)	(30,422)	0	0	0	0	0	0	0	0	0	(30,422)	(30,422)
Ranger	0902	Clothing - Ranger	(1,000)	(1,000)	0	0	0	0	0	0	0	0	0	(1,000)	(1,100)
Ranger	1462	Veterinary Services Agreement	(3,200)	0	0	(3,200)	0	0	0	0	0	0	0	(3,200)	(3,500)
Ranger	1782	Equipment Maintenance - Animal Control	(1,000)	0	0	(1,000)	0	0	0	0	0	0	0	(1,000)	(1,000)
Ranger	5092	Depreciation - Animal Control	(13,785)	0	0	0	0	0	(13,785)	0	0	0	0	(13,522)	(13,522)
Ranger	6972	Registration Tags	(300)	0	0	(300)	0	0	0	0	0	0	0	(300)	(300)
Ranger	6974	Vehicle Towing - Expenditure	(2,000)	0	0	(2,000)	0	0	0	0	0	0	0	(2,000)	(2,000)
Ranger	6982	Legal Costs - Ranger	(2,000)	0	0	(2,000)	0	0	0	0	0	0	0	(2,000)	(2,000)
Ranger	7462	Training - Ranger	(3,000)	(3,000)	0	0	0	0	0	0	0	0	0	(3,000)	(3,000)
Ranger	8052	Insurance Workers Compensation - Animal Control	(6,900)	0	0	0	0	0	0	0	(6,900)	0	0	(6,615)	(6,615)
Ranger	8812	Accrued Salaries - Animal Control	1,342	1,342	0	0	0	0	0	0	0	0	0	1,342	1,342
Restricted Grants	3931	Local Drug Action Teams (LDAT) - Grant Expenditure	(833)	0	0	(833)	0	0	0	0	0	0	0	(5,921)	(7,367)
Restricted Grants	0817	AWARE GRANT EXPENDITURE (FESA)	(22,560)	0	0	(22,560)	0	0	0	0	0	0	0	0	0
Restricted Grants	1186	Waste Grants Expenditure	(24,763)	0	0	(24,763)	0	0	0	0	0	0	0	(24,763)	(24,763)
Restricted Grants	6995	Bushfire Mitigation Grant Expenditure	(122,235)	0	0	(122,235)	0	0	0	0	0	0	0	(131,235)	(9,000)
Restricted Grants	0923	Collaborative Blackberry Control Expenditure	(764,167)	0	0	(764,167)	0	0	0	0	0	0	0	(945,798)	(181,631)
Restricted Grants	2161	Community Development Grant Expenditure	(71,176)	0	0	(71,176)	0	0	0	0	0	0	0	(6,455)	(6,455)
Roche Park	1632	Roche Park Depreciation	(100,892)	0	0	0	0	0	(100,892)	0	0	0	0	(100,150)	(100,150)
Roche Park	2042	Office Expenses & Equipment - Roche Park	(8,000)	0	0	(8,000)	0	0	0	0	0	0	0	(8,900)	(3,000)
Roche Park	2082	Superannuation - Roche Park	(31,051)	(31,051)	0	0	0	0	0	0	0	0	0	(31,051)	(31,051)
Roche Park	2092	Sundry Expenses - Roche Park	(600)	0	0	(600)	0	0	0	0	0	0	0	(600)	(600)
Roche Park	2192	Kiosk Expenses - Roche Park	(8,500)	0	0	(8,500)	0	0	0	0	0	0	0	(8,500)	(8,500)
Roche Park	2232	Cleaning - Roche Park	(31,827)	(31,827)	0	0	0	0	0	0	0	0	0	(31,827)	(34,127)
Roche Park	2382	Insurance - Roche Park	(21,494)	0	0	0	0	0	0	0	(21,494)	0	0	(20,470)	(20,470)
Roche Park	2492	Promotional & Special Events - Roche Park	(1,000)	0	0	(1,000)	0	0	0	0	0	0	0	(1,000)	(1,000)
Roche Park	2532	Program Expenses - Roche Park	(34,501)	0	0	(34,501)	0	0	0	0	0	0	0	(34,500)	(22,000)
Roche Park	2662	Building Maintenance - Roche Park	(24,817)	(7,482)	0	(17,335)	0	0	0	0	0	0	0	(21,422)	(41,232)
Roche Park	2702	Salaries - Roche Park	(326,565)	(326,565)	0	0	0	0	0	0	0	0	0	(283,957)	(283,957)
Roche Park	2722	Conference & Training - Roche Park	(5,540)	(5,540)	0	0	0	0	0	0	0	0	0	(5,540)	(5,540)
Roche Park	2852	Photocopier Lease - Roche Park	0	0	0	0	0	0	0	0	0	0	0	(1,380)	(1,380)
Roche Park	2862	Utilities - Roche Park	(11,850)	0	0	0	0	(11,850)	0	0	0	0	0	(11,614)	(11,614)
Roche Park	2872	Phone - Roche Park	(2,330)	0	0	(2,330)	0	0	0	0	0	0	0	(2,330)	(2,330)

SHIRE OF COLLIE
OPERATING EXPENDITURE 2021/22

Area	GL Account	GL Description	Proposed Budget 2021/22	Employee cost	Labour overhead	Materials & Contracts	Plant Direct Costs	Utility charges	Depreciation	Interest expenses	Insurance expenses	Other expenditure	Loss on asset disposal	Revised Budget 2020/21	Predicted Actual 2020/21
Roche Park	3862	Insurance - Workers Compensation - Roche Park	(12,051)	0	0	0	0	0	0	0	(12,051)	0	0	(11,478)	(11,478)
Roche Park	7102	Freight - Roche Park	(500)	0	0	(500)	0	0	0	0	0	0	0	(500)	(500)
Roche Park	7122	Marketing - Roche Park	(1,500)	0	0	(1,500)	0	0	0	0	0	0	0	(1,500)	(1,500)
Roche Park	8082	Accrued Salaries - Roche Park	2,211	2,211	0	0	0	0	0	0	0	0	0	2,211	2,211
Roche Park	9332	Roche Park Seniors Fitness Activity	(1,500)	0	0	(1,500)	0	0	0	0	0	0	0	0	0
Shire Housing	1702	Elouera Road House	(3,145)	(418)	0	(520)	0	(1,521)	0	0	(686)	0	0	(5,002)	(3,511)
Shire Housing	2522	Caretakers Cottage	(5,373)	(461)	0	(1,280)	0	(3,100)	0	0	(532)	0	0	(4,915)	(4,915)
Shire Reserve Maintenance	0256	Railway Institute Building	(2,888)	(273)	0	(630)	0	(525)	0	0	(1,460)	0	0	(2,849)	(2,450)
Shire Reserve Maintenance	1002	Halls & Public Buildings	(31,905)	(2,743)	0	(22,026)	0	(3,732)	0	0	(3,404)	0	0	(18,559)	(18,950)
Shire Reserve Maintenance	1022	Radio Station Depreciation	(1,136)	0	0	0	0	0	(1,136)	0	0	0	0	(1,400)	(1,400)
Shire Reserve Maintenance	1032	Collie Community Radio Building	(5,660)	(470)	0	(1,210)	0	(3,102)	0	0	(878)	0	0	(5,182)	(5,182)
Shire Reserve Maintenance	1132	Insurance - Halls	(3,040)	0	0	0	0	0	0	0	(3,040)	0	0	(2,895)	(2,895)
Shire Reserve Maintenance	1614	Senior Citizens Building Maintenance	(40,093)	(2,046)	0	(14,330)	0	(12,241)	0	0	(11,476)	0	0	(25,054)	(49,704)
Shire Reserve Maintenance	1682	Margaretta Wilson Centre Depreciation	(59,331)	0	0	0	0	0	(59,331)	0	0	0	0	(58,200)	(58,200)
Shire Reserve Maintenance	2052	Public Toilets Maintenance	(120,751)	(10,508)	0	(102,082)	0	(8,161)	0	0	0	0	0	(126,020)	(128,010)
Shire Reserve Maintenance	2412	Museum Building	(10,423)	(1,079)	0	(1,880)	0	(4,355)	0	0	(3,109)	0	0	(10,959)	(10,959)
Shire Reserve Maintenance	2442	Visitors Centre & Mine	(34,286)	(10,666)	(9,588)	(8,935)	(2,336)	0	0	0	(2,761)	0	0	(33,254)	(33,254)
Shire Reserve Maintenance	2472	Depreciation - Halls	(56,604)	0	0	0	0	0	(56,604)	0	0	0	0	(55,525)	(55,525)
Shire Reserve Maintenance	2512	Art Gallery	(13,541)	(1,201)	0	(9,035)	0	0	0	0	(3,305)	0	0	(11,519)	(11,519)
Shire Reserve Maintenance	2642	Caravan Park Building Maintenance	(14,672)	(5,232)	0	(9,440)	0	0	0	0	0	0	0	(12,110)	(22,610)
Shire Reserve Maintenance	3022	Heritage Group Building	(8,617)	(602)	0	(515)	0	(7,500)	0	0	0	0	0	(9,745)	(9,745)
Swimming Pool	0932	Equipment Maintenance - Pool	(5,000)	0	0	(5,000)	0	0	0	0	0	0	0	(18,000)	(2,500)
Swimming Pool	2002	Clothing - Pool	(1,500)	(1,500)	0	0	0	0	0	0	0	0	0	(1,500)	(1,500)
Swimming Pool	2262	Conferences & Training - Pool	(3,490)	(3,490)	0	0	0	0	0	0	0	0	0	(3,490)	(2,500)
Swimming Pool	2552	Superannuation - Pool	(24,811)	(24,811)	0	0	0	0	0	0	0	0	0	(21,082)	(21,082)
Swimming Pool	2562	Pool Maintenance	(30,109)	(3,899)	0	(26,210)	0	0	0	0	0	0	0	(59,133)	(59,133)
Swimming Pool	2565	Swimming Pool Kiosk Expense	(100)	0	0	(100)	0	0	0	0	0	0	0	(100)	(100)
Swimming Pool	2572	Telephone - Pool	(500)	0	0	(500)	0	0	0	0	0	0	0	(500)	(500)
Swimming Pool	2582	Utilities - Pool	(92,000)	0	0	0	0	(92,000)	0	0	0	0	0	(89,912)	(89,912)
Swimming Pool	2592	Pool Chemicals	(17,000)	0	0	(17,000)	0	0	0	0	0	0	0	(17,000)	(17,000)
Swimming Pool	2602	Insurance - Pool	(7,833)	0	0	0	0	0	0	0	(7,833)	0	0	(7,460)	(7,460)
Swimming Pool	2612	Depreciation - Pool	(83,620)	0	0	0	0	0	(83,620)	0	0	0	0	(94,054)	(94,054)
Swimming Pool	3205	Program Expenses - Swimming Pool	(4,000)	0	0	(4,000)	0	0	0	0	0	0	0	(4,000)	(500)
Swimming Pool	3832	Insurance - Workers Compensation - Swimming Pool	(10,000)	0	0	0	0	0	0	0	(10,000)	0	0	(9,493)	(9,493)
Swimming Pool	7732	Salaries - Pool	(233,571)	(233,571)	0	0	0	0	0	0	0	0	0	(233,571)	(233,571)
Swimming Pool	7733	Accrued Salaries - Pool	809	809	0	0	0	0	0	0	0	0	0	809	809
Waste Management	1722	Telephone - Waste	(1,500)	0	0	(1,500)	0	0	0	0	0	0	0	(382)	(1,500)
Waste Management	1742	Waste Depreciation	(64,523)	0	0	0	0	0	(64,523)	0	0	0	0	(64,523)	(64,523)
Waste Management	1772	Waste Site (Main) Collie	(399,987)	(85,526)	(88,380)	(140,000)	(86,081)	0	0	0	0	0	0	(304,987)	(369,987)
Waste Management	1792	Insurance - Waste	(861)	0	0	0	0	0	0	0	(861)	0	0	(820)	(820)
Waste Management	1862	Waste Transfer Station	(304,456)	(246,826)	0	(28,830)	(25,000)	(3,800)	0	0	0	0	0	(259,652)	(304,381)
Waste Management	1902	Litter Control	(47,266)	(14,361)	(17,127)	(15,000)	(778)	0	0	0	0	0	0	(45,766)	(47,266)
Waste Management	8519	Waste Refuse Contract	(158,000)	0	0	(158,000)	0	0	0	0	0	0	0	(152,985)	(152,985)
Waste Management	8520	Recycling Contract	(152,000)	0	0	(152,000)	0	0	0	0	0	0	0	(148,700)	(148,700)
Waste Management	8521	Recycling Promotional Material	(3,500)	0	0	(3,500)	0	0	0	0	0	0	0	0	0
Waste Management	8522	Regional Waste Education Program	(5,000)	0	0	(5,000)	0	0	0	0	0	0	0	(4,513)	(4,513)
Waste Management	8523	Organics Contract	(270,000)	0	0	(270,000)	0	0	0	0	0	0	0	(213,240)	(213,240)
Waste Management	8524	Organics Liner Bags	0	0	0	0	0	0	0	0	0	0	0	(15,000)	(17,000)
Waste Management	8525	Bin Maintenance Cost	(35,000)	0	0	(35,000)	0	0	0	0	0	0	0	(25,000)	(35,000)
Waste Management	8602	Clothing - Waste	(2,600)	(2,600)	0	0	0	0	0	0	0	0	0	(2,600)	(2,600)

SHIRE OF COLLIE
OPERATING EXPENDITURE 2021/22

Area	GL Account	GL Description	Proposed Budget 2021/22	Employee cost	Labour overhead	Materials & Contracts	Plant Direct Costs	Utility charges	Depreciation	Interest expenses	Insurance expenses	Other expenditure	Loss on asset disposal	Revised Budget 2020/21	Predicted Actual 2020/21
Waste Management	8622	Engineering (Waste Management)-Salaries	(91,326)	(91,326)	0	0	0	0	0	0	0	0	0	(91,326)	(91,326)
Waste Management	8642	Superannuation - Waste	(26,216)	(26,216)	0	0	0	0	0	0	0	0	0	(22,582)	(22,582)
Waste Management	8672	Training - Waste	(500)	(500)	0	0	0	0	0	0	0	0	0	(500)	(500)
Waste Management	8682	Insurance Workers Compensation Sanitation & Health - Waste	(11,700)	0	0	0	0	0	0	0	(11,700)	0	0	(11,147)	(11,147)
Waste Management	9682	Insurance Workers Compensation - Waste	(13,900)	0	0	0	0	0	0	0	(13,900)	0	0	(13,231)	(13,231)
		Employment cost reduction as per 2020/21 predicted actual	60,000	60,000	0	0	0	0	0	0	0	0	0	0	0
			(14,271,445)	(5,830,218)	335,999	(4,863,027)	315,357	(536,049)	(2,993,152)	(54,388)	(528,799)	(117,168)	0	#N/A	#N/A

APPENDIX

Shire of Collie Schedule of Fees & Charges -2021/22



SHIRE OF COLLIE
CAPITAL PROJECTS 2021/22

	Asset Management Category	Account Number	2021/22 Proposed Budget \$		
Vehicle/Plant Replacement					
Replacement Vehicle-105CO					
<i>(reserve transfer)</i>					
Trade		105950.69	18,000	}	
Expenditure		105540.09	<u>(35,454)</u>		
Net			(17,454)		
Replacement Vehicle-111CO					
<i>(reserve transfer)</i>					
Trade		108950.69	18,000		
Expenditure		108840.09	<u>(54,000)</u>		
Net			(36,000)		
Replacement Vehicle-104CO					
<i>(reserve transfer)</i>					
Trade		111650.69	18,000		
Expenditure		111640.09	<u>(35,454)</u>		
Net			(17,454)		
Replacement Vehicle-113CO					
<i>(reserve transfer)</i>					
Trade		143750.69	18,000		
Expenditure		119740.09	<u>(35,454)</u>		
Net			(17,454)		
Trade		143750.69			
Parks Minor Tools					
Expenditure		132060.09	<u>(3,000)</u>		
Net			(3,000)		
Works Minor Tools					
Expenditure		149920.09	<u>(3,000)</u>		
Net			(3,000)		

Plant Reserve Transfer \$88,362

SHIRE OF COLLIE
CAPITAL PROJECTS 2021/22

	Asset Management Category	Account Number	2021/22 Proposed Budget \$
Environmental Projects			
River Rehabilitation			
Revenue		121240.73	30,000
<i>(Grant from South 32)</i>			
Expenditure		121230.09	(30,000)
Net			0
Minninup Pool Feasibility Study			
Revenue		101570.73	144,401
<i>(Grant from Royalties for Region)</i>			
Expenditure		101580.09	(144,401)
Net			0
Construction of Buildings			
Indoor Swimming Pool			
Revenue		116650.73	1,007,210
<i>(Grant from Dept. of Sports & Recreation)</i>			
Expenditure		116680.09	(1,007,210)
Net			0
Williams Road Bush Fire Brigade Building			
Revenue			
<i>(Grant from Dept. of Fire & Emergency Services)</i>			
Expenditure			(30,000)
Net			(30,000)
<i>Ground works- Williams Road Bushfire Brigade Building</i>			



SHIRE OF COLLIE
CAPITAL PROJECTS 2021/22

	Asset Management Category	Account Number	2021/22 Proposed Budget \$
Building Major Maintenance (Capital)			
CCTV Upgrades			
Revenue		131150.73	116,148
<i>(Grant from Federal Government)</i>			
Expenditure		106190.09	<u>(127,762)</u>
Net			(11,614)
Collie Visitor Centre Expansion			
Revenue		137230.73	537,000
<i>(100% Grant from Dept. of Primary Industry & Regional Development)</i>			
Expenditure		156290.09	<u>(537,000)</u>
Net			0
Pool changeroom: safety pool mesh (reserve transfer)			
Expenditure			<u>(3,000)</u>
Net			(3,000)
Margaretta Wilson Centre: External paint (reserve transfer)			
Expenditure			<u>(21,000)</u>
Net			(21,000)
Tourist Park: Replacement of light & GPO- stage 1 (reserve transfer)			
Expenditure			<u>(21,000)</u>
Net			(21,000)
Music Shell: Replacement of decking to Modwood Composite (reserve transfer)			
Expenditure			<u>(12,000)</u>
Net			(12,000)

**Total Building
Reserve Transfer
\$131,045**

SHIRE OF COLLIE
CAPITAL PROJECTS 2021/22

	Asset Management Category	Account Number	2021/22 Proposed Budget \$	
Roche Park: Replacement of internal ceiling panels-stage 1 <i>(reserve transfer)</i> Expenditure			(30,000)	
Net			(30,000)	
Roche Park: Roof Structure Remedical Work beneath HVAC units <i>(reserve transfer)</i> Expenditure			(10,000)	
Net			(10,000)	
Good Shed: Heritage Skills Pilot Project <i>(reserve transfer)</i> Expenditure			(10,000)	
Net			(10,000)	
Football Club: Ladies toilet repair works <i>(reserve transfer)</i> Expenditure			(6,000)	
Net			(6,000)	
Depot: Workshop addition <i>(reserve transfer)</i> Expenditure			(12,000)	<div style="border: 1px solid black; padding: 10px; width: fit-content; margin-left: auto; margin-right: auto;"> <p>Building Reserve Transfer \$131,045</p> </div>
Net			(12,000)	
Old Ewington School: External paint <i>(reserve transfer)</i> Expenditure			(6,045)	
Net			(6,045)	

SHIRE OF COLLIE
CAPITAL PROJECTS 2021/22

	Asset Management Category	Account Number	2021/22 Proposed Budget \$
Infrastructure			
CBD Heritage Trail & Activation			
Revenue		109190.73	92,537
<i>(Grant from Lotterywest)</i>			
Expenditure		109200.09	(92,537)
Net			0
Recreation Ground Lighting			
Revenue			400,000
<i>(Grant from Dept. Of Sports & Recreation)</i>			
Expenditure		109200.09	(400,000)
Net			0
Grants Commission Special Project (2021/22)			
Revenue		111910.73	302,000
<i>(100% Grant from Financial Assistance Grant)</i>			
Expenditure		101910.09	(302,000)
Net			0
Regional Road Group			
Revenue		153030.73	500,000
<i>(67% Grant from Regional Road Group & Contribution from South 32)</i>			
Expenditure:			(750,000)
<i>McAlinden Road (SLK 0 - SLK 5.8)</i>			(750,000)
Net			(250,000)
Regional Road Group + South 32			
Revenue		153030.73	500,000
<i>(67% Grant from Regional Road Group)</i>			
Revenue			150,000
<i>(Contribution from South 32)</i>			
Expenditure:			(750,000)
<i>Gastaldo Road</i>			(750,000)
<i>Mornington Road- Worsley Refinery)</i>			
Net			(100,000)

SHIRE OF COLLIE
CAPITAL PROJECTS 2021/22

Asset Management Category	Account Number	2021/22 Proposed Budget \$
Roads to Recovery		
Revenue	155030.73	302,394
<i>(100% Grant from Roads to Recovery)</i>		
Expenditure:		(302,394)
<i>Concession Street</i>		(302,394)
<i>(SLK 0 - SLK 0.5)</i>		
Net		0
Regional Road Safety Program		
Revenue	153030.73	2,853,560
<i>(100% Grant from Main Roads)</i>		
Expenditure:		(2,853,560)
<i>Mungilup Road</i>		(1,353,560)
<i>Mornington Road</i>		(1,500,000)
Net		0
Local Roads and Community Infrastructure (Stage 2)		
Revenue	101930.73	454,129
<i>(100% Grant from Dept. of Infrastructure)</i>		
Expenditure:		(454,129)
<i>Swinging Bridge</i>		(200,000)
<i>Jack Mears Springs Boardwalk</i>		(194,429)
<i>Fencing to recreation areas</i>		(59,700)
Net		0

**SHIRE OF COLLIE
CAPITAL PROJECTS 2021/22**

	Asset Management Category	Account Number	2021/22 Proposed Budget \$
Others			
Main Roads Direct Grant		132710.73	115,094
Expenditure:			(283,738)
<i>Collie Swimming Club: Clubrooms</i>		122340.09	(28,185)
<i>Rache Park Soccer Improvements</i>		109540.09	(10,553)
<i>Mungalup Road Bridge</i>			(20,000)
<i>Coombes Street Bridge</i>			(20,000)
<i>Cemetery Capital Upgrade</i>		1885	(20,000)
<i>Drainage Improvements</i>		3431	(50,000)
<i>Gravel Resheeting</i>		2602	(100,000)
<i>Road Shoulders</i>		2654	(35,000)

SHIRE OF COLLIE
RESTRICTED OPERATING GRANT 2021/22

	Asset Management Category	Account Number	2021/22 Proposed Budget \$
AWARE Grant			
Revenue			
<i>(Grant from Dept. of Fire and Emergency Services)</i>		108160.60	22,560
Expenditure		108170.23	(22,560)
Net			<u>0</u>
Adventurous Minds- Youth Adventure Therapy Wellness Program			
Revenue			
<i>(Grant from Healthway)</i>		121600.60	71,176
Expenditure		121610.23	(71,176)
Net			<u>0</u>
Collaborative Blackberry Control			
Revenue			
<i>(Grant from Dept. of Environment)</i>		109210.60	764,167
Expenditure		109230.23	(764,167)
Net			<u>0</u>
Waste Grant			
Revenue			
<i>(Grant from Dept. of Water & Environmental Regulation)</i>		11860.60	24,763
Expenditure		119150.23	(24,763)
Net			<u>0</u>
Throssell Street Façade Upgrade			
Revenue			
<i>(Grant from Dept. of Primary Industry & Regional Development)</i>		132730.73	550,000
Expenditure			(550,000)
Net			<u>0</u>

SHIRE OF COLLIE
RESTRICTED OPERATING GRANT 2021/22

	Asset Management Category	Account Number	2021/22 Proposed Budget \$
Bushfire Mitigation Grant			
Revenue			
<i>(Grant from Dept. of Fire and Emergency Services)</i>		131150.73	122,235
Expenditure		106190.09	<u>(122,235)</u>
Net			0
Local Drug Action Teams (LDAT)			
Revenue			
<i>(Grant from Alcohol & Drug Foundation)</i>			
Expenditure		139310.23	<u>(833)</u>
Net			(833)
LGGS Bushfire Brigade			
Revenue			
<i>(Grant from Dept. of Fire and Emergency Services)</i>		1F0030.60	164,000
Expenditure			<u>(164,000)</u>
Net			0
LGGS State Emergency Services			
Revenue			
<i>(Grant from Dept. of Fire and Emergency Services)</i>		1S0030.60	40,000
Expenditure			<u>(40,000)</u>
Net			0

SHIRE OF COLLIE

SCHEDULE OF FEES & CHARGES 2021/22

Development Applications

#	Charge Details	Statutory/ Council	Relevant Act	GST	2021/22 (inc GST)	2020/21 (inc GST)
1	Not more than \$50,000	Statutory	<i>Planning and Development Regulations 2009</i>	GST Free	\$147	\$147
2	Between \$50,000 and \$500,000	Statutory	<i>Planning and Development Regulations 2009</i>	GST Free	0.32% of estimated cost of development	0.32% of estimated cost of development
3	Between \$500,000 and \$2.5m	Statutory	<i>Planning and Development Regulations 2009</i>	GST Free	\$1,700 plus 0.257% for every \$1 in excess of \$500,000	\$1,700 plus 0.257% for every \$1 in excess of \$500,000
4	Between \$2.5m and \$5m	Statutory	<i>Planning and Development Regulations 2009</i>	GST Free	\$7,161 plus 0.206% for every \$1 in excess of \$2.5 million	\$7,161 plus 0.206% for every \$1 in excess of \$2.5 million
5	Between \$5m and \$21.5m	Statutory	<i>Planning and Development Regulations 2009</i>	GST Free	\$12,633 plus 0.123% for every \$1 in excess of \$5 million	\$12,633 plus 0.123% for every \$1 in excess of \$5 million
6	More than \$21.5m	Statutory	<i>Planning and Development Regulations 2009</i>	GST Free	\$34,196	\$34,196
7	Where the development has commenced or been carried out (other than extractive industry)	Statutory	<i>Planning and Development Regulations 2009</i>	GST Free	Development Application Fee plus, by way of penalty, twice that fee	Development Application Fee plus, by way of penalty, twice that fee
8	Residential Design Code (R-Code) Variation (Minor)	Council	<i>Planning and Development Regulations 2009</i>	GST Charged	\$147	\$147
9	Residential Design Code (R-Code) Variation (Major)	Council	<i>Planning and Development Regulations 2009</i>	GST Charged	\$294	\$294
10	Extractive Industry	Statutory	<i>Planning and Development Regulations 2009</i>	GST Free	\$739	\$739
11	Extractive Industry - where the development has commenced or been carried out	Statutory	<i>Planning and Development Regulations 2009</i>	GST Free	Extractive Industry Fee plus, by way of penalty, twice that fee	Extractive Industry Fee plus, by way of penalty, twice that fee
12	Determining an application for exchange of use or for an alteration or extension or change of a non-conforming use to which item 1 does not apply, where the change or the alteration, extension or change has not commenced or been carried out	Statutory	<i>Planning and Development Regulations 2009</i>	GST Free	\$295	\$295

SHIRE OF COLLIE SCHEDULE OF FEES & CHARGES 2021/22

#	Charge Details	Statutory/ Council	Relevant Act	GST	2021/22 (inc GST)	2020/21 (inc GST)
13	Determining an application for a change of use or for an alteration or extension or change of a non-conforming use to which item 1 does not apply, where the change or the alteration, extension or change has commenced or been carried out	Statutory	<i>Planning and Development Regulations 2009</i>	GST Free	Fee above plus, by way of penalty, twice that fee	Fee above plus, by way of penalty, twice that fee
14	Cancellation or amendment Charges	Statutory	<i>Planning and Development Regulations 2009</i>	GST Free	\$295	\$295

Subdivisions

#	Charge Details	Statutory/ Council	Relevant Act	GST	2021/22 (inc GST)	2020/21 (inc GST)
15	Clearance less than 5 lots	Statutory	<i>Planning and Development Regulations 2009</i>	GST Free	\$73 per lot	\$73 per lot
16	Clearance between 5 and 195 lots	Statutory	<i>Planning and Development Regulations 2009</i>	GST Free	\$73 for the first 5 lots and \$35 per lot thereafter	\$73 for the first 5 lots and \$35 per lot thereafter
17	Clearance more than 195 lots	Statutory	<i>Planning and Development Regulations 2009</i>	GST Free	\$7,393	\$7,393
18	Supervision Fee- when an engineer has been consulted	Statutory	<i>Planning and Development Act 2005 (s 158)</i>	GST Charged	1.50% of total roads and drains	1.50% of total roads and drains
19	Supervision Fee - when an engineer has not been consulted	Statutory	<i>Planning and Development Act 2005 (s 158)</i>	GST Charged	3.00% of total roads and drains	3.00% of total roads and drains
20	Defects Maintenance Bond	Statutory		GST Free	5%	5%

Home Occupation

#	Charge Details	Statutory or Council	Relevant Act	GST Status	2021/22 (inc GST)	2020/21 (inc GST)
21	Initial Application Fee	Statutory	Planning and Development Regulations 2009	GST Free	\$222	\$222
22	Fee - where home occupation has commenced without approval	Statutory	Planning and Development Regulations 2009	GST Free	The Initial Application Fee plus, by way of penalty, twice that fee	The Initial Application Fee plus, by way of penalty, twice that fee
23	Annual Renewal	Statutory	Planning and Development Regulations 2009	GST Free	\$73	\$73
24	Annual Renewal - where application is made after the approval has expired	Statutory	Planning and Development Regulations 2009	GST Free	The Annual Renewal Fee plus, by way of penalty, twice that fee	The Annual Renewal Fee plus, by way of penalty, twice that fee

Scheme Amendment/Structure Plan

SHIRE OF COLLIE

SCHEDULE OF FEES & CHARGES 2021/22

#	Charge Details	Statutory or Council	Relevant Act	GST Status	2021/22 (inc GST)	2020/21 (inc GST)
25	Request to initiate	Council		GST Charged	\$350	\$350
26	Processing fee - Minor	Council		GST Charged	\$1,700	\$1,700
27	Processing fee - Major	Council		GST Charged	\$3,300	\$3,300
28	Lodgement of Structure Plan/Local Development Plan (Initial charge, based on 12hrs; final charge is subject to hours required on application)	Council		GST Charged	\$1,056	\$1,056
29	Director/ Shire Planner (hourly rate)	Statutory	<i>Planning and Development Regulations 2009</i>	GST Charged	\$88	\$88
30	Environmental Health Officer (hourly rate)	Statutory	<i>Planning and Development Regulations 2009</i>	GST Charged	\$36.86	\$36.86
31	Administrative Assistant (hourly rate)	Statutory	<i>Planning and Development Regulations 2009</i>	GST Charged	\$30	\$30
32	Advertising for Scheme Amendment/Structure Plan	Council		GST Charged	Cost plus 10%	Cost plus 10%
33	Lodgement of a Notification on the Title	Council		GST Free	\$170	\$168.70

Miscellaneous Planning Fees

#	Charge Details	Statutory or Council	Relevant Act	GST Status	2021/22 (inc GST)	2020/21 (inc GST)
34	Document Search - Basic (plus copying fees)	Council		GST Charged	\$30	\$25
35	Document Search - Complex (plus copying fees)	Council		GST Charged	\$60	\$50
36	Providing a Zoning Certificate	Statutory	<i>Planning and Development Regulations 2009</i>	GST Free	\$73	\$73
37	Replying to a property settlement questionnaire	Statutory	<i>Planning and Development Regulations 2009</i>	GST Free	\$73	\$73
38	Providing written planning advice	Statutory	<i>Planning and Development Regulations 2009</i>	GST Free	\$73	\$73
39	Advertising of Development Applications-1 Advertisement	Council		GST Charged	\$150	\$126.72 or total cost to Council, whichever is greater
40	Advertising of Development Applications-2 Advertisements	Council		GST Charged	\$300	\$253.44 or total cost to Council, whichever is greater
41	Shipping Containers for Storage Bond	Council		GST Free	\$1,000	\$1,000
42	Issue of Section 40 Certificate (Liquor Act)	Council		GST Charged	\$150	\$120

SHIRE OF COLLIE SCHEDULE OF FEES & CHARGES 2021/22

Camp Sites

#	Charge Details	Statutory/ Council	Relevant Act	GST	2021/22 (inc GST)	2020/21 (inc GST)
43	Application for grant or renewal of license (Reg 45)	Statutory	<i>Caravan Park and Camping Grounds Regulations 1997</i>	GST Charged	Minimum \$200 or site fee multiply by number of sites per application	Minimum \$200 or site fee multiply by number of sites per application
44	Long Stay Sites (per site)	Statutory	<i>Caravan Park and Camping Grounds Regulations 1998</i>	GST Charged	\$6	\$6
45	Short Stay Sites (per site)	Statutory	<i>Caravan Park and Camping Grounds Regulations 1999</i>	GST Charged	\$6	\$6
46	Camp Site (per site)	Statutory	<i>Caravan Park and Camping Grounds Regulations 2000</i>	GST Charged	\$3	\$3
47	Overflow Site (per site)	Statutory	<i>Caravan Park and Camping Grounds Regulations 2001</i>	GST Charged	\$1.50	\$1.50
48	Temporary Licence	Statutory	<i>Caravan Park and Camping Grounds Regulations 2002</i>	GST Charged	Minimum \$100.00 or pro rata of license application fee for applicable period	Minimum \$100.00 or pro rata of license application fee for applicable period
49	Transfer of Licence	Statutory	<i>Caravan Park and Camping Grounds Regulations 2003</i>	GST Charged	\$100	\$100

SHIRE OF COLLIE SCHEDULE OF FEES & CHARGES 2021/22

Building Permits

#	Charge Details	Statutory/ Council	Relevant Act	GST	2021/22 (inc GST)	2020/21 (inc GST)
50	Certified Application - Class 1 and 10	Statutory	<i>Building Act 2011 (s 16 (1))</i>	GST Free	0.19% of value min \$105	0.19% of value min \$105
51	Uncertified Application - Class 1 and 10	Statutory	<i>Building Act 2011 (s 16 (1))</i>	GST Free	0.32% of value min \$105	0.32% of value min \$105
52	Certified Application - Class 2 to 9	Statutory	<i>Building Act 2011 (s 16 (1))</i>	GST Free	0.09% of value min \$105	0.09% of value min \$105
53	Certification Service for Class 2-9 Building	Council		GST Charged	0.20% of value min \$350	0.20% of value min \$350

Demolition Permits

#	Charge Details	Statutory or Council	Relevant Act	GST Status	2021/22 (inc GST)	2020/21 (inc GST)
54	Class 1 and 10	Statutory	<i>Building Act 2011 (s 16 (1))</i>	GST Free	\$105	\$105
55	Class 2 to 9 (per storey)	Statutory	<i>Building Act 2011 (s 16 (1))</i>	GST Free	\$105	\$105

Occupancy Permits

#	Charge Details	Statutory or Council	Relevant Act	GST Status	2021/22 (inc GST)	2020/21 (inc GST)
56	Occupancy Permits, Temporary Occupancy Permits, Modifications and Replacements	Statutory	<i>Building Act 2011 (s46 , s47, s48, s49, s52)</i>	GST Free	\$105	\$105
57	Occupancy Permit/Building Approval Certificate for Registration of Strata Scheme, Plan of Re-subdivision	Statutory	<i>Building Act 2011 (s50 (1) & (2))</i>	GST Free	\$11.60 per strata unit min \$115	\$11.60 per strata unit min \$115

Extension of Time Applications

#	Charge Details	Statutory or Council	Relevant Act	GST Status	2021/22 (inc GST)	2020/21 (inc GST)
58	Building or Demolition Permit	Statutory	<i>Building Act 2011 (s32 (3)(f))</i>	GST Free	\$105	\$105
59	Occupancy Permit or Building Approval Certificate	Statutory	<i>Building Act 2011 (s65 (3)(a))</i>	GST Free	\$105	\$105

SHIRE OF COLLIE

SCHEDULE OF FEES & CHARGES 2021/22

Unauthorised Work Applications

#	Charge Details	Statutory/ Council	Relevant Act	GST	2021/22 (inc GST)	2020/21 (inc GST)
60	Retrospective Building Approval Certificate	Statutory	<i>Building Act 2011 (s51 (3))</i>	GST Free	0.38% of value min \$105	0.38% of value min \$105
61	Retrospective Occupancy Permit - Class 2 to 9	Statutory	<i>Building Act 2011 (s51 (2))</i>	GST Free	0.38% of value min \$105	0.38% of value min \$105
62	Building Approval Certificate where Unauthorised Work has not been done	Statutory	<i>Building Act 2011 (s52 (2))</i>	GST Free	\$105	\$105

Regulatory Fees

#	Charge Details	Statutory/ Council	Relevant Act	GST	2021/22 (inc GST)	2020/21 (inc GST)
63	Building Services Levy - Building and Demolition Permits \$45,000 or less (greater than \$45,000; 0.137% of value)	Statutory	<i>Building Act 2011</i>	GST Free	\$61.65	\$61.65
64	Building Services Levy - Occupancy Permits and Building Approval Certificates(excluding s46 & s48)	Statutory	<i>Building Act 2011</i>	GST Free	\$61.65	\$61.65
65	Building Services Levy - Occupancy Permits and Building Approval Certificates for unauthorised work \$45,000 or less (greater than \$45,000; 0.274% of value)	Statutory	<i>Building Act 2011</i>	GST Free	\$123.30	\$123.30
66	BCITF Levy (if over \$20,000)	Statutory		GST Free	0.20% of estimated value	0.20% of estimated value
67	Swimming Pool Inspections (Annual)	Statutory	<i>Building Act 2011 (regulation 53)</i>	GST Charged	\$57.45	\$57.45

Miscellaneous Building Fees

#	Charge Details	Statutory/ Council	Relevant Act	GST	2021/22 (inc GST)	2020/21 (inc GST)
68	Plan Search per property-Basic (Residential) (plus copying fees)	Council		GST Charged	\$55	\$50
69	Plan Search per property-Complex (Commercial) (plus copying fees)	Council		GST Charged	\$70	\$65
70	Written Information from Building Surveyor or Site inspection	Council		GST Charged	\$170	\$160
71	Amended Plans	Council		GST Charged	10% of Permit Fee or \$105.00 minimum	10% of Permit Fee or \$105.00 minimum
72	Re-issue of Building Permit with changed details	Council		GST Charged	\$105.00	\$105
73	Application to Amend Building Standard	Statutory	<i>Building Act 2011 (regulation 31)</i>	GST Free	\$2,160.15	\$2,160.15

SHIRE OF COLLIE
SCHEDULE OF FEES & CHARGES 2021/22

#	Charge Details	Statutory/ Council	Relevant Act	GST	2021/22 (inc GST)	2020/21 (inc GST)
74	Housing Relocation Bond	Council		GST Free	\$6,000	\$6,000
75	Second-Hand Dwellings and Buildings Bond	Council		GST Free	\$5,000	\$5,000
76	Verge/Footpath Damage Bond	Council		GST Free	\$1,000	\$1,000
77	Verge/Footpath Damage Inspection Fee	Council		GST Charged	\$100	\$100
78	Building Specification Booklet (at cost; pack of two)	Council		GST Charged	\$100	\$80
79	Application for approval of battery powered smoke alarms	Statutory	<i>Building Act 2011 (regulation 61)</i>	GST Free	\$179.40	\$179.40
80	Swimming Pool Inspection (upon request)	Council		GST Charged	\$150	\$120
81	Building Approval List - 6 Months	Council		GST Free	\$50	\$50
82	Building Approval List - 12 Months	Council		GST Free	\$60	\$60

SHIRE OF COLLIE SCHEDULE OF FEES & CHARGES 2021/22

Food Act 2008

#	Charge Details	Statutory/ Council	Relevant Act	GST	2021/22 (inc GST)	2020/21 (inc GST)
83	Food Premises Notification fee (plus assessment fee)	Council		GST Charged	\$50	\$50
84	Food Premises Registration fee (plus assessment fee)	Council		GST Charged	\$125	\$125
85	High Risk Assessment fee (annual)	Council		GST Charged	\$300	\$300
86	Medium Risk Assessment fee (annual)	Council		GST Charged	\$250	\$250
87	Low Risk Assessment fee (annual)	Council		GST Charged	\$150	\$150
88	Settlement Enquiry of a Food Business	Council		GST Charged	\$150	\$150

Trading in Public Places

#	Charge Details	Statutory/ Council	Relevant Act	GST	2021/22 (inc GST)	2020/21 (inc GST)
89	Application Fee (plus Permit)	Council		GST Charged	\$30	\$25
90	Permit - 1 week	Council		GST Charged	\$30	\$25
91	Permit - 1 month	Council		GST Charged	\$80	\$75
92	Permit - 3 months	Council		GST Charged	\$155	\$150
93	Permit - 6 months	Council		GST Charged	\$255	\$250
94	Permit - 1 year	Council		GST Charged	\$455	\$450
95	Local Law Application Permit	Council		GST Charged	\$130	\$125

Miscellaneous Trading Fees

#	Charge Details	Statutory/ Council	Relevant Act	GST	2021/22 (inc GST)	2020/21 (inc GST)
96	Stall adjoining normal place of business of applicant	Council		GST Free	\$45	\$40
97	Annual Permit Application Fee, signs (including directional)	Council		GST Charged	\$130	\$125
98	Annual Permit Application Fee, outdoor eating facilities in public places	Council		GST Charged	\$130	\$125

Public Buildings

#	Charge Details	Statutory/ Council	Relevant Act	GST	2021/22 (inc GST)	2020/21 (inc GST)
99	Applications under Health (Public Building) Regulations 1992	Statutory	<i>Health (Public Building) Regulations 1992</i>	GST Free	\$55 per hour to a maximum of \$871	\$55 per hour to a maximum of \$871
100	Lodging house fee	Council		GST Charged	\$130	\$125

SHIRE OF COLLIE
SCHEDULE OF FEES & CHARGES 2021/22

Treatment of Sewage and Disposal of Effluent and Liquid Waste

#	Charge Details	Statutory/ Council	Relevant Act	GST	2021/22 (inc GST)	2020/21 (inc GST)
101	Application for approval of waste water apparatus	Statutory	<i>Health (Treatment of Sewage and Disposal of Effluent and Liquid Waste) Regulations 1974</i>	GST Free	\$118	\$118
102	Inspect and Issue 'Permit to use apparatus'	Statutory	<i>Health (Treatment of Sewage and Disposal of Effluent and Liquid Waste) Regulations 1974</i>	GST Free	\$118	\$118
103	Apparatus re-inspection fee	Statutory	<i>Health (Treatment of Sewage and Disposal of Effluent and Liquid Waste) Regulations 1974</i>	GST Charged	\$118	\$118
104	Additional fee for renewal after expiry	Statutory	<i>Health (Treatment of Sewage and Disposal of Effluent and Liquid Waste) Regulations 1974</i>	GST Free	\$20	\$20
105	Local Government report fee (for large apparatus)	Council		GST Charged	\$160	\$150

SHIRE OF COLLIE SCHEDULE OF FEES & CHARGES 2021/22

Dog Registration Fees

#	Charge Details	Statutory/ Council	Relevant Act	GST	2021/22 (inc GST)	2020/21 (inc GST)
106	Sterilised - 1 Year (pensioner discount-50%)	Statutory	<i>Dog Regulations 2013</i>	GST Free	\$20	\$20
107	Sterilised - 3 Years (pensioner discount-50%)	Statutory	<i>Dog Regulations 2013</i>	GST Free	\$43	\$43
108	Sterilised - Lifetime (pensioner discount-50%)	Statutory	<i>Dog Regulations 2013</i>	GST Free	\$100	\$100
109	Unsterilised - 1 Year (pensioner discount-50%)	Statutory	<i>Dog Regulations 2013</i>	GST Free	\$50	\$50
110	Unsterilised - 3 Years (pensioner discount-50%)	Statutory	<i>Dog Regulations 2013</i>	GST Free	\$120	\$120
111	Unsterilised - Lifetime (pensioner discount-50%)	Statutory	<i>Dog Regulations 2013</i>	GST Free	\$250	\$250
112	Registration of dog kept in an approved kennel establishment (per establishment)	Statutory	<i>Dog Regulations 2013</i>	GST Charged	\$200	\$200
113	Registration of Dangerous Dog - 1 year	Statutory	<i>Dog Regulations 2013</i>	GST Charged	\$50	\$50
114	Annual Kennel Inspection Fee	Council		GST Charged	\$100	\$100

Cat Registration Fees

#	Charge Details	Statutory/ Council	Relevant Act	GST	2021/22 (inc GST)	2020/21 (inc GST)
115	Sterilised - 1 Year (pensioner discount-50%)	Statutory	<i>Cat Regulations 2012</i>	GST Free	\$20	\$20
116	Sterilised - 3 Years (pensioner discount-50%)	Statutory	<i>Cat Regulations 2012</i>	GST Free	\$43	\$43
117	Sterilised - Lifetime (pensioner discount-50%)	Statutory	<i>Cat Regulations 2012</i>	GST Free	\$100	\$100
118	Application to Breed Cats (per breeding cat)	Statutory	<i>Cat Regulations 2012</i>	GST Charged	\$100	\$100

Ranger Charges

#	Charge Details	Statutory/ Council	Relevant Act	GST	2021/22 (inc GST)	2020/21 (inc GST)
119	Dog Pound Fee	Council		GST Free	\$55	\$50
120	Dog Sustenance charge (per day)	Council		GST Charged	\$25	\$20
121	Surrender of Dog	Council		GST Charged	\$105	\$100
122	Cat Pound Fee	Council		GST Free	\$55	\$50
123	Cat Sustenance charge (per day)	Council		GST Charged	\$25	\$20
124	Surrender of Cat	Council		GST Charged	\$105	\$100
125	Stock Impound Fee	Council		GST Charged	\$55 per head	\$50 per head
126	Stock Sustenance charge (per day)	Council		GST Charged	\$35 per head	\$30 per head
127	Impounded Vehicle towing	Council		GST Charged	Towing at cost	Towing at cost

SHIRE OF COLLIE
SCHEDULE OF FEES & CHARGES 2021/22

#	Charge Details	Statutory/ Council	Relevant Act	GST	2021/22 (inc GST)	2020/21 (inc GST)
128	Impounded Vehicle storage fee (first day)	Council		GST Charged	\$65	\$60
129	Impounded Vehicle storage fee (per day)	Council		GST Charged	\$25	\$20
130	Final Demand Fees	Council		GST Charged	\$25	\$20

SHIRE OF COLLIE SCHEDULE OF FEES & CHARGES 2021/22

Swimming Pool Single Entry

#	Charge Details	Statutory/ Council	Relevant Act	GST	2021/22 (inc GST)	2020/21 (inc GST)
131	General Admission	Council		GST Charged	\$6	\$5
132	Student & Senior Cards Concession (Age 10+ must produce proof of enrolment/student status)	Council		GST Charged	\$5	\$4
133	Concession (Pension/Health Care/Disability Cards) Companion Card accepted	Council		GST Charged	\$4	\$3
134	Age 3 and under	Council		GST Charged	Free	Free

Swimming Pool Season Tickets

#	Charge Details	Statutory/ Council	Relevant Act	GST	2021/22 (inc GST)	2020/21 (inc GST)
135	Family*	Council		GST Charged	\$355	\$350
136	Family* Concession (Health Care Card)	Council		GST Charged	\$205	\$200
137	Individual	Council		GST Charged	\$165	\$160
138	Student & Senior Cards Concession (Age 10+ must produce proof of enrolment/student status)	Council		GST Charged	\$125	\$120
139	Concession (Pension/Health Care/Disability Cards) Companion Card accepted	Council		GST Charged	\$85	\$80

Swimming Pool Miscellaneous Fees

#	Charge Details	Statutory/ Council	Relevant Act	GST	2021/22 (inc GST)	2020/21 (inc GST)
140	Spectators (Swimming lessons and carnivals)	Council		GST Charged	Free	Free
141	Spectators (Non swimming- excluding Swimming lessons and carnivals)	Council		GST Charged	Free	Free
142	Participants (Swimming lessons and carnivals)	Council		GST Charged	\$4	\$3
143	Book of 10 single entry tickets - Adult	Council		GST Charged	\$50	\$45
144	Book of 10 single entry tickets - Child/Student/Seniors Card Concession	Council		GST Charged	\$40	\$36
145	Book of 10 single entry tickets - Pensioner concession card	Council		GST Charged	\$30	\$27

SHIRE OF COLLIE SCHEDULE OF FEES & CHARGES 2021/22

#	Charge Details	Statutory/ Council	Relevant Act	GST	2021/22 (inc GST)	2020/21 (inc GST)
146	Aqua Aerobics Class	Council		GST Charged	\$14	\$12
147	Aqua Aerobics concession	Council		GST Charged	\$12	\$10
148	Aqua Aerobics with Season Ticket	Council		GST Charged	\$9	\$7
149	Aqua Aerobics 10 visit pass	Council		GST Charged	\$120	\$100
150	Aqua Aerobics 10 visit pass (concession)	Council		GST Charged	\$100	\$80
151	Special Shire/RLSSWA Event Days	Council		GST Charged	Free	Free
152	Promotional and Other Events	Council		GST Charged	\$5-\$10 per participant	\$5-\$10 per participant
153	Inflatable Hire	Council		GST Charged	\$2.00- \$6.00 per hour	\$2.00- \$6.00 per hour
154	Birthday Group (includes: Minimum 4 swimmers, 2 hours inflatable hire & non swimming adults)	Council		GST Charged	\$8.00 per swimmer	\$8.00 per swimmer

Definition:

Family: Two(2) named adults and children aged under 18 years of age residing at the same address as at least one of the named adults.

SHIRE OF COLLIE SCHEDULE OF FEES & CHARGES 2021/22

Library Charges

#	Charge Details	Statutory/ Council	Relevant Act	GST	2021/22 (inc GST)	2020/21 (inc GST)
155	Library Bags	Council		GST Charged	\$3-\$10	\$1
156	Replacement Library Cards (1st one free)	Council		GST Charged	\$2	\$2
157	Internet - Web Browsing	Council		GST Charged	Free	Free
158	External loans (outside Western Australia but within Australia)	Council		GST Charged	\$15	\$15
159	3D printing setup fee (includes 1-hour printing time in standard colour)	Council		GST Charged	\$10	\$10
160	3D Additional print hours or part thereof	Council		GST Charged	\$3 per hour	\$3 per hour
161	Library events	Council		GST Charged	\$5.00-\$20.00	\$5.00-\$20.00
162	Disc cleaning	Council		GST Charged	\$0	\$1 per disc
163	Lost/damaged Items (as per State Library determination)	Council		GST Charged	Cost	Cost

Library Hire Charges

#	Charge Details	Statutory/ Council	Relevant Act	GST	2021/22 (inc GST)	2020/21 (inc GST)
164	Meeting Room per hour or part thereof (free for community groups)	Council		GST Charged	\$35	\$30
165	Meeting Room Half Day (free for community groups)	Council		GST Charged	\$70	\$65
166	Meeting Room Full Day (free for community groups)	Council		GST Charged	\$135	\$130
167	Teleconferencing facility in Meeting Room	Council		GST Charged	\$35	\$30

SHIRE OF COLLIE SCHEDULE OF FEES & CHARGES 2021/22

Roche Park Stadium & Court Hire

#	Charge Details	Statutory/ Council	Relevant Act	GST	2021/22 (inc GST)	2020/21 (inc GST)
168	Stadium: Major (9am - 3pm) Court 1 & 2	Council		GST Charged	\$400 per day	\$398 per day
169	Stadium: Minor (9am - 3pm) Court 3	Council		GST Charged	\$200 per day	\$198 per day
170	Stadium: Full Court (before 6pm)	Council		GST Charged	\$50 per hour	\$44 per hour
171	Stadium: Full Court (after 6pm)	Council		GST Charged	\$55 per hour	\$51 per hour
172	Stadium: Half Court (before 6pm)	Council		GST Charged	\$30 per hour	\$24 per hour
173	Stadium: Half Court (after 6pm)	Council		GST Charged	\$35 per hour	\$31 per hour
174	Courts: Casual Use (9 am - 5 pm)	Council		GST Charged	\$5 per person	\$4 per person
175	Courts: Casual Use (after 5pm)	Council		GST Charged	\$10 per person	\$6 per person

Roche Park Association Hire

#	Charge Details	Statutory/ Council	Relevant Act	GST	2021/22 (inc GST)	2020/21 (inc GST)
175	Stadium Full Court (Juniors)	Council		GST Charged	\$25 per hour	\$24 per hour
176	Stadium Full Court (Seniors)	Council		GST Charged	\$45 per hour	\$44 per hour
177	Stadium Half Court (Juniors)	Council		GST Charged	\$15 per hour	\$12 per hour
178	Stadium Half Court (Seniors)	Council		GST Charged	\$25 per hour	\$24 per hour
179	Training (Juniors & Seniors)	Council		GST Charged	Half Court: \$15 per hour Full Court : \$25 per hour	Half Court: \$12 per hour Full Court : \$24 per hour

Roche Park School Bookings

#	Charge Details	Statutory/ Council	Relevant Act	GST	2021/22 (inc GST)	2020/21 (inc GST)
180	Major Stadium (9am -3pm)	Council		GST Charged	\$175 per day	\$175 per day
181	Minor Stadium (9am -3pm)	Council		GST Charged	\$155 per day	\$155 per day
182	Stadium Hire (individual students)	Council		GST Charged	\$2 per student per hour	\$2 per student per hour

SHIRE OF COLLIE SCHEDULE OF FEES & CHARGES 2021/22

Roche Park Facility Hire (Friday from 12 pm, Saturday & Sunday)

#	Charge Details	Statutory/ Council	Relevant Act	GST	2021/22 (inc GST)	2020/21 (inc GST)
(8am - 5pm):						
183	Major Stadium	Council		GST Charged	\$350 per event	\$350 per event
184	Minor Stadium	Council		GST Charged	\$150 per event	\$150 per event
185	Function Room	Council		GST Charged	\$120 per event	\$120 per event
186	Kitchen	Council		GST Charged	\$120 per event	\$120 per event
187	Set Up (Pre & Post Event)	Council		GST Charged	\$71 per event	\$71 per event
188	External Changerooms	Council		GST Charged	\$145 per event	\$145 per event
189	Additional Staffing	Council		GST Charged	\$150 per event	\$200 per event
190	Additional Cleaning	Council		GST Charged	\$50 per hour	
(5pm - 10 pm):						
191	Major Stadium	Council		GST Charged	\$260 per event	\$260 per event
192	Minor Stadium	Council		GST Charged	\$220 per event	\$220 per event
193	Function Room	Council		GST Charged	\$170 per event	\$170 per event
194	Kitchen	Council		GST Charged	\$170 per event	\$170 per event
195	Set Up (Pre & Post Event)	Council		GST Charged	\$71 per event	\$71 per event
196	External Changerooms	Council		GST Charged	\$145 per event	\$145 per event
197	Additional Staffing	Council		GST Charged	\$150 per event	\$200 per event
198	Additional Cleaning	Council		GST Charged	\$50 per hour	
(Full day):						
199	Major Stadium	Council		GST Charged	\$450 per event	\$450 per event
200	Minor Stadium	Council		GST Charged	\$220 per event	\$220 per event
201	Function Room	Council		GST Charged	\$160 per event	\$160 per event
202	Kitchen	Council		GST Charged	\$160 per event	\$160 per event
203	Set Up (Pre & Post Event)	Council		GST Charged	\$71 per event	\$71 per event
204	External Changerooms	Council		GST Charged	\$522 per event	\$522 per event
205	Additional Staffing	Council		GST Charged	\$200 per event	\$300 per event
206	Additional Cleaning	Council		GST Charged	\$50 per hour	

SHIRE OF COLLIE SCHEDULE OF FEES & CHARGES 2021/22

#	Charge Details	Statutory/ Council	Relevant Act	GST	2021/22 (inc GST)	2020/21 (inc GST)
Others:						
207	Birthday Party (includes room and setup)	Council		GST Charged	\$45 per event	\$45 per event
208	Function Room	Council		GST Charged	\$160 per day or \$33 per hour	\$160 per day or \$33 per hour
209	Small Meeting Room (free for community groups)	Council		GST Charged	\$130 per day or \$23 per hour	\$130 per day or \$23 per hour
210	Kiosk/Kichen	Council		GST Charged	\$160 per day or \$33 per hour	\$160 per day or \$33 per hour
211	Room Setup	Council		GST Charged	\$35 (1-50 people) or \$50 (50-100 people) or \$70 (100+ people)	\$35 (1-50 people) or \$50 (50-100 people) or \$70 (100+ people)
212	Trestle	Council		GST Charged	\$7 per day	\$7 per day
213	Trestle Bond	Council		GST Charged	\$170 per 10 trestles or part thereof	\$170 per 10 trestles or part thereof
214	Urn Hire	Council		GST Charged	\$13 per event	\$13 per event
215	Tea/Coffee	Council		GST Charged	\$3 per person	\$3 per person
216	Chair	Council		GST Charged	\$2 per day	\$2 per day
217	Chair Bond	Council		GST Charged	\$170 per 50 chairs or part thereof	\$170 per 50 chairs or part thereof
218	Additional Cleaning (Monday - Friday 12pm)	Council		GST Charged	-	\$50 per hour
219	External Toilets	Council		GST Charged	\$29 per hour	\$29 per hour

Roche Park Fitness Classes

#	Charge Details	Statutory/ Council	Relevant Act	GST	2021/22 (inc GST)	2020/21 (inc GST)
220	Group Fitness	Council		GST Charged	\$10- \$14 per person	\$10- \$14 per person
221	Group Fitness (Concession)	Council		GST Charged	\$5- \$10 person	\$5- \$10 person
222	Group Fitness (10 visit pass)	Council		GST Charged	\$100 per person	\$100 per person
223	Group Fitness (5 visit pass)	Council		GST Charged	\$40 per person	\$40 per person
224	Group Fitness (1 Month Membership)	Council		GST Charged	\$110 per person	\$110 per person
225	Group Fitness (3 Months Membership)	Council		GST Charged	\$310 per person	\$310 per person
226	Group Fitness (12 Months Membership)	Council		GST Charged	\$720 per person (Monthly Direct Debit-\$80/month)	\$720 per person (Monthly Direct Debit-\$80/month)
227	Senior Fitness Session	Council		GST Charged	\$5-\$10 (depends on the fitness class)	\$5-\$10 (depends on the fitness class)
228	Senior Fitness Assessment	Council		GST Charged	\$60 per person	\$60 per person

SHIRE OF COLLIE SCHEDULE OF FEES & CHARGES 2021/22

Roche Park Recreation Programs

#	Charge Details	Statutory/ Council	Relevant Act	GST	2021/22 (inc GST)	2020/21 (inc GST)
229	Various Recreation Program	Council		GST Charged	\$4 - \$10 per person (depends on the recreation program)	\$4 - \$10 per person (depends on the recreation program)
230	Skate Nights	Council		GST Charged	\$6 per person	\$6 per person

Roche Park Other Fees & Charges

#	Charge Details	Statutory/ Council	Relevant Act	GST	2021/22 (inc GST)	2020/21 (inc GST)
Team Sports						
231	Weekly Team Fee	Council		GST Charged	\$35- \$45	\$32 - \$46
232	Team Nomination Fee	Council		GST Charged	\$40 - \$55	\$40 - \$56
233	Forfeit Fine before 5pm Tuesday	Council		GST Charged	\$50	\$47
234	Forfeit Fine after 5pm Tuesday	Council		GST Charged	\$70	\$70
235	Forfeit Fine - No notice of forfeit	Council		GST Charged	\$95	\$93
Individual Sports						
236	Individual Sport program - session fee	Council		GST Charged	\$7	\$7
237	Individual Sport program - registration fee	Council		GST Charged	\$7	\$7
Others						
238	Promotional Event Fee	Council		GST Charged	\$5-\$10	\$5-\$10
239	Special Event Fee	Council		GST Charged	Free	Free

SHIRE OF COLLIE
SCHEDULE OF FEES & CHARGES 2021/22

Sport and Recreation Ground Single Use Fees

#	Charge Details	Statutory/ Council	Relevant Act	GST	2021/22 (inc GST)	2020/21 (inc GST)
240	Recreation Ground - per day (Day Fee)	Council		GST Charged	\$180	\$161
241	Recreation Ground - per day (Night Fee)	Council		GST Charged	\$265	\$237
242	Wallsend Ground - per day (Day Fee)	Council		GST Charged	\$180	\$161
243	Wallsend Ground - per day (Night Fee)	Council		GST Charged	\$265	\$237
244	South West Football League (Per Day)	Council		GST Charged	\$180	\$161

Sport and Recreation Ground Annual Maintenance Fees

#	Charge Details	Statutory/ Council	Relevant Act	GST	2021/22 (inc GST)	2020/21 (inc GST)
245	Collie Junior Football Club	Council		GST Charged	To be determined after the budget adoption process	\$384
246	Collie River Valley Little Athletics	Council		GST Charged		\$384
247	Collie Eagles Football Club	Council		GST Charged		\$2,539
248	Collie Fossils	Council		GST Charged		\$452
249	Collie Motorcycle Club	Council		GST Charged		\$873
250	Collie Cricket Association	Council		GST Charged		\$2,539
251	Collie Lawn Tennis	Council		GST Charged		\$1,664
252	Collie Soccer Club	Council		GST Charged		\$2,539

SHIRE OF COLLIE
SCHEDULE OF FEES & CHARGES 2021/22

Sport and Recreation Ground Annual Maintenance Fees

#	Charge Details	Statutory/ Council	Relevant Act	GST	2021/22 (inc GST)	2020/21 (inc GST)
253	Collie Swimming Club (Includes lighting)	Council		GST Charged	To be determined after the budget adoption process	\$1,130
254	Collie Underwater Hockey Association (Includes lighting)	Council		GST Charged		\$1,130
255	Western Riding Association	Council		GST Charged		\$914
256	Collie Harness Racing Club	Council		GST Charged		\$914

SHIRE OF COLLIE SCHEDULE OF FEES & CHARGES 2021/22

Cemetery Charges

#	Charge Details	Statutory/ Council	Relevant Act	GST	2021/22 (inc GST)	2020/21 (inc GST)
257	Interment - Grave	Council		GST Charged	\$1,300	\$1,260
258	Interment Infant Grave	Council		GST Charged	\$400	\$360
259	Re-open Adult Grave	Council		GST Charged	\$1,800	\$1,760
260	Re-open Child Grave (Under 14)	Council		GST Charged	\$1,800	\$1,760
261	Placement of cremated ashes in grave	Council		GST Charged	\$150	\$110
262	Exhumation	Council		GST Charged	\$1,200	\$1,160
263	Interment Surcharge - Weekends & P/Holidays & without due notice	Council		GST Charged	\$500	\$460
264	Interment Surcharge - after 2 PM	Council		GST Charged	\$300	\$260
265	Reserved special land for grave	Council		GST Charged	\$150	\$110
266	Ordinary Land for Grave	Council		GST Charged	\$550	\$535

Niche Wall & Modular Niche

#	Charge Details	Statutory/ Council	Relevant Act	GST	2021/22 (inc GST)	2020/21 (inc GST)
267	Single Niche	Council		GST Charged	\$400	\$390
268	Double Niche	Council		GST Charged	\$600	\$590
269	Second Standard Inscription	Council		GST Charged	\$300	\$285
270	Affixing Niche Plaque to wall	Council		GST Charged	\$150	\$110
271	Reserve Niche	Council		GST Charged	\$150	\$110

Memorial Garden

#	Charge Details	Statutory/ Council	Relevant Act	GST	2021/22 (inc GST)	2020/21 (inc GST)
272	Reserve Plot	Council		GST Charged	\$150	\$110
273	Cement Plinth	Council		GST Charged	\$100	\$90

SHIRE OF COLLIE
SCHEDULE OF FEES & CHARGES 2021/22

Cemetery Miscellaneous Fees

#	Charge Details	Statutory/ Council	Relevant Act	GST	2021/22 (inc GST)	2020/21 (inc GST)
274	Grave Search Fee	Council		GST Free	\$40	\$35
275	Permission to construct vault	Council		GST Free	\$150	\$100
276	Erect Headstone	Council		GST Free	\$150	\$100
277	Monumental Masons Licence	Council		GST Free	\$300	\$260
278	Undertakers Licence	Council		GST Free	\$300	\$260

SHIRE OF COLLIE SCHEDULE OF FEES & CHARGES 2021/22

Transfer Station Fees

#	Charge Details	Statutory/ Council	Relevant Act	GST	2021/22 (inc GST)	2020/21 (inc GST)
279	Weigh Bridge Weighing (per weigh)	Council		GST Charged	\$25	\$25

Commercial / Industrial Waste

#	Charge Details	Statutory/ Council	Relevant Act	GST	2021/22 (inc GST)	2020/21 (inc GST)
280	Clean fill	Council		GST Charged	Free	Free
281	Uncontaminated and sorted scrap metal	Council		GST Charged	\$10 per tonne or part thereof Ute or trailer: \$20 per load	\$10 per tonne or part thereof
282	Light Green Waste (prunings, grass clippings etc)	Council		GST Charged	Others (i.e, trucks and skip bins) \$30 per tonne or part thereof	\$30 per tonne or part thereof
283	Heavy Green Waste (branches, stumps, greater than 300mm diameter)	Council		GST Charged	\$50 per tonne or part thereof	\$45 per tonne or part thereof
284	Rubble including concrete and bricks	Council		GST Charged	\$40 per tonne or part thereof	\$40 per tonne or part thereof
285	Quarantine waste (asbestos)	Council		GST Charged	\$130 per tonne or part thereof Ute or trailer: \$20 per load	\$130 per tonne or part thereof
286	General and Co Mingled Waste	Council		GST Charged	Others (i.e, trucks and skip bins) \$90 per tonne or part thereof (sorted) \$150 per tonne or part thereof (unsorted) Ute or trailer: \$20 per load	\$80 per tonne or part thereof
287	Recyclables including bulk cardboard	Council		GST Charged	Others (i.e, trucks and skip bins) \$60 per tonne or part thereof	Minimum: \$45 up to 500 kg and then \$90 per tonne or part thereof

Domestic Waste

#	Charge Details	Statutory/ Council	Relevant Act	GST	2021/22 (inc GST)	2020/21 (inc GST)
288	Light vehicle (ute or trailer)	Council		GST Charged	\$20 per load	\$15 per load
289	Utility with trailer	Council		GST Charged	\$40	\$30 per ute or trailer load
290	E-waste	Council		GST Charged	Free	Free

SHIRE OF COLLIE SCHEDULE OF FEES & CHARGES 2021/22

Other Disposals

#	Charge Details	Statutory/ Council	Relevant Act	GST	2021/22 (inc GST)	2020/21 (inc GST)
291	Tyres - car, motorbike (each)	Council		GST Charged	\$5	\$5
292	Tyres - truck (each)	Council		GST Charged	\$20	\$20
293	Car bodies (each)	Council		GST Charged	\$30	\$30
294	Asbestos	Council		GST Charged	\$95 per tonne	\$95 per tonne
295	Waste Oil (200 litre drum)	Council		GST Charged	\$30 per drum	\$30 per drum
296	Small Animals (less than 50kg)	Council		GST Charged	\$40	\$40
297	Medium Animals (50kg - 100kg)	Council		GST Charged	\$120	\$120
298	Large Animals (larger than 100kg)	Council		GST Charged	\$250	\$250
299	Bed Mattresses	Council		GST Charged	\$7 each	\$7 each

Re-use Shop

#	Charge Details	Statutory/ Council	Relevant Act	GST	2021/22 (inc GST)	2020/21 (inc GST)
300	Re-use Shop Items	Council		GST charged	Individual Prices to be marked	Individual Prices to be marked

Additional Rubbish Charges

#	Charge Details	Statutory/ Council	Relevant Act	GST	2021/22 (inc GST)	2020/21 (inc GST)
302	Annual Commercial - General Waste (Pickup five times in a week)	Council		GST Charged	\$673 per bin	\$585 per bin
303	Annual Commercial - General Waste (Pickup once in a week)	Council		GST Charged	\$195 per bin	\$170 per bin
304	Annual Commercial - Recycling (Pickup five times in a week)	Council		GST Charged	\$673 per bin	\$585 per bin
305	Annual Commercial - Recycling (Pickup once in a week)	Council		GST Charged	\$195 per bin	\$170 per bin
306	Annual Commercial - Organic Waste (Pickup five times in a week)	Council		GST Charged	\$626 per bin	\$545 per bin
307	Annual Commercial - Organic Waste (Pickup once in a week)	Council		GST Charged	\$145 per bin	\$125 per bin

SHIRE OF COLLIE SCHEDULE OF FEES & CHARGES 2021/22

Rate Fees

#	Charge Details	Statutory/ Council	Relevant Act	GST	2021/22 (inc GST)	2020/21 (inc GST)
308	Interest Charge on Instalments	Council		GST Free	3%	3%
309	Administration Charge on Instalments	Council		GST Free	\$6	\$5
310	Overdue Rates Interest Charge	Council		GST Free	7%	8%
311	Direct Debit Arrangement (annual fee)	Council		GST Free	\$25	\$18
312	Dishonoured Payment Administration fee	Council		GST Free	\$10	\$10
313	Additional Annual Residential Service- General Waste	Council		GST Charged	\$172 per bin	\$160 per bin
314	Additional Annual Residential Service- Recycling	Council		GST Charged	\$74 per bin	\$62 per bin
315	Additional Annual Residential Service- Organic	Council		GST Charged	\$110 per bin	\$98 per bin

Property Search Fees

#	Charge Details	Statutory/ Council	Relevant Act	GST	2021/22 (inc GST)	2020/21 (inc GST)
316	Rate Notice Re-issue	Council		GST Free	Free	Free
317	Rate & Property Inquiry	Council		GST Free	\$20	\$18
318	Rates, Orders & Requisitions	Council		GST Free	\$100	\$92

Administration Building Hire Charges

#	Charge Details	Statutory/ Council	Relevant Act	GST	2021/22 (inc GST)	2020/21 (inc GST)
319	Council Chambers (free for community groups)	Council		GST Charged	\$160	\$155
320	Display Boards (free for community groups)	Council		GST Charged	\$80	\$75
321	Meeting Room (free for community groups)	Council		GST Charged	\$80	\$75

Central Park Event Charges

#	Charge Details	Statutory/ Council	Relevant Act	GST	2021/22 (inc GST)	2020/21 (inc GST)
322	Hire of Stage (Not for Profit/free event)	Council		GST Charged	Free	Free
323	Hire of Stage (Commercial)	Council		GST Charged	\$110 per hour	\$110 per hour
324	Additional cleaning of toilet facilities (if required)	Council		GST Charged	\$35	\$35
325	Bond (Commercial Event)	Council		GST Charged	\$1,000	\$1,000

SHIRE OF COLLIE
SCHEDULE OF FEES & CHARGES 2021/22

Others

#	Charge Details	Statutory/ Council	Relevant Act	GST	2021/22 (inc GST)	2020/21 (inc GST)
308	Organics Kitchen Caddy	Council		GST Charged	\$6	\$6
309	Organics Bin Liners (per roll)	Council		GST Charged	\$5	\$5
310	Collie River Valley Number Plate	Council		GST Charged	\$280	\$225
311	Verification of street numbers (per block)	Council		GST Charged	Free	\$15
312	Photocopying - B/W A3 & A4	Council		GST Charged	\$0.30 each	\$0.30 each
313	Photocopying - Colour A4	Council		GST Charged	\$2 each	\$2 each
314	Photocopying - Colour A3	Council		GST Charged	\$3 each	\$3 each
315	Photocopying - Colour or B/W A2	Council		GST Charged	\$7.50 each	\$7.50 each
316	Photocopying - Colour or B/W A1	Council		GST Charged	\$15 each	\$15 each
317	Laminating - A4	Council		GST Charged	\$1 each	\$1 each
318	Fax (per page)	Council		GST Charged	\$1 each	\$1 each
319	Binding (For community group at the library)	Council		GST Charged	\$5 per document	-
320	Private Works	Council		GST Charged	140% of cost plus GST	140% of cost plus GST
321	Mowing of school ovals	Council		GST Charged	50% of private works cost plus GST	50% of private works cost plus GST
322	Shopping Trolley pick up (per incident)	Council		GST Charged	\$100	\$100
323	Eddie Woods Toilets-Shower	Council		GST Charged	\$4 per shower	\$4 per shower
324	Electric Vehicle Charging	Council		GST Charged	\$0.40 per kw	\$0.40 per kw
325	Election Nomination Fee	Statutory	<i>Local Government Act 1995</i>	GST Free	\$80 per nomination	\$80 per nomination