



2020-2021 Annual Budget (Amended)

The original 2020/2021 Annual Budget was adopted by Council at an Ordinary Meeting of Council held on Tuesday 23 June 2020.

The above revised budget was adopted by Council at a Special Council Meeting held on 5 October 2020.

Shire of Toodyay
ADOPTED BUDGET (AMENDED)
For the Year Ending 30 June 2021

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SHIRE'S VISION

The Shire will endeavour to provide community services and facilities to meet the needs of members of the community and enable them to enjoy a pleasant and healthy way of life.

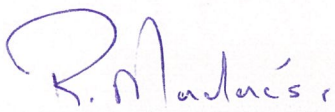
Shire of Toodyay
Adopted Budget 2020/2021

Certification

We certify this to be the amended 2020/2021 Annual Budget for the Shire of Toodyay as adopted by Council Resolution on Monday 5 October 2020.”

The 2020/2021 Annual Budget consists of:

- A statement of Comprehensive Income by Nature & Type;
- A statement of Comprehensive Income by Program;
- A Rate Setting Statement;
- Notes to and forming part of the budget; and
- Other Financial Details and Supporting Schedules.



Cr Rosemary Madacsi
Shire President

Date: 5/10/2020



Suzie Haslehurst
Chief Executive Officer

Date: 5/10/2020

Shire President Overview

Adopted Budget 2020/2021

It is with pleasure that I present the 2020/2021 Annual Budget for the Shire of Toodyay.

The Shire of Toodyay commenced the 2020/2021 budget process in February 2020.

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

An advertisement was placed on the Shire of Toodyay website on 5 March 2020 and also through the Shire's Facebook calling for applications from local organisations as part of its Community Sponsorship Program for specific events, projects and/or contributions towards continued operations. These have been considered during the budget process for inclusion.

A bus trip to enable all Councillors to inspect Shire roads and review the proposed 2020/2021 Road Budget occurred on Thursday 13 February 2020; and a bus trip to enable all Councillors to inspect Council owned land and buildings occurred on Thursday 20 February 2020.

At its Ordinary Council Meeting held on Tuesday 23 June 2020, Council resolved:

Council, in accordance with the requirements of Section 6.36 Local Government Act 1995 advertise its intention to adopt differential rating based on a 0% increase 2020/2021 Annual Budget as set out in the table below:

Category of Property	Rate in \$	Minimum Payment \$
General Rate - Gross Rental Value (GRV)		
Residential	0.12943	1,351.00
Commercial	0.14020	1,351.00
Industrial	0.123483	1,351.00
Rural	0.11869	1,351.00
Rural Residential	0.11260	1,351.00
General Rate - Unimproved Value (UV)		
General	0.011680	1,351.00
Rural	0.008969	1,351.00

The draft budget was prepared to include information required by the *Local Government Act 1995, Local Government (Financial Management) Regulations 1996* and Australian Accounting Standards.

The draft budget was prepared with a 0% rate increase.

The draft budget was presented to Council for consideration as the result of deliberations undertaken during informal Budget Workshops/Discussions. This draft budget further considers the following in its preparation; Integrated Planning & Reporting requirements including:

- Strategic Community Plan;
- Corporate Business Plan;
- Long Term Financial Plan;
- Asset Management Plans; and
- Workforce Management Plan.

It also takes into consideration the requirements of Audit Regulation 17 such as Risk Management, Internal Controls and Legislative Compliance as well as Occupational Health & Safety considerations.

Fair Value Accounting for assets was implemented 1 July 2012. This year, the Shire of Toodyay will value its plant and equipment.

Council's budgeted operating expenditure for 2020/2021 (\$11.9 million) has decreased slightly from the 2019/2020 budget (\$12.9 million).

Budgeted operating revenue for 2020/2021 (\$9.4 million) has decreased from the 2019/2020 budget (\$9.8 million).

Previous years have seen 50% of the Financial Assistance Grants (FAGS) paid on the 30 June of the prior year; funds which are recognised in the year received. The Shire of Toodyay again received 50% of our allocation the 27 May 2020.

Capital Expenditure of \$5 million for 2020/2021 includes some of the following new projects:

- GL: 051253 – Consisting of:
 - Julimar Fire Station - \$559,414
- GL: 051254 – Consisting of:
 - Community Water Supply – \$100,208;
- GL: 111351 – Consisting of:
 - Morangup Community Centre Additions - \$351,670
- GL: 113256 – Consisting of:
 - Recreation Precinct – Buildings for new recreation precinct - \$1,390,972
- GL: 113256 – Consisting of:
 - Pavilion Kitchen Refresh – \$5,000
- GL: 117252 – Consisting of:
 - Donegan's Cottage Structural Repair - \$16,500
- GL: 112122 – Consisting of:

- Footpath Construction - \$52,000
- GL: 121215 – Consisting of:
 - Toodyay Bindi Bindi Bridge Design & Culvert Replacement - \$465,000

GL: 121211 - Regional Road Group Projects - Expenditure of \$1,030,656 – Offset by Grant Funds from MRWA of \$826,604

- \$418,500 – Julimar Road – Construct and Seal;
- \$612,156 – Bejoording Road – Widen, Construct and Seal;

GL: 121212 - Roads to Recovery Projects - Expenditure of \$300,160 – Fully Funded By Federal Government Grant

- \$300,160 – Toodyay Street – Upgrade including Footpath;

Own Funds Construction – GL: 121213 – Expenditure of \$501,120

- \$150,000 – Leeming Road – Resheet;
- \$39,900 – Lovers Lane – Reseal;
- \$91,980 – McKnoe Drive – Reseal;
- \$99,750 – Red Brook Circle – Reseal;
- \$44,100 - River Road – Reseal;
- \$67,830 – Timber Creek Crescent – Reseal; and
- \$7,560 – Toodyay Street - Reseal

Valuation schedules for 2020/2021 have been received from the Valuer Generals Office (VGO) for Unimproved Value land (UV) and Rural Unimproved Value land (RUV) properties.

Rating information to note is:

- Minimum rate remains at \$1,351;
- Waste Transfer Station Rate remains at \$85.00 per rateable property; and
- The provision and cost of Waste Transfer Station/Tip Passes remains the same:
 - Waste Transfer Station Tip Pass (\$60 for twelve)
 - Waste transfer station tip pass (\$30 for six); and
 - Waste transfer station tip pass (\$5 for one)

Each assessment will be provided with a tip pass. Assessments with rubbish pick-up will receive a six token pass and those without rubbish pick up will receive a twelve token pass.

The Emergency Service Levy which is collected on behalf of DFES which is used to provide facilities, equipment, protective clothing, training etc. to WA emergency service personnel and there is no increase to the levy.

Shire of Toodyay

Adoption of 2020/2021 Annual Budget - Council Resolutions

The formal motions associated with the Adoption of Council's 2020/2021 Annual Budget are listed below in the Officer's Recommendations.

OFFICER'S RECOMMENDATION 1/COUNCIL RESOLUTION NO. 192/06/20

MOVED Cr Rayner

SECONDED Cr Greenway

That Council, in accordance with the *Fire & Emergency Services Act 1998* and the provisions of the *Local Government Act 1995*, imposes an Emergency Service Levy as notified from time to time by the Department Fire & Emergency Services.

MOTION CARRIED BY ABSOLUTE MAJORITY 7/0

OFFICER'S RECOMMENDATION 2/COUNCIL RESOLUTION NO. 193/06/20

MOVED Cr Chitty

That Council, in accordance with Regulation 34 of the *Local Government (Financial Management) Regulations 1996* and AASB 1031 Materiality, adopt the level to be used in statements of financial activity in 2020/2021 for reporting material variances shall be 10% or \$5,000, whichever is the greater.

MOTION CARRIED BY ABSOLUTE MAJORITY 7/0

OFFICER'S RECOMMENDATION 3/COUNCIL RESOLUTION NO. 194/06/20

MOVED Cr Greenway

That Council:

1. Pursuant to section 6.45 of the *Local Government Act 1995* and regulation 64(2) of the *Local Government (Financial Management) Regulations 1996*, Council nominate the following due dates for the payment of rates in full by instalments:

Full payment & first Instalment due date	20 August 2020
Second Instalment due date	21 October 2020
Third Instalment due date	22 December 2020
Fourth Instalment due date	22 February 2021
2. Pursuant to section 6.45 of the *Local Government Act 1995* and regulation 67 of the *Local Government (Financial Management) Regulations 1996*, Council adopts an instalment administration charge where the owner has elected to pay rates through an instalment of \$0 per instalment notice.
3. Pursuant to section 6.45 of the *Local Government Act 1995* and regulation 68 of the *Local Government (Financial Management) Regulations 1996*, Council adopts an interest rate of 0% where the owner has elected to pay rates through an instalment option.

4. Pursuant to section 6.51(1) of the *Local Government Act 1995* and section 6.51(4) of the *Local Government Act 1995*, regulation 70 of the *Local Government Financial Management) Regulations 1996*, Council adopts an interest rate of 0% on all rates that remain unpaid after they become due and payable.

MOTION CARRIED BY ABSOLUTE MAJORITY 7/0

OFFICER'S RECOMMENDATION 4/ COUNCIL RESOLUTION NO. 195/06/20

MOVED Cr Pearce

That Council adopt and apply the following differential and minimum rates to Shire of Toodyay properties as part of the 2020/2021 Annual Budget process:

General Rate – Gross Rental Value (GRV)

GRV – Residential	12.9430 cents in the dollar
GRV – Commercial	14.0200 cents in the dollar
GRV – Industrial	12.4830 cents in the dollar
GRV – Rural	11.8690 cents in the dollar
GRV – Rural Residential	11.2600 cents in the dollar

General Rate – Unimproved Value (UV)

UV – General	1.16800 cents in the dollar
UV – Rural	0.89690 cents in the dollar

Minimum Rates

GRV – Residential	\$1,351 per assessment
GRV – Commercial	\$1,351 per assessment
GRV – Industrial	\$1,351 per assessment
GRV – Rural Residential	\$1,351 per assessment
GRV – Rural	\$1,351 per assessment
UV – General	\$1,351 per assessment
UV – Rural	\$1,351 per assessment

MOTION CARRIED BY ABSOLUTE MAJORITY 7/0

OFFICER'S RECOMMENDATION 5/COUNCIL RESOLUTION NO. 196/06/20

MOVED Cr Ruthven

That pursuant to section 6.16 of the *Local Government Act 1995*, Council adopt the attached 2020/2021 Schedule of Fees & Charges which includes both general and statutory fees and charges.

MOTION CARRIED BY ABSOLUTE MAJORITY 7/0

OFFICER'S RECOMMENDATION 6/COUNCIL RESOLUTION NO. 197/06/20

MOVED Cr Rayner

That Council in accordance with Section 66 of the *Waste Avoidance & Resource Recovery Act 2007* adopts the following waste services rates and minimum payment to fund the operations of the Waste Transfer Station:

- GRV based rate - \$0.0003150132;
- UV based rate - \$0.0000153236; and a
- Minimum payment of \$85 to both GRV and UV rated land.

MOTION CARRIED BY ABSOLUTE MAJORITY 7/0

OFFICER'S RECOMMENDATION 7/COUNCIL RESOLUTION NO. 198/06/20

MOVED Cr Chitty

That Council in accordance with Section 67 of the *Waste Avoidance & Resource Recovery Act 2007* adopts the following waste services for the removal of domestic and commercial waste carried out as a weekly collection for regular waste and a fortnightly collection for recyclable waste:

<u>Residential Premises – 240 Litre Mobile Bins</u>	\$
Weekly waste collection & fortnightly recycle collection	230.00pa
Additional 240ltr bin with weekly waste collection	80.00pa
Additional 240ltr bin with fortnightly recycle collection	80.00pa
<u>Commercial Premises – 240 Litre Mobile Bins</u>	\$
Weekly waste collection & fortnightly recycle collection	250.00pa
Additional 240ltr bin with weekly waste collection	100.00pa
Additional 240ltr bin with fortnightly recycle collection	100.00pa

MOTION CARRIED BY ABSOLUTE MAJORITY 7/0

OFFICER'S RECOMMENDATION 8/COUNCIL RESOLUTION NO. 199/06/20

MOVED Cr Hart

SECONDED Cr Chitty

That pursuant to the provisions of Section 6.2 of the *Local Government Act 1995* and Part 3 of the *Local Government (Financial Management) Regulations 1996*, the Council adopt the 2020/2021 Annual Budget as attached for the Shire of Toodyay for the financial year ending 30 June 2021 incorporating:

1. Statement of Comprehensive Income by Nature & Type;
2. Statement of Comprehensive Income by Program;
3. Statement of Cash Flows;
4. Rate Setting Statement;

5. Notes to and Forming Part of the Budget; and
6. All other Supporting Documents and Schedules as attached.

MOTION CARRIED BY ABSOLUTE MAJORITY 6/1

In accordance with Section 5.21(4)(b) of the *Local Government Act 1995*, Cr Madacsi requested that the vote of all members present be recorded. Councillors Madacsi, Ruthven, Rayner, Chitty, Pearce and Hart voted for the motion. Councillor Greenway voted against the motion.

OFFICER'S RECOMMENDATION/COUNCIL RESOLUTION 200/06/20

MOVED Cr Pearce

That Council adopt the following differential rating based on a 0% increase for the 2020/2021 Annual Budget:

Rate Type	Rate in \$
Gross rental valuations	
GRV Residential	12.94300
GRV Commercial	14.02000
GRV Industrial	12.34830
GRV Rural	11.86900
GRV Rural Residential	11.26000
Unimproved valuations	
UV General	0.011680
UV Rural	0.008969
	Minimum
Minimum payment	\$
Gross rental valuations	
GRV Residential	1,351
GRV Commercial	1,351
GRV Industrial	1,351
GRV Rural	1,351
GRV Rural Residential	1,351
Unimproved valuations	
UV General	1,351
UV Rural	1,351

MOTION CARRIED BY ABSOLUTE MAJORITY 7/0

OFFICER'S RECOMMENDATION/COUNCIL RESOLUTION NO. 276/10/20

MOVED Cr Pearce

That pursuant to the provisions of Section 6.2 of the *Local Government Act 1995* and Part 3 of the *Local Government (Financial Management) Regulations 1996*, the Council adopt the 2020/2021 Revised Statutory Annual Budget as attached for the Shire of Toodyay for the financial year ending 30 June 2021 incorporating:

1. Statement of Comprehensive Income by Nature & Type;
2. Statement of Comprehensive Income by Program;
3. Statement of Cash Flows;
4. Rate Setting Statement;
5. Notes to and Forming Part of the Budget; and
6. All other Supporting Notes and Schedules as attached.

MOTION CARRIED BY ABSOLUTE MAJORITY

7. CLOSURE OF MEETING

The Chairperson declared the meeting closed at 4.44pm

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

	NOTE	2020/21 Budget	2019/20 Actual	2019/20 Budget
		\$	\$	\$
Revenue				
Rates	1(a)	6,319,984	6,605,725	6,542,879
Operating grants, subsidies and contributions	10(a)	1,662,906	2,362,319	1,810,387
Fees and charges	9	1,352,013	1,326,911	1,312,780
Interest earnings	12(a)	31,543	109,540	145,000
Other revenue	12(b)	20,000	19,673	20,000
		9,386,446	10,424,168	9,831,046
Expenses				
Employee costs		(4,376,503)	(4,517,207)	(4,590,707)
Materials and contracts		(3,114,596)	(3,704,901)	(2,950,872)
Utility charges		(346,468)	(345,446)	(259,801)
Depreciation on non-current assets	5	(3,529,141)	(4,380,930)	(4,428,700)
Interest expenses	12(d)	(255,707)	(118,056)	(271,262)
Insurance expenses		(253,091)	(274,008)	(257,063)
Other expenditure		(95,000)	(100,832)	(130,500)
		(11,970,506)	(13,441,380)	(12,888,905)
Subtotal				
		(2,584,060)	(3,017,212)	(3,057,859)
Non-operating grants, subsidies and contributions	10(b)	6,345,520	6,948,243	8,017,394
Profit on asset disposals	4(b)	63,550	1,988	63,866
Loss on asset disposals	4(b)	0	(87,901)	(35,250)
Fair value adjustments to financial assets at fair value through profit or loss		0	7,016	0
		6,409,070	6,869,346	8,046,010
Net result				
		3,825,010	3,852,134	4,988,151
Other comprehensive income				
Changes on revaluation of non-current assets		0	452,984	0
Total other comprehensive income		0	452,984	0
Total comprehensive income				
		3,825,010	4,305,118	4,988,151

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

SHIRE OF TOODYAY

FOR THE YEAR ENDED 30 JUNE 2021

BASIS OF PREPARATION

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

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

THE LOCAL GOVERNMENT REPORTING ENTITY

All funds through which the Shire of Toodyay 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 13 to the budget.

2019/20 ACTUAL BALANCES

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

CHANGE IN ACCOUNTING POLICIES

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

AASB 1059 Service Concession Arrangements: Grantors

AASB 2018-7 Amendments to Australian Accounting Standards - Materiality

AASB 1059 is not expected to impact the annual budget. Specific impacts of AASB 2018-7 have not been identified.

KEY TERMS AND DEFINITIONS - NATURE OR TYPE

REVENUES RATES

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

SERVICE CHARGES

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

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

PROFIT ON ASSET DISPOSAL

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

REVENUES (CONTINUED)

OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

FEES AND CHARGES

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

INTEREST EARNINGS

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

OTHER REVENUE / INCOME

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

EXPENSES

EMPLOYEE COSTS

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

MATERIALS AND CONTRACTS

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

UTILITIES (GAS, ELECTRICITY, WATER, ETC.)

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

INSURANCE

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

LOSS ON ASSET DISPOSAL

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

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation and amortisation expense raised on all classes of assets.

INTEREST EXPENSES

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

OTHER EXPENDITURE

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

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

	NOTE	2020/21 Budget	2019/20 Actual	2019/20 Budget
Revenue	1,9,10(a),12(a),12(b)	\$	\$	\$
Governance		59,500	73,490	49,500
General purpose funding		7,135,025	8,281,993	7,509,536
Law, order, public safety		649,813	567,850	768,066
Health		67,500	59,038	67,500
Housing		11,780	10,741	10,500
Community amenities		758,275	728,354	731,860
Recreation and culture		110,500	66,592	127,250
Transport		220,985	197,157	214,214
Economic services		249,866	298,073	233,500
Other property and services		123,202	140,881	119,120
		9,386,446	10,424,169	9,831,046
Expenses excluding finance costs	4(a),5,12(c),(e),(f),(g)			
Governance		(756,240)	(859,881)	(837,896)
General purpose funding		(352,322)	(355,692)	(380,331)
Law, order, public safety		(1,453,047)	(2,375,219)	(1,371,427)
Health		(309,960)	(282,106)	(314,097)
Education and welfare		(46,314)	(73,310)	(67,858)
Housing		(37,268)	(35,992)	(36,562)
Community amenities		(1,183,837)	(1,204,363)	(1,259,157)
Recreation and culture		(1,802,633)	(1,487,890)	(1,532,832)
Transport		(4,483,695)	(4,988,841)	(5,344,360)
Economic services		(1,005,236)	(1,295,427)	(1,233,393)
Other property and services		(284,247)	(364,603)	(239,730)
		(11,714,799)	(13,323,324)	(12,617,643)
Finance costs	,7,6(a),12(d)			
Recreation and culture		(224,746)	(68,892)	(234,768)
Transport		(28,905)	(45,065)	(31,711)
Economic services		(1,046)	(2,300)	(2,440)
Other property and services		(1,010)	(1,799)	(2,343)
		(255,707)	(118,056)	(271,262)
Subtotal		(2,584,060)	(3,017,211)	(3,057,859)
Non-operating grants, subsidies and contributions	10(b)	6,345,520	6,948,243	8,017,394
Profit on disposal of assets	4(b)	63,550	1,988	63,866
(Loss) on disposal of assets	4(b)	0	(87,901)	(35,250)
Fair value adjustments to financial assets at fair value through profit or loss		0	7,016	0
		6,409,070	6,869,346	8,046,010
Net result		3,825,010	3,852,135	4,988,151
Other comprehensive income				
Changes on revaluation of non-current assets		0	452,984	0
Total other comprehensive income		0	452,984	0
Total comprehensive income		3,825,010	4,305,119	4,988,151

KEY TERMS AND DEFINITIONS - REPORTING PROGRAMS

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

OBJECTIVE

ACTIVITIES

GOVERNANCE

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

Administration and operation of facilities and services to members of Council, other costs that relate to the tasks of assisting elected members on matters which do not concern specific council services. Development of policies, strategic planning and long term financial plans.

GENERAL PURPOSE FUNDING

To collect revenue to allow for provisions of services.

Rates, general purpose government grants and interest revenue.

LAW, ORDER, PUBLIC SAFETY

To provide services to help ensure a safer community.

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

HEALTH

To provide an operational framework for good community health.

Food quality, pest control and operation of the medical centre.

EDUCATION AND WELFARE

To provide an operational framework for high quality education and welfare services.

Administration and support of welfare services such as senior citizens, disabled persons and associated grants and contributions.

HOUSING

Ensure adequate housing.

Maintenance of staff housing and other rental properties.

COMMUNITY AMENITIES

Provide services required by the community.

Rubbish collection services, operation of the waste transfer station, environmental protection, administration of the local planning scheme, community sponsorship and maintenance of cemeteries.

RECREATION AND CULTURE

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

Maintenance of halls, recreation centres and various reserves, operation of library, heritage facilities and cultural activities.

TRANSPORT

To provide effective and efficient transport services for the community.

Construction and maintenance of roads and bridges, street lighting and depot maintenance.

ECONOMIC SERVICES

To help promote the Shire and improve economic wellbeing.

The regulation and provisions of tourism, area promotion, economic development, building control, weed control and water standpipes.

OTHER PROPERTY AND SERVICES

Private works, Public Works Overheads, Plant Operation Costs and other unclassified items.

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

	NOTE	2020/21 Budget	2019/20 Actual	2019/20 Budget
		\$	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Rates		6,319,984	6,621,340	6,542,879
Operating grants, subsidies and contributions		1,269,786	2,853,547	1,810,387
Fees and charges		1,352,013	1,326,911	1,312,780
Interest earnings		31,543	109,540	145,000
Goods and services tax		0	(251,129)	0
Other revenue		20,000	19,673	20,000
		8,993,326	10,679,882	9,831,046
Payments				
Employee costs		(4,376,503)	(4,577,248)	(4,590,707)
Materials and contracts		(3,114,596)	(3,112,831)	(2,950,872)
Utility charges		(346,468)	(345,446)	(259,801)
Interest expenses		(255,707)	(110,662)	(271,262)
Insurance expenses		(253,091)	(274,008)	(257,063)
Other expenditure		(95,000)	(100,832)	(130,500)
		(8,441,365)	(8,521,027)	(8,460,205)
Net cash provided by (used in) operating activities	3	551,961	2,158,855	1,370,841
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for purchase of property, plant & equipment	4(a)	(4,556,961)	(2,001,747)	(6,738,768)
Payments for construction of infrastructure	4(a)	(3,089,689)	(14,518,299)	(12,014,067)
Non-operating grants, subsidies and contributions		6,345,520	6,948,243	8,017,394
Proceeds from sale of plant and equipment	4(b)	159,000	29,545	573,000
Net cash provided by (used in) investing activities		(1,142,130)	(9,542,258)	(10,162,441)
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings	6(a)	(344,167)	(238,849)	(383,565)
Principal elements of lease payments	7	0	(77,135)	
Proceeds from new borrowings	6(b)	0	4,500,000	4,500,000
Net cash provided by (used in) financing activities		(344,167)	4,184,016	4,116,435
Net increase (decrease) in cash held		(934,336)	(3,199,387)	(4,675,165)
Cash at beginning of year		2,851,514	6,050,903	6,007,685
Cash and cash equivalents at the end of the year	3	1,917,178	2,851,516	1,332,520

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

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

	NOTE	2020/21 Budget	2019/20 Actual	2019/20 Budget
		\$	\$	\$
OPERATING ACTIVITIES				
Net current assets at start of financial year - surplus/(deficit)		301,670	2,159,302	2,319,310
		301,670	2,159,302	2,319,310
Revenue from operating activities (excluding rates)				
Governance		59,500	73,490	49,500
General purpose funding		815,041	1,676,268	966,657
Law, order, public safety		649,813	567,850	768,066
Health		67,500	59,038	67,500
Housing		11,780	10,741	10,500
Community amenities		758,275	728,354	731,860
Recreation and culture		110,500	66,592	127,250
Transport		220,985	197,157	214,214
Economic services		249,866	298,073	294,164
Other property and services		186,752	142,869	122,322
		3,130,012	3,820,432	3,352,033
Expenditure from operating activities				
Governance		(756,240)	(859,881)	(837,896)
General purpose funding		(352,322)	(355,692)	(380,331)
Law, order, public safety		(1,453,047)	(2,375,219)	(1,371,427)
Health		(309,960)	(282,106)	(314,097)
Education and welfare		(46,314)	(73,310)	(67,858)
Housing		(37,268)	(35,992)	(36,562)
Community amenities		(1,183,837)	(1,204,363)	(1,259,157)
Recreation and culture		(2,027,379)	(1,556,782)	(1,767,600)
Transport		(4,512,600)	(5,033,906)	(5,376,071)
Economic services		(1,006,282)	(1,297,727)	(1,270,833)
Other property and services		(285,257)	(447,287)	(242,323)
		(11,970,506)	(13,522,265)	(12,924,155)
Non-cash amounts excluded from operating activities	2 (a)(i)	3,470,591	4,475,987	4,400,084
Amount attributable to operating activities		(5,068,233)	(3,066,544)	(2,852,728)
INVESTING ACTIVITIES				
Non-operating grants, subsidies and contributions	10(b)	6,345,520	6,948,243	8,017,394
Purchase property, plant and equipment	4(a)	(4,556,961)	(2,001,747)	(6,738,768)
Purchase and construction of infrastructure	4(a)	(3,089,689)	(14,518,299)	(12,014,067)
Proceeds from disposal of assets	4(b)	159,000	29,545	573,000
Amount attributable to investing activities		(1,142,130)	(9,542,258)	(10,162,441)
FINANCING ACTIVITIES				
Repayment of borrowings	6(a)	(344,167)	(238,849)	(383,565)
Principal elements of finance lease payments	7	0	(77,135)	0
Proceeds from new borrowings	6(b)	0	4,500,000	4,500,000
Transfers to cash backed reserves (restricted assets)	8(a)	(195,100)	(205,886)	(683,350)
Transfers from cash backed reserves (restricted assets)	8(a)	431,670	2,326,617	3,179,640
Amount attributable to financing activities		(107,597)	6,304,747	6,612,725
Budgeted deficiency before general rates		(6,317,960)	(6,304,055)	(6,402,444)
Estimated amount to be raised from general rates	1	6,319,984	6,605,725	6,542,879
Net current assets at end of financial year - surplus/(deficit)	2 (a)(iii)	2,024	301,670	140,435

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

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

	NOTE	2020/21 Budget	2019/20 Actual	2019/20 Budget
		\$	\$	\$
OPERATING ACTIVITIES				
Net current assets at start of financial year - surplus/(deficit)				
		301,670	2,159,302	2,319,310
		301,670	2,159,302	2,319,310
Revenue from operating activities (excluding rates)				
Specified area rates	1(e)	0	0	0
Operating grants, subsidies and contributions	10(a)	1,662,906	2,362,319	1,810,387
Fees and charges	9	1,352,013	1,326,911	1,312,780
Service charges	1(f)	0	0	0
Interest earnings	12(a)	31,543	109,540	145,000
Other revenue	12(b)	20,000	19,673	20,000
Profit on asset disposals	4(b)	63,550	1,988	63,866
		3,130,012	3,820,431	3,352,033
Expenditure from operating activities				
Employee costs		(4,376,503)	(4,517,207)	(4,590,707)
Materials and contracts		(3,114,596)	(3,704,901)	(2,950,872)
Utility charges		(346,468)	(345,446)	(259,801)
Depreciation on non-current assets	5	(3,529,141)	(4,380,930)	(4,428,700)
Interest expenses	12(d)	(255,707)	(118,056)	(271,262)
Insurance expenses		(253,091)	(274,008)	(257,063)
Other expenditure		(95,000)	(100,832)	(130,500)
Loss on asset disposals	4(b)	0	(87,901)	(35,250)
Fair value adjustments to financial assets at fair value through profit and loss		0	7,016	0
		(11,970,506)	(13,522,265)	(12,924,155)
Operating activities excluded from budgeted deficiency				
Non-cash amounts excluded from operating activities	2 (a)(i)	3,470,591	4,475,987	4,400,084
Amount attributable to operating activities		(5,068,233)	(3,066,545)	(2,852,728)
INVESTING ACTIVITIES				
Non-operating grants, subsidies and contributions	10(b)	6,345,520	6,948,243	8,017,394
Purchase property, plant and equipment	4(a)	(4,556,961)	(2,001,747)	(6,738,768)
Purchase and construction of infrastructure	4(a)	(3,089,689)	(14,518,299)	(12,014,067)
Proceeds from disposal of assets	4(b)	159,000	29,545	573,000
Amount attributable to investing activities		(1,142,130)	(9,542,258)	(10,162,441)
FINANCING ACTIVITIES				
Repayment of borrowings	6(a)	(344,167)	(238,849)	(383,565)
Principal elements of finance lease payments	6	0	(77,135)	0
Proceeds from new borrowings	6(b)	0	4,500,000	4,500,000
Transfers to cash backed reserves (restricted assets)	8(a)	(195,100)	(205,886)	(683,350)
Transfers from cash backed reserves (restricted assets)	8(a)	431,670	2,326,617	3,179,640
Amount attributable to financing activities		(107,597)	6,304,747	6,612,725
Budgeted deficiency before general rates		(6,317,960)	(6,304,056)	(6,402,444)
Estimated amount to be raised from general rates	1(a)	6,319,984	6,605,725	6,542,879
Net current assets at end of financial year - surplus/(deficit)	2 (a)(iii)	2,024	301,669	140,435

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

SHIRE OF TOODYAY
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FOR THE YEAR ENDED 30 JUNE 2021

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

1. RATES AND SERVICE CHARGES

(a) Rating Information

RATE TYPE	Rate in	Number of properties	Rateable value	2020/21 Budgeted rate revenue	2020/21 Budgeted interim rates	2020/21 Budgeted back rates	2020/21 Budgeted total revenue	2019/20 Actual total revenue	2019/20 Budget total revenue
	\$		\$	\$	\$	\$	\$	\$	\$
Differential general rate or general rate									
Gross rental valuations									
GRV Residential	12.94300	508	7,170,388	928,063	0	0	928,063	945,174	928,063
GRV Commercial	14.02000	28	1,338,282	187,627	0	0	187,627	183,800	187,627
GRV Industrial	12.43830	20	419,892	52,415	0	0	52,415	52,279	52,415
GRV Rural	11.86900	100	1,427,920	169,480	0	0	169,480	168,520	169,480
GRV Rural Residential	11.26000	878	12,824,500	1,444,039	0	0	1,444,039	1,442,342	1,444,039
Unimproved valuations									
UV General	0.011680	450	96,148,000	1,123,009	0	0	1,123,009	1,128,970	1,123,009
UV Rural	0.008969	178	155,137,000	1,391,424	0	0	1,391,424	1,390,016	1,391,424
Sub-Totals		2,162	274,465,982	5,296,057	0	0	5,296,057	5,311,101	5,296,057
Minimum									
Minimum payment									
	\$								
Gross rental valuations									
GRV Residential	1,351	225	1,239,049	303,975	0	0	303,975	303,975	303,975
GRV Commercial	1,351	6	35,200	8,106	0	0	8,106	8,106	8,106
GRV Industrial	1,351	10	38,040	13,510	0	0	13,510	13,510	13,510
GRV Rural	1,351	43	354,688	58,093	0	0	58,093	58,093	58,093
GRV Rural Residential	1,351	533	3,509,842	720,083	0	0	720,083	720,083	720,083
Unimproved valuations									
UV General	1,351	105	6,500,800	141,855	0	0	141,855	141,855	141,855
UV Rural	1,351	0	0	0	0	0	0	0	0
Sub-Totals		922	11,677,619	1,245,622	0	0	1,245,622	1,245,622	1,245,622
		3,084	286,143,601	6,541,679	0	0	6,541,679	6,556,723	6,541,679
Discounts (Refer note 1(g))							(222,968)	0	0
Total amount raised from general rates							6,318,711	6,556,723	6,541,679
Rates Paid in Advance							0	47,729	0
Ex-gratia rates							1,273	1,273	1,200
Total rates							6,319,984	6,605,725	6,542,879

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

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

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

1. RATES AND SERVICE CHARGES (CONTINUED)

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

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

Instalment options	Date due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates
		\$	%	%
Option one				
	20 August 2020	0	0.0%	0.0%
Option three				
First Instalment	20 August 2020	0.00	0.0%	0.0%
Second Instalment	21 October 2020	0.00	0.0%	0.0%
Third Instalment	22 December 2020	0.00	0.0%	0.0%
Fourth Instalment	22 February 2021	0.00	0.0%	0.0%

	2020/21 Budget revenue	2019/20 Actual revenue	2019/20 Budget revenue
	\$	\$	\$
Instalment plan admin charge revenue	0	3,258	4,500
Instalment plan interest earned	0	15,679	25,000
Unpaid rates and service charge interest earned	0	33,112	50,000
	0	52,049	79,500

1. RATES AND SERVICE CHARGES (CONTINUED)

(c) Objectives and Reasons for Differential Rating

To provide equity in the rating of properties across the Shire the following rate categories have been determined for the implementation of differential rating.

Differential general rate

Description	Characteristics	Objects	Reasons
GRV Residential	The rate in the \$ of 0.12943 has been set to ensure that the proportion of total rate revenue derived from Residential property remains consistent with previous		

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

years. This is based on the total raised from all properties now rated as Residential.

GRV Commercial	The rate in the \$ of 0.14020 has been set to ensure that the porportion of total rate revenue derived from Commercial property remains consistent with previous and recognises the higher demand on Shire infrastructure and services from the activity on Commercial property.
GRV Industrial	The rate in the \$ of 0.12483 has been set to ensure that the porportion of total rate revenue derived from Industrial property remains consistent with previous and recognises the higher demand on Shire infrastructure and services from the activity on Industrial property.
GRV Rural	The rate in the \$ of 0.11869 has been set to ensure that the porportion of total rate revenue derived from these properties remains consistent with previous years.
GRV Rural Residential	The rate in the \$ of 0.11260 has been set to ensure that the porportion of total rate revenue derived from these properties remains consistent with previous years, notwithstanding that in previous years these properties had been rated as UV General.
UV General	The rate in the \$ of 0.011680 has been set to ensure that the porportion of total rate revenue derived from small rural holdings remains consistent with previous years.
UV Rural	The rate of \$ 0.008969 has been set to ensure that broadacre farming properties, those above 100 hectares and used for grazing or cropping, are not adversely affected by the valuation changes resulting from preponderance of small rural holdings.

(d) Differential Minimum Payment

Description	Characteristics	Objects	Reasons
Differential Mimimum	A minimum payment of \$1,351 is applied to GRV & UV properties in recognition that every property receives some minimum level of benefit from works and services provided. The minimum payment helps encourage development and discourage speculation.		

2 (a). NET CURRENT ASSETS

Items excluded from calculation of budgeted deficiency

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

Note	2020/21 Budget 30 June 2021	2019/20 Actual 30 June 2020	2019/20 Budget 30 June 2020
	\$	\$	\$
(i) Operating activities excluded from budgeted deficiency			
The following non-cash revenue or expenditure has been excluded from operating activities within the Rate Setting Statement.			
Adjustments to operating activities			
Less: Profit on asset disposals	4(b) (63,550)	(1,988)	(63,866)
Less: Movement in Pensioner Deferred rates (non -current)	0	(9,213)	0
Less: Fair value adjustments to financial assets through profit and loss	0	(7,016)	0
Less: Movement in employee liabilities associated with restricted cash	5,000	(25,216)	0
Add: Loss on disposal of assets	4(b) 0	87,901	35,250
Add: Movement in employee benefit provisions (non-current)	0	50,589	0
Add: Depreciation on assets	5 3,529,141	4,380,930	4,428,700
Non cash amounts excluded from operating activities	3,470,591	4,475,987	4,400,084
(ii) Current assets and liabilities excluded from budgeted deficiency			
The following current assets and liabilities have been excluded from the net current assets used in the Rate Setting Statement.			
Adjustments to net current assets			
Less: Cash - restricted reserves	3 (1,402,092)	(1,638,662)	(1,263,103)
Add: Current liabilities not expected to be cleared at end of year			
- Current portion of borrowings	4,416,853	4,761,020	5,776
- Current portion of lease liabilities	80,444	80,444	0
- Employee benefit provisions	226,733	221,733	246,949
Add: Movement in provisions between current and non-current provisions	0	0	47,382
Total adjustments to net current assets	3,321,938	3,424,535	(962,996)

2 (a). NET CURRENT ASSETS (CONTINUED)

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

	2020/21 Budget 30 June 2021	2019/20 Actual 30 June 2020	2019/20 Budget 30 June 2020
Note	\$	\$	\$
(iii) Composition of estimated net current assets			
Current assets			
Cash and cash equivalents- unrestricted	3	515,086	819,732
Cash and cash equivalents - restricted			69,417
Cash backed reserves	3	1,402,092	1,638,662
Unspent grants, subsidies and contributions	10	0	393,120
Receivables		1,146,628	1,146,628
Inventories		81,244	81,244
		<u>3,145,050</u>	<u>4,079,386</u>
			2,395,698
Less: current liabilities			
Trade and other payables		(1,369,536)	(1,369,536)
Contract liabilities		0	(393,120)
Lease liabilities		(80,444)	(80,444)
Long term borrowings		(4,416,853)	(4,761,020)
Provisions		(598,131)	(598,131)
		<u>(6,464,964)</u>	<u>(7,202,251)</u>
			(1,292,267)
Net current assets		<u>(3,319,914)</u>	<u>(3,122,865)</u>
			1,103,431
Less: Total adjustments to net current assets	2 (a)(ii)	3,321,938	3,424,535
Closing funding surplus / (deficit)		<u>2,024</u>	<u>301,670</u>
			140,435

2 (b). NET CURRENT ASSETS (CONTINUED)

SIGNIFICANT ACCOUNTING POLICIES

CURRENT AND NON-CURRENT CLASSIFICATION

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

TRADE AND OTHER PAYABLES

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

CONTRACT ASSETS

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

PROVISIONS

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

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

INVENTORIES

General

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

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

Superannuation

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

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

LEASE LIABILITIES

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

TRADE AND OTHER RECEIVABLES

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

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

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

EMPLOYEE BENEFITS

Short-term employee benefits

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

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

LAND HELD FOR RESALE

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

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

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

CONTRACT LIABILITIES

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

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

3. RECONCILIATION OF CASH

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

Note	2020/21 Budget	2019/20 Actual	2019/20 Budget
	\$	\$	\$
Cash at bank and on hand	514,840	1,212,606	69,417
Term deposits	246	246	
Reserves	1,402,092	1,638,662	1,263,103
	1,917,178	2,851,514	1,332,520
- Unrestricted cash and cash equivalents	515,086	819,732	69,417
- Restricted cash and cash equivalents	1,402,092	2,031,782	1,263,103
	1,917,178	2,851,514	1,332,520

The following restrictions have been imposed by regulation or other externally imposed requirements on cash and cash equivalents: and financial assets at amortised cost:

Employee Entitlement Reserve	226,733	221,733	246,949
Asset Development Reserve	30,000	0	0
CCTV Reserve	27,381	27,031	26,980
Emergency Mangement Reserve	76,114	75,114	76,501
Heritage Asset Reserve	11,380	11,130	11,465
Information Technology Reserve	23,007	22,507	22,673
Newcastle Footbridge & Pedestrian Overpass Reserve	38,873	38,373	38,305
Plant Replacement Reserve	153,529	151,529	153,282
Community Bus Reserve	89,999	89,499	25,748
Recreation Development Reserve	32,299	17,299	15,000
Refuse Reserve	116,017	115,017	115,312
Road Contribution Reserve	308,457	263,457	275,283
Strategic Access & Fire Egress Track Reserve	235,585	233,585	233,567
Swimming Pool Reserve	0	0	2,000
Morangup Community Centre Reserve	2,529	352,199	0
Asset Replacement Reserve	30,189	20,189	20,038
Unspent grants, subsidies and contributions	10 0	393,120	0
	1,402,092	2,031,782	1,263,103

Reconciliation of net cash provided by operating activities to net result

Net result		3,825,010	3,852,135	4,988,151
Depreciation	5	3,529,141	4,380,930	4,428,700
(Profit)/loss on sale of asset	4(b)	(63,550)	85,913	(28,616)
Fair value adjustments to financial assets at fair value through profit or loss		0	(7,016)	0
(Increase)/decrease in receivables		0	(137,406)	0
(Increase)/decrease in contract assets		0	0	
(Increase)/decrease in inventories		0	(7,668)	0
(Increase)/decrease in other assets		0	172	0
Increase/(decrease) in payables		0	594,999	0
Increase/(decrease) in contract liabilities		(393,120)	393,120	0
Increase/(decrease) in employee provisions		0	(48,080)	0
Non-operating grants, subsidies and contributions		(6,345,520)	(6,948,243)	(8,017,394)
Net cash from operating activities		551,961	2,158,856	1,370,841

SIGNIFICANT ACCOUNTING POLICES

CASH AND CASH EQUIVALENTS

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

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

FINANCIAL ASSETS AT AMORTISED COST

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

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

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

4. FIXED ASSETS

(a) Acquisition of Assets

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

Asset class	Reporting program											2020/21 Budget total	2019/20 Actual total	2019/20 Budget total
	Governance	General purpose funding	Law, order, public safety	Health	Education and welfare	Housing	Community amenities	Recreation and culture	Transport	Economic services	Other property and services			
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<i>Property, Plant and Equipment</i>														
Buildings - specialised			569,014				2,717,347					3,286,361	925,893	6,010,915
Buildings - Non Specialised						7,500						7,500	0	0
Buildings - Heritage	5,000						16,500					21,500	648,208	299,062
Plant and equipment			1,161,600					80,000				1,241,600	427,646	428,791
	5,000	0	1,730,614	0	0	7,500	0	2,733,847	80,000	0	0	4,556,961	2,001,747	6,738,768
<i>Infrastructure</i>														
Infrastructure - roads								1,980,881				1,980,881	2,469,723	2,383,285
Infrastructure - footpaths								52,000				52,000	0	0
Infrastructure - Parks and Ovals												0	48,546	9,066,049
Infrastructure - Other			562,808							29,000		591,808	180,480	190,000
Infrastructure - Bridges								465,000				465,000	268,984	374,733
Infrastructure - Work in Progress												0	11,550,566	0
	0	0	562,808	0	0	0	0	2,497,881	29,000	0	0	3,089,689	14,518,299	12,014,067
Total acquisitions	5,000	0	2,293,422	0	0	7,500	0	2,733,847	2,577,881	29,000	0	7,646,650	16,520,046	18,752,835

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

SIGNIFICANT ACCOUNTING POLICIES

RECOGNITION OF ASSETS

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

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

4. FIXED ASSETS

(b) Disposals of Assets

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

	2020/21 Budget Net Book Value	2020/21 Budget Sale Proceeds	2020/21 Budget Profit	2020/21 Budget Loss	2019/20 Actual Net Book Value	2019/20 Actual Sale Proceeds	2019/20 Actual Profit	2019/20 Actual Loss	2019/20 Budget Net Book Value	2019/20 Budget Sale Proceeds	2019/20 Budget Profit	2019/20 Budget Loss
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
By Program												
Economic services	0	0	0	0	0	0	0	0	439,336	465,000	60,664	(35,000)
Other property and services	95,450	159,000	63,550	0	115,458	29,545	1,988	(87,901)	105,048	108,000	3,202	(250)
	95,450	159,000	63,550	0	115,458	29,545	1,988	(87,901)	544,384	573,000	63,866	(35,250)
By Class												
<i>Property, Plant and Equipment</i>												
Land - freehold land	0	0	0	0	0	0	0	0	253,000	225,000	7,000	(35,000)
Buildings - specialised	0	0	0	0	0	0	0	0	186,336	240,000	53,664	0
Plant and equipment	95,450	159,000	63,550	0	115,458	29,545	1,988	(87,901)	105,048	108,000	3,202	(250)
	95,450	159,000	63,550	0	115,458	29,545	1,988	(87,901)	544,384	573,000	63,866	(35,250)

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

SIGNIFICANT ACCOUNTING POLICIES

GAINS AND LOSSES ON DISPOSAL

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

5. ASSET DEPRECIATION

By Program

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

By Class

Buildings - non-specialised
Buildings - specialised
Buildings - Heritage
Plant and equipment
Furniture and Equipment
Computer
Infrastructure - roads
Infrastructure - footpaths
Infrastructure - Parks and Ovals
Infrastructure - Other
Infrastructure - Bridges
Infrastructure - Drainage
Right of use - plant and equipment

2020/21 Budget	2019/20 Actual	2019/20 Budget
\$	\$	\$
83,000	77,633	83,000
245,900	243,607	193,900
35,500	35,397	35,500
25,500	24,771	25,500
14,200	13,563	19,800
253,000	252,886	242,000
2,538,541	3,401,821	3,480,000
68,500	67,068	66,000
265,000	264,186	283,000
3,529,141	4,380,930	4,428,700
144,371	174,544	168,124
8,552	10,268	10,328
90,801	109,542	108,555
499,790	520,780	506,210
72,392	86,919	87,302
11,135	13,371	13,447
1,885,329	2,403,106	2,450,891
26,089	31,324	31,282
66,010	79,255	73,513
116,118	140,745	122,309
544,673	654,334	657,733
63,881	76,699	199,006
0	80,043	0
3,529,141	4,380,930	4,428,700

SIGNIFICANT ACCOUNTING POLICIES

DEPRECIATION

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

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

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

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

Buildings - non-specialised	30 to 100 years
Buildings - specialised	30 to 100 years
Buildings - Heritage	31 to 100 years
Plant and equipment	5 to 15 years
Furniture and Equipment	4 to 10 years
Computer	4 to 10 years
Infrastructure - roads	20 - 150 years
Infrastructure - footpaths	20 years
Infrastructure - Bridges	20 - 60 years
Infrastructure - Drainage	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 life 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 TOODYAY
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2021

6. INFORMATION ON BORROWINGS

(a) Borrowing repayments

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

Purpose	Loan Number	Institution	Interest Rate	Budget	2020/21	2020/21	Budget	2020/21	Actual	2019/20	2019/20	Actual	2019/20	Budget	2019/20	2019/20	Budget	2019/20	
				Principal	Budget	Budget	Principal	Budget		Actual	Actual	Actual	Actual	Principal	Budget	Budget	Budget	Principal	Budget
				1 July 2020	New Loans	Repayments	Principal outstanding 30 June 2021	Repayments	1 July 2019	New Loans	Repayments	Principal outstanding 30 June 2020	Repayments	1 July 2019	New Loans	Repayments	Principal outstanding 30 June 2020	Repayments	Repayments
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Recreation and culture																			
	65	WATC		13,016	0	(13,016)	0	(722)	30,954	0	(17,938)	13,016	(2,760)	30,954	0	(12,161)	18,793	(1,658)	
	67	WATC		183,751	0	(41,565)	142,186	(14,073)	222,702	0	(38,951)	183,751	(15,743)	222,702	0	(38,951)	183,751	(15,033)	
	69	WATC		0	0	0	0	0	35,079	0	(35,079)	0	(1,807)	35,079	0	(35,079)	0	(1,972)	
	72	WATC		744,371	0	(43,380)	700,991	(35,158)	785,883	0	(41,512)	744,371	(39,629)	785,883	0	(41,512)	744,371	(37,307)	
	73	WATC		0	0	0	0	0	10,188	0	(10,188)	0	(142)	10,188	0	(10,189)	(1)	(288)	
	75	WATC		4,500,000	0	(156,572)	4,343,428	(174,793)	0	4,500,000	0	4,500,000	(8,812)	0	4,500,000	(150,492)	4,349,508	(178,510)	
Transport																			
	70	WATC		15,889	0	(15,889)	0	(623)	30,910	0	(15,021)	15,889	(1,690)	30,910	0	(15,021)	15,889	(1,618)	
	71	WATC		590,337	0	(36,056)	554,281	(28,282)	624,817	0	(34,480)	590,337	(32,047)	624,816	0	(34,480)	590,336	(30,093)	
Economic services																			
	64	WATC		19,945	0	(19,945)	0	(1,046)	38,628	0	(18,683)	19,945	(2,300)	38,628	0	(18,683)	19,945	(2,440)	
Other property and services																			
	63	WATC		17,743	0	(17,744)	(1)	(1,010)	34,423	0	(16,680)	17,743	(1,655)	34,424	0	(16,680)	17,744	(2,052)	
	74	WATC		0	0	0	0	0	10,317	0	(10,317)	0	(143)	10,317	0	(10,317)	0	(291)	
				6,085,052	0	(344,167)	5,740,885	(255,707)	1,823,901	4,500,000	(238,849)	6,085,052	(106,728)	1,823,901	4,500,000	(383,565)	5,940,336	(271,262)	
				6,085,052	0	(344,167)	5,740,885	(255,707)	1,823,901	4,500,000	(238,849)	6,085,052	(106,728)	1,823,901	4,500,000	(383,565)	5,940,336	(271,262)	

All borrowing repayments, will be financed by general purpose revenue.

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

6. INFORMATION ON BORROWINGS

(b) New borrowings - 2020/21

The Shire does not intend to undertake any new borrowings for the year ended 30 June 2021

(c) Unspent borrowings

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

(d) Credit Facilities

	2020/21 Budget	2019/20 Actual	2019/20 Budget
	\$	\$	\$
Undrawn borrowing facilities			
credit standby arrangements			
Bank overdraft limit	700,000	700,000	700,000
Bank overdraft at balance date	0	0	0
Credit card limit	32,000	32,000	32,000
Credit card balance at balance date	0	(2,392)	0
Total amount of credit unused	732,000	729,608	732,000
Loan facilities			
Loan facilities in use at balance date	5,740,885	6,085,052	5,940,336

Overdraft details	Purpose overdraft was established	Year overdraft established	Amount b/fwd 1 July 2020	2020/21	
				Budgeted Increase/ (Decrease)	Amount as at 30th June 2021
			\$	\$	\$
Bendigo Bank	N/A	N/A	700,000	0	700,000
			700,000	0	700,000

SIGNIFICANT ACCOUNTING POLICIES

BORROWING COSTS

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

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

7. LEASE LIABILITIES

Purpose	Lease Number	Institution	Lease Interest Rate	Lease Term	Budget	2020/21	Budget	2020/21	Actual	2019/20	Actual	2019/20	Budget	2019/20	Budget	2019/20	Budget	2019/20
					Lease Principal 1 July 2020	Budget New Leases	Lease Principal Repayments	Lease Principal outstanding 30 June 2021		Lease Interest Repayments	Principal 1 July 2019	Actual New Leases		Lease repayments	Lease Principal outstanding 30 June 2020	Lease Interest repayments		Principal 1 July 2019
					\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Transport																		
Komatsu Grader		Komatsu	4.15%	Feb-23	131,016	0	0	131,016	0	177,986	0	46,970	131,016	6,500	0	0	0	0
Iveco Truck		CNHI Capital	4.3%	Jun-23	95,840	0	0	95,840	0	126,005	0	30,165	95,840	4,828	0	0	0	0
					226,856	0	0	226,856	0	303,991	0	77,135	226,856	11,328	0	0	0	0

SIGNIFICANT ACCOUNTING POLICIES

LEASES

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

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

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

8. CASH BACKED RESERVES

(a) Cash Backed Reserves - Movement

	2020/21 Budget Opening Balance	2020/21 Budget Transfer to	2020/21 Budget Transfer (from)	2020/21 Budget Closing Balance	2019/20 Actual Opening Balance	2019/20 Actual Transfer to	2019/20 Actual Transfer (from)	2019/20 Actual Closing Balance	2019/20 Budget Opening Balance	2019/20 Budget Transfer to	2019/20 Budget Transfer (from)	2019/20 Budget Closing Balance
(a) Employee Entitlement Reserve	\$ 221,733	\$ 55,000	\$ (50,000)	\$ 226,733	\$ 246,949	\$ 63,716	\$ (88,932)	\$ 221,733	\$ 246,949	\$ 65,000	\$ (65,000)	\$ 246,949
(b) Asset Development Reserve	0	30,000	0	30,000	242,992	3,057	(246,049)	0	242,991	470,000	(712,991)	0
(c) CCTV Reserve	27,031	350	0	27,381	26,630	401	0	27,031	26,630	350	0	26,980
(d) Emergency Mangement Reserve	75,114	1,000	0	76,114	74,001	1,113	0	75,114	74,001	2,500	0	76,501
(e) Heritage Asset Recerve	11,130	250	0	11,380	10,965	165	0	11,130	10,965	500	0	11,465
(f) Information Technology Reserve	22,507	500	0	23,007	22,173	334	0	22,507	22,173	500	0	22,673
(g) Newcastle Footbridge & Pedestrian	38,373	500	0	38,873	37,804	569	0	38,373	37,805	500	0	38,305
(h) Plant Replacement Reserve	151,529	2,000	0	153,529	149,283	2,246	0	151,529	149,282	4,000	0	153,282
(i) Community Bus Reserve	89,499	500	0	89,999	88,172	1,327	0	89,499	88,173	1,000	(63,425)	25,748
(j) Recreation Development Reserve	17,299	15,000	0	32,299	1,701,552	18,299	(1,702,552)	17,299	1,701,552	15,000	(1,701,552)	15,000
(k) Refuse Reserve	115,017	1,000	0	116,017	113,312	1,705	0	115,017	113,312	2,000	0	115,312
(l) Road Contribution Reserve	263,457	75,000	(30,000)	308,457	377,283	63,174	(177,000)	263,457	377,283	75,000	(177,000)	275,283
(m) Strategic Access & Fire Egress Tra	233,585	2,000	0	235,585	200,567	33,018	0	233,585	200,567	33,000	0	233,567
(n) Swimming Pool Reserve	0	0	0	0	110,691	1,393	(112,084)	0	110,691	2,000	(110,691)	2,000
(o) Morangup Community Centre Reser	352,199	2,000	(351,670)	2,529	346,981	5,218	0	352,199	346,981	2,000	(348,981)	0
(p) Asset Replacement Reserve	20,189	10,000	0	30,189	10,038	10,151	0	20,189	10,038	10,000	0	20,038
	1,638,662	195,100	(431,670)	1,402,092	3,759,393	205,886	(2,326,617)	1,638,662	3,759,393	683,350	(3,179,640)	1,263,103

8. CASH BACKED RESERVES (CONTINUED)

(b) Cash Backed Reserves - Purposes

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

Reserve name	Anticipated date of use	Purpose of the reserve
(a) Employee Entitlement Reserve		Funds set aside to provide payments for Employee Entitlement liabilities
(b) Asset Development Reserve		Funds set aside for the future purchase and/or development of assets
(c) CCTV Reserve		Funds set aside for the replacement, expansion and maintenance of CCTV
(d) Emergency Mangement Reserve		Funds set aside to assist in emergency management and recovery
(e) Heritage Asset Recerve		Funds set aside for the preservation and/or purchase of Built Heritage assets of significance within the Shire of Toodyay
(f) Information Technology Reserve		Funds set aside for the replacement and maintenance of computer hardware
(g) Newcastle Footbridge & Pedestrian Overpass Reserve		Funds set aside for the maintenance and upkeep of the Newcastle Footbridge and the Duke Street Pedestrian Overpass
(h) Plant Replacement Reserve		Funds set aside for the ongoing upgrade and replacement of Council owned fleet
(i) Community Bus Reserve		Funds set aside for the purchase of a new Shire of Toodyay Community Bus
(j) Recreation Development Reserve		Funds set aside for the development of recreational facilities within the Recreation precinct located adjacent to the District High School
(k) Refuse Reserve		Funds set aside for the development and maintenance of the Shire of Toodyay Waste Transfer Station
(l) Road Contribution Reserve		roads. These funds cannot be used on roads other than those identified in the contribution
(m) Strategic Access & Fire Egress Track Reserve		Funds set aside for the implementation and maintenance of strategic access and egress tracks
(n) Swimming Pool Reserve		Funds collected by way of a voluntary levy in 1996-97 for a swimming pool
(o) Morangup Community Centre Reserve		Funds set aside for the development of the Morangup Community Centre
(p) Asset Replacement Reserve		Funds set aside for the replacement of playing surfaces at the recreation precinct

9. FEES & CHARGES REVENUE

	2020/21 Budget	2019/20 Actual	2019/20 Budget
	\$	\$	\$
Governance	0	1,384	0
General purpose funding	24,500	45,204	27,500
Law, order, public safety	87,874	71,924	86,800
Health	67,000	59,038	67,000
Education and welfare			
Housing	10,280	9,360	10,000
Community amenities	753,275	728,354	726,860
Recreation and culture	94,000	59,153	79,000
Transport			
Economic services	243,866	293,359	227,500
Other property and services	91,218	78,807	88,120
	1,372,013	1,346,583	1,312,780

10. GRANT REVENUE

	Unspent grants, subsidies and contributions liability				Grants, subsidies and contributions revenue			
	Liability 1 July 2020	Increase in Liability	Liability Reduction (As revenue)	Total Liability 30 June 2021	Current Liability 30 June 2021	2020/21 Budget	2019/20 Actual	2019/20 Budget
By Program:	\$	\$	\$	\$	\$	\$	\$	\$
(a) Operating grants, subsidies and contributions								
Governance	0	0	0	0	0	59,500	72,107	49,500
General purpose funding	0	0	0	0	0	758,998	1,521,523	774,157
Law, order, public safety	6,535	0	(6,535)	0	0	561,939	495,925	681,266
Health	0	0	0	0	0	500	0	500
Housing	0	0	0	0	0	1,500	1,381	500
Community amenities	0	0	0	0	0	5,000	0	5,000
Recreation and culture	0	0	0	0	0	16,500	7,438	48,250
Transport	7,038	0	(7,038)	0	0	220,985	197,157	214,214
Economic services	30,000	0	(30,000)	0	0	6,000	4,715	6,000
Other property and services	0	0	0	0	0	31,984	62,073	31,000
	43,573	0	(43,573)	0	0	1,662,906	2,362,319	1,810,387
(b) Non-operating grants, subsidies and contributions								
Law, order, public safety	172,700	0	(172,700)	0	0	2,228,815	2,456,120	790,930
Recreation and culture	0	0	0	0	0	2,100,246	3,449,877	5,772,425
Transport	176,847	0	(176,847)	0	0	2,016,459	1,042,246	1,454,039
	349,547	0	(349,547)	0	0	6,345,520	6,948,243	8,017,394
Total	393,120	0	(393,120)	0	0	8,008,426	9,310,562	9,827,781

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

	Budget Closing Balance 30 June 2021	Actual Balance 30 June 2020
Unspent grants, subsidies and contributions	0	393,120
	0	393,120

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

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 contract commitments	General appropriations and contributions with no reciprocal commitment	No obligations	Not applicable	Not applicable	Cash received	On receipt of funds	Not applicable	When assets are controlled
Licences/ Registrations/ Approvals	Building, planning, development and animal management, having the same nature as a licence regardless of naming.	Single point in time	Full payment prior to issue	None	Set by State legislation or limited by legislation to the cost of provision	Based on timing of issue of the associated rights	No refunds	On payment and issue of the licence, registration or approval
Pool inspections	Compliance safety check	Single point in time	Equal proportion based on an equal annually fee	None	Set by State legislation	Apportioned equally across the inspection cycle	No refunds	After inspection complete based on a 4 year cycle
Other inspections	Regulatory Food, Health and Safety	Single point in time	Full payment prior to inspection	None	Set by State legislation or limited by legislation to the cost of provision	Applied fully on timing of inspection	Not applicable	Revenue recognised after inspection event occurs
Waste management collections	Kerbside collection service	Over time	Payment on an annual basis in advance	None	Adopted by council annually	Apportioned equally across the collection period	Not applicable	Output method based on regular weekly and fortnightly period as proportionate to collection service
Waste management entry fees	Waste treatment, recycling and disposal service at disposal sites	Single point in time	Payment in advance at gate or on normal trading terms if credit provided	None	Adopted by council annually	Based on timing of entry to facility	Not applicable	On entry to facility
Airport landing charges	Permission to use facilities and runway	Single point in time	Monthly in arrears	None	Adopted by council annually	Applied fully on timing of landing/take-off	Not applicable	On landing/departure event
Property hire and entry	Use of halls and facilities	Single point in time	In full in advance	Refund if event cancelled within 7 days	Adopted by council annually	Based on timing of entry to facility	Returns limited to repayment of transaction price	On entry or at conclusion of hire
Memberships	Gym and pool membership	Over time	Payment in full in advance	Refund for unused portion on application	Adopted by council annually	Apportioned equally across the access period	Returns limited to repayment of transaction price	Output method Over 12 months matched to access right
Fees and charges for other goods and services	Cemetery services, library fees, reinstatements and private works	Single point in time	Payment in full in advance	None	Adopted by council annually	Applied fully based on timing of provision	Not applicable	Output method based on provision of service or completion of works
Sale of stock	Aviation fuel, kiosk and visitor centre stock	Single point in time	In full in advance, on 15 day credit	Refund for faulty goods	Adopted by council annually, set by mutual agreement	Applied fully based on timing of provision	Returns limited to repayment of transaction price	Output method based on goods
Commissions	Commissions on licencing and ticket sales	Over time	Payment in full on sale	None	Set by mutual agreement with the customer	On receipt of funds	Not applicable	When assets are controlled
Reimbursements	Insurance claims	Single point in time	Payment in arrears for claimable event	None	Set by mutual agreement with the customer	When claim is agreed	Not applicable	When claim is agreed

12. OTHER INFORMATION

	2020/21 Budget	2019/20 Actual	2019/20 Budget
	\$	\$	\$
The net result includes as revenues			
(a) Interest earnings			
Investments			
- Reserve funds	20,000	47,957	50,000
- Other funds	11,543	12,792	30,000
Other interest revenue (refer note 1b)	0	48,791	65,000
	31,543	109,540	145,000
(b) Other revenue			
Other	20,000	19,673	20,000
	20,000	19,673	20,000
The net result includes as expenses			
(c) Auditors remuneration			
Audit services	25,000	27,375	25,000
Other services	15,000	3,050	15,000
	40,000	30,425	40,000
(d) Interest expenses (finance costs)			
Borrowings (refer Note 6(a))	255,707	106,728	271,262
Interest expense on lease liabilities	0	11,328	0
	255,707	118,056	271,262
(e) Elected members remuneration			
Meeting fees	113,407	113,067	125,026
Mayor/President's allowance	22,174	20,511	20,326
Deputy Mayor/President's allowance	5,544	5,251	5,081
Travelling expenses	9,000	0	9,000
Telecommunications allowance	12,600	9,386	12,600
	162,725	148,215	172,033
(f) Write offs			
General rate	3,151	2,958	3,151
	3,151	2,958	3,151
(g) Low Value lease expenses			
Office equipment	22,479	38,010	2,479
	22,479	38,010	2,479

13. SIGNIFICANT ACCOUNTING POLICIES - OTHER INFORMATION

GOODS AND SERVICES TAX (GST)

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

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

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

CRITICAL ACCOUNTING ESTIMATES

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

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

ROUNDING OFF FIGURES

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

COMPARATIVE FIGURES

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

BUDGET COMPARATIVE FIGURES

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

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

**14. SIGNIFICANT ACCOUNTING POLICIES - CHANGE
IN ACCOUNTING POLICIES**

This note explains the impact of the adoption of AASB 15 Revenue from Contracts with Customers, AASB 16 Leases and AASB 1058 Income for Not-for-Profit Entities.

REVENUE FROM CONTRACTS WITH CUSTOMERS

The Shire of Toodyay adopted AASB 15 on 1 July 2019 resulting in changes in accounting policies. In accordance with the transition provisions AASB 15, the Shire of Toodyay has adopted the new rules retrospectively with the cumulative effect of initially applying these rules recognised on 1 July 2019. In summary the following adjustments were made to the amounts recognised in the balance sheet at the date of initial application (1 July 2019):

	AASB 118 carrying amount 30 June 19	Reclassification	AASB 15 carrying amount 01 July 19
	\$	\$	\$
Contract liabilities - current			
Unspent grants, contributions and reimbursements	0	517,659	517,659
Adjustment to retained surplus from adoption of AASB 15		(517,659)	

LEASES

On adoption of AASB 16, for leases which had previously been classified as an 'operating lease' when applying AASB 117, the Shire of Toodyay is not required to make any adjustments on transition for leases for which the underlying asset is of low value. 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).

**14. SIGNIFICANT ACCOUNTING POLICIES - CHANGE
IN ACCOUNTING POLICIES (Continued)**

INCOME FOR NOT-FOR-PROFIT ENTITIES

The Shire of Toodyay has adopted AASB 1058 from 1 July 2019 which resulted in changes in accounting policies. In accordance with the transition provisions AASB 1058, the Shire of Toodyay has adopted the new rules retrospectively with the cumulative effect of initially applying AASB 1058 recognised at 1 July 2019. Comparative information for prior reporting periods shall not be restated in accordance with AASB 1058 transition requirements.

In applying AASB 1058 retrospectively with the cumulative effect of initially applying the Standard on 1 July 2019 changes occurred to the following financial statement line items by application of AASB as compared to AASB 1004 Contributions before the change:

	AASB 1004 carrying amount 30 June 19	Reclassification	AASB 1058 carrying amount 01 July 19
	\$	\$	\$
Trade and other payables	774,537	120,082	894,619
Adjustment to retained surplus from adoption of AASB 1058		(120,082)	

Prepaid rates are, until the taxable event for the rates has occurred, refundable at the request of the ratepayer. Therefore the rates received in advance give rise to a financial liability that is within the scope of AASB 9. On 1 July 2019 the prepaid rates were recognised as a financial asset and a related amount was recognised as a financial liability and no income was recognised by the Shire of Toodyay. When the taxable event occurs the financial liability is extinguished and the Shire of Toodyay recognises income for the prepaid rates that have not been refunded.

Assets that were acquired for consideration that was significantly less than fair value principally to enable the Shire of Toodyay to further its objectives may have been measured on initial recognition under other Australian Accounting Standards at a cost that was significantly less than fair value. Such assets are not required to be remeasured at fair value.

Volunteer Services in relation to Volunteer Fire Services have been recognised in budgeted revenue and budgeted expenditure as the fair value of the services can be reliably estimated and the services would have been purchased if they had not been donated.

The impact on the Shire of Toodyay of the changes as at 1 July 2019 is as follows:

	2019
	\$
Retained surplus - 30/06/2019	61,205,316
Adjustment to retained surplus from adoption of AASB 15	(517,659)
Adjustment to retained surplus from adoption of AASB 1058	(637,741)
Retained surplus - 01/07/2019	60,567,575

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

15. BUDGET RATIOS

FINANCIAL RATIOS	Target	2020/21 Budget
Current ratio	1.00	2.97
Asset sustainability ratio	0.9	1.37
Debt service cover ratio	2.00	3.45
Operating surplus ratio	0.01 - 0.15	(0.34)
Own source revenue coverage ratio	0.4 - 0.6	0.64
Asset consumption ratio	0.5	0.74
Asset renewal funding ratio	0.75 - 0.95	0.88

The above ratios are calculated as follows:

Current ratio	$\frac{\text{current assets minus restricted assets}}{\text{current liabilities minus liabilities associated with restricted assets}}$
Asset sustainability ratio	$\frac{\text{capital renewal and replacement expenditure}}{\text{Depreciation expenses}}$
Debt service cover ratio	$\frac{\text{annual operating surplus before interest and depreciation}}{\text{principal and interest}}$
Operating surplus ratio	$\frac{\text{operating revenue minus operating expenses}}{\text{own source operating revenue}}$
Own source revenue coverage	$\frac{\text{own source operating revenue}}{\text{operating expenses}}$
Asset consumption ratio	$\frac{\text{depreciated replacement costs of assets}}{\text{current replacement cost of depreciable assets}}$
Asset renewal funding ratio	$\frac{\text{NPV of planning capital renewal over 10 years}}{\text{NPV of required capital expenditure over 10 years}}$

**RATES SETTING STATEMENT
FOR THE YEAR ENDED 30TH JUNE 2021**

BY NATURE OR TYPE

	NOTE	2020/21 Budget	2019/20 Actual	2019/20 Budget
		\$	\$	\$
OPERATING ACTIVITIES				
Net current assets at start of financial year - surplus/(deficit)	2 (b)(i)	3,489,111	2,319,310	2,319,310
		3,489,111	2,319,310	2,319,310
Revenue from operating activities (excluding rates)				
Operating grants, subsidies and contributions	9	1,662,906	4,383,188	1,810,387
Fees and charges	8	1,357,013	1,325,822	1,312,780
Interest earnings	10(a)	31,543	109,713	145,000
Other revenue	10(b)	0	19,673	20,000
Profit on asset disposals	4(b)	73,783	1,911	63,866
		3,125,245	5,840,307	3,352,033
Expenditure from operating activities				
Employee costs		(4,377,003)	(4,541,526)	(4,590,707)
Materials and contracts		(3,114,042)	(3,676,517)	(2,950,872)
Utility charges		(346,468)	(345,446)	(259,801)
Depreciation on non-current assets	5	(3,529,141)	(3,951,914)	(4,428,700)
Interest expenses	10(d)	(255,707)	(99,334)	(271,262)
Insurance expenses		(253,091)	(274,008)	(257,063)
Other expenditure		(95,000)	(100,832)	(130,500)
Loss on asset disposals	4(b)	0	0	(35,250)
		(11,970,452)	(12,989,577)	(12,924,155)
Operating activities excluded from budgeted deficiency				
Non-cash amounts excluded from operating activities	2 (b)(ii)	3,455,358	3,950,003	4,400,084
Amount attributable to operating activities		(1,900,738)	(879,957)	(2,852,728)
INVESTING ACTIVITIES				
Non-operating grants, subsidies and contributions	9	3,626,459	5,359,568	8,017,394
Purchase property, plant and equipment	4(a)	(2,553,656)	(1,464,210)	(6,738,768)
Purchase and construction of infrastructure	4(a)	(2,478,144)	(10,709,438)	(12,014,067)
Proceeds from disposal of assets	4(b)	185,000	1,911	573,000
Amount attributable to investing activities		(1,220,341)	(6,812,169)	(10,162,441)
FINANCING ACTIVITIES				
Repayment of borrowings	6(a)	(344,167)	(238,849)	(383,565)
Proceeds from new borrowings	6	0	4,500,000	4,500,000
Transfers to cash backed reserves (restricted assets)	7(a)	(195,100)	(205,885)	(683,350)
Transfers from cash backed reserves (restricted assets)	7(a)	431,670	2,326,616	3,179,640
Amount attributable to financing activities		(107,597)	6,381,882	6,612,725
Budgeted deficiency before general rates		(3,228,676)	(1,310,245)	(6,402,444)
Estimated amount to be raised from general rates	1	6,319,984	6,401,667	6,542,879
Net current assets at end of financial year - surplus/(deficit)	2 (b)(i)	3,091,308	5,091,421	140,435

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

Shire of Toodyay - Operating Statement by Function & Activity
For The Period Ending 30 June 2021

COA	Description	2020/2021 Detail Budget		2019/2020 Actual		2019/2020 Budget	
		Revenue	Expense	Revenue	Expense	Revenue	Expense
<u>GENERAL PURPOSE FUNDING - RATES</u>							
<u>OPERATING EXPENDITURE</u>							
031208	Rates Written Off		(850)		(471)		(850)
031209	Administration Allocation - Rates		(134,687)		(133,493)		(140,460)
031210	Rates - Employee Costs		(43,746)		(41,223)		(42,696)
031212	Rates - Professional Development		(500)		0		(500)
031215	Postage		(5,911)		(4,405)		(5,750)
	Rates Notices - 3,000						
	Instalments Notices x 3 - 2,911						
031216	Rating Valuations		(20,000)		(14,758)		(20,000)
	UV Valuations - 17,000						
	Interim Valuations - 3,000						
031217	Title Searches		(500)		(700)		(500)
031218	Rates Legal Expenses		(35,000)		(30,631)		(35,000)
	Debt Collection Costs - partially recouped						
031219	Rates Review		0		0		(20,000)
			(241,194)		(225,680)		(265,756)
<u>OPERATING REVENUE</u>							
031301	Rates Levied - All Areas	6,541,679		6,552,573		6,541,679	
031302	Ex Gratia Rates	1,273		1,273		1,200	
031303	Interest On Outstanding/Overdue Rates	0		33,112		50,000	
031304	Back Rates - Levied	0		3,889		0	
031305	Instalment Charges	0		15,679		15,000	
031306	Rates - Administration Fee	0		19,673		20,000	
031307	Rates - Property Account Enquiries	20,000		16,776		20,000	
031308	Rates - Payment Plan Administration Fee	0		3,258		3,000	
031309	Rates Paid In Advance	0		(120,082)		0	
031310	Rates Discount	(90,000)		0		0	
031311	Covid 19 Rates Reduction	(132,968)		0		0	
031330	Sale Of Electoral Rolls & Maps	100		0		100	
031331	Rates - Legal Expenses Recovered	35,000		28,053		35,000	

**Shire of Toodyay - Operating Statement by Function & Activity
For The Period Ending 30 June 2021**

COA	Description	2020/2021 Detail Budget		2019/2020 Actual		2019/2020 Budget	
		Revenue	Expense	Revenue	Expense	Revenue	Expense
031332	ESL - Administration Fee	4,400		4,400		4,400	
		6,379,484		6,558,604		6,690,379	
TOTAL RATES		6,379,484	(241,194)	6,558,604	(225,680)	6,690,379	(265,756)
<u>CAPITAL EXPENDITURE</u>							
			0		0		0
<u>CAPITAL REVENUE</u>							
		0		0		0	
TOTAL RATES - Capital		0	0	0	0	0	0
TOTAL RATES		6,379,484	(241,194)	6,558,604	(225,680)	6,690,379	(265,756)
<u>GENERAL PURPOSE FUNDING - GENERAL PURPOSE GRANTS</u>							
<u>OPERATING EXPENDITURE</u>							
032201	Administration Allocation - General Purpose Funding		(111,128)		(108,766)		(114,575)
			(111,128)		(108,766)		(114,575)
<u>OPERATING REVENUE</u>							
032330	General Purpose Grant	450,202		922,608		468,704	
032331	Road Improvement Grant	273,796		570,862		270,453	
		723,998		1,493,470		739,157	
TOTAL GENERAL PURPOSE GRANTS - Operating		723,998	(111,128)	1,493,470	(108,766)	739,157	(114,575)
TOTAL GENERAL PURPOSE GRANTS - Capital		0	0	0	0	0	0
TOTAL GENERAL PURPOSE GRANTS		723,998	(111,128)	1,493,470	(108,766)	739,157	(114,575)

**Shire of Toodyay - Operating Statement by Function & Activity
For The Period Ending 30 June 2021**

COA	Description	2020/2021 Detail Budget		2019/2020 Actual		2019/2020 Budget	
		Revenue	Expense	Revenue	Expense	Revenue	Expense
<u>GENERAL FINANCE</u>							
<u>OPERATING REVENUE</u>							
032334	Interest On Investment	11,543		12,964		30,000	
032335	Interest On Reserve Accounts	20,000		47,957		50,000	
		31,543		60,921		80,000	
TOTAL GENERAL FINANCE - Operating		31,543	0	60,921	0	80,000	0
TOTAL GENERAL FINANCE - Capital		0	0	0	0	0	0
TOTAL GENERAL FINANCE		31,543	0	60,921	0	80,000	0
TOTAL GENERAL PURPOSE FUNDING		7,135,025	(352,322)	8,112,995	(334,446)	7,509,536	(380,331)
<u>GOVERNANCE & ADMINISTRATION</u>							
<u>GOVERNANCE</u>							
<u>OPERATING EXPENDITURE</u>							
041220	Bad Debts Written Off		(500)		0		(500)
041201	AROC Secretariat		(5,500)		(5,875)		(5,500)
041202	Memb. Attendance & Allowance		(135,007)		(112,618)		(146,626)
	<u>Attendance Fees</u>						
	Councillors x 8 - 98,202						
	Shire President x 1 - 15,205						
	<u>ICT Allowance</u>						
	Councillors - 9 - 3,600						
	IT Monthly & Annual Fees - 9,000						
	<u>Expenses</u>						
	Councillors x 9 - 9,000						
041203	Members Professional Development		(25,000)		(29,650)		(30,000)
041204	Election Expenses		(5,000)		(21,363)		(30,000)

**Shire of Toodyay - Operating Statement by Function & Activity
For The Period Ending 30 June 2021**

COA	Description	2020/2021 Detail Budget		2019/2020 Actual		2019/2020 Budget	
		Revenue	Expense	Revenue	Expense	Revenue	Expense
041205	Shire Presidents/Deputy Allowance President's Allowance - 22,174 Deputy President's Allowance - 5,544		(27,718)		(23,452)		(25,407)
041207	Refreshments & Functions - Councillors		(5,400)		(5,501)		(8,500)
041208	Refreshments & Functions - Staff		(7,600)		(7,771)		(10,000)
041210	Members Insurance		(4,000)		(3,874)		(4,000)
041211	Subscriptions Avon Midland WALGA Zone - 2,000 WALGA Assoc Membership - 10,020 WALGA Procurement - 2,550 WALGA Local Laws Service - 630 LG Professionals - 2,000 Other Subscriptions - 8,500		(25,700)		(25,622)		(25,000)
041212	Governance Other Expenses Governance Expense - 5,000		(5,000)		(32,069)		(25,000)
041213	Printing & Stationery		(10,000)		(11,977)		(5,000)
041214	Advertising		(12,000)		(14,435)		(10,000)
041218	Administration Allocation - Governance		(344,695)		(361,383)		(380,363)
041219	Audit Fees		(41,120)		(30,425)		(40,000)
041222	Legal Fees		(35,000)		(21,200)		(35,000)
000312	Deprec Of Assets-Members		(10,000)		(8,594)		(10,000)
041223	Local Laws		(2,000)		0		(2,000)
041228	Integrated Strategic Plan/s Profile iD Annual Subscription - 4,000		(4,000)		(4,740)		(4,000)
			(705,240)		(720,549)		(796,896)
<u>OPERATING REVENUE</u>							
041320	Recoups - Contributions, Donations & Reimbursements	7,500		11,326		7,500	
041321	Grants - Governance	1,000		0		1,000	
		8,500		11,326		8,500	
TOTAL GOVERNANCE (Operating)		8,500	(705,240)	11,326	(720,549)	8,500	(796,896)
<u>CAPITAL EXPENDITURE</u>							

**Shire of Toodyay - Operating Statement by Function & Activity
For The Period Ending 30 June 2021**

COA	Description	2020/2021 Detail Budget		2019/2020 Actual		2019/2020 Budget	
		Revenue	Expense	Revenue	Expense	Revenue	Expense
			0		0		0
<u>CAPITAL REVENUE</u>							
		0		0		0	
TOTAL GOVERNANCE (Capital)		0	0	0	0	0	0
TOTAL GOVERNANCE		8,500	(705,240)	11,326	(720,549)	8,500	(796,896)
<u>GOVERNANCE & ADMINISTRATION</u>							
<u>ADMINISTRATION</u>							
<u>OPERATING EXPENDITURE</u>							
042201	Administration - Employee Costs		(948,779)		(1,118,839)		(1,116,471)
042202	Administration - LSL Provision		(28,350)		(9,373)		(27,578)
042205	Administration - Insurance Workers Compensation Income Protection		(67,014)		(56,583)		(62,299)
042206	Administration Staff - FBT		(15,000)		(13,184)		(15,000)
042207	Administration - Professional Development		(17,000)		(15,700)		(24,500)
042208	Advertising		(2,000)		(445)		(2,000)
042210	Administration Office - Maintenance & Surrounds Parks & Gardens Building Utilities		(71,224)		(77,203)		(83,241)
042211	Administration - Printing & Stationery		(30,000)		(26,503)		(30,000)
042212	Administration - Telephone & Internet Annual Telephone Expense Annual Internet Expense		(64,056)		(58,144)		(42,021)
042213	Office Equipment - Maintenance & Minor Purchase		(11,000)		(7,202)		(11,000)
042214	Bank Fees & Charges		(22,000)		(21,487)		(22,000)
042215	Administration - Postage & Freight		(6,000)		(5,957)		(6,000)
042216	Administration - Computer - Hardware & Software		(241,609)		(300,821)		(231,911)

**Shire of Toodyay - Operating Statement by Function & Activity
For The Period Ending 30 June 2021**

COA	Description	2020/2021 Detail Budget		2019/2020 Actual		2019/2020 Budget	
		Revenue	Expense	Revenue	Expense	Revenue	Expense
	Annual Synergy Licence - 41,063 (12 months only)						
	IT Support, Hardware & Software Leases - 57,373						
	Computers - 15,000						
	Datascape Systems - 87,173						
	ESRI - 41,000						
042217	Administration - Vehicle Expenses		(15,000)		(9,648)		(15,000)
042218	Administration - Legal Expenditure		(1,500)		(88)		(1,500)
042219	Consultants		(10,000)		0		0
042220	Administration - Other Expenditure		(25,032)		(18,695)		(24,350)
	Risk Management - 13,000						
	WALGA Tax Service - 1,790						
	Employment Relations - 6,630						
	Other - 3,612						
042222	Occupation Health & Safety Outcomes		(10,000)		(6,113)		(12,000)
	OSH - 10,000						
000772	Administration - Depreciation		(73,000)		(63,247)		(73,000)
00B402	Less Administration Allocation		1,607,564		1,670,750		1,758,871
			(51,000)		(138,482)		(41,000)
OPERATING REVENUE							
042331	Legal Expenses Recovered	1,000		0		1,000	
042334	Administration - Income	30,000		11,124		30,000	
042341	Income Protection Insurance Revenue	0		24,991		0	
042342	Administration - Income - Gst Free	20,000		33,060		10,000	
		51,000		69,175		41,000	
TOTAL ADMINISTRATION (Operating)		51,000	(51,000)	69,175	(138,482)	41,000	(41,000)
CAPITAL EXPENDITURE							
042254	Transfer To Employee Entitlement Reserve - Administration		(20,000)		0		(30,000)
042255	Transfer To Information Technology Reserve		(500)		(334)		(500)
042401	Admin Building - Old Court House, Feinnes St		(5,000)		0		(30,000)
	Q191 - Remediation of Brickwork - 5,000						

**Shire of Toodyay - Operating Statement by Function & Activity
For The Period Ending 30 June 2021**

COA	Description	2020/2021 Detail Budget		2019/2020 Actual		2019/2020 Budget	
		Revenue	Expense	Revenue	Expense	Revenue	Expense
			(25,500)		(334)		(60,500)
CAPITAL REVENUE							
042330	Transfer From Employee Entitlement Reserve	25,000		88,932		30,000	
		25,000		88,932		30,000	
TOTAL ADMINISTRATION (Capital)		25,000	(25,500)	88,932	(334)	30,000	(60,500)
TOTAL ADMINISTRATION		76,000	(76,500)	158,107	(138,815)	71,000	(101,500)
TOTAL GOVERNANCE & ADMINISTRATION		84,500	(781,740)	169,433	(859,364)	79,500	(898,396)
<u>LAW, ORDER & PUBLIC SAFETY - FIRE PREVENTION</u>							
<u>OPERATING EXPENDITURE</u>							
051200	Strategic Access & Egress Land Tenure - 20,000 Annual Maintenance - 15,000		(35,000)		(5,713)		(35,000)
051201	Mitigation Works - Fire		(20,000)		0		(20,000)
051202	Firefighting - Water Tanks Tank Maintenance - 8,000 Grounds Maintenance - 2,000		(10,000)		(8,494)		(10,000)
051203	Administration Allocation - Fire Prevention		(31,299)		(32,078)		(33,699)
051205	Lops - Other Expenditure Decomission of Old Coondle Fire Shed - 6,290 Other - 3,290		(9,580)		(2,404)		(2,000)
051206	Fire Prevention - Employee Costs		(53,565)		(44,440)		(52,553)
051207	Shire Fire-Fighting Vehicle Expenses		(7,000)		(7,406)		(7,000)
051209	Firebreak Enforcement		(5,000)		(15,174)		(5,000)
051210	Fire Prevention - Advertising & Signs		(6,000)		(3,427)		(6,000)
051215	Firefighting - Shire Resources SMS Message Alert Service - 10,000 Station & Shed Site Maintenance - 4,000		(30,000)		(22,599)		(30,000)

**Shire of Toodyay - Operating Statement by Function & Activity
For The Period Ending 30 June 2021**

COA	Description	2020/2021 Detail Budget		2019/2020 Actual		2019/2020 Budget	
		Revenue	Expense	Revenue	Expense	Revenue	Expense
	Fire Fighting - 16,000						
051220	Brigade Plant & Equip (Less \$1,000)		(6,000)		(17,866)		(5,800)
051221	Brigade Plant & Equip Maint		(1,000)		(726)		(3,000)
051222	Brigade Vehicles, Trailers Maint		(72,000)		(68,015)		(75,000)
051223	Dfes Brigade Buildings - Maint		(10,000)		(7,249)		(7,850)
051224	Brigade Clothing & Access		(36,000)		(44,777)		(24,000)
051225	Brigade Utilities, Rates & Taxes		(14,000)		(12,791)		(15,500)
051226	Brigade Other Goods & Services		(58,754)		(38,236)		(21,856)
	Including equipment for Brigades - 22,754						
051227	Brigade Insurances		(20,757)		(19,048)		(21,451)
001742	Deprec Of Assets - Fire		(238,000)		(218,670)		(180,000)
			(663,955)		(569,115)		(555,709)
OPERATING REVENUE							
051331	Grant/Contributions - Fire	618,615		1,401,797		790,932	
	Q209 - Julimar Fire Station - 539,071						
	Q210 - Emergency Water Facilities - 79,544						
051335	Fines & Penalties	15,000		9,200		15,000	
051336	Esl Levy Recoup	224,011		143,777		176,358	
		857,626		1,554,774		982,290	
TOTAL FIRE PREVENTION - Operating		857,626	(663,955)	1,554,774	(569,115)	982,290	(555,709)
CAPITAL EXPENDITURE							
051250	Lops - Purchase Plant & Equipment		(5,500)		(488,883)		0
	Photocopier for Morangup BFB & Toodyay SES - 5,500						
051253	Lops - Building - Capital Expenditure		(559,414)		(863,458)		(832,706)
	Q209 - Julimar Fire Station - 559,414						
051254	Lops - Infrastructure Other		(100,208)		(5,265)		(25,000)
	Q210 - Community Water Supply - 100,208						
051401	Transfer To Reserve - Strategic Fire Access & Egress Interest		(2,000)		(33,018)		(33,000)
			(667,122)		(1,390,624)		(890,706)

**Shire of Toodyay - Operating Statement by Function & Activity
For The Period Ending 30 June 2021**

COA	Description	2020/2021 Detail Budget		2019/2020 Actual		2019/2020 Budget	
		Revenue	Expense	Revenue	Expense	Revenue	Expense
<u>CAPITAL REVENUE</u>							
		0		0		0	
	TOTAL FIRE PREVENTION - Capital	0	(667,122)	0	(1,390,624)	0	(890,706)
	TOTAL FIRE PREVENTION	857,626	(1,331,077)	1,554,774	(1,959,739)	982,290	(1,446,415)
<u>LAW, ORDER & PUBLIC SAFETY - ANIMAL CONTROL</u>							
<u>OPERATING EXPENDITURE</u>							
052201	Animal Control - Employee Costs		(47,966)		(46,928)		(47,054)
052203	Cat Control Expenses		(1,028)		(1,055)		(1,000)
052205	Other Costs - Animal Control		(4,500)		(5,720)		(3,500)
	Other Expense - 4,500						
052207	Dog Control Expenses		(2,925)		(2,362)		(2,845)
052208	Maintenance - Dog & Cat Pounds		(4,134)		(5,507)		(4,602)
052209	Other Animal Control		(3,598)		(3,335)		(3,500)
052213	Depreciation - Animal Control		(3,000)		(2,308)		(9,000)
052214	Administration Allocation - Animal Control		(23,489)		(25,228)		(26,501)
052215	Vehicle Expenses - Animal Control		(5,140)		(7,077)		(5,000)
			(95,780)		(99,520)		(103,002)
<u>OPERATING REVENUE</u>							
052321	Fines & Penalties	8,500		6,898		8,500	
	Dogs, Cats, Parking, Waste & Other						
052322	Impound Fees	6,000		4,591		6,000	
	Dogs, Cats, Parking, Waste & Other						
052323	Dog Registration Fees	25,000		21,045		25,000	
052324	Kennel Licences	200		200		200	
052325	Other Income - Fees, Charges & Reimbursements	2,000		638		2,000	
052326	Fees & Charges - Other Councils	100		0		100	
	Dogs, Cats, Parking, Waste & Other						

**Shire of Toodyay - Operating Statement by Function & Activity
For The Period Ending 30 June 2021**

COA	Description	2020/2021 Detail Budget		2019/2020 Actual		2019/2020 Budget	
		Revenue	Expense	Revenue	Expense	Revenue	Expense
052328	Cat Registration Fees	5,000		3,962		5,000	
		46,800		37,334		46,800	
TOTAL ANIMAL CONTROL - Operating		46,800	(95,780)	37,334	(99,520)	46,800	(103,002)
<u>CAPITAL EXPENDITURE</u>							
			0		0		0
<u>CAPITAL REVENUE</u>							
		0		0		0	
TOTAL ANIMAL CONTROL - Capital		0	0	0	0	0	0
TOTAL ANIMAL CONTROL		46,800	(95,780)	37,334	(99,520)	46,800	(103,002)
<u>OTHER</u>							
<u>OPERATING EXPENDITURE</u>							
053201	Employee Costs - Other Lops		(95,732)		(92,463)		(93,909)
053203	Telephone Expense		(1,500)		(500)		(1,500)
053204	CCTV Operational Expenses		(7,000)		(1,815)		(5,000)
	Maintenance - In-house						
053206	Vehicle Expenses - Rangers		(9,252)		(10,909)		(9,000)
053207	Administration Allocation - Lops Other		(27,630)		(29,238)		(30,851)
053208	Depreciation - Lops - Other		(4,900)		(4,299)		(4,900)
053209	SEMC AWARE Grant Expenditure		0		(19,192)		(21,000)
			(146,014)		(158,417)		(166,160)
<u>OPERATING REVENUE</u>							
053321	Fines & Penalties	3,500		3,717		3,000	
053322	Other Income	1,500		91		1,500	
	Other Income - 1,500						
053323	CCTV - Grants & Contributions	0		159,956		159,956	

**Shire of Toodyay - Operating Statement by Function & Activity
For The Period Ending 30 June 2021**

COA	Description	2020/2021 Detail Budget		2019/2020 Actual		2019/2020 Budget	
		Revenue	Expense	Revenue	Expense	Revenue	Expense
		5,000		163,764		164,456	
	TOTAL (LOPS) OTHER - Operating	5,000	(146,014)	163,764	(158,417)	164,456	(166,160)
	CAPITAL EXPENDITURE						
053401	CCTV - Closed Circuit Television Camera - Security		0		(161,453)		(150,000)
053402	Transfer To CCTV Reserve Interest		(350)		(401)		(350)
			(350)		(161,853)		(150,350)
	CAPITAL REVENUE						
		0		0		0	
	TOTAL (LOPS) OTHER - Capital	0	(350)	0	(161,853)	0	(150,350)
	TOTAL (LOPS) OTHER	5,000	(146,364)	163,764	(320,270)	164,456	(316,510)
	EMERGENCY MANAGEMENT						
	OPERATING EXPENDITURE						
054202	Recovery Expenses		(2,000)		(1,064)		(2,000)
054203	Administration Allocation - Emergency Management		(29,517)		(31,577)		(33,182)
054204	CESM - Employee Costs		(140,120)		(140,915)		(140,120)
054206	DFES Co-Location Centre - Stirling Terrace		(200)		0		(200)
054208	Cesm Vehicle Expenses		(7,196)		(25,722)		(7,000)
054209	SES Plant & Equipment (less \$1000)		(10,000)		(11,026)		(13,152)
054210	SES Plant & Equipment Maintenance		(1,000)		(61)		(1,000)
054211	SES Vehicles, Trailers Maintenance		(8,000)		(10,749)		(6,678)
054212	SES Building - Maintenance		(2,000)		0		(2,000)
054214	SES Utilities, rates & taxes		(2,000)		(2,638)		(2,000)
054215	SES Other Goods & Services		(5,776)		(2,518)		(1,000)
054216	SES Insurance		(2,150)		0		(2,000)
054217	Bushfire Risk Management Coordinator - Employee Expense		(139,716)		(131,126)		(138,486)

**Shire of Toodyay - Operating Statement by Function & Activity
For The Period Ending 30 June 2021**

COA	Description	2020/2021 Detail Budget		2019/2020 Actual		2019/2020 Budget	
		Revenue	Expense	Revenue	Expense	Revenue	Expense
054218	Bushfire Risk Management Coordinator - Other Expense		(34,790)		(29,238)		(34,445)
			(384,465)		(386,634)		(383,263)
<u>OPERATING REVENUE</u>							
054335	CESM - Recoup	112,826		143,127		112,826	
054337	Toodyay District SES Grant	49,019		8,662		57,621	
054338	Bushfire Risk Management Coordinator - Recoup	176,083		174,505		174,505	
		337,928		326,294		344,952	
TOTAL EMERGENCY MANAGEMENT - Operating		337,928	(384,465)	326,294	(386,634)	344,952	(383,263)
<u>CAPITAL EXPENDITURE</u>							
054250	Ses - Purchase Plant & Equipment		(18,100)		(12,384)		(29,791)
	Fitout of SES Ute - 18,100						
054205	Transfer To Emergency Management & Recovery Reserve		(1,000)		(1,113)		(2,500)
			(19,100)		(13,497)		(32,291)
<u>CAPITAL REVENUE</u>							
		0		0		0	
TOTAL EMERGENCY MANAGEMENT - Capital		0	(19,100)	0	(13,497)	0	(32,291)
TOTAL EMERGENCY MANAGEMENT		337,928	(403,565)	326,294	(400,131)	344,952	(415,554)
<u>FIRE & LAND MANAGEMENT</u>							
<u>OPERATING EXPENDITURE</u>							
055401	Reserves Management		(47,253)		(41,914)		(46,535)
	Mitigation Works - 37,253						
	Reserve Track Maintenance - 10,000						
055406	Reserves Management - Employee Costs		(87,204)		(77,481)		(85,166)

**Shire of Toodyay - Operating Statement by Function & Activity
For The Period Ending 30 June 2021**

COA	Description	2020/2021 Detail Budget		2019/2020 Actual		2019/2020 Budget	
		Revenue	Expense	Revenue	Expense	Revenue	Expense
055407	RMO - Vehicle Expenses		(5,000)		(4,210)		(5,000)
055412	RMO - Professional Development		(1,000)		(165)		(1,000)
055413	Administration Allocation - Reserve Management		(22,376)		(24,393)		(25,592)
055416	Mitigation Activity Expense		0		(920,100)		0
			(162,833)		(1,068,262)		(163,293)
OPERATING REVENUE							
055502	Reserves Management - Telecommunications Leases	21,074		20,972		20,500	
055337	Mitigation - Grants/Contributions	0		1,092,800		0	
		21,074		1,113,772		20,500	
TOTAL LAND & FIRE MANAGEMENT - Operating							
		21,074	(162,833)	1,113,772	(1,068,262)	20,500	(163,293)
CAPITAL EXPENDITURE							
			0		0		0
CAPITAL REVENUE							
		0		0		0	
TOTAL LAND & FIRE MANAGEMENT - Capital							
		0	0	0	0	0	0
TOTAL LAND & FIRE MANAGEMENT							
		21,074	(162,833)	1,113,772	(1,068,262)	20,500	(163,293)
TOTAL LAW ORDER & PUBLIC SAFETY							
		1,268,428	(2,139,619)	3,195,938	(3,847,922)	1,558,998	(2,444,774)
HEALTH							
PUBLIC HEALTH							
OPERATING EXPENDITURE							
074201	Public Health - Employee Costs		(136,737)		(115,112)		(133,461)
074206	Health - Professional Development		(2,250)		(1,896)		(2,250)
074208	Health Control Expenses		(6,000)		(294)		(6,000)

**Shire of Toodyay - Operating Statement by Function & Activity
For The Period Ending 30 June 2021**

COA	Description	2020/2021 Detail Budget		2019/2020 Actual		2019/2020 Budget	
		Revenue	Expense	Revenue	Expense	Revenue	Expense
074209	Legal Expenses		(5,000)		0		(5,000)
076201	Analytical Expenses		(2,000)		(1,063)		(2,000)
074210	Administration Allocation - Public Health		(21,058)		(23,223)		(24,398)
074212	Pest Management Expenses		(10,000)		(9,581)		(10,000)
002502	Deprec Of Assets - Health		(35,500)		(32,487)		(35,500)
			(218,545)		(183,657)		(218,609)
<u>OPERATING REVENUE</u>							
074331	Legal Expenses Recoup	500		0		500	
074332	Health Act Fees,Licences	15,000		11,301		15,000	
074333	Fines And Penalties	1,000		0		1,000	
074335	Health Services Recoup	10,000		5,218		10,000	
		26,500		16,519		26,500	
TOTAL PUBLIC HEALTH - Operating		26,500	(218,545)	16,519	(183,657)	26,500	(218,609)
<u>CAPITAL EXPENDITURE</u>							
			0		0		0
<u>CAPITAL REVENUE</u>							
		0		0		0	
TOTAL PUBLIC HEALTH - Capital		0	0	0	0	0	0
TOTAL PUBLIC HEALTH		26,500	(218,545)	16,519	(183,657)	26,500	(218,609)
<u>OTHER HEALTH</u>							
<u>OPERATING EXPENDITURE</u>							
077201	Alma Beard Centre Building Maintenance Garden Maintenance Operational Expenditure		(32,538)		(25,266)		(33,162)

**Shire of Toodyay - Operating Statement by Function & Activity
For The Period Ending 30 June 2021**

COA	Description	2020/2021 Detail Budget		2019/2020 Actual		2019/2020 Budget	
		Revenue	Expense	Revenue	Expense	Revenue	Expense
077202	Alma Beard Medical Centre - Rental Offset by GL: 077330		(35,000)		(35,000)		(35,000)
077203	Administration Allocation - Other Health		(23,877)		(25,897)		(27,326)
			(91,415)		(86,162)		(95,488)
<u>OPERATING REVENUE</u>							
077330	Alma Beard Medical Centre - Rental Offset by GL: 077202 Physiotherapy Room Rental - 6,000	41,000		40,983		41,000	
		41,000		40,983		41,000	
TOTAL OTHER HEALTH - Operating		41,000	(91,415)	40,983	(86,162)	41,000	(95,488)
<u>CAPITAL EXPENDITURE</u>							
077251	Alma Beard Medical Centre - Building		0		0		(15,000)
			0		0		(15,000)
<u>CAPITAL REVENUE</u>							
		0		0		0	
TOTAL OTHER HEALTH - Capital		0	0	0	0	0	(15,000)
TOTAL OTHER HEALTH		41,000	(91,415)	40,983	(86,162)	41,000	(110,488)
TOTAL HEALTH		67,500	(309,960)	57,502	(269,819)	67,500	(329,097)
<u>EDUCATION AND WELFARE</u>							
<u>OPERATING EXPENDITURE</u>							
081100	Aged & Disabled - Other - Operating Expenditure		(5,000)		(1,026)		(5,000)
081110	Admin Allocation - Other Aged & Disabled		(24,815)		(26,899)		(28,316)

**Shire of Toodyay - Operating Statement by Function & Activity
For The Period Ending 30 June 2021**

COA	Description	2020/2021 Detail Budget		2019/2020 Actual		2019/2020 Budget	
		Revenue	Expense	Revenue	Expense	Revenue	Expense
081150	Aged & Disabled - Employee Costs		(16,499)		(41,784)		(34,542)
			(46,314)		(69,709)		(67,858)
<u>OPERATING REVENUE</u>							
		0		0		0	
TOTAL EDUCATION AND WELFARE - Operating		0	(46,314)	0	(69,709)	0	(67,858)
<u>CAPITAL EXPENDITURE</u>							
083300	Aged & Disabled - Other - Capital Expenditure		0		(220)		(12,000)
			0		(220)		(12,000)
<u>CAPITAL REVENUE</u>							
		0		0		0	
TOTAL EDUCATION AND WELFARE - Capital		0	0	0	(220)	0	(12,000)
TOTAL EDUCATION AND WELFARE		0	(46,314)	0	(69,929)	0	(79,858)
TOTAL EDUCATION AND WELFARE		0	(46,314)	0	(69,929)	0	(79,858)
<u>HOUSING</u>							
<u>STAFF HOUSING</u>							
<u>OPERATING EXPENDITURE</u>							
091201	Lot 35; 19A & 19B Clinton Street - Duplex Building Maintenance Garden Maintenance Utilities & Insurance		(9,418)		(7,505)		(8,712)
002602	Deprec Of Assets - Staff Housing		(5,500)		(4,769)		(5,500)
			(14,918)		(12,274)		(14,212)

**Shire of Toodyay - Operating Statement by Function & Activity
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COA	Description	2020/2021 Detail Budget		2019/2020 Actual		2019/2020 Budget	
		Revenue	Expense	Revenue	Expense	Revenue	Expense
<u>OPERATING REVENUE</u>							
091330	Shire Owned Housing - Rental Income	10,280		9,000		10,000	
091332	Recoups - Staff Housing	1,500		1,381		500	
		11,780		10,381		10,500	
TOTAL STAFF HOUSING - Operating		11,780	(14,918)	10,381	(12,274)	10,500	(14,212)
<u>CAPITAL EXPENDITURE</u>							
091250	Staff Housing - Capital Works Fence Replacement - 7,500		(7,500)		0		0
			(7,500)		0		0
<u>CAPITAL REVENUE</u>							
		0		0		0	
TOTAL STAFF HOUSING - Capital		0	(7,500)	0	0	0	0
TOTAL STAFF HOUSING		11,780	(22,418)	10,381	(12,274)	10,500	(14,212)
<u>OTHER HOUSING</u>							
<u>OPERATING EXPENDITURE</u>							
092203	Butterly House		(2,350)		(1,398)		(2,350)
002662	Deprec Of Assets-Housing		(20,000)		(17,965)		(20,000)
			(22,350)		(19,364)		(22,350)
<u>OPERATING REVENUE</u>							
		0		0		0	
TOTAL OTHER HOUSING - Operating		0	(22,350)	0	(19,364)	0	(22,350)

**Shire of Toodyay - Operating Statement by Function & Activity
For The Period Ending 30 June 2021**

COA	Description	2020/2021 Detail Budget		2019/2020 Actual		2019/2020 Budget	
		Revenue	Expense	Revenue	Expense	Revenue	Expense
<u>CAPITAL EXPENDITURE</u>							
			0		0		0
<u>CAPITAL REVENUE</u>							
		0		0		0	
TOTAL OTHER HOUSING - Capital		0	0	0	0	0	0
TOTAL OTHER HOUSING		0	(22,350)	0	(19,364)	0	(22,350)
TOTAL HOUSING		11,780	(44,768)	10,381	(31,638)	10,500	(36,562)
<u>COMMUNITY AMMENITIES</u>							
<u>HOUSEHOLD REFUSE</u>							
<u>OPERATING EXPENDITURE</u>							
101201	Waste Transfer Station - Maintenance & Operating Building Maintenance Parks & Gardens Utilities/Insurance		(27,141)		(40,336)		(26,636)
101202	Disposal Of Refuse		(40,000)		(37,969)		(40,000)
101203	Domestic Refuse Collection Includes fortnightly recycle collection Mandatory Waste Collections (inc Shire) Requested Waste Collections Commercial Waste Collection Monthly tonnage collection fee		(349,468)		(354,541)		(346,000)
101204	Administration Allocation - Household Refuse		(25,748)		(27,400)		(28,805)
101207	Waste Transfer Station - Waste Management Contract		(181,000)		(169,706)		(181,000)
002752	Deprec Of Assets-Rubbish		(5,900)		(5,413)		(5,800)
			(629,257)		(635,364)		(628,241)
<u>OPERATING REVENUE</u>							

**Shire of Toodyay - Operating Statement by Function & Activity
For The Period Ending 30 June 2021**

COA	Description	2020/2021 Detail Budget		2019/2020 Actual		2019/2020 Budget	
		Revenue	Expense	Revenue	Expense	Revenue	Expense
101330	Domestic Rubbish Collection - Mandatory Includes fortnightly recycle collection 486 collections - 109,270	112,240		112,428		109,270	
101331	Commercial Rubbish Collection Includes fortnightly recycle collection 107 collections - 23,650	23,650		23,493		23,650	
101332	Transfer Station Entry Fees - Additional Passes \$60 per Twelve Passes \$30 per Six Passes \$5 per Single Pass	1,500		331		1,500	
101333	Waste Transfer Station Maintenance - Minimum Rate 3,091 Assessments @ \$85 per assessment	262,735		246,309		246,480	
101334	Domestic Rubbish Collection - Additional Includes fortnightly recycle collection 1,279 collections - 294,170	294,170		292,330		287,960	
		694,295		674,891		668,860	
TOTAL HOUSEHOLD REFUSE - Operating		694,295	(629,257)	674,891	(635,364)	668,860	(628,241)
<u>CAPITAL EXPENDITURE</u>							
101252	Transfer To Refuse Reserve		(1,000)		(1,705)		(2,000)
			(1,000)		(1,705)		(2,000)
<u>CAPITAL REVENUE</u>							
		0		0		0	
TOTAL HOUSEHOLD REFUSE - Capital		0	(1,000)	0	(1,705)	0	(2,000)
TOTAL HOUSEHOLD REFUSE		694,295	(630,257)	674,891	(637,069)	668,860	(630,241)
<u>OTHER REFUSE</u>							
<u>OPERATING EXPENDITURE</u>							

**Shire of Toodyay - Operating Statement by Function & Activity
For The Period Ending 30 June 2021**

COA	Description	2020/2021 Detail Budget		2019/2020 Actual		2019/2020 Budget	
		Revenue	Expense	Revenue	Expense	Revenue	Expense
102201	Administration Allocation - Other Refuse		(37,027)		(38,427)		(40,517)
102202	Tidy Towns Expenditure		(2,000)		(33)		(10,000)
	Other Expense - 2,000						
102206	Street Bins Collection		(11,000)		(10,054)		(10,000)
102207	Litter Control - Other		(6,286)		0		(2,286)
	Parks & Gardens - 5,286						
	Community Cleanup Event - 1,000						
			(56,313)		(48,514)		(62,803)
<u>OPERATING REVENUE</u>							
		0		0		0	
TOTAL OTHER REFUSE - Operating		0	(56,313)	0	(48,514)	0	(62,803)
<u>CAPITAL EXPENDITURE</u>							
			0		0		0
<u>CAPITAL REVENUE</u>							
		0		0		0	
TOTAL OTHER REFUSE - Capital		0	0	0	0	0	0
TOTAL OTHER REFUSE		0	(56,313)	0	(48,514)	0	(62,803)
<u>COMMUNITY AMMENITIES</u>							
<u>SEWERAGE</u>							
<u>OPERATING EXPENDITURE</u>							
			0		0		0
<u>OPERATING REVENUE</u>							
		0		0		0	

**Shire of Toodyay - Operating Statement by Function & Activity
For The Period Ending 30 June 2021**

COA	Description	2020/2021 Detail Budget		2019/2020 Actual		2019/2020 Budget	
		Revenue	Expense	Revenue	Expense	Revenue	Expense
TOTAL SEWERAGE - Operating		0	0	0	0	0	0
<u>CAPITAL EXPENDITURE</u>							
			0		0		0
<u>CAPITAL REVENUE</u>							
		0		0		0	
TOTAL SEWERAGE - Capital		0	0	0	0	0	0
TOTAL SEWERAGE		0	0	0	0	0	0
<u>COMMUNITY SPONSORSHIP</u>							
<u>OPERATING EXPENDITURE</u>							
104201	Community Grants & Sponsorships Discretionary Funds - 4,000 Toodyay Community Resource Centre - 5,000 Bush Poets - 1,000 Toodyay Chamber of Commerce - 5,000 Toodyay District High School - 2,500 Toodyay Lions Club - 4,300 Toodyay Cricket Club - 2,500 Toodyay Seed Orchard Group - 5,700 Noongar Kaakning Aboriginal Corporation - 5,000 Toodyay Youth Care - 10,000		(45,000)		(65,814)		(74,500)
104203	Community Contributions Waiving of Fees for Community Events		(5,000)		0		(5,000)
			(50,000)		(65,814)		(79,500)
<u>OPERATING REVENUE</u>							
104330	Contributions, Donations, Grants & Sponsorships	5,000		0		5,000	
		5,000		0		5,000	

**Shire of Toodyay - Operating Statement by Function & Activity
For The Period Ending 30 June 2021**

COA	Description	2020/2021 Detail Budget		2019/2020 Actual		2019/2020 Budget	
		Revenue	Expense	Revenue	Expense	Revenue	Expense
	TOTAL COMMUNITY SPONSORSHIP - Operating	5,000	(50,000)	0	(65,814)	5,000	(79,500)
	<u>CAPITAL EXPENDITURE</u>						
			0		0		0
	<u>CAPITAL REVENUE</u>						
		0		0		0	
	TOTAL COMMUNITY SPONSORSHIP - Capital	0	0	0	0	0	0
	TOTAL COMMUNITY SPONSORSHIP	5,000	(50,000)	0	(65,814)	5,000	(79,500)
	<u>PROTECTION OF THE ENVIRONMENT</u>						
	<u>OPERATING EXPENDITURE</u>						
105204	Environmental Expenditure		(10,000)		(1,008)		(34,500)
105205	Admin Alloc - Environment Protection		(19,556)		(21,553)		(22,664)
			(29,556)		(22,561)		(57,164)
	<u>OPERATING REVENUE</u>						
		0		0		0	
	TOTAL PROTECTION OF ENVIRONMENT - Operating	0	(29,556)	0	(22,561)	0	(57,164)
	<u>CAPITAL EXPENDITURE</u>						
			0		0		0
	<u>CAPITAL REVENUE</u>						
		0		0		0	
	TOTAL PROTECTION OF ENVIRONMENT - Capital	0	0	0	0	0	0
	TOTAL PROTECTION OF ENVIRONMENT	0	(29,556)	0	(22,561)	0	(57,164)

**Shire of Toodyay - Operating Statement by Function & Activity
For The Period Ending 30 June 2021**

COA	Description	2020/2021 Detail Budget		2019/2020 Actual		2019/2020 Budget	
		Revenue	Expense	Revenue	Expense	Revenue	Expense
<u>TOWN PLANNING</u>							
<u>OPERATING EXPENDITURE</u>							
106201	Town Planning - Employee Costs		(162,335)		(162,181)		(161,083)
106205	Town Planning - Professional Development		(2,500)		(1,784)		(2,500)
106206	T.Plng Vehicle Expenses		(21,000)		(16,484)		(21,000)
106208	Rezoning/Subdivision Expenses		(1,000)		(707)		(1,000)
106209	T.Plng Other Expenses		(5,000)		(17,001)		(5,000)
106210	T.Plng Legal Costs		(25,000)		(416)		(25,000)
106212	Administration Allocation - Town Planning		(41,335)		(41,100)		(43,307)
106213	Deprec Of Assets - T/P		(3,300)		(2,993)		(9,000)
			(261,470)		(243,566)		(267,890)
<u>OPERATING REVENUE</u>							
106332	Subdivision Fees	1,500		1,445		1,500	
106334	T.Plng Other Fees 3-6 Dog Applications Planning Applications Plan Searches	35,980		36,892		35,000	
106341	T.Plng Services Recoup	5,000		2,614		5,000	
		42,480		40,951		41,500	
TOTAL TOWN PLANNING - Operating		42,480	(261,470)	40,951	(243,566)	41,500	(267,890)
<u>CAPITAL EXPENDITURE</u>							
			0		0		0
<u>CAPITAL REVENUE</u>							
		0		0		0	
TOTAL TOWN PLANNING - Capital		0	0	0	0	0	0

Shire of Toodyay - Operating Statement by Function & Activity
For The Period Ending 30 June 2021

COA	Description	2020/2021 Detail Budget		2019/2020 Actual		2019/2020 Budget	
		Revenue	Expense	Revenue	Expense	Revenue	Expense
TOTAL TOWN PLANNING		42,480	(261,470)	40,951	(243,566)	41,500	(267,890)
<u>COMMUNITY AMMENITIES</u>							
<u>OTHER COMMUNITY SERVICES</u>							
<u>OPERATING EXPENDITURE</u>							
107201	Cemetery Maintenance		(49,651)		(16,764)		(49,116)
	Building Maintenance						
	Parks & Gardens						
	Operational/Utilities						
107202	Federation Square Mtce		(12,330)		(8,986)		(13,495)
	Building Maintenance						
	Parks & Gardens						
	Operational/Utilities						
107204	Toodyay Railway Station		(22,212)		(19,928)		(21,880)
	R015 Railway Lawns & Gardens						
	R078 Railway Reserve						
	Utilities						
107205	Street Furniture		(1,330)		(4,223)		(2,435)
107206	War Memorial		(31,162)		(30,556)		(32,969)
	Parks & Gardens						
	Building Maintenance						
	Operational/Utilities						
107210	Administration Allocation - Other Community Services		(19,556)		(21,553)		(22,664)
107211	Cemetery Operations - Gravedigging Etc		(16,000)		(13,217)		(16,000)
003502	Depr Of Assets-Amenities		(5,000)		(4,042)		(5,000)
			(157,241)		(119,269)		(163,559)
<u>OPERATING REVENUE</u>							
107331	Cemetery Fees (Inc Gst)	16,000		9,823		16,000	
107332	Cemetery Fees (Not Inc Gst)	500		390		500	
107335	Recoup Abandon Vehicle Expense	0		350		0	

**Shire of Toodyay - Operating Statement by Function & Activity
For The Period Ending 30 June 2021**

COA	Description	2020/2021 Detail Budget		2019/2020 Actual		2019/2020 Budget	
		Revenue	Expense	Revenue	Expense	Revenue	Expense
		16,500		10,563		16,500	
	TOTAL OTHER COMMUNITY - Operating	16,500	(157,241)	10,563	(119,269)	16,500	(163,559)
	CAPITAL EXPENDITURE						
			0		0		0
	CAPITAL REVENUE						
		0		0		0	
	TOTAL OTHER COMMUNITY - Capital	0	0	0	0	0	0
	TOTAL OTHER COMMUNITY SERVICES	16,500	(157,241)	10,563	(119,269)	16,500	(163,559)
	TOTAL COMMUNITY AMENITIES	758,275	(1,184,837)	726,405	(1,136,793)	731,860	(1,261,157)
	RECREATION & CULTURE						
	PUBLIC HALLS						
	OPERATING EXPENDITURE						
111201	Memorial Hall - Operational & Maintenance Expenditure		(41,198)		(36,642)		(43,503)
	Building Maintenance						
	Operational/Utilities						
111202	Morangup Comm Ctre.		(7,139)		(2,125)		(8,049)
	Building Maintenance						
	Parks & Gardens						
	Operational/Utilities						
111203	Community Ctre		(50,405)		(51,632)		(55,076)
	Building Maintenance						
	Parks & Gardens						
	Operational/Utilities						
111204	Administration Allocation - Public Halls		(25,582)		(27,734)		(29,254)
161205	Loan 65 - Interest And Charges		(722)		(2,110)		(1,658)

**Shire of Toodyay - Operating Statement by Function & Activity
For The Period Ending 30 June 2021**

COA	Description	2020/2021 Detail Budget		2019/2020 Actual		2019/2020 Budget	
		Revenue	Expense	Revenue	Expense	Revenue	Expense
003522	Deprec Of Assets - Halls		(57,000)		(52,537)		(53,000)
			(182,046)		(172,780)		(190,540)
OPERATING REVENUE							
111330	Memorial Hall Rentals	2,000		705		3,500	
111332	Community Centre Rentals Silver Chain - 15,000 Dept Child Protection - 20,000 Other Rentals - 10,000	45,000		40,405		45,000	
111333	Community Centre Recoups	1,500		1,493		1,500	
		48,500		42,603		50,000	
TOTAL PUBLIC HALLS - Operating		48,500	(182,046)	42,603	(172,780)	50,000	(190,540)
CAPITAL EXPENDITURE							
111351	Buildings - Public Halls & Civic Centres Q165 - Morangup Community Centre - 351,670		(351,670)		(12,732)		(453,300)
111352	Land - Public Halls & Civic Centres		0		0		0
111354	Transfer To Morangup Community Centre Development Reserve		(2,000)		(5,218)		(2,000)
161256	Loan 65 - Principal - Community Centre, Stirling Terrace		(13,016)		(11,754)		(12,161)
			(366,686)		(29,704)		(467,461)
CAPITAL REVENUE							
111360	Transfer From Community Development Reserve	351,670		0		348,981	
		351,670		0		348,981	
TOTAL PUBLIC HALLS - Capital		351,670	(366,686)	0	(29,704)	348,981	(467,461)
TOTAL PUBLIC HALLS		400,170	(548,732)	42,603	(202,485)	398,981	(658,001)
RECREATION & CULTURE							

**Shire of Toodyay - Operating Statement by Function & Activity
For The Period Ending 30 June 2021**

COA	Description	2020/2021 Detail Budget		2019/2020 Actual		2019/2020 Budget	
		Revenue	Expense	Revenue	Expense	Revenue	Expense
<u>RECREATION & SPORT</u>							
<u>OPERATING EXPENDITURE</u>							
113201	Toodyay Showgrounds		(163,531)		(199,520)		(159,444)
	Building Maintenance						
	Parks & Gardens						
	Operational/Utilities						
113202	Toodyay Race Course		(1,070)		(2,001)		(1,070)
113203	Newcastle Park		(25,697)		(19,673)		(26,280)
	Building Maintenance						
	Parks & Gardens						
	Operational/Utilities						
113204	Charcoal Lane Public Convenience		(15,915)		(14,501)		(18,398)
	Building Maintenance						
	Operational/Utilities						
113206	Parks & Gardens Depot		(4,693)		(1,264)		(5,948)
	Parks & Gardens						
	Building Maintenance						
	Operational/Utilities						
113207	Pioneer Arborteam		(11,588)		(7,204)		(11,370)
113208	Railway Wagon Reserve No. 35142 (Info Bay)		(9,884)		(5,269)		(9,702)
113210	Wilson Street (Parking) Reserve		(2,450)		(163)		(2,407)
113212	Pelham Reserve		(17,942)		(17,767)		(18,078)
	Building Maintenance						
	Reserve Works - 6,500						
	Operational/Utilities						
113213	Duidgee & Stirling Parks		(76,280)		(103,865)		(82,760)
	Parks & Gardens						
	Building Maintenance						
	Operational/Utilities						
113214	Misc Sports Club Facilities		(5,835)		(4,294)		(6,255)
	Building Maintenance						
	Other						
113215	Other Shire Parks & Gardens		(19,499)		(4,895)		(20,435)

**Shire of Toodyay - Operating Statement by Function & Activity
For The Period Ending 30 June 2021**

COA	Description	2020/2021 Detail Budget		2019/2020 Actual		2019/2020 Budget	
		Revenue	Expense	Revenue	Expense	Revenue	Expense
113221	Admin Allocation - Recreation & Sport		(54,239)		(54,299)		(57,091)
113226	Recreation Facility Expenses Parks & Gardens - 83,330 Building Maintenance - 15,000 Operational/Utilities - 32,535		(130,866)		0		0
113227	Youth Engagement - Expenditure Paint the Town Read		(3,367)		(3,389)		(9,500)
113228	Community Expenditure - Sport & Rec Toodyay Corporate Sports Challenge		(2,500)		0		(2,500)
113229	Other Recreation & Sport - Employee Costs		(25,050)		(72,946)		(62,266)
113230	Operational Expense Recreation Precinct (Swimming Pool) Operational Costs - 225,000 Operational/Utilities - 80,000		(305,000)		0		0
161214	Loan 72 - Interest - Land -Rec Centre		(35,158)		(39,850)		(37,307)
161215	Loan 73 - Interest - Multi Purpose Courts		0		(249)		(288)
161217	Loan 75 - Interest & Charges - Recreation Precinct		(174,793)		0		(178,510)
003792	Deprec Of Assets - Sport		(152,000)		(139,433)		(145,000)
			(1,237,357)		(690,581)		(854,609)
OPERATING REVENUE							
113330	Showground Rental	2,500		2,465		5,000	
113332	Club Leases	1,000		300		1,000	
113335	Clubs Insurance	3,000		1,888		3,750	
113351	Grants & Contributions Income	1,000		1,636		1,000	
113357	Toodyay Race Club - Reimbursement/s Insurance	2,500		2,189		3,500	
113362	Recreation Precinct Contributions BBRF Grant Funding- 991,385	991,385		3,252,877		5,575,425	
113364	Old Parks & Gardens Lease	0		(1,250)		0	
113365	Recreation Precinct Income	25,000		0		0	
		1,026,385		3,260,105		5,589,675	
TOTAL REC & SPORT - Operating		1,026,385	(1,237,357)	3,260,105	(690,581)	5,589,675	(854,609)

**Shire of Toodyay - Operating Statement by Function & Activity
For The Period Ending 30 June 2021**

COA	Description	2020/2021 Detail Budget		2019/2020 Actual		2019/2020 Budget	
		Revenue	Expense	Revenue	Expense	Revenue	Expense
<u>CAPITAL EXPENDITURE</u>							
113256	Duidgee / Stirling Park Upgrade - Infrastructure		0		(20,665)		(90,000)
113262	Buildings - Sport & Recreation		(1,390,972)		(67,227)		(4,676,409)
	Q199 - Recreation Precinct Buildings - 1,390,972						
113263	Infrastructure - Parks & Recreation		0		(10,482,544)		(8,976,049)
113270	Showgrounds - Pavilion		(5,000)		0		(10,000)
	Q148 - Pavilion Kitchen Refresh - 5,000						
113274	Transfer To Swimming Pool Reserve		0		(1,393)		(2,000)
113275	Transfer To Recreation Development Reserve		(15,000)		(18,299)		(15,000)
113277	Transfer To Asset Replacement Reserve		(10,000)		(10,151)		(10,000)
161262	Loan 72 - Principal - Recreation Precinct Land		(43,380)		(41,512)		(41,512)
161263	Loan 73 - Principal Payments - Multi Purpose Courts		0		(10,188)		(10,189)
161271	Loan 75 - Principal - Recreation Precinct		(156,572)		0		(150,492)
			(1,620,924)		(10,651,979)		(13,981,651)
<u>CAPITAL REVENUE</u>							
113350	Transfer From Recreation Development Reserve	0		1,702,552		1,701,552	
113359	Transfer From Swimming Pool Reserve	0		112,084		110,691	
113360	Loan Income - Multi Purpose Recreation Facility	0		4,500,000		4,500,000	
		0		6,314,636		6,312,243	
TOTAL REC & SPORT - Capital		0	(1,620,924)	6,314,636	(10,651,979)	6,312,243	(13,981,651)
TOTAL RECREATION & SPORT		1,026,385	(2,858,281)	9,574,741	(11,342,561)	11,901,918	(14,836,260)
<u>RECREATION & CULTURE</u>							
<u>LIBRARIES</u>							
<u>OPERATING EXPENDITURE</u>							
115201	Library - Employee Costs		(170,280)		(151,419)		(166,404)
115204	Library - Professional Development		(2,500)		(1,984)		(5,702)

**Shire of Toodyay - Operating Statement by Function & Activity
For The Period Ending 30 June 2021**

COA	Description	2020/2021 Detail Budget		2019/2020 Actual		2019/2020 Budget	
		Revenue	Expense	Revenue	Expense	Revenue	Expense
115205	Library Operating Expenses		(16,971)		(13,021)		(16,971)
	Stationery & Staff Amenities						
	Telephone Charges						
	State Library of WA						
	Solar Panel Leasing						
115206	Library Bldg. Maintenance		(30,646)		(19,218)		(33,142)
	Parks and Gardens						
	Building Maintenance						
	Utilities/Insurance						
115207	Library Office Equipment		(6,000)		(8,358)		(10,630)
115208	Library Book Purchases		(3,000)		(3,000)		(3,000)
115210	Administration Allocation - Library		(24,344)		(27,066)		(28,510)
115211	Library - Events		(2,500)		(538)		(2,500)
	Author Talks x 4 Events - 2,500						
161209	Loan 67 - Interest And Charges		(14,073)		(9,031)		(15,033)
161211	Loan 69 - Interest And Charges		0		(2,048)		(1,972)
004072	Deprec Of Assets-Library		(19,000)		(17,382)		(19,000)
			(289,314)		(253,065)		(302,864)
<u>OPERATING REVENUE</u>							
115334	Library Income/Revenue	3,500		2,305		3,500	
		3,500		2,305		3,500	
TOTAL LIBRARIES - Operating		3,500	(289,314)	2,305	(253,065)	3,500	(302,864)
<u>CAPITAL EXPENDITURE</u>							
115250	Buildings - Library		(5,000)		0		(11,500)
	J038 - Library Brick Repairs - 5,000						
161258	Loan 67 Principal - Library Upgrade 1		(41,565)		(19,160)		(38,951)
161261	Loan 69 Principal - Library Upgrade 2		0		(35,079)		(35,079)
			(46,565)		(54,238)		(85,530)
<u>CAPITAL REVENUE</u>							
		0		0		0	

**Shire of Toodyay - Operating Statement by Function & Activity
For The Period Ending 30 June 2021**

COA	Description	2020/2021 Detail Budget		2019/2020 Actual		2019/2020 Budget	
		Revenue	Expense	Revenue	Expense	Revenue	Expense
	TOTAL LIBRARIES - Capital	0	(46,565)	0	(54,238)	0	(85,530)
	TOTAL LIBRARIES	3,500	(335,879)	2,305	(307,303)	3,500	(388,394)
	<u>RECREATION & CULTURE</u>						
	<u>HERITAGE</u>						
	<u>OPERATING EXPENDITURE</u>						
116201	Museum (Gaol) Maintenance		(46,958)		(53,852)		(55,299)
	Parks and Gardens						
	Building Maintenance						
	Utilities/Insurance						
116202	Museum Volunteers		(5,950)		(1,763)		(5,950)
116203	Museum Displays		(10,000)		(3,834)		(10,000)
	Goal Signage - 2,600						
	Goal Exhibitions - 2,500						
	Trade Cell Upgrade - 4,900						
116209	Mus. - Marketing/Promotion		(2,000)		(496)		(2,000)
116210	Heritage - Preservation & Conservation		(1,200)		(1,000)		(1,200)
	Restoration of Tractor						
116212	Heritage - Employee Costs		(79,241)		(70,669)		(77,361)
116217	Heritage Advisory Services		(10,000)		(1,110)		(10,000)
116218	Administration Allocation - Heritage		(31,513)		(32,914)		(34,642)
116219	Cultural Heritage Interp Works		(2,000)		(1,101)		(7,000)
	Interprative Museum Project - 2,000						
116221	Museum Operating Expenses		(7,439)		(2,826)		(12,439)
	Subscriptions - 341						
	Conservation Materials & Education Resources - 1,698						
	Disposal of Agricultural Artefacts - 1,000						
	Public Engagement Events - 1,000						
	Office Equipment & Stationary - 3,400						
			(196,301)		(169,564)		(215,891)

**Shire of Toodyay - Operating Statement by Function & Activity
For The Period Ending 30 June 2021**

COA	Description	2020/2021 Detail Budget		2019/2020 Actual		2019/2020 Budget	
		Revenue	Expense	Revenue	Expense	Revenue	Expense
<u>OPERATING REVENUE</u>							
116330	Lotterywest Grants - Museum	0		195,680		197,000	
116332	Admissions To Museum	7,000		5,737		13,000	
116339	Sale Of Old Goal Shingles	0		2,473		0	
		7,000		203,890		210,000	
TOTAL HERITAGE - Operating		7,000	(196,301)	203,890	(169,564)	210,000	(215,891)
<u>CAPITAL EXPENDITURE</u>							
117252	Upgrade To Heritage Buildings Q135 - Donegans Cottage Structure Repairs - 16,500		(16,500)		(409,340)		(390,291)
117254	Transfer To Heritage Asset Reserve		(250)		(165)		(500)
			(16,750)		(409,505)		(390,791)
<u>CAPITAL REVENUE</u>							
		0		0		0	
TOTAL HERITAGE - Capital		0	(16,750)	0	(409,505)	0	(390,791)
TOTAL HERITAGE		7,000	(213,051)	203,890	(579,069)	210,000	(606,682)
<u>RECREATION & CULTURE</u>							
<u>CULTURE</u>							
<u>OPERATING EXPENDITURE</u>							
113209	Toodyay St Aboriginal Reserve		(3,738)		(713)		(3,669)
117201	Small Events Twilight Movies In The Park - 2,380 Other Festivals - 5,311		(7,691)		(1,330)		(9,800)
117202	Avon Descent		(10,000)		(15,315)		(16,400)

**Shire of Toodyay - Operating Statement by Function & Activity
For The Period Ending 30 June 2021**

COA	Description	2020/2021 Detail Budget		2019/2020 Actual		2019/2020 Budget	
		Revenue	Expense	Revenue	Expense	Revenue	Expense
117203	NADA sponsorship - 5,000 Event preparations - 5,000 Aust. Day Celebrations Community Breakfast, Citizenship Ceremony		(8,253)		(8,449)		(9,300)
117204	Donegan's Cottage - Showgrounds		(6,888)		(3,322)		(8,094)
117205	Parkers Cottage		(6,074)		(8,253)		(7,300)
117206	Moodyne Festival		(1,676)		0		(1,676)
117207	Toodyay International Food Festival IFF Event Expenses EMRC Admin Fee Event preparations		0		(55,492)		(58,000)
117208	Targa West		(5,072)		(7,893)		(5,072)
117210	Toodyay Ag Show Waste Mgmt, Toilet & Generator Hire Event preparations		0		(6,415)		(7,500)
117211	Christmas Decorations		(9,000)		(9,257)		(8,500)
117212	Toodyay Races Insurance (Reimbursed) GL: 113357		(4,041)		(2,780)		(4,041)
117213	Community Grants & Sponsorships - Culture Volunteer Recognition Event - 1,000 Senior's Thank You - 1,000 Other - 500		(2,500)		(19)		(2,500)
117214	Administration Allocation - Culture		(29,428)		(32,083)		(33,844)
117215	Anzac Commemoration - Expenditure Gunfire Breakfast & Anzac Day		(2,000)		0		(2,000)
117216	Reconciliation Action		(1,000)		0		(1,000)
004222	Depreciation - Assets - Culture		(25,000)		(22,183)		(25,000)
			(122,361)		(173,502)		(203,696)
OPERATING REVENUE							
117332	Grant Income EMRC - Avon/IFF Festival Thank a volunteer Day - 1,000 Senior's Week - 1,000	3,000		30,000		33,000	

**Shire of Toodyay - Operating Statement by Function & Activity
For The Period Ending 30 June 2021**

COA	Description	2020/2021 Detail Budget		2019/2020 Actual		2019/2020 Budget	
		Revenue	Expense	Revenue	Expense	Revenue	Expense
	Other - 1,000						
117333	Sponsorship - International Food Festival	2,500		0		2,500	
117334	International Food Festival - Stallholder Fee	8,000		5,104		8,000	
117335	Events - Other Income	3,000		954		3,000	
		16,500		36,059		46,500	
	TOTAL CULTURE - Operating	16,500	(122,361)	36,059	(173,502)	46,500	(203,696)
	CAPITAL EXPENDITURE						
			0		0		0
	CAPITAL REVENUE						
		0		0		0	
	TOTAL CULTURE - Capital	0	0	0	0	0	0
	TOTAL CULTURE	16,500	(122,361)	36,059	(173,502)	46,500	(203,696)
	TOTAL RECREATION & CULTURE	1,453,555	(4,078,304)	9,859,598	(12,604,920)	12,560,899	(16,693,033)
	TRANSPORT						
	CONSTRUCTION						
	OPERATING EXPENDITURE						
121201	Crossover Contributions		(5,000)		(1,650)		(5,000)
121205	Plant - Leasing Expenses		(199,000)		(81,091)		(163,300)
	Lease of Grader, Truck & Roller						
121214	Survey ,Design & Audits		(65,000)		(53,896)		(101,000)
	Survey & Design - 65,000						
121216	Administration Allocation - Transport Construction		(50,052)		(52,629)		(55,381)
121222	Traditional Owner Consultation		(10,000)		0		0
161212	Loan 70 - Interest & Charges - Footbridge		(623)		(1,420)		(1,618)
161213	Loan 71 - Interest & Charges - Depot		(28,282)		(18,387)		(30,093)

**Shire of Toodyay - Operating Statement by Function & Activity
For The Period Ending 30 June 2021**

COA	Description	2020/2021 Detail Budget		2019/2020 Actual		2019/2020 Budget	
		Revenue	Expense	Revenue	Expense	Revenue	Expense
004670	Deprec - Transport Assets		(3,216,000)		(2,949,517)		(3,375,000)
			(3,573,957)		(3,158,590)		(3,731,392)
OPERATING REVENUE							
121333	Grant Income - Infrastructure	26,000		0		0	
121334	Regional Roads Group (Project) Grants	826,604		780,772		923,220	
	A0004 Julimar Road - SLK 5.20 to 6.00 - 418,500						
	A0001 Bejoording Rd - SLK 0.00 to SLK 5.20 - 408,104						
121337	Roads To Recovery Grants	698,855		360,820		530,820	
	Income of \$398,695						
	B0011 - Toodyay Street - Upgrade Inc Footpath - 300,160						
121342	Bridge Grants - Revenue	465,000		77,501		0	
		2,016,459		1,219,093		1,454,040	
TOTAL CONSTRUCTION - Operating		2,016,459	(3,573,957)	1,219,093	(3,158,590)	1,454,040	(3,731,392)
CAPITAL EXPENDITURE							
112122	Footpaths - Construction		(52,000)		0		0
121211	Regional Road Group Projects - Grant Funded		(1,030,656)		(1,222,529)		(1,227,827)
	A0004 Julimar Road - SLK 5.20 to 6.00 - 418,500						
	A0001 Bejoording Rd - SLK 0.00 to SLK 5.20 - 612,156						
121212	Roads To Recovery - Grant Works		(300,160)		(137,715)		(530,820)
	B0011 - Toodyay Street - Upgrade Inc Footpath - 300,160						
121213	Road Construction - Own Resources		(501,120)		(495,711)		(624,638)
	D0015 - Leeming Road - SLK 0.00 to SLK 0.90 - 150,000						
	D0012 - Lovers Lane - SLK 0.00 to SLK 1.90 - 39,900						
	D0134 - McKnoe Drive - SLK 1.48 to SLK 7.42 - 91,980						
	D0186 - Red Brook Circle - SLK 0.00 to SLK 4.75 - 99,750						
	D0010 - River Rd - SLK 2.60 to 4.70 - 44,100						
	D0177 - Timber Creek Crescent - SLK 0.00 to 3.23 - 67,830						
	D0071 - Toodyay Street - SLK 0.30 to SLK 0.38 - 7,560						
121215	Bridges & Culverts Works		(465,000)		(268,984)		(374,733)
	Toodyay Bindi Bindi Bridge - Design - 15,000						

**Shire of Toodyay - Operating Statement by Function & Activity
For The Period Ending 30 June 2021**

COA	Description	2020/2021 Detail Budget		2019/2020 Actual		2019/2020 Budget	
		Revenue	Expense	Revenue	Expense	Revenue	Expense
122202	Toodyay Bindi Bindi Bridge - Replace with Culvert - 450,000						
	Purchase Of Plant & Equipment		(189,000)		(107,675)		(269,271)
	T6435 - Kubota Front Deck Mower - 35,000						
	T0 - Suburu Forrester - 45,000						
	T0014 - Mitsubish Triton Ute - 35,000						
	T0015 - Mitsubishi Triton Ute - 37,000						
	T0024 - Mitsubishi Triton Ute - 37,000						
122203	Transfer To Plant Replacement Reserve		(2,000)		(2,246)		(4,000)
	Interest						
122205	Transfer To Road Contribution Reserve		(75,000)		(63,174)		(75,000)
	Interest & 70,000						
122211	Transfer To Newcastle Footbridge Reserve		(500)		(569)		(500)
122214	Transfer To Community Bus Reserve		(500)		(1,327)		(1,000)
	Interest						
161269	Loan 70 - Principal Payment		(15,889)		(11,186)		(15,021)
161270	Loan 71 - Principal Payment - Depot		(36,056)		(17,047)		(34,480)
			(2,667,881)		(2,328,162)		(3,157,290)
CAPITAL REVENUE							
121348	Transfer From Road Contribution Reserve	30,000		177,000		177,000	
122330	Sale Of Plant & Equipment	185,000		7,727		108,000	
	T6435 - Kubota Front Deck Mower - 8,000						
	T0011 - Hino Truck - 85,000						
	T0 - Ford Wildtrack - 30,000						
	T00 - Subaru Forester - 20,000						
	T0002 - Mitsubishi Triton - 16000						
	T0014 - Mitsubish Triton Ute - 10,000						
	T0015 - Mitsubishi Triton Ute - 8,000						
	T0024 - Mitsubishi Triton Ute - 8,000						
122338	Transfer From Community Bus Reserve	0		0		63,425	
		215,000		184,727		348,425	
TOTAL CONSTRUCTION - Capital		215,000	(2,667,881)	184,727	(2,328,162)	348,425	(3,157,290)

**Shire of Toodyay - Operating Statement by Function & Activity
For The Period Ending 30 June 2021**

COA	Description	2020/2021 Detail Budget		2019/2020 Actual		2019/2020 Budget	
		Revenue	Expense	Revenue	Expense	Revenue	Expense
TOTAL CONSTRUCTION		2,231,459	(6,241,838)	1,403,821	(5,486,753)	1,802,465	(6,888,682)
TRANSPORT							
MAINTENANCE							
OPERATING EXPENDITURE							
123201	Road Maintenance		(1,131,970)		(829,307)		(1,004,817)
123202	Bridge Maintenance		(108,600)		(218,504)		(182,815)
	Bridge Maintenance - 108,600						
123204	Tree Maintenance - Own Resources Morangup		(25,000)		0		0
123205	Footpath Maintenance		(15,000)		(6,270)		(15,000)
123206	Lighting Of Streets		(40,000)		(39,302)		(40,000)
123207	Road Verge Spraying - Contract		(30,000)		(23,250)		(35,000)
123208	Admin Allocation - Transport Maintenance		(41,883)		(44,609)		(46,885)
123209	Depot Maintenance		(85,899)		(81,734)		(75,052)
	Building Maintenance						
	Parks & Gardens						
	Utilities						
	Insurance						
123210	Roman II		(7,993)		(7,723)		(7,723)
	Subscription and Pocket RAMM						
123211	Bridge Insurance		(55,000)		(54,764)		(60,000)
123212	Signage		(7,500)		(1,042)		(5,000)
123214	Verge Maintenance		(67,257)		(42,915)		(67,387)
004870	Deprec Of Assets - Maint		(118,000)		(100,568)		(105,000)
			(1,734,102)		(1,449,986)		(1,644,679)
OPERATING REVENUE							
123330	MRWA Street Light Subsidy	1,500		1,515		1,500	
123331	Operating Grants - Roads	144,485		137,714		137,714	
123333	Road Maintenance Contributions	75,000		57,928		75,000	

**Shire of Toodyay - Operating Statement by Function & Activity
For The Period Ending 30 June 2021**

COA	Description	2020/2021 Detail Budget		2019/2020 Actual		2019/2020 Budget	
		Revenue	Expense	Revenue	Expense	Revenue	Expense
		220,985		197,157		214,214	
	TOTAL MAINTENANCE - Operating	220,985	(1,734,102)	197,157	(1,449,986)	214,214	(1,644,679)
	CAPITAL EXPENDITURE		0		0		0
	CAPITAL REVENUE	0		0		0	
	TOTAL MAINTENANCE - Capital	0	0	0	0	0	0
	TOTAL MAINTENANCE	220,985	(1,734,102)	197,157	(1,449,986)	214,214	(1,644,679)
	TOTAL TRANSPORT	2,452,444	(7,975,940)	1,600,978	(6,936,739)	2,016,679	(8,533,361)
	<u>ECONOMIC SERVICES</u>						
	<u>RURAL SERVICES</u>						
	<u>OPERATING EXPENDITURE</u>						
131208	Administration Allocation - Rural Services		(19,082)		(21,386)		(22,593)
131210	Rural Street Addressing		(1,000)		(897)		(1,000)
			(20,082)		(22,282)		(23,593)
	<u>OPERATING REVENUE</u>						
131334	Rural Street Addressing	500		327		500	
		500		327		500	
	TOTAL RURAL SERVICES - Operating	500	(20,082)	327	(22,282)	500	(23,593)
	CAPITAL EXPENDITURE		0		0		0

**Shire of Toodyay - Operating Statement by Function & Activity
For The Period Ending 30 June 2021**

COA	Description	2020/2021 Detail Budget		2019/2020 Actual		2019/2020 Budget	
		Revenue	Expense	Revenue	Expense	Revenue	Expense
<u>CAPITAL REVENUE</u>							
		0		0		0	
	TOTAL RURAL SERVICES - Capital	0	0	0	0	0	0
	TOTAL RURAL SERVICES	500	(20,082)	327	(22,282)	500	(23,593)
<u>ECONOMIC SERVICES</u>							
<u>TOURISM & AREA PROMOTION</u>							
<u>OPERATING EXPENDITURE</u>							
132201	Visitor Centre - Employee Costs		(139,690)		(142,308)		(136,942)
132204	Visitor Centre - Professional Development		(2,000)		(491)		(2,500)
132207	Visitor Centre - Printing & Stationery		(2,000)		(1,567)		(2,000)
132208	Postage (V.C.)		(1,500)		9		(1,500)
132210	Telephone/Internet Costs (V.C.)		(2,500)		(582)		(2,500)
132212	Other V/C Office Expenses		(10,350)		(9,744)		(14,350)
132213	Connors Mill Bldg. Operation (V.C.)		(18,722)		(19,069)		(21,612)
	Building Maintenance						
	Utilities, Insurance etc						
	Repairs to Grindstone & Milling Equipment - 2,900						
132214	Visitors Ctre. Bldg. Operation		(41,398)		(40,499)		(44,555)
	Building Maintenance						
	Parks & Gardens Maintenance						
	Utilities, Insurance etc						
132215	Memberships Affiliated Bodies		(2,200)		(1,663)		(2,200)
132221	Tourist Information Bay		(4,137)		(594)		(4,243)
132222	Transwa Ticket Sales		(5,000)		(4,013)		(5,000)
132224	Floor Stock Purchases		(25,000)		(22,184)		(25,000)
132229	Administration Allocation - Tourism		(32,631)		(32,914)		(34,571)
005502	Deprec Of Assets-Tourism		(48,000)		(43,395)		(48,000)
161204	Loan 64 - Interest And Charges		(1,046)		(2,506)		(2,440)

**Shire of Toodyay - Operating Statement by Function & Activity
For The Period Ending 30 June 2021**

COA	Description	2020/2021 Detail Budget		2019/2020 Actual		2019/2020 Budget	
		Revenue	Expense	Revenue	Expense	Revenue	Expense
			(336,174)		(321,521)		(347,413)
<u>OPERATING REVENUE</u>							
132330	Admissions Connors Mill	8,500		7,015		8,500	
132332	Floor Stock Sales	35,000		27,761		35,000	
132333	Other Visitor Ctre Income	500		0		500	
132334	Membership Fees	4,100		4,091		4,000	
132338	Transwa Ticket Sales	7,196		5,067		7,000	
		55,296		43,933		55,000	
TOTAL TOURISM & AREA PROMO - Operating		55,296	(336,174)	43,933	(321,521)	55,000	(347,413)
<u>CAPITAL EXPENDITURE</u>							
161255	Loan No. 64 - Principal Payments - Visitor Centre		(19,945)		(18,683)		(18,683)
			(19,945)		(18,683)		(18,683)
<u>CAPITAL REVENUE</u>							
		0		0		0	
TOTAL TOURISM & AREA PROMO - Capital		0	(19,945)	0	(18,683)	0	(18,683)
TOTAL TOURISM & AREA PROMOTION		55,296	(356,119)	43,933	(340,204)	55,000	(366,096)
<u>ECONOMIC SERVICES</u>							
<u>OTHER TOURISM & AREA PROMOTION</u>							
<u>OPERATING EXPENDITURE</u>							
132230	Area Promotion Advertising Area Promotion - 35,000		(35,000)		(24,981)		(35,000)
132233	Signs - Tourism, Events & Other Event Board Signage Upgrades - 5,000		(5,000)		(1,099)		(9,000)

**Shire of Toodyay - Operating Statement by Function & Activity
For The Period Ending 30 June 2021**

COA	Description	2020/2021 Detail Budget		2019/2020 Actual		2019/2020 Budget	
		Revenue	Expense	Revenue	Expense	Revenue	Expense
132236	Area Promotion - Employee Expenses		(33,852)		(108,128)		(90,239)
			(73,852)		(134,208)		(134,239)
<u>OPERATING REVENUE</u>							
132351	Community Directory	3,000		3,000		3,000	
132352	Grants, Contributions & Sponsorships Valley for All Seasons	3,000		1,715		3,000	
132359	Income - Other Tourism & Area Promotion	3,500		2,609		3,500	
		9,500		7,324		9,500	
TOTAL OTHER TOURISM & AREA PROMO - Operating		9,500	(73,852)	7,324	(134,208)	9,500	(134,239)
<u>CAPITAL EXPENDITURE</u>							
			0		0		0
<u>CAPITAL REVENUE</u>							
		0		0		0	
TOTAL OTHER TOURISM & AREA PROMO - Capital		0	0	0	0	0	0
TOTAL OTHER TOURISM & AREA PROMO		9,500	(73,852)	7,324	(134,208)	9,500	(134,239)
<u>BUILDING SERVICES</u>							
<u>OPERATING EXPENDITURE</u>							
133201	Building - Employee Costs		(72,535)		(189,624)		(192,214)
133204	Building - Professional Development		(3,250)		(4,542)		(5,250)
133206	Bldg Vehicles Expenses		(3,000)		(9,510)		(12,000)
133207	Building Control Expenses		(60,000)		(4,769)		(3,000)
133208	Legal Expenses - Bldg.		(1,000)		0		(1,000)
133209	Administration Allocation - Building		(39,365)		(39,704)		(40,898)
133211	Depreciation Of Assets		(11,500)		(10,517)		(9,000)
133212	Emergency Building Works		(5,000)		0		(5,000)

**Shire of Toodyay - Operating Statement by Function & Activity
For The Period Ending 30 June 2021**

COA	Description	2020/2021 Detail Budget		2019/2020 Actual		2019/2020 Budget	
		Revenue	Expense	Revenue	Expense	Revenue	Expense
			(195,650)		(258,666)		(268,362)
OPERATING REVENUE							
133333	Building Licences	31,000		35,610		30,000	
133334	Building Fees - Other	2,570		1,140		2,500	
133336	Building Services Recoups	0		2,318		10,000	
		33,570		39,068		42,500	
TOTAL BUILDING SERVICES (Operating)		33,570	(195,650)	39,068	(258,666)	42,500	(268,362)
CAPITAL EXPENDITURE							
			0		0		0
CAPITAL REVENUE							
		0		0		0	
TOTAL BUILDING SERVICES - Capital		0	0	0	0	0	0
TOTAL BUILDING SERVICES		33,570	(195,650)	39,068	(258,666)	42,500	(268,362)
ECONOMIC SERVICES							
COMMUNITY DEVELOPMENT							
OPERATING EXPENDITURE							
136201	Community Development - Salaries & Wages		(92,189)		(186,230)		(166,585)
136204	Community Development - Professional Development		(1,500)		(5,283)		(4,500)
136205	Administration Allocation - Community Development		(38,431)		(38,107)		(40,021)
136206	Community Depot - Maintenance & Operations Utilities & Operations Parks & Gardens		(17,230)		(12,384)		(17,723)
136207	Economic Development Vehicle Expense		0		(6,580)		(6,500)
136208	Community Development - Other Expenditure		(1,600)		(1,634)		(1,600)

**Shire of Toodyay - Operating Statement by Function & Activity
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COA	Description	2020/2021 Detail Budget		2019/2020 Actual		2019/2020 Budget	
		Revenue	Expense	Revenue	Expense	Revenue	Expense
136209	Furnishings - 1,600 Volunteer Expenses		(3,000)		(507)		(3,000)
			(153,950)		(250,726)		(239,929)
<u>OPERATING REVENUE</u>							
136301	Community Depot - Income/Revenue Lease Agreements	6,000		4,038		6,000	
		6,000		4,038		6,000	
Total Community Development - Operating		6,000	(153,950)	4,038	(250,726)	6,000	(239,929)
<u>CAPITAL EXPENDITURE</u>							
			0		0		0
<u>CAPITAL REVENUE</u>							
		0		0		0	
Total Community Development - Capital		0	0	0	0	0	0
TOTAL COMMUNITY DEVELOPMENT		6,000	(153,950)	4,038	(250,726)	6,000	(239,929)
<u>OTHER ECONOMIC SERVICES</u>							
<u>OPERATING EXPENDITURE</u>							
137201	Administration Allocation - Other Economic Services		(101,410)		(98,073)		(103,297)
137202	Standpipe - Northam Toodyay Road		(96,164)		(164,042)		(95,000)
137203	Sale Costs - Shire Owned Assets		0		0		(15,000)
137208	Deprec Of Assets		(9,000)		(7,627)		(9,000)
137213	Loss On Sale Of Assets - Economic Development		0		0		(35,000)
137214	Standpipe - Community		(20,000)		(67)		0
			(226,574)		(269,809)		(257,297)

**Shire of Toodyay - Operating Statement by Function & Activity
For The Period Ending 30 June 2021**

COA	Description	2020/2021 Detail Budget		2019/2020 Actual		2019/2020 Budget	
		Revenue	Expense	Revenue	Expense	Revenue	Expense
<u>OPERATING REVENUE</u>							
005853	Profit On Sale Of Assets - Other Economic Services	0		0		60,664	
137330	Standpipes	110,000		188,037		105,000	
137331	Extractive Industry Licences	15,000		13,091		15,000	
137335	Community Standpipe	20,000		0		0	
		145,000		201,128		180,664	
TOTAL OTHER ECONOMIC SERVICES (Operating)		145,000	(226,574)	201,128	(269,809)	180,664	(257,297)
<u>CAPITAL EXPENDITURE</u>							
137255	Other Infrastructure - Other Economic Services Q206 - Community Standpipe Controller - 29,000		(29,000)		(8,439)		(15,000)
			(29,000)		(8,439)		(15,000)
<u>CAPITAL REVENUE</u>							
137349	Sale Of Land	0		0		465,000	
		0		0		465,000	
TOTAL OTHER ECONOMIC SERVICES (Capital)		0	(29,000)	0	(8,439)	465,000	(15,000)
TOTAL OTHER ECONOMIC SERVICES		145,000	(255,574)	201,128	(278,248)	645,664	(272,297)
TOTAL ECONOMIC SERVICES		249,866	(1,055,227)	295,818	(1,284,334)	759,164	(1,304,516)
<u>OTHER PROPERTY & SERVICES</u>							
<u>PRIVATE WORKS</u>							
<u>OPERATING EXPENDITURE</u>							
141201	Private Works		(6,662)		(2,310)		(6,662)
			(6,662)		(2,310)		(6,662)

**Shire of Toodyay - Operating Statement by Function & Activity
For The Period Ending 30 June 2021**

COA	Description	2020/2021 Detail Budget		2019/2020 Actual		2019/2020 Budget	
		Revenue	Expense	Revenue	Expense	Revenue	Expense
<u>OPERATING REVENUE</u>							
141330	Private Works Income	5,000		10,895		10,000	
		5,000		10,895		10,000	
TOTAL PRIVATE WORKS - Operating		5,000	(6,662)	10,895	(2,310)	10,000	(6,662)
<u>CAPITAL EXPENDITURE</u>							
			0		0		0
<u>CAPITAL REVENUE</u>							
		0		0		0	
TOTAL PRIVATE WORKS - Capital		0	0	0	0	0	0
TOTAL PRIVATE WORKS		5,000	(6,662)	10,895	(2,310)	10,000	(6,662)
<u>PUBLIC WORKS OVERHEADS</u>							
<u>OPERATING EXPENDITURE</u>							
143201	Works & Services - Salaries & Wages		(372,872)		(361,380)		(363,778)
143204	Public Works Overheads - Superannuation		(42,759)		(41,945)		(42,117)
143205	Public Works Overheads - Conferences & Training		(10,000)		(9,227)		(10,000)
143206	Other Employee Costs - PWO		(47,741)		(44,955)		(47,741)
143207	Supervisors Vehicles		(25,000)		(26,214)		(25,000)
143208	Engineering Office Expenses		(22,000)		(20,646)		(22,000)
143209	Eng. - Printing & Stationery		(2,000)		(1,974)		(2,000)
143210	Outside Staff - Training		(20,000)		(15,652)		(20,000)
143211	Outside Staff - Meetings		(10,000)		(6,634)		(10,000)
143212	Outside Staff - Wages - Annual Leave		(92,313)		(85,693)		(89,574)
143213	Outside Staff - Wages - Public Holidays		(56,916)		(56,266)		(53,982)
143214	Outside Staff - Wages - Sick Leave		(37,193)		(36,245)		(36,180)
143216	Superannuation - Wages Staff		(115,828)		(106,966)		(103,108)

**Shire of Toodyay - Operating Statement by Function & Activity
For The Period Ending 30 June 2021**

COA	Description	2020/2021 Detail Budget		2019/2020 Actual		2019/2020 Budget	
		Revenue	Expense	Revenue	Expense	Revenue	Expense
143219	Insurance On Works		(28,687)		(34,892)		(28,687)
143220	Salaries (O/S) - L.S.L.		(31,000)		(25,677)		(31,000)
143222	Safety Equipment & P.P.E.		(12,500)		(13,230)		(12,500)
143223	Communication Costs		(1,500)		(3,288)		(1,500)
143224	Administration Allocation - Pwo		(68,128)		(69,837)		(73,538)
143226	Small Plant Operating Costs		(30,000)		(14,142)		(30,000)
143230	Income Protection Payments		0		(26,304)		0
143250	Less Allocated To Works & Services (PWOH)		1,025,437		918,178		1,001,705
			(1,000)		(82,988)		(1,000)
OPERATING REVENUE							
143331	P.W.O. Misc Income	1,000		1,065		1,000	
		1,000		1,065		1,000	
TOTAL PUBLIC WORKS OVERHEADS - Operating		1,000	(1,000)	1,065	(82,988)	1,000	(1,000)
CAPITAL EXPENDITURE							
143225	Transfer To Employee Entitlement Reserve - Outside Staff Interest & 30,000		(35,000)		(63,716)		(35,000)
			(35,000)		(63,716)		(35,000)
CAPITAL REVENUE							
143330	Transfer From LSL Reserve	25,000		0		35,000	
		25,000		0		35,000	
TOTAL PUBLIC WORKS OVERHEADS - Capital		25,000	(35,000)	0	(63,716)	35,000	(35,000)
TOTAL PUBLIC WORKS OVERHEADS		26,000	(36,000)	1,065	(146,703)	36,000	(36,000)
OTHER PROPERTY & SERVICES							
PLANT OPERATION COSTS							

**Shire of Toodyay - Operating Statement by Function & Activity
For The Period Ending 30 June 2021**

COA	Description	2020/2021 Detail Budget		2019/2020 Actual		2019/2020 Budget	
		Revenue	Expense	Revenue	Expense	Revenue	Expense
<u>OPERATING EXPENDITURE</u>							
144202	Fuel - Unleaded		(25,000)		(19,631)		(35,000)
144203	Fuel - Diesel/Distillate		(185,000)		(156,463)		(175,000)
144205	Tyres & Tubes		(40,000)		(25,051)		(40,000)
144206	Plant - Parts & Repairs		(159,340)		(138,545)		(155,000)
144207	Plant Repair - Wages		(137,826)		(175,962)		(171,729)
144208	Ins. & Licences		(100,000)		(89,904)		(100,000)
144209	Sundry Tool Purchases		(15,000)		(11,587)		(15,000)
004425	Less Plant Depreciation Allocated To Works		347,477		242,036		317,975
005012	Loss On Sale Of Assets - Road Plant Purchases		0		0		(250)
008362	Plant Operation - Expen.Stores		0		(168)		0
008412	Plant Depreciation		(245,000)		(226,236)		(263,000)
144250	Less Allocated To Works & Services (Poc)		457,122		555,977		605,802
			(102,567)		(45,534)		(31,202)
<u>OPERATING REVENUE</u>							
001523	Profit On Sale Of Assets - Road Plant & Equipment	73,783		1,911		3,202	
144330	Revenue & Fuel Tax Credits	28,784		15,832		28,000	
144331	Reimbursement - Insurance Claims	0		27,464		0	
		102,567		45,207		31,202	
TOTAL PLANT OPERATION COSTS - Operating		102,567	(102,567)	45,207	(45,534)	31,202	(31,202)
<u>CAPITAL EXPENDITURE</u>							
			0		0		0
<u>CAPITAL REVENUE</u>							
		0		0		0	
TOTAL PLANT OPERATION COSTS - Capital		0	0	0	0	0	0
TOTAL PLANT OPERATION COSTS		102,567	(102,567)	45,207	(45,534)	31,202	(31,202)

**Shire of Toodyay - Operating Statement by Function & Activity
For The Period Ending 30 June 2021**

COA	Description	2020/2021 Detail Budget		2019/2020 Actual		2019/2020 Budget	
		Revenue	Expense	Revenue	Expense	Revenue	Expense
<u>MATERIALS IN STORE</u>							
<u>OPERATING EXPENDITURE</u>			0		0		0
<u>OPERATING REVENUE</u>		0		0		0	
TOTAL MATERIALS IN STORE - Operating		0	0	0	0	0	0
TOTAL MATERIALS IN STORE - Capital		0	0	0	0	0	0
TOTAL MATERIALS IN STORE		0	0	0	0	0	0
<u>SALARIES & WAGES</u>							
<u>OPERATING EXPENDITURE</u>							
008580	Wages & Allow Default		0		(11,202)		0
008570	Workers Compensation Payments		0		(1,055)		0
008571	Paid Parental Scheme		0		(3,394)		0
146201	Salaries & Wages Drawn		(3,616,640)		(3,906,400)		(3,955,781)
146202	Salaries & Wages Allocated		3,616,640		3,906,400		3,955,781
			0		(15,651)		0
<u>OPERATING REVENUE</u>							
146331	Paid Parental Scheme - Reimbursement	0		8,887		0	
		0		8,887		0	
TOTAL SALARIES & WAGES - Operating		0	0	8,887	(15,651)	0	0
<u>CAPITAL EXPENDITURE</u>							
			0		0		0

**Shire of Toodyay - Operating Statement by Function & Activity
For The Period Ending 30 June 2021**

COA	Description	2020/2021 Detail Budget		2019/2020 Actual		2019/2020 Budget	
		Revenue	Expense	Revenue	Expense	Revenue	Expense
CAPITAL REVENUE							
		0		0		0	
	TOTAL SALARIES & WAGES - Capital	0	0	0	0	0	0
	TOTAL SALARIES & WAGES	0	0	8,887	(15,651)	0	0
OTHER PROPERTY & SERVICES							
UNCLASSIFIED ITEMS							
OPERATING EXPENDITURE							
147201	Administration Allocation		(113,684)		(127,979)		(135,130)
147202	Connor's Cottage - 5 (Lot 3) Piesse Street, Toodyay		(8,757)		(6,767)		(9,978)
	Building Maintenance						
	Parks & Gardens						
	Utilities & Operations						
147204	6 Duke Street		(869)		(714)		(1,512)
147205	Bank Building - Stirling Terrace - Operational		(11,330)		(7,514)		(12,256)
147206	Syreds Cottage		(1,865)		(1,950)		(1,865)
147207	O'Reilly's - Lots 1A & 1B Stirling Terrace, Toodyay		(11,629)		(9,449)		(13,702)
	Building Maintenance						
	Parks & Gardens						
	Utilities & Operations						
147212	Lot 46/47 Telegraph Road, Toodyay		(5,884)		(1,726)		(6,673)
	Building Maintenance						
	Parks & Gardens						
	Utilities & Operations						
149100	Avon Aged Housing Initiative Project - Expenditure		0		(3,730)		0
161203	Loan 63 - Interest And Charges		(1,010)		(2,095)		(2,052)
161216	Loan 74 - Interest & Charges - Bank Building Stirling Terrace		0		(252)		(291)
08682	Depreciation - Unclassified Buildings		(20,000)		(17,732)		(20,000)
			(175,028)		(179,908)		(203,459)

**Shire of Toodyay - Operating Statement by Function & Activity
For The Period Ending 30 June 2021**

COA	Description	2020/2021 Detail Budget		2019/2020 Actual		2019/2020 Budget	
		Revenue	Expense	Revenue	Expense	Revenue	Expense
<u>OPERATING REVENUE</u>							
147331	Bank Bldg - Recoup Outgoings	2,200		2,233		2,000	
147332	Bank Bldg - Rent Bank	30,000		27,663		30,000	
147335	Rental - Lot 1 A&B Stirling Tce	33,406		27,344		32,496	
147336	Rental - Connors Cottage	7,812		12,906		15,624	
		73,418		70,145		80,120	
TOTAL UNCLASSIFIED ITEMS - Operating		73,418	(175,028)	70,145	(179,908)	80,120	(203,459)
<u>CAPITAL EXPENDITURE</u>							
147252	Transfer To Asset Development Reserve		(30,000)		(3,057)		(470,000)
147256	Unclassified Heritage (Spec.) Buildings - Capital Works		0		(110)		(8,500)
161254	Loan 63 - Principal Payments		(17,744)		(16,680)		(16,680)
161264	Loan 74 - Principal - Bank Building Stirling Terrace		0		(10,317)		(10,317)
			(47,744)		(30,164)		(505,497)
<u>CAPITAL REVENUE</u>							
147253	Transfer From Asset Development Reserve	0		246,049		712,991	
		0		246,049		712,991	
TOTAL UNCLASSIFIED ITEMS - Capital		0	(47,744)	246,049	(30,164)	712,991	(505,497)
TOTAL UNCLASSIFIED ITEMS		73,418	(222,772)	316,194	(210,072)	793,111	(708,956)
TOTAL OTHER PROPERTY & SERVICES		206,985	(368,001)	382,248	(420,270)	870,313	(782,820)

Shire of Toodyay
Schedule of Fees & Charges - 2020/2021

Description	Statutory (s) or Council (c) Fee	** GST Inc (where applicable)	Shire of Toodyay 2020-2021	GL Number
SCHEDULE 3 - GENERAL PURPOSE FUNDING				
RATES				
Rates Charges				
Rating Information Statement & Reprints - per assessment (current year free)	(c)	***	10.00	031307
Property Title Search (per title)	(c)	Exempt	35.00	031307
Property File Search (includes copies of building plans)	(c)	***	30.00	031307
Settlement Enquiry (Rates Only)	(c)	***	60.00	031307
Settlement Enquiry (Building, Planning, Health & Works)	(c)	***	110.00	031307
Ownership Enquiries (per assessment)	(c)	***	10.00	031307
Rates Payment Arrangement Administration Fee	(c)	***	40.00	031308
Rate Book - Owner Listing	(c)	***	150.00	031330
Electoral Roll (per copy: on CD) including Owners & Occupiers Roll	(c)	***	50.00	031330
Electoral Roll (per copy: paper) including Owners & Occupiers Roll	(c)	***	70.00	031330
Rates Legal Fees				
Legal Fees for Rates Recovery	(s)	***	At Cost	031331
Debt Paid Confirmation Letter (per assessment, per enquiry)	(c)	***	20.00	031331
Caveat Lodgement Fee	(s)	***	At Cost	031331
Caveat Withdrawal Fee (prepared & lodged by Debt Collection Agency)	(s)	***	At Cost	031331
Caveat Withdrawal Fee (prepared by Shire staff & lodged by applicant)	(s)	***	At Cost	031331
Notice of Discontinuance	(s)	***	At Cost	031331
Notice of Discontinuance (for each additional Owner)	(s)	***	At Cost	031331
SCHEDULE 4 - GOVERNANCE AND ADMINISTRATION				
ADMINISTRATION, VISITORS CENTRE AND LIBRARY				
Council Documents - Bound				
Annual Budget	(c)	***	30.00	042333
Annual Report	(c)	***	30.00	042333
Council Agenda (Including Attachments)	(c)	***	30.00	042333
Council Minutes (Including Attachments)	(c)	***	30.00	042333
Delegation Register	(c)	***	30.00	042333
Local Laws	(c)	***	30.00	042333
Policy Manual	(c)	***	30.00	042333
NOTE: All documents are available and free to download from the Shire of Toodyay website @ www.toodyay.wa.gov.au				
Freedom of Information Charges				
(set by Schedule 1 of the Freedom of Information Regulations 1993)				
Application Fee	(s)	Exempt	30.00	042333
Hourly charge to deal with application (per hour, or pro rata for a part of an hour)	(s)	Exempt	30.00	042333
Photocopying - per page	(s)	Exempt	0.10	042333
Advanced Deposit	(s)	Exempt	25%	042333
A further advance deposit which may be required by an agency under Section 18(4) of the Act, expressed as a percentage of estimated charges, will be payable in excess of the application fee.	(s)	Exempt	75%	042333
Laminating				
Per page A4	(c)	***	3.00	042334
Per page A3	(c)	***	5.00	042334
Binding				
Per document provided	(c)	***	15.00	042334
Facsimile				
Facsimile – Within Australia First Page	(c)	***	3.00	042334
Facsimile – Within Australia Each Subsequent Page	(c)	***	0.60	042334
Facsimile – Overseas First Page	(c)	***	6.00	042334
Facsimile – Overseas Each Subsequent Page	(c)	***	1.25	042334
Photocopying				
Photocopying (A4 single sided)	(c)	***	0.30	042334
Photocopying (A4 double sided)	(c)	***	0.50	042334
Photocopying (A3 single sided)	(c)	***	1.10	042334
Photocopying (A3 double sided)	(c)	***	1.70	042334
Photocopying (A4 single sided) Colour	(c)	***	1.10	042334
Photocopying (A4 double sided) Colour	(c)	***	2.00	042334
Photocopying (A3 single sided) Colour	(c)	***	3.30	042334
Photocopying (A3 double sided) Colour	(c)	***	4.20	042334
Bank Fees				
Dishonoured Cheque Bank Fee	(s)	Exempt	at cost	042334
Elections				
Election Candidates - Nomination Deposit (per Local Government Election Regulations 1997 26(1))	(s)	Exempt	80.00	T782
Other - Staff Time - Hourly Rate				
Level 1 - Administration Officer	(c)	***	50.00	042334
Level 2 - Qualified/Certified Officer eg: EHO, SBS, Planner, Mechanic	(c)	***	120.00	042334
Level 3 - Management	(c)	***	150.00	042334
SCHEDULE 5 - LAW ORDER AND PUBLIC SAFETY				
ANIMAL CONTROL				
Dog Registrations				
Registration - Unsterilized				
- One Year	(s)	Exempt	50.00	052323
- Three Years	(s)	Exempt	120.00	052323
- Lifetime	(s)	Exempt	250.00	052323
Registration - Sterilized				
- One Year	(s)	Exempt	20.00	052323
- Three Years	(s)	Exempt	42.50	052323
- Lifetime	(s)	Exempt	100.00	052323
Working Dogs - Unsterilized				
- One Year	(s)	Exempt	12.50	052323
- Three Years	(s)	Exempt	30.00	052323
- Lifetime	(s)	Exempt	62.50	052323

Shire of Toodyay
Schedule of Fees & Charges - 2020/2021

Description	Statutory (s) or Council (c) Fee	** GST Inc (where applicable)	Shire of Toodyay 2020-2021	GL Number
Working Dogs - Sterilized				
- One Year	(s)	Exempt	5.00	052323
- Three Years	(s)	Exempt	10.60	052323
- Lifetime	(s)	Exempt	25.00	052323
Registration - Unsterilized - with Concession Card				
- One Year	(s)	Exempt	25.00	052323
- Three Years	(s)	Exempt	60.00	052323
- Lifetime	(s)	Exempt	125.00	052323
Registration - Sterilized - with Concession Card				
- One Year	(s)	Exempt	10.00	052323
- Three Years	(s)	Exempt	21.25	052323
- Lifetime	(s)	Exempt	50.00	052323
Registrations after the 31 May in any year, registration year - Sterilized	(s)	Exempt	10.00	052323
Registrations after the 31 May in any year, registration year - Unsterilized	(s)	Exempt	25.00	052323
Application Inspection - To Keep More Than The Prescribed Number Of Dogs	(s)		100.00	106334
Guide Dogs	(s)		Nil	052323
Kennels				
Kennel Licence Fees	(s)		200.00	052324
Planning Approval Fee for application for Kennel Establishment	(s)		147.00	052324
Inspection - Issue or Renewal of a Kennel Licence annually	(c)		147.00	052324
Lodging a application for the transfer of a valid Kennel Licence	(c)		60.00	052324
Foxhounds Bona Fide kept together in kennelled pack not less than ten (per pack)	(s)		40.00	052323
Other				
Inspection Of Register	(c)		5.00	052325
Certified Copy Of An Entry In Register – per request	(c)		5.00	052325
Replacement Tag Fee	(c)		5.00	052325
Cat Registrations				
Registration - Sterilized - Cat				
- One Year	(s)		20.00	052328
- Three Years	(s)		42.50	052328
- Lifetime	(s)		100.00	052328
Registration - Sterilized Cat - with Concession Card				
- One Year	(s)		10.00	052328
- Three Years	(s)		21.25	052328
- Lifetime	(s)		50.00	052328
Registrations after the 31 May in any year, registration year	(s)		10.00	052328
Application For A Cattery Permit / Approved Breeder				
Planning Approval Fee for application to become approved breeder	(s)		147.00	052325
Application for a Cattery Permit/Approved Breeder (application to breed cats)	(c)	***	100 per breeding cat	052328
Application for a permit to use a premise as a 'cattery'	(c)	***	100.00	052325
Renewal Of approved cattery permit – per renewal	(c)	***	100.00	052325
Impound & Other Fees - Cats & Dogs				
Impound Fee	(c)	***	100.00	052322
Care & Sustenance (per day)	(c)	***	25.00	052322
Surrender (including Care and Sustenance for 72 hours)	(c)	***	75.00	052322
Release of Dog or Cat outside Facility Opening hours	(c)	***	100.00	052322
Dog Yard Inspection - (3 to 6 dog application)	(s)		60.00	052322
Dog Yard Inspection (Restricted Breeds & Dangerous Dog Only)	(s)		100.00	052322
First Aid Treatment of Dog or Cat	(c)	***	Cost Recovery	052322
Bond for Animal Trap	(c)		70.00	T779
Impound & Other Fees - Dog & Cats (Other Shires)				
Impound Fee	(c)	Exempt	125.00	052326
Care & Sustenance (per day)	(c)	Exempt	25.00	052326
Surrender (including Care and Sustenance for 72 hours)	(c)	Exempt	85.00	052326
Release of Dog or Cat outside Facility Opening hours	(c)	Exempt	100.00	052326
Impound Stock Fees				
Rangers Fees – Impounded between times, per head				
Entire horses, mules, asses, camels, bulls or boars (6am – 6pm)	(c)	Exempt	35.00	052322
Entire horses, mules, asses, camels, bulls or boars (6pm – 6am)	(c)	Exempt	75.00	052322
Mares, geldings, colts, fillies, foals, oxen, cows, steers, heifers, calves, rams or pigs (6am – 6pm)	(c)	Exempt	35.00	052322
Mares, geldings, colts, fillies, foals, oxen, cows, steers, heifers, calves, rams or pigs (6pm – 6am)	(c)	Exempt	75.00	052322
Wethers, ewes, lambs, goats (6am – 6pm)	(c)	Exempt	15.00	052322
Wethers, ewes, lambs, goats (6pm – 6am)	(c)	Exempt	30.00	052322
Poundage Fees for Stock – first 24hrs or part thereof, per head				
Entire horses, mules, asses, camels, bulls or boars - above age of 2 years	(c)	Exempt	20.00	052322
Entire horses, mules, asses, camels, bulls or boars	(c)		20.00	052322
Mares, geldings, colts, fillies, foals, oxen, cows, steers, heifers, calves, rams or pigs	(c)	Exempt	10.00	052322
Withers, ewes, lambs or goats	(c)	Exempt	10.00	052322
Poundage Fees for Stock – Subsequently each 24 hours or part thereof, per head				
Entire horses, mules, asses, camels, bulls or boars - above age of 2 years	(c)	Exempt	20.00	052322
Entire horses, mules, asses, camels, bulls or boars	(c)		20.00	052322
Mares, geldings, colts, fillies, foals, oxen, cows, steers, heifers, calves, rams or pigs	(c)	Exempt	10.00	
Withers, ewes, lambs or goats	(c)	Exempt	10.00	052322
Charges for Sustenance of Stock Impounded – per head				
Entire horses, mules, asses, camels, bulls, mares, geldings, colts, fillies, foals, oxen, cows, steers, heifers or calves	(c)	Exempt	10.00	052322

Shire of Toodyay
Schedule of Fees & Charges - 2020/2021

Description	Statutory (s) or Council (c) Fee	** GST Inc (where applicable)	Shire of Toodyay 2020-2021	GL Number
Pigs of any description	(c)	Exempt	10.00	052322
Rams, wethers, ewes, lambs or goats	(c)	Exempt	10.00	052322
There are no fees payable for a suckling animal under the age of six months running with its mother.				
Rates for Damage by Stock Trespassing – per head				
Entire horses, mares, geldings, fillies, colts, foals, bulls, oxen, steers, Heifers, calves, asses, mules or camels (trespass in enclosed crop)	(c)	Exempt	25.00	052325
Pigs of any description (trespass in enclosed crop)	(c)	Exempt	25.00	052325
Entire horses, mares, geldings, fillies, colts, foals, bulls, oxen, steers, - Heifers, calves, asses, mules or camels (trespass in enclosed land)	(c)	Exempt	25.00	052325
Pigs of any description (trespass in enclosed land)	(c)	Exempt	25.00	052325
Goats or sheep of any description (trespass in enclosed crop)	(c)	Exempt	25.00	052325
Goats or sheep of any description (trespass in any other area)	(c)	Exempt	25.00	052325
Transportation Fees for Stock Impounded				
For each vehicle load or part thereof for transportation over to 3km (per every 1.5km)	(c)	Exempt	2.00	052325
Staff Time for Transportation of Stock Impounded (per hour)	(c)	***	100.00	052325
ANIMAL CONTROL - OTHER				
Vehicle Impound Fees				
Removal of abandoned vehicle	(c)	***	At Cost	053321
Storage of Abandoned Vehicle per week or part thereof	(c)	***	15.00	053321
Release of Vehicle	(c)	***	50.00	053321
Release of Impounded Signage	(c)	***	20.00	053321
Fines and Penalties				
Authorised Officer's issue fines and penalties from time to time, per Shire of Toodyay Local Laws and prescribed fines/penalties in relevant legislation.				
SCHEDULE 7 - HEALTH				
PUBLIC HEALTH				
Food Act 2008				
This fee is based on Clause 5.2 of the Shire of Toodyay Throughfares and Trading in Throughfare Local Law.				
Notification Fee	(c)	Exempt	50.00	074332
Transfer Fee	(c)	Exempt	50.00	074332
Annual Risk Assessment/Inspection Fee – Primary Classification				
High Risk	(c)	Exempt	260.00	074332
Medium Risk	(c)	Exempt	186.00	074332
Low Risk	(c)	Exempt	100.00	074332
Very Low Risk	(c)	Exempt	50.00	074332
Additional Classification – For premises with multiple food business categories				
High and Medium Risk	(c)	Exempt	100.00	074332
Low Risk	(c)	Exempt	50.00	074332
Very Low Risk	(c)	Exempt	Nil	074332
Application Fee for Construction and Establishment of food premises – includes a one off notification fee				
High & Medium Risk	(c)	Exempt	433.00	074332
Low Risk	(c)	Exempt	232.00	074332
Very Low Risk	(c)	Exempt	50.00	074332
Application Fee for Amended or Refurbished food premises				
Minor	(c)	Exempt	152.00	074332
Major	(c)	Exempt	295.00	074332
Freezer Breakdown – Food Condemnation				
Hourly Rate	(c)	Exempt	100.00	074332
Minimum Charge	(c)	Exempt	152.00	074332
Fees for Food Act 2008 requirements will be waived for local <u>not for profit</u> groups				
TRADING PERMITS AND STALLHOLDERS FEES				
These fees are based on the Shire of Toodyay Throughfares and Trading in Throughfares and Public Places Local Law.				
Obstruction (Clause 4.6(2))				
Failure to remove shopping trolley upon being advised of location	(c)	***	100.00	053321
Stallholders (Clauses 6.2 & 7.1)				
Daily Stallholders Fee	(c)	***	40.00	074332
Retrospective Approval Fee	(c)	***	55.00	074332
Six Month Stallholders Fee	(c)	***	500.00	074332
Annual Stallholders Fee	(c)	***	1,000.00	074332
Stallholders Fee - per event (excluding Food Stalls)	(c)	***	150.00	074332
Farmers Market Stalls (per stall, per event)	(c)	***	20.00	074332
Traders (Clauses 6.3 & 7.1)				
Daily Traders Permit	(c)	***	40.00	074332
Six Month Traders Permit	(c)	***	500.00	074332
Annual Traders Permit	(c)	***	1,000.00	074332
Performers Permit Application Fee	(c)	***	0.00	074332
Facility Permit Application Fee	(c)	***	40.00	074332
Outdoor Eating Facilities (Clause 6.16) - Alfresco Dining (on Shire vested land)				
Outdoor Eating Facility - Application Fee	(c)	***	25.00	074332
Annual fee - per table with 4 chairs	(c)	***	50.00	074332
Annual fee - each additional chair	(c)	***	10.00	074332
Toodyay International Food Festival – Stallholders Fees				
Stallholder - Not for Profit Community Group	(c)	***	100.00	074332
Stallholder - Resident/Business in Toodyay	(c)	***	150.00	074332

Shire of Toodyay
Schedule of Fees & Charges - 2020/2021

Description	Statutory (s) or Council (c) Fee	** GST Inc (where applicable)	Shire of Toodyay 2020-2021	GL Number
Stallholder - with Truck/Van	(c)	***	175.00	074332
Stallholder (includes Marquee)	(c)	***	250.00	074332
HEALTH ACT (Miscellaneous Provisions Act 1911)				
Licence/Registration Fee – Offensive Trades				
Transfer of Licence Fee	(s)	Exempt	40.00	074332
Application for consent to establish an Offensive Trade	(s)	Exempt	270.00	074332
Offensive Trade Licence				
(per property, per annum, pro rata ending 30 June)				
Slaughterhouses	(s)	Exempt	298.00	074332
Piggeries	(s)	Exempt	298.00	074332
Artificial Manure Depots	(s)	Exempt	211.00	074332
Bone Mills	(s)	Exempt	171.00	074332
Places for Storing, Drying or Preserving Bones	(s)	Exempt	171.00	074332
Fat Melting, Fat Extracting or Tallow Melting Establishment - Butcher shops and similar	(s)	Exempt	171.00	074332
Fat Melting, Fat Extracting or Tallow Melting Establishment - Larger establishments	(s)	Exempt	298.00	074332
Blood Drying	(s)	Exempt	171.00	074332
Gut Scrapping, preparation of sausage skins	(s)	Exempt	171.00	074332
Fellmongers	(s)	Exempt	171.00	074332
Manure Works	(s)	Exempt	211.00	074332
Fish Curing Establishment	(s)	Exempt	211.00	074332
Laundries, Dry Cleaning Establishments	(s)	Exempt	147.00	074332
Bone Merchant Premises	(s)	Exempt	171.00	074332
Flock Factories	(s)	Exempt	171.00	074332
Knackeries	(s)	Exempt	298.00	074332
Poultry Processing Establishments	(s)	Exempt	298.00	074332
Poultry Farming	(s)	Exempt	298.00	074332
Rabbit Farming	(s)	Exempt	298.00	074332
Fish Processing Establishments - whole fish cleaned and prepared	(s)	Exempt	298.00	074332
Shellfish & Crustacean processing Establishments	(s)	Exempt	298.00	074332
Any other Offensive Trade not specified	(s)	Exempt	298.00	074332
Septic Tank Application				
Application Fee	(s)	Exempt	118.00	074332
Permit to Use	(s)	Exempt	118.00	074332
Public Buildings				
Application to Construct/Alter/Extend Fee – High Risk	(s)	Exempt	794.00	074332
Application to Construct/Alter/Extend Fee – Low Risk	(s)	Exempt	150.00	074332
Application to Construct/Alter/Extend Fee (Community Group) – High Risk	(s)	Exempt	152.00	074332
Application to Construct/Alter/Extend Fee (Community Group) – Low Risk	(s)	Exempt	76.00	074332
Water Sampling Requests				
Water Sampling Public Pools (Per sample set)	(c)	Exempt	65.00	074332
Water Sampling Potable Water (Per sample)	(c)	Exempt	65.00	074332
Lodging Houses – Initial Application	(s)	Exempt	412.00	074332
Lodging Houses – Annual Registration	(s)	Exempt	143.00	074332
SCHEDULE 9 - HOUSING				
Accommodation - Clinton Street				
Clinton Street - fully furnished 3 bedroom duplex - per day	(c)	***	140.00	091330
Clinton Street - fully furnished 3 bedroom duplex - per week	(c)	***	300.00	091330
SCHEDULE 10 - COMMUNITY AMMENITIES				
HOUSEHOLD REFUSE				
These fees are based on Section 67 (1) of the Waste Avoidance and Resource Recovery Act 2007.				
Residential/Rural Living/Rural				
First Mobile Garbage Bin – weekly collection				
- Includes cost of recycle bin – fortnightly collection	(c)	Exempt	230.00	101330
Additional Recycle Bin Collection	(c)	***	80.00	101334
Additional Mobile Garbage Bin	(c)	***	80.00	101334
Commercial/Light Industrial/Mixed Business				
First Mobile Garbage Bin – weekly collection				
- Includes cost of recycle bin – fortnightly collection	(c)	Exempt	250.00	101331
Additional Recycle Bin Collection	(c)	***	100.00	101334
Additional Mobile Garbage Bin	(c)	***	100.00	101334
Waste Transfer Station Pass Fees				
Additional Waste Transfer Station Pass (Twelve Passes)	(c)	***	60.00	101332
Additional Waste Transfer Station Pass (Six Passes)	(c)	***	30.00	101332
Individual Waste Transfer Station Pass (One Pass)	(c)	***	5.00	101332
Disposal of Domestic Refuse At Waste Transfer Station				
Per car or utility With Valid Tip Pass	(c)		Free	
Per car or utility Without Valid Tip Pass	(c)	***	15.00	101333
Trailer pulled by a car or utility With Valid Tip Pass	(c)		Free	
Trailer pulled by a car or utility Without Valid Tip Pass	(c)	***	15.00	101333
Motor Vehicle Bodies – Commercial	(c)		Free	
Motor Vehicle Bodies – Residential	(c)		Free	
Sorted recyclables disposed of at designated areas (at discretion of attendant) eg: newspapers, glass, used oil, car batteries, scrap metal and Clean Mulchable Waste	(c)		Free	
Fridge or Freezers				
Items which have not been degassed and/or no certification certificate provided	(c)	***	25.00	101333
De-gassed items, per item	(c)		Free	Free
*degassed items must be certified otherwise fee applies				
SCHEDULE 10 - TOWN PLANNING				
PLANNING & DEVELOPMENT				
These fees are based on the Planning & Development Regulations 2009				

Shire of Toodyay
Schedule of Fees & Charges - 2020/2021

Description	Statutory (s) or Council (c) Fee	** GST Inc (where applicable)	Shire of Toodyay 2020-2021	GL Number
Development Applications – As per the maximum fees set in the Planning & Development				
(a) Development Applications not more than 50,000.00	(s)	Exempt	147.00	106334
(b) Development Applications 50,000.00 but not more than 500,000.00	(s)	Exempt	0.32% of the estimated development cost	106334
(c) Development Applications 500,000.00 but not more than 2,500,000.00	(s)	Exempt	\$1,700 plus 0.257% for every \$ in excess of \$500,000	106334
(d) Development Applications 2,500,000.00 but not more than 5,000,000.00	(s)	Exempt	\$7,161 plus 0.206% for every % in excess of \$2.5 million	106334
(e) Development Applications 5,000,000.00 but not more than 21,500,000.00	(s)	Exempt	\$12,633 plus 0.123% for every dollar in excess of \$5 million	106334
(f) Development Applications more than 21,500,000.00	(s)	Exempt	34,196.00	106334
Variation of Residential Design codes and Shire Local Planning				
Where the estimated cost of the development is - not more than \$50,000	(c)	***	147.00	106334
Where the estimated cost of the development is - more than \$50,000	(c)	***	300.00	106334
Determining a development application (other than for an Extractive Industry) where the development has commenced or been carried out (retrospective applications)	(s)	Exempt	The fee in (a) to (f) above plus, by way of penalty, twice that fee	106334
Determining an application to amend or cancel Development Approval	(s)	Exempt	295.00	106334
Determining an initial application for approval of a home occupation where the home occupation has not commenced	(s)	Exempt	222.00	106334
Determining an initial application for approval of a home occupation where the home occupation has commenced	(s)	Exempt	The fee for home occupation above plus, by way of penalty, twice that fee	106334
Determining an application for the renewal of an approval of a home occupation where the application is made before the approval expires	(s)	Exempt	73.00	106334
Determining an application for the renewal of an approval of a home occupation where the application is made before the approval expires	(s)	Exempt	The fee for the renewal of an approval of a home occupation above plus, by way of penalty, twice that fee	106334
Determining an application for a change of use or for an alteration or extension or change of a non-conforming use to which (a) to (f) above does not apply, where the change or the alteration, extension or change has not commenced or been carried out	(s)	Exempt	295.00	106334
Determining an application for a change of use or for an alteration or extension or change of a non-conforming use to which (a) to (f) above does not apply, where the change or the alteration, extension or change has commenced or been carried out	(s)	Exempt	The fee for an application for a change of use or for an alteration or extension or change of a non-conforming use above plus, by way of penalty, twice that fee	106334
Development Application – Extractive Industry - Fee of Normal Development Application	(s)	Exempt	739.00	106334
Development Application - Extractive Industry where the development has commenced or been carried out (retrospective application)	(s)	Exempt	The fee for extractive industry above plus, by way of penalty, twice that fee	106334
Subdivision Clearances – As per the maximum fees set in the Planning & Development Regulations 2009 (S)				
Subdivision Clearances not more than five lots (per lot)	(s)	Exempt	73.00 per lot	106332
Subdivision Clearances more than five lots but not more than 195 lots (per lot)	(s)	Exempt	\$73 per lot for first five then \$35 per lot	106332
Subdivision Clearances more than 195 lots	(s)	Exempt	7,393.00	106332
Scheme Amendments				
Processing of Scheme Amendment	(s)	***	In accordance with Reg 48(3) of the Planning & Development Regs 2009	106334
Structure Plans/Development Plans – As per Schedule 4 set out in the Planning & Development Regulations 2009 (S)				
Processing of a structure plan/development plan	(s)	Exempt	In accordance with Reg 48(4) of the Planning & Development Regs 2009	106334

Shire of Toodyay
Schedule of Fees & Charges - 2020/2021

Description	Statutory (s) or Council (c) Fee	** GST Inc (where applicable)	Shire of Toodyay 2020-2021	GL Number
Advertising				
Development Applications – Level E Consultation - Fee plus cost of advertising to Shire	(c)	***	100 plus cost	106334
Temporary Road Closure Applications - Fee plus cost of advertising to Shire	(c)	***	150 plus cost	106334
Permanent Road Closure Applications - Fee plus cost of advertising to Shire	(c)	***	300 plus cost	106334
Miscellaneous				
Public Events (other than those run by Local Community Groups)	(c)	***	150.00	106334
Copy of Local Planning Scheme – Text only (per scheme)	(c)	***	40.00	106334
Car Parking Contribution – Cash in Lieu (per bay)	(c)	***	7,202.50	106334
Additional inspection (conditions not satisfied)	(c)	***	100.00	106334
Zoning Enquiry	(s)	***	73.00	106334
Plan Search Fee	(c)	***	30.00	106334
Planning/Building consultation for technical matter (per hour – Min charge 3hrs.)	(c)	***	100.00	106334
Planning/Building onsite inspections (prior to submission of application, per hr.)	(c)	***	100.00	106334
Written planning advice	(s)	***	73.00	106334
Temporary Accommodation Permit	(c)	***	150.00	106334
Application for three to six dogs	(c)	***	150.00	106334
Provision of Section 40 Certificate (Liquor Act)	(c)	Exempt	75.00	106334
Minor Amendment Fee	(s)	Exempt	150.00	106334
Building Returns (per annum)	(c)	***	250.00	106334
Subdivision Map Book (A4)	(c)	***	30.00	106334

Notes:

Where the person **has not** engaged a Consulting Engineer to Design and Supervise the construction and drainage - 3% of the estimated construction and drainage cost as per Council estimation

Where the person has engaged a Consulting Engineer to design and supervise the construction and drainage – **1.5% of the estimated construction and drainage cost as per Council estimation**

Maintenance and Retention Bond (refer to Subdivision Guidelines)
Works within Existing Road Reserve (Refer to Subdivision Guidelines)

^ If Council resolves not to initiate the scheme amendment, 80% of the fee shall be refunded, minus any deductions required for preliminary advertising charges. If not all moneys are expended throughout the scheme process, the Council may consider refunding part of the application fee.

If the development has commenced or been carried out, an additional amount of twice the maximum fee payable will be charged by way of penalty.

All planning fees must be paid upon submission of application. Applications will not be considered or processed unless fees are paid. Fees will not be refunded.

Fees for local community groups for development on reserved land under the value of \$50,000 will be waived.

Fees for the development applications for the painting of buildings within the Central Heritage area are to be waived.

SCHEDULE 10 - OTHER COMMUNITY SERVICES

CEMETERIES

These fees are based on the Shire of Toodyay Cemeteries Local Law.

Toodyay & Jimperding Cemeteries

Grant of Right of Burial

Grant of Right of Burial (25 years)	(c)	***	150.00	107331
Grant of Right of Burial Reissue(25 years)	(c)	***	150.00	107331
Transfer of Grant of Right of Burial	(c)	***	70.00	107331
Copy of Grant of Right of Burial	(c)	***	15.00	107331

Burial Fees

Grave (new) 2.8m x 1.5mx 1.8m	(c)	***	1,250.00	107331
Grave (new) for oversized casket	(c)	***	1,500.00	107331
Grave (new) for any child under 3 years	(c)	***	650.00	107331
Extra depth - for each additional 300mm	(c)	***	90.00	107331
Extra width - Oversize Casket each additional 300mm	(c)	***	90.00	107331

Extra Charges

In the event of labour being required where overtime/penalty rates apply, such additional rates shall be added to fees as prescribed in the schedule.

Interment without due notice under Clause 3.5	(c)		140.00	107331
Administration Fee for Exhumation	(c)	***	140.00	107331
Re-opening Grave for Exhumation	(c)	***	700.00	107331
Re-opening Grave for Exhumation of Child under 10 years	(c)	***	600.00	107331
Re-opening Grave for Additional Interment	(c)	***	800.00	107331
Re-interment in New Grave After Exhumation	(c)	***	950.00	107331
Re-interment in New Grave After Exhumation for Child under 10 years	(c)	***	950.00	107331
Placement of Ashes in a Grave	(c)	***	160.00	107331
Removal of Ashes from a Grave	(c)	***	160.00	107331

Miscellaneous Charges

Funeral Directors Annual Licence Fee	(c)	Exempt	160.00	107332
Monumental Mason's Annual Licence Fee – Clause 7.16	(c)	Exempt	70.00	107332
Monumental Application Fee	(c)	Exempt	50.00	107332

Niche Wall

Grant of Right of Burial (25 years) Lower Four Rows – Double	(c)	***	250.00	107331
Grant of Right of Burial (25 years) Lower Four Rows – Single	(c)	***	175.00	107331
Grant of Right of Burial (25 years) Upper Four Rows – Double	(c)	***	250.00	107331
Grant of Right of Burial (25 years) Upper Four Rows – Single	(c)	***	175.00	107331
Interment of Ashes	(c)	***	60.00	107331
Removal of Ashes	(c)	***	60.00	107331
Second Interment in a Double Niche	(c)	***	250.00	107331
Plaque fitting	(c)	***	75.00	107331

Memorial Garden

Shire of Toodyay
Schedule of Fees & Charges - 2020/2021

Description	Statutory (s) or Council (c) Fee	** GST Inc (where applicable)	Shire of Toodyay 2020-2021	GL Number
Grant of Right of Burial (25 years) Memorial Garden	(c)	***	175.00	107331
Placement of Ashes	(c)	***	60.00	107331
Removal of Ashes	(c)	***	60.00	107331
Placement of Plinth	(c)	***	75.00	107331

SCHEDULE 11 - RECREATION AND CULTURE

Cleaning (per hour)

Community Groups	(c)	***	50.00	
Others	(c)	***	50.00	

MEMORIAL HALL

Bond for Hall, Lesser Hall, Bar, Kitchen & Audio Visual Equipment

Community Groups	(c)	Exempt	1,000.00	T775
Others	(c)	Exempt	1,000.00	T775

Memorial Hall Hire

Toodyay Theatre Group (per annum)	(c)	***	200.00	111330
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Memorial Hall Hire (Hourly Rate)

Hall, Lesser Hall, Bar & Kitchen

Community Groups	(c)	***	20 per hour	111330
Others	(c)	***	35 per hour	111330

Memorial Hall Kitchen

Community Groups	(c)	***	10 per hour	111330
Others	(c)	***	20 per hour	111330

Lesser Hall Only

Community Groups	(c)	***	5 per hour	111330
Others	(c)	***	15 per hour	111330

Bond for Hall Hire

Community Groups	(c)	Exempt	500.00	T775
Others	(c)	Exempt	500.00	T775

Bond for Kitchen Hire

Community Groups	(c)	Exempt	300.00	T775
Others	(c)	Exempt	300.00	T775

Hall, Lesser Hall, Bar, Kitchen & Audio Visual

Community Groups	(c)	***	45 per hour	111330
Others	(c)	***	75 per hour	111330

Note: Minimum Hire of 3 hours

COMMUNITY CENTRE

Community Centre Hire (Hourly Rate)

Main Hall & Kitchen

Community Groups	(c)	***	10 per hour	111332
Others	(c)	***	30 per hour	111332

Meeting Room Two & Kitchen

Community Groups	(c)	***	5 per hour	111332
Others	(c)	***	15 per hour	111332

Meeting Room One

Community Groups	(c)	***	5 per hour	111332
Others	(c)	***	15 per hour	111332

Bond for Full day hire

Community Groups	(c)	Exempt	100.00	T775
Others	(c)	Exempt	500.00	T775

Note: Minimum Hire of 3 hours

SCHEDULE 11 - RECREATION AND SPORT

Sports Ground & Pavillion Hire

Toodyay Football Club (per annum)	(c)	***	750.00	113320
Toodyay Cricket Club (per annum)	(c)	***	500.00	113320
Toodyay Junior Football Club (per annum)	(c)	***	300.00	113320
Toodyay Hockey Club (per annum)	(c)	***	200.00	113320
Toodyay Soccer Club (per annum)	(c)	***	200.00	113320
Brumby Fitness (per annum)	(c)	***	200.00	113320

Showground Pavilion Hire

Toodyay Kinder Gym (per annum)	(c)	***	200.00	113320
Toodyay Autumn Club (per annum)	(c)	***	200.00	113320

Pavilion (hourly Rate)

Community Groups	(c)	***	5 per hour	113330
Others	(c)	***	20 per hour	113330

Pavilion & Kitchen

Community Groups	(c)	***	5 per hour	113330
Others	(c)	***	25 per hour	113330

Pavilion, Kitchen & Bar

Community Groups	(c)	***	8 per hour	113330
Others	(c)	***	28 per hour	113330

Pavilion, Kitchen, Bar & Change-rooms

Community Groups	(c)	***	10 per hour	113330
Others	(c)	***	35 per hour	113330

Grandstand change-rooms

Community Groups	(c)	***	5 per hour	113330
Others	(c)	***	15 per hour	113330

Bond for Oval Hire - Low Risk Event 1

Community Groups	(c)	Exempt	100.00	T775
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Shire of Toodyay
Schedule of Fees & Charges - 2020/2021

Description	Statutory (s) or Council (c) Fee	** GST Inc (where applicable)	Shire of Toodyay 2020-2021	GL Number
Others	(c)	Exempt	100.00	T775
Bond for Oval Hire - Low Risk Event 2				
Community Groups	(c)	Exempt	500.00	T775
Others	(c)	Exempt	500.00	T775
Bond for Pavilion Hire				
Community Groups	(c)	Exempt	100.00	T775
Others	(c)	Exempt	500.00	T775
Youth Hall Hire				
Toodyay Karate Club (per annum)	(c)	***	200.00	
Toodyay Scouts (per annum)	(c)	***	200.00	
Youth Hall Hire				
Community Groups	(c)	***	5 per hour	113330
Others	(c)	***	20 per hour	113330
Youth Hall Hire Bond				
Community Groups	(c)	Exempt	100.00	T775
Others	(c)	Exempt	500.00	T775

Note: Minimum Hire of 3 hours

Keys for Council Buildings

Replacement key/s (to be paid in advance)

Community Groups	(c)	***	50.00	113330
Others	(c)	***	50.00	113330

Bond for key/s (to be paid in full)

Community Groups	(c)	Exempt	50.00	T775
Others	(c)	Exempt	50.00	T775

*Note – The cost of any extra cleaning may be deducted from the bond prior to it being refunded.

The Hockey Oval is not available in its entirety due to land restrictions

“Others” include government departments, government agencies, commercial enterprises, private functions, external religious and political organisations and the like.

Chairs in the Memorial Hall are not to be removed and are not available for hire.

(1) A low risk would not involve any equipment, machinery or any significant items being placed or attached to the oval surface (e.g. sports games)

(2) A high risk one would include lots of pegs being driven into the ground, heavy objects being placed on the grass, the driving of vehicles or catering vans - events over longer periods with higher numbers of people or any activities involving significant physical abrasions to the surface.

SCHEDULE 11 - LIBRARIES

LIBRARY

Lost Items (replacement cost)	(c)	***	At Cost	115334
Library Bag	(c)	***	5.00	115334

SCHEDULE 11 - HERITAGE

Hire of Connors Mill

Community Groups	(c)	***	20 per hour	132330
Others	(c)	***	35 per hour	132330

Bond for Hire	(c)	Exempt	500.00	T775
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Note: Minimum Hire of 3 hours

Connor's Mill Admission Fees

Per Person per venue	(c)	***	5.00	132330
Family Pass (2 adults & 2 children)	(c)	***	12.00	132330
Children sixteen and under	(c)	***	4.00	116332
Students & Teachers of Toodyay District High School	(c)	Exempt	Free	
Pensioner Concession Card Holders	(c)	***	4.00	132330
Toodyay Residents	(c)	Exempt	Free	

Old Newcastle Goal Museum Facility Hire

Community Groups	(c)	***	20 per hour	116332
Others	(c)	***	35 per hour	116332

Bond for Hire	(c)	Exempt	500.00	T775
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Note: Minimum Hire of 3 hours

Old Newcastle Gaol Museum Admission Fees

Per Person per venue	(c)	***	5.00	116332
Family Pass (2 adults & 2 children)	(c)	***	12.00	116332
Children sixteen and under	(c)	***	4.00	116332
Students & Teachers of Toodyay District High School	(c)	Exempt	Free	
Pensioner Concession Card Holders	(c)	***	4.00	116332
Toodyay Residents	(c)	Exempt	Free	

Wicklow Shearing Shed Facility Hire

Community	(c)	***	20 per hour	116332
Other	(c)	***	35 per hour	116332

Bond for Hire	(c)	Exempt	500.00	T775
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Note: Minimum Hire of 3 hours

Visitor Centre Package - Admission per venue Connor's Mill & Museum (2 for 1)	(c)	***	5.00	116332
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Heritage Consultant - Cost of Advice on applications	(c)		At cost	116338
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Shire of Toodyay
Schedule of Fees & Charges - 2020/2021

Description	Statutory (s) or Council (c) Fee	** GST Inc (where applicable)	Shire of Toodyay 2020-2021	GL Number
SCHEDULE 12 - TRANSPORT				
Permit For Restricted Access Vehicles To Travel On Shire Roads				
Cost for permit to use RAV on Shire Roads	(c)	***	50.00	143331
Road Maintenance Contributions				
Equivalent Standard Axle per kilometre (ESA/km) for rural collector roads	(c)	Exempt	0.08 per ESA/km	123333
Crossover Rebates and Bonds: 50% of costs up to a maximum of -				
Crossover Rebates:				
Gravel	(c)	Exempt	400.00	
Concrete/Paving/Sealed	(c)	Exempt	1,000.00	
Crossover Bonds:				
Gravel	(c)	Exempt	1,000.00	T206
Concrete/Paving	(c)	Exempt	2,800.00	T206
A maximum of one rebate may be claimed per property. Crossovers will only be reimbursed where they are constructed to the specifications set by Council. Crossovers will not be reimbursed when it is meant to be provided by the subdivider. No second crossover will be subsidised.				
Footpath Bond:				
Asphalted	(c)	Exempt	1,000.00	T206
Concrete	(c)	Exempt	1,000.00	T206
Bitumen	(c)	Exempt	1,000.00	T206
Kerb Bond:	(c)	Exempt	500.00	T206
SCHEDULE 13 - ECONOMIC SERVICES				
<u>RURAL SERVICES</u>				
Rural Street Addressing				
Rural Street Numbering (per number)	(c)	***	50.00	131334
<u>TOURISM & AREA PROMOTION</u>				
Visitors Centre				
Annual Membership Fee				
July to September - 100% October to December - 75% January to March - 50% April to June 25%				
Not For Profit	(c)	***	50.00	132334
Local Businesses	(c)	***	100.00	132334
Businesses Outside of Toodyay Shire	(c)	***	150.00	132334
Participation in Joint Tourism Marketing Campaigns including Valley for All Seasons	(c)	***	at cost	132359
Event Signage - Set of four (4) supplied (Includes Information Bay)	(c)	***	at cost	
Annual Signage Fee - Maintenance and Replacement	(c)	***	100.00	
Event Banners - New	(c)	***	at cost	
Annual Fee - Event Banners	(c)	***	100.00	
Agency Booking Fees				
Commission of TransWA	(c)	***	15%	132338
Advertising - Town Tourist Information Bay				
Sign Establishment Fee	(c)	***	At Cost	132359
Replacement Sign	(c)	***	At Cost	132359
Annual Fee - invoiced July each year	(c)	***	100.00	132359
Annual Fee - Not for Profit			Exempt	
July to September - 100% October to December - 75% January to March - 50% April to June - 25%				
Commission on Consignment Stock at Visitors Centre				
0.00 to 50.00 Sale Price	(c)	***	30%	132332
51.00 to 100.00 Sale Price	(c)	***	25%	132332
101.00 to 250.00 Sale Price	(c)	***	20%	132332
Over 251.00 Sale Price	(c)	***	15%	132332
<u>BUILDING SERVICES</u>				
BUILDING REGULATIONS				
Certified Application for A Building Permit - For a Class 1 or Class 10 building or incidental structure (s)				
0.19% of the estimated value of the building work, but not less than 97.70	(s)	Exempt	97.70	133333
Certified Application for A Building Permit - For a Class 2 to Class 9 building or incidental structure (s)				
0.09% of the estimated value of the building work, but not less than 97.70	(s)	Exempt	97.70	133333
Uncertified Application for A Building Permit (s)				
0.32% of the estimated value of the building work, but not less than 97.70	(s)	Exempt	97.70	133333
Application for a Demolition Permit				
For demolition work in respect of a Class 1 or Class 10 building or incidental structure	(s)	Exempt	97.70	133333
For demolition work in respect of a Class 2 to Class 9 building (for each story of the building)	(s)	Exempt	97.70	133333
Application to extend the time during which a building demolition permit has effect	(s)	Exempt	97.70	133333
Application for an occupancy permit for a completed building	(s)	Exempt	97.70	133333
Application for a temporary occupancy permit for an incomplete building	(s)	Exempt	97.70	133333
Application for modification of an occupancy permit for additional use of a building on a temporary basis	(s)	Exempt	97.70	133333
Application for a replacement occupancy permit for permanent change of the building's use / classification	(s)	Exempt	97.70	133333
Application to replace an occupancy permit for an existing building	(s)	Exempt	97.70	133333
Application for a building approval certificate for an existing building where unauthorised work has not been done. 0.18% of the estimated value, but not less than 97.70	(s)	Exempt	97.70	133333
Application to extend the time during which an occupancy permit or building approval certificate has effect	(s)	Exempt	97.70	133333
Application for occupancy permit or building approval certificate for registration of Strata Scheme, plan for re-subdivision				
The fee is \$10.80 for each strata unit covered by the application, but not less than \$107.70	(s)	Exempt	107.70	133333

Shire of Toodyay
Schedule of Fees & Charges - 2020/2021

Description	Statutory (s) or Council (c) Fee	** GST Inc (where applicable)	Shire of Toodyay 2020-2021	GL Number
Application for an occupancy permit for a building in respect of which unauthorised work has been done				
0.18% of the estimated value of the unauthorised work but not less than 97.70	(s)	Exempt	97.70	133333
Application for a building approval certificate for a building in respect of which unauthorised work has been done				
0.38% of the estimated value of the unauthorised work but not less than 97.70	(s)	Exempt	97.70	133333
Application for approval of battery powered smoke alarm	(s)	Exempt	179.40	133333
Amendments to Building Plans - Minor	(c)	***	97.70	133333
Amendments to Building Plans - Major (per hour)	(c)	***	120.00	133333
Request for service for completion of:				
Certificate of Design Compliance	(c)	***	350.00	133333
Certificate of Building Compliance	(c)	***	350.00	133333
Certificate of Construction Compliance	(c)	***	350.00	133333
120.00 per hour for assessment with a minimum charge of 360.00	(c)	***	360.00	133333
Additional Charge per hour	(c)	***	120.00	133333
Swimming Pool Inspection Fee	(s)	Exempt	57.45	133333
Reinspection Fee	(c)	***	57.45	

All fees must be paid on submission of an application. Applications will not be considered or processed unless fees are paid. Once an assessment has been undertaken no fees are refunded.

Local Government Building Licence Fees will be waived for local community groups for development on reserve land in the Shire of Toodyay. State Government fees are payable.

With regard to fees based on estimated value of building work or unauthorised building work, in accordance with Regulations, this is to be determined by the Shire of Toodyay.

Administration Fees

Provision of Section 39 Certificate (Liquor Act)				
No Inspection Required	(c)	Exempt	76.00	133333
Inspection Required	(c)	Exempt	152.00	133333
Minimum Charge - One Hour @ Hourly Rate	(c)	***	76.00	133333
Other Inspection, monitoring or reporting at EHO request	(c)	***	76.00	133333
Minimum Charge - Two Hours Per Officer	(c)	***	152.00	133333
Hourly rate for greater than Two Hours	(c)	***	152.00	133333

These fees are based on the Shire of Toodyay's Extractive Industry Local Law.

Annual Licence Fee – Excavation less than 5ha (Clause 3.1(4)(a))	(c)	***	450.00	137331
Annual Licence Fee – Excavation greater than 5ha (Clause 3.1(4)(a))	(c)	***	900.00	137331
Transfer of Licence (Clause 4.1(1)(f))	(c)	***	550.00	137331
Secured Sum – Rehabilitation for sand or fine grain less than 3m deep per ha.(Clause 5.1)	(c)	***	5,000.00	
Secured Sum – Rehabilitation for sand or fine grain more than 3 m deep per ha.(Clause 5.1)	(c)	***	12,000.00	
Secured Sum – Rehabilitation for gravel, clay or stone less than 3 m deep per ha.(Clause 5.1)	(c)	***	7,000.00	
Secured Sum – Rehabilitation for gravel, clay or stone more than 3m deep per ha.(Clause 5.1)	(c)	***	16,000.00	

CARAVAN PARKS & CAMPING GROUNDS

These fees are based on the Caravan and Camping Grounds Regulations 1997.

Application Fee – or multiplication of below site prices – whichever is greater	(s)	Exempt	200.00	133333
Long Stay Sites (per site)	(s)	***	6.00	
Short Stay Sites and Sites in Transit (per site)	(s)	***	6.00	
Camp Site (per site)	(s)	***	3.00	
Overflow Site (per site)	(s)	***	1.50	
Fee for renewal of licence after expiry	(s)	Exempt	20.00	133333
Temporary Licence – Pro-rata of Application Fee with minimum	(s)	Exempt	100.00	133333
Transfer of Licence	(s)	Exempt	100.00	133333
Overflow Parking at Shire Oval (maximum 10 sites) per night unpowered	(c)	***	32.00	

COMMUNITY DEVELOPMENT

Toodyay Junction Hire - Per annum

Toodyay Theatre Group	(c)	***	300.00	136301
2J 2Air Live Radio	(c)	***	300.00	136301
Toodyay Event Planner	(c)	***	300.00	136301
Toodyay Farmers Market	(c)	***	300.00	136301
Toodyay Singers	(c)	***	300.00	136301
Avon Woodturners	(c)	***	300.00	136301
Seed Orchid Group	(c)	***	300.00	136301
2J 2Air Live Radio	(c)	***	50.00	136301
Toodyay Chamber of Commerce	(c)	***	50.00	136301
Toodyay Garden Club	(c)	***	50.00	136301
Avivo - Car parking space	(c)	***	2,000.00	136301

OTHER ECONOMIC SERVICES

STANDPIPE WATER SALES

Per Kilolitre (1000)	(c)	***	Cost plus \$1.00	137330
Bond for Electric Access Tag	(c)	Exempt	250.00	T621
Replacement Electronic Access Tag	(c)	***	50.00	137330
Electrical Vehicle Charging Station	(c)	***	at cost	

SCHEDULE 14 - OTHER PROPERTY AND SERVICES

Private Works With Operator - Per Half Hour

Graders	(c)	***	90.00	143331
Loader	(c)	***	82.50	143331
Backhoe	(c)	***	80.00	143331
12/13 tonne trucks	(c)	***	80.00	143331
12/13 tonne truck with low loader/side tippers	(c)	***	105.00	143331
Prime Mover with Side Tipper or Low Loader	(c)	***	105.00	143331
Skid Steer	(c)	***	62.50	143331
Maintenance Truck	(c)	***	62.50	143331

Shire of Toodyay
Schedule of Fees & Charges - 2020/2021

Description	Statutory (s) or Council (c) Fee	** GST Inc (where applicable)	Shire of Toodyay 2020-2021	GL Number
Rubber Roller	(c)	***	82.50	143331
Self-Propelled Vibrating Steel Roller	(c)	***	82.50	143331
Works Utilities	(c)	***	57.50	143331
Compressor Only/Broom	(c)	***	57.50	143331
Compressor and Attachments	(c)	***	70.00	143331
Labour Hire per half hour	(c)	***	35.00	143331

Please Note: All Private Works will be subject to the availability of plant, equipment and operators required.

Capital Works and Acquisitions
2020/2021 Budget

Job No.	Description	Labour	PWOH	Plant Cost	Depreciation	Materials & Contract	Total Cost
Administration - Buildings							
Q191	Investigate & Remediation of Damp & Brickwork	0	0	0	0	5,000	5,000
		0	0	0	0	5,000	5,000
Law, Order and Public Safety - Infrastructure - Other							
Q210	Emergency Water Facilities	0	0	0	0	100,208	100,208
		0	0	0	0	100,208	100,208
Law, Order and Public Safety - Buildings							
Q209	Julimar Fire Station	0	0	0	0	559,414	559,414
		0	0	0	0	559,414	559,414
Law, Order and Public Safety - Plant Purchase							
015250	Morangup BFB and Toodyay SES Photocopier	0	0	0	0	5,500	5,500
054250	Fit out of SES Ute	0	0	0	0	18,100	18,100
		0	0	0	0	23,600	23,600
Housing - Staff Housing							
	Fence replacement at Clinton Street Unit	0	0	0	0	7,500	7,500
		0	0	0	0	7,500	7,500

Capital Works and Acquisitions
2020/2021 Budget

Job No.	Description	Labour	PWOH	Plant Cost	Depreciation	Materials & Contract	Total Cost
Recreation and Culture - Buildings							
Q165	Morangup Community Centre	0	0	0	0	351,670	351,670
Q199	Recreation Precinct Buildings	0	0	0	0	1,390,972	1,390,972
Q148	Pavilion Kitchen	0	0	0	0	5,000	5,000
J038	Library Brick Work	0	0	0	0	5,000	5,000
Q135	Donegans Cottage Structure	0	0	0	0	16,500	16,500
		0	0	0	0	1,769,142	1,769,142
Transport - Plant and Equipment							
	Various plant purchases	0	0	0	0	189,000	189,000
		0	0	0	0	189,000	189,000
Transport - Footpath							
	Jarratt Pass - Shared Pathway	0	0	0	0	52,000	52,000
		0	0	0	0	52,000	52,000

Capital Works and Acquisitions
2020/2021 Budget

Job No.	Description	Labour	PWOH	Plant Cost	Depreciation	Materials & Contract	Total Cost
Transport - Roads							
A0004	Julimar Road - Widen and Reseal	46,035	54,405	58,590	46,035	213,435	418,500
A0001	Bejoording Road - Widen and Seal	67,337	79,580	85,702	67,337	312,200	612,156
B0011	Toodyay Street - Upgrade	33,018	39,021	42,022	33,018	153,081	300,160
D0009	Leeming Road - Resheet	23,250	27,750	30,000	21,000	48,000	150,000
D0012	Lovers Lane - Reseal	1,496	1,496	1,496	1,496	33,916	39,900
D0134	McKnoe Drive - Reseal	3,449	3,449	3,449	3,449	78,184	91,980
D0186	Red Brook Circle - Reseal	3,741	3,741	3,741	3,741	84,786	99,750
D0010	River Road - Reseal	1,654	1,654	1,654	1,654	37,484	44,100
D0177	Timber Creek Crescent - Reseal	2,544	2,544	2,544	2,544	57,654	67,830
D0071	Toodyay Street - Reseal	284	284	284	284	6,424	7,560
	Total Transport - Roads	182,808	213,924	229,482	180,558	1,025,164	1,831,936
Transport - Bridges							
	Toodyay Bindi Bindi Road Culvert Replacement	0	0	0	0	465,000	465,000
		0	0	0	0	465,000	465,000
Economic Services - Other							
Q206	Community Standpipe and Controller	0	0	0	0	29,000	29,000
		0	0	0	0	29,000	29,000
Total Construction Program		182,808	213,924	229,482	180,558	4,225,028	5,031,800
Funded	A = Regional Road Group Funds	E = Fully Funded					
	B = Roads To Recovery Funds	Q= Special Projects					
	D = Own Funds						

SHIRE OF TOODYAY
PARKS & GARDENS PROGRAM 2020-2021

GL	JOB	Description	Wages	O/H	POC	Dep	Materials	Total
123201	R1	Town Street Sweeping	\$ 6,689	\$ 8,361	\$ 8,148	\$ 16,130	\$ -	\$ 39,328
042210	R001	Office Gardens / Lawns	\$ 6,837	\$ 8,546	\$ 2,853	\$ 2,246	\$ 998	\$ 21,480
077201	R007	Alma Beard Medical Centre	\$ 4,225	\$ 5,281	\$ 344	\$ 171	\$ 266	\$ 10,287
147207	R0010	O'Reillys Cottage	\$ 527	\$ 659	\$ 45	\$ 31	\$ 74	\$ 1,336
101201	R012	Waste Transfer Station	\$ 2,089	\$ 2,612	\$ 636	\$ 251	\$ 15,536	\$ 21,124
107201	R013	Toodyay Town Cemetery	\$ 11,654	\$ 14,568	\$ 2,209	\$ 1,314	\$ 804	\$ 30,548
107202	R014	Federation Square	\$ 4,457	\$ 5,571	\$ 498	\$ 306	\$ 411	\$ 11,244
107204	R015	Railway Station Lawns and Gardens	\$ 4,365	\$ 5,456	\$ 1,602	\$ 858	\$ 683	\$ 12,962
107206	R018	Anzac Park and War Memorial	\$ 8,996	\$ 11,245	\$ 946	\$ 447	\$ 1,129	\$ 22,763
111202	R020	Morangung Community Centre	\$ 580	\$ 726	\$ 114	\$ 46	\$ 29	\$ 1,495
111203	R021	Community Centre	\$ 4,483	\$ 5,603	\$ 283	\$ 147	\$ 418	\$ 10,933
113201	R022	Showground Oval	\$ 18,926	\$ 23,657	\$ 10,845	\$ 5,568	\$ 9,931	\$ 68,927
113201	R023	Showground Top Lawn Area	\$ 3,900	\$ 4,875	\$ 346	\$ 144	\$ 690	\$ 9,955
113201	R024	Showground Hockey Oval	\$ 3,520	\$ 4,400	\$ 1,458	\$ 582	\$ 977	\$ 10,936
113201	R025	Showgrounds - Other	\$ 3,729	\$ 4,661	\$ 91	\$ 46	\$ 113	\$ 8,640
113203	R031	Newcastle Park	\$ 9,085	\$ 11,356	\$ 1,384	\$ 576	\$ 732	\$ 23,133
113206	R034	Parks & Gardens Depot	\$ 700	\$ 875	\$ 62	\$ -	\$ 74	\$ 1,712
113213	R036	Duidee Park	\$ 17,342	\$ 21,678	\$ 3,699	\$ 2,084	\$ 3,565	\$ 48,367
115206	R038	Toodyay Library	\$ 876	\$ 1,095	\$ 68	\$ 46	\$ 35	\$ 2,120
116201	R039	Old Gaol Museum & Police Stables Area	\$ 4,070	\$ 5,088	\$ 1,342	\$ 484	\$ 148	\$ 11,132
117204	R046	Donegons Cottage	\$ 522	\$ 653	\$ 68	\$ 46	\$ 29	\$ 1,318
117205	R047	Parkers Cottage	\$ 522	\$ 653	\$ -	\$ -	\$ 29	\$ 1,204
123209	R048	Shire Depot	\$ 585	\$ 732	\$ 76	\$ 38	\$ 130	\$ 1,560
132214	R050	Visitors Centre & Connors Mill	\$ 5,062	\$ 6,327	\$ 364	\$ 184	\$ 370	\$ 12,307
132221	R051	Tourist Information Bay	\$ 1,402	\$ 1,752	\$ 68	\$ 46	\$ 354	\$ 3,621
147205	R055	Bendigo Bank	\$ 818	\$ 1,023	\$ 68	\$ 46	\$ -	\$ 1,955
147202	R0061	Lot 3 Piesse St (Connors Cottage) 091205	\$ 998	\$ 1,248	\$ 161	\$ 46	\$ 73	\$ 2,526
091204	R0062	33 Telegraph Road	\$ 994	\$ 1,243	\$ 302	\$ 98	\$ 562	\$ 3,199
123209	R063	Railway Road Works Depot	\$ 3,726	\$ 4,658	\$ 275	\$ 92	\$ 368	\$ 9,119
113207	R071	Pioneer Arboretum	\$ 4,121	\$ 5,151	\$ 1,668	\$ 608	\$ 40	\$ 11,587
113208	R072	Old Railway Wagon Reserve (New Info Bay)	\$ 3,629	\$ 4,537	\$ 316	\$ 214	\$ 688	\$ 9,384
113213	R073	Stirling Park	\$ 3,320	\$ 4,150	\$ 1,842	\$ 758	\$ 850	\$ 10,920
113215	R074	Youth Park	\$ 696	\$ 871	\$ 358	\$ 144	\$ 51	\$ 2,120
113215	R075	Other Lawns, Parks and Gardens	\$ 4,386	\$ 5,483	\$ 1,597	\$ 582	\$ 2,485	\$ 14,533
113209	R076	Toodyay St Aboriginal Reserve (No. 16599)	\$ 1,393	\$ 1,741	\$ 435	\$ 169	\$ -	\$ 3,738
113210	R077	Wilson St Parking Reserve (No. 23126)	\$ 871	\$ 1,088	\$ 288	\$ 120	\$ 83	\$ 2,450
107204	R078	Railway Reserve (Toodyay Townsite)	\$ 1,758	\$ 2,198	\$ 671	\$ 242	\$ 8	\$ 4,877
107201	R079	Nardie & Jimperding Cemetery	\$ 439	\$ 548	\$ 152	\$ 61	\$ 370	\$ 1,571
113215	R080	Drummond Hedge	\$ 1,050	\$ 1,313	\$ 332	\$ 139	\$ 12	\$ 2,847
136206	R085	Community Depot Composting Facility	\$ 2,916	\$ 3,646	\$ 3,399	\$ 3,419	\$ 350	\$ 13,730
123214	R090	Road Reserve Establishment & Maintenance	\$ 13,963	\$ 17,454	\$ 6,668	\$ 2,953	\$ 313	\$ 41,351
123214	R091	Extracts	\$ 936	\$ 1,170	\$ 727	\$ 566	\$ -	\$ 3,400
123214	R092	Charcoal Lane Carpark	\$ 5,012	\$ 6,265	\$ 765	\$ 556	\$ 2,272	\$ 14,869
123214	R093	Street Tree Maintenance	\$ 2,183	\$ 2,729	\$ 1,377	\$ 1,068	\$ 280	\$ 7,637
091201	R095	Clinton Street Duplex Gardens	\$ 987	\$ 1,233	\$ -	\$ -	\$ -	\$ 2,220
117203	V106	Australia Day	\$ 871	\$ 1,088	\$ 109	\$ 85	\$ 300	\$ 2,452
117202	V110	Avon Descent	\$ 871	\$ 1,088	\$ 71	\$ 54	\$ -	\$ 2,084
117207	V103	Food Festival	\$ 871	\$ 1,088	\$ 71	\$ 54	\$ -	\$ 2,084
TBC	TBC	Recreation Precinct	\$ 37,494	\$ 46,867	\$ 10,845	\$ 5,568	\$ 7,434	\$ 108,208

Totals \$ 219,448 \$ 274,310 \$ 70,046 \$ 49,429 \$ 54,063 \$ 667,296

\$627,967