



SHIRE PRESIDENT'S REPORT

To the Shire of Leonora Community

The 2020/21 Annual Budget continues to work towards meeting the objectives defined within the reviewed Shire of Leonora's Strategic Community Plan 2017 – 2027, in line with the need for the Shire to continue to provide information and support to the community during the pandemic. In the Shire of Leonora's COVID-19 Relief and Recovery Strategy, the Shire stated that it would seek approval from the Council for nil increase in the rate in the dollar for the 2020/2021 budget and this was approved at the Special Council Meeting held on Tuesday 28th July 2020. In addition, the inclusion in the Budget of a broad range of proposed capital expenditure will also promote growth during this challenging time.

The continued leadership by our Chief Executive Officer, Mr J (Jim) G Epis, has been ratified at the Council Meeting held on Tuesday 21st July, 2020, with the signing of a three year contract. As a Chief Executive Officer, Jim meets the Leadership Objective tabled in the Shire's Strategic Community Plan by providing innovative and proactive leadership, and Council are looking forward to working with him again over the next three years.

It is ironic that with the current Western Australian COVID-19 restrictions and the necessity for people to holiday in this state, the benefit of supporting the growth of tourism through the maintenance of its historical buildings is apparent with increased visitor numbers to Leonora. The Shire will continue through its 2020/21 Budget to improve and maintain its heritage infrastructure and will complete the Gwalia Interpretation Project this year.

At all times, in this new world of COVID-19, the Shire of Leonora will endeavour to act in a highly responsive, coordinated and safe manner to ensure health and emergency management directives are implemented, and will continue to support both State and Federal Government agencies in their roles during COVID-19. As its leaders, we will ensure that there is consistent and regular communication with community and staff, and support for those that are vulnerable within our community, as well as contributing to the economic rebound and social reconnection of the Shire of Leonora and Western Australia. Our 2020/21 Budget reflects this statement by funding stringent cleaning standards to all Shire facilities through contractors or Shire employees and providing an increased response to community requests for assistance.

We will all work together to not only achieve our strategic planning objectives, but to provide a safe environment for the people who live in the Shire of Leonora. It is with pleasure, therefore, that I present the 2020/21 Annual Budget to you.

P J CRAIG
SHIRE PRESIDENT



CHIEF EXECUTIVE OFFICER'S REPORT

To the Elected Members and the Leonora Community

It gives me great pleasure to present to you the 2020/21 budget for the Shire of Leonora which was adopted at a Special Council Meeting held on Tuesday 28th July 2020. Once again considerable attention has been allocated to include funding for capital projects that have identified themselves during the previous financial year, and which align with the outcomes of the recently reviewed Shire of Leonora's Strategic Community Plan 2017-2027. In addition, the Shire has accessed funding under the Australian Government's funding towards local road and community infrastructure projects nationwide as part of national efforts to boost jobs and support communities during the COVID-19 pandemic.

The projects identified for 2020/21 are improvements in infrastructure in line with the Strategic Community Plan of supporting the community and providing essential infrastructure and services to promote growth. Like most remote regional towns we need to be able to attract and retain population. In addition, we need to upgrade and/or provide facilities such as public toilets both for the community and to encourage tourists to stop and spend money in the town. We also need to comply with our Strategic Resource Plan and replace ageing plant such as one of our graders, as well as purchase plant that will allow the Shire to work efficiently and effectively. External funding was received in 2019/20 from the State Government for an upgrade to the Leonora Aerodrome's lighting, and this has been finalised in 2020/21. The Shire have also submitted several grant applications through various agencies for community and economic initiatives during 2020/21. The Shire will continue to support the Royal Flying Doctor Service with \$100,000 being contributed by the Shire of Leonora again this year as part of the five year program for sponsorship.

With the current Western Australian COVID-19 restrictions the benefit of supporting the growth of tourism through the maintenance of its historical buildings is apparent with increased visitor numbers to Leonora, and bookings at Hoover House up to 100% over the next three months. The Shire continues to facilitate economic development through support for the Leonora Childcare Centre, as well as continuing to maintain a Doctor in Leonora.

There has been no increase in rates as due to the COVID-19 pandemic, Council resolved not to increase nor decrease the rate levy nor any fees and charges for the 2020/21 financial year. However, the Valuer General's Office normally assesses property every three years to determine its Gross Rental Value (GRV) and any increases initiated by this agency can increase the rates charged by the Shire – this is outside our control.

I would like to take the opportunity to thank all staff for their efforts in developing the plans that have formed this budget. I hope that 2020/21 will be a safe and productive year, and an improved one economically and socially for all of Australia.

J G EPIS
CHIEF EXECUTIVE OFFICER

SHIRE OF LEONORA

BUDGET

FOR THE YEAR ENDED 30 JUNE 2021

LOCAL GOVERNMENT ACT 1995

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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 LEONORA
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)	6,903,219	6,448,237	6,465,520
Operating grants, subsidies and contributions	9(a)	1,443,953	1,973,896	1,766,204
Fees and charges	8	1,717,206	1,768,964	1,726,760
Interest earnings	11(a)	44,000	80,526	34,000
Other revenue	11(b)	219,474	483,288	227,200
		10,327,852	10,754,911	10,219,684
Expenses				
Employee costs		(2,245,080)	(3,065,029)	(1,998,009)
Materials and contracts		(6,736,538)	(3,402,644)	(6,078,203)
Utility charges		(305,200)	(501,628)	(363,789)
Depreciation on non-current assets	5	(1,774,091)	(1,751,523)	(1,460,449)
Insurance expenses		(241,690)	(252,725)	(245,666)
Other expenditure		(116,314)	(83,334)	(142,568)
		(11,418,913)	(9,056,883)	(10,288,684)
Subtotal		(1,091,061)	1,698,028	(69,000)
Non-operating grants, subsidies and contributions	9(b)	1,110,213	791,948	758,755
Profit on asset disposals	4(b)	0	5,897	20,000
Loss on asset disposals	4(b)	(146,627)	(80,373)	(82,839)
		963,586	717,472	695,916
Net result		(127,475)	2,415,500	626,916
Other comprehensive income				
Changes on revaluation of non-current assets		0	0	0
Total other comprehensive income		0	0	0
Total comprehensive income		(127,475)	2,415,500	626,916

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

SHIRE OF LEONORA

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 Leonora 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 LEONORA
STATEMENT OF COMPREHENSIVE INCOME
BY PROGRAM
FOR THE YEAR ENDED 30 JUNE 2021

	NOTE	2020/21 Budget	2019/20 Actual	2019/20 Budget
Revenue	1,8,9(a),11(a),11(b)	\$	\$	\$
Governance		1,530	26,302	1,000
General purpose funding		7,493,212	7,772,886	7,127,427
Law, order, public safety		9,950	10,248	11,515
Health		36,095	34,601	38,157
Education and welfare		300,800	302,278	266,088
Housing		44,795	42,754	48,300
Community amenities		423,146	422,136	418,274
Recreation and culture		310,746	294,672	282,380
Transport		776,870	963,746	797,041
Economic services		787,208	654,064	1,090,332
Other property and services		143,500	231,224	139,170
		10,327,852	10,754,911	10,219,684
Expenses excluding finance costs	4(a),5,11(c),(d),(e)			
Governance		(702,267)	(573,918)	(676,501)
General purpose funding		(418,515)	(377,838)	(400,049)
Law, order, public safety		(209,030)	(168,576)	(177,065)
Health		(877,273)	(697,308)	(640,490)
Education and welfare		(777,829)	(716,841)	(667,988)
Community amenities		(361,499)	(295,385)	(331,120)
Recreation and culture		(1,704,445)	(1,271,227)	(1,369,873)
Transport		(3,363,518)	(3,054,492)	(3,156,698)
Economic services		(3,020,648)	(1,906,807)	(2,834,393)
Other property and services		16,111	5,509	(34,507)
		(11,418,913)	(9,056,883)	(10,288,684)
Subtotal		(1,091,061)	1,698,028	(69,000)
Non-operating grants, subsidies and contributions	9(b)	1,110,213	791,948	758,755
Profit on disposal of assets	4(b)	0	5,897	20,000
(Loss) on disposal of assets	4(b)	(146,627)	(80,373)	(82,839)
		963,586	717,472	695,916
Net result		(127,475)	2,415,500	626,916
Other comprehensive income				
Changes on revaluation of non-current assets		0	0	0
Total other comprehensive income		0	0	0
Total comprehensive income		(127,475)	2,415,500	626,916

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

KEY TERMS AND DEFINITIONS - REPORTING PROGRAMS

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

OBJECTIVE

GOVERNANCE

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

ACTIVITIES

Includes costs and revenues associated with the President and Councillors in the exercise of their obligations as a governing body. Items of expenditure include conference, travel, meeting attendance fees, presidential allowances, receptions, donations, subscriptions and phone rentals. Costs of advertising and conducting elections are also included. Revenues include election nomination fees and reimbursements by members for private expenses.

GENERAL PURPOSE FUNDING

To collect revenue to allow for the provision of services.

1. Rates.

(a) GRV (gross rental value) refers to property rates for Leonora, Gwalia, Leinster and Agnew town sites and operational mines and associated infrastructure.

(b) UV (Unimproved value) refers to mining properties and tenements (other than mines and other associated infrastructure) and prospecting licenses, exploration licenses and mining leases. It also refers to broad acre rural pastoral properties.

(c) Additional rates and rates written back refer mainly to mining rates where tenements are granted or surrendered following the adoption of the budget.

(d) Administration charge refers to the charge levied on ratepayers electing to make payment of rates on the offered instalment plan and is based on the actual cost involved in administering this process.

(e) Administration costs allocated are the costs of maintaining records, levying and collecting all rates.

2. Grants

(a) Grants Commission - a general purpose grant allocated annually by the Federal Government to all local governments. The amount is determined by various formulae devised by the Grants Commission, with a significant component being based on population.

(b) Roads Grant - An unimproved road grant allocated by the Federal Government and again distributed by the Grants Commission utilising a pre-determined formula.

(c) Administration costs allocated to grants refers to the costs associated in the collection of Federal Government grants including provision and updating of data used in grants commission formula.

LAW, ORDER, PUBLIC SAFETY

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

Costs and revenues associated with animal control within the Shire and also include fire insurance, dog control and registration.

HEALTH

To provide an operational framework for environmental and community health.

Costs and revenues associated with compliance with the Health Act including inspections and approvals, food quality control, mosquito control, septic tank inspection/control, food hygiene inspection/control, contribution to doctors expenses, Royal Flying Doctor donation and notification of disease.

EDUCATION AND WELFARE

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

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

HOUSING

To provide and maintain staff housing.

Costs of maintaining Council owned accommodation units and collection of rentals paid by staff for the use of those buildings. Costs that can be accurately attributed to other programs are allocated. Accommodation included 9 houses, 2 duplexes and a single persons quarters.

SHIRE OF LEONORA

COMMUNITY AMENITIES

To provide service required by the community.

Costs of collection and disposal of domestic and commercial refuse for the town site of Leonora and Gwalia and maintainance of the landfill refuse site. Revenue collection by way of an annual fee for this service is included on rate assessment notices. Costs associated with review and administration of Council's Town Planning Scheme. Provisions of Christmas decorations in Leonora townsite. Operation of the Leonora Cemetry.

RECREATION AND CULTURE

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

Provision and maintenance of Council owned parks, gardens and grassed oval/recreation ground at Leonora and a contribution to similar facilities within Leinster townsite. Costs of operation and maintenance of a purpose built recreation centre which includes indoor basketball courts, two squash courts, kitchen, gymnasium and associated facilites and revenues collected from the public for use of these facilites.

TRANSPORT

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

Maintenance and improvements of 1,300 kilometres of Council controlled unsealed roads, townsite footpaths and streets, drainage control, street cleaning and provision and maintenance of street trees. Costs of providing electricity for street lights in the Leonora/Gwalia townsites and maintenance of Council's works depot and associated infrastructure. Operation, maintenance and management of Leonora Aerodrome including runways, runway lighting, tarmac amd terminal building and gardens. Purchase of aviation fuel for resale to aircraft operators. Revenues by way of landing fees and Head Tax charges charged to all aircraft with the exception of the Royal Flying Doctors Service, lease/renting of building to all users of facilities and charges for fuel supplied to aircraft.

ECONOMIC SERVICES

To help promote the Shire and its economic wellbeing.

Costs associated with tourism promotion throughout the Shire including employment of a Curator/Promotion Officer at the Gwalia Museum and historic precinct.

OTHER PROPERTY AND SERVICES

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

Costs and revenues for private hire of Council machinery and operators for completion of private works for ratepayers and others. Costing allocation pools including administration, overheads, plant operation costs and salaries and wages which are all individually detailed and then allocated throughout all previously mentioned operating activites, works and services.

SHIRE OF LEONORA
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		6,903,219	6,418,225	6,465,520
Operating grants, subsidies and contributions		1,363,953	2,254,094	2,084,776
Fees and charges		1,717,206	1,768,964	1,726,760
Interest earnings		44,000	80,526	34,000
Goods and services tax		673,654	400,335	622,210
Other revenue		219,474	483,288	227,200
		10,921,506	11,405,432	11,160,466
Payments				
Employee costs		(2,245,080)	(3,064,226)	(1,998,009)
Materials and contracts		(6,736,538)	(3,512,960)	(5,616,187)
Utility charges		(305,200)	(501,628)	(363,789)
Insurance expenses		(241,690)	(252,725)	(245,666)
Goods and services tax		(673,654)	(351,296)	(622,210)
Other expenditure		(116,314)	(83,334)	(142,568)
		(10,318,476)	(7,766,169)	(8,988,429)
Net cash provided by (used in) operating activities	3	603,030	3,639,263	2,172,037
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for purchase of property, plant & equipment	4(a)	(1,823,066)	(606,287)	(894,491)
Payments for construction of infrastructure	4(a)	(1,719,458)	(1,520,397)	(2,052,670)
Non-operating grants, subsidies and contributions		1,110,213	791,948	758,755
Proceeds from sale of plant and equipment	4(b)	331,000	377,356	411,000
Net cash provided by (used in) investing activities		(2,101,311)	(957,380)	(1,777,406)
CASH FLOWS FROM FINANCING ACTIVITIES				
Proceeds on disposal of financial assets at amortised cost - term deposits		0	2,024,203	0
Net cash provided by (used in) financing activities		0	2,024,203	0
Net increase (decrease) in cash held		(1,498,281)	4,706,086	394,631
Cash at beginning of year		7,545,381	2,839,295	4,864,384
Cash and cash equivalents at the end of the year	3	6,047,100	7,545,381	5,259,015

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

SHIRE OF LEONORA
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)		2,683,641	2,270,579	2,314,349
Revenue from operating activities (excluding rates)		2,683,641	2,270,579	2,314,349
Governance		1,530	26,302	1,000
General purpose funding		589,993	1,324,649	661,907
Law, order, public safety		9,950	10,248	11,515
Health		36,095	38,259	43,157
Education and welfare		300,800	302,278	266,088
Housing		44,795	42,754	48,300
Community amenities		423,146	422,136	418,274
Recreation and culture		310,746	294,672	282,380
Transport		776,870	963,746	807,041
Economic services		787,208	656,303	1,092,332
Other property and services		143,500	231,224	142,170
		3,424,633	4,312,571	3,774,164
Expenditure from operating activities				
Governance		(702,267)	(573,918)	(676,501)
General purpose funding		(418,515)	(377,838)	(400,049)
Law, order, public safety		(209,030)	(168,576)	(177,065)
Health		(877,273)	(704,398)	(652,735)
Education and welfare		(777,829)	(720,083)	(672,988)
Community amenities		(361,499)	(295,385)	(331,120)
Recreation and culture		(1,704,445)	(1,271,227)	(1,369,873)
Transport		(3,479,034)	(3,118,820)	(3,211,198)
Economic services		(3,020,648)	(1,906,807)	(2,834,393)
Other property and services		(15,000)	(204)	(45,601)
		(11,565,540)	(9,137,256)	(10,371,523)
Non-cash amounts excluded from operating activities	2 (a)(i)	1,920,718	1,731,774	1,523,288
Amount attributable to operating activities		(3,536,548)	(822,332)	(2,759,722)
INVESTING ACTIVITIES				
Non-operating grants, subsidies and contributions	9(b)	1,110,213	791,948	758,755
Purchase property, plant and equipment	4(a)	(1,823,066)	(606,287)	(894,491)
Purchase and construction of infrastructure	4(a)	(1,719,458)	(1,520,397)	(2,052,670)
Proceeds from disposal of assets	4(b)	331,000	377,356	411,000
Amount attributable to investing activities		(2,101,311)	(957,380)	(1,777,406)
FINANCING ACTIVITIES				
Transfers to cash backed reserves (restricted assets)	7(a)	(1,515,360)	(1,984,884)	(1,928,392)
Transfers from cash backed reserves (restricted assets)	7(a)	250,000	0	0
Amount attributable to financing activities		(1,265,360)	(1,984,884)	(1,928,392)
Budgeted deficiency before general rates		(6,903,219)	(3,764,596)	(6,465,520)
Estimated amount to be raised from general rates	1	6,903,219	6,448,237	6,465,520
Net current assets at end of financial year - surplus/(deficit)	2 (a)(iii)	0	2,683,641	0

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

SHIRE OF LEONORA
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FOR THE YEAR ENDED 30 JUNE 2021

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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									
General	0.07060	586	15,222,674	1,074,721	134,000	0	1,208,721	1,074,153	1,080,294
Unimproved valuations									
General	0.15500	1,415	34,965,661	5,419,677	40,000	0	5,459,677	5,126,666	5,137,808
Sub-Totals		2,001	50,188,335	6,494,398	174,000	0	6,668,398	6,200,819	6,218,102
Minimum									
Minimum payment									
\$									
Gross rental valuations									
General	323	91	120,189	29,393	0	0	29,393	28,747	28,747
Unimproved valuations									
General	323	636	720,994	205,428	0	0	205,428	218,671	218,671
Sub-Totals		727	841,183	234,821	0	0	234,821	247,418	247,418
		2,728	51,029,518	6,729,219	174,000	0	6,903,219	6,448,237	6,465,520
Total amount raised from general rates							6,903,219	6,448,237	6,465,520

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

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				
Pay in full	10/09/2020	0	0.0%	0.0%
Option two				
1st instalment	10/09/2020	0	0.0%	0.0%
Option three				
1st instalment	10/09/2020	0	0.0%	0.0%
2nd instalment	12/11/2020	8	0.0%	0.0%
3rd instalment	18/01/2021	8	0.0%	0.0%
4th instalment	19/03/2021	8	0.0%	0.0%

	2020/21 Budget revenue	2019/20 Actual revenue	2019/20 Budget revenue
	\$	\$	\$
Instalment plan admin charge revenue	10,000	11,544	10,000
	10,000	11,544	10,000

1. RATES AND SERVICE CHARGES (CONTINUED)

(c) Specified Area Rate

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

(d) Service Charges

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

(e) Waivers or concessions

Rate or fee and charge to which the waiver or concession is granted	Type	Discount %	Discount (\$)	2020/21 Budget	2019/20 Actual	2019/20 Budget	Circumstances in which the waiver or concession is granted	Objects and reasons of the waiver or concession
Landing Fees	Waiver	100.0%		\$ 3,000	\$ 12,312	\$ 3,000	Royal Flying Doctor Service (RFDS) has been granted a continuous waiver on landing fees at the Leonora airport.	To assist the operation and work of the RFDS. Recognition of valuable community service the RFDA provides to the district.
Rates write off	Waiver	n/a		15,000	1,950	15,000	Write off bad debts where debts cannot be recovered or the cost of recovery is more than the debt.	The Local Government Act provides for the Council to be able to write off any amount of money which is owed to the local government.
Housing rental	Waiver	100.0%		5,200	5,200	5,200	Doctor servicing Leonora has a house provided by Council at no charge.	To support the retention of a doctor to provide medical services to the Shire of Leonora. Rent is waived as per agreement with Council.
				23,200	19,462	23,200		

2 (a). NET CURRENT ASSETS

Items excluded from calculation of budgeted deficiency

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

(i) Operating activities excluded from budgeted deficiency

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

Adjustments to operating activities

	Note	2020/21 Budget 30 June 2021	2019/20 Actual 30 June 2020	2019/20 Budget 30 June 2020
Less: Profit on asset disposals	4(b)	0	(5,897)	(20,000)
Add: Loss on disposal of assets	4(b)	146,627	80,373	82,839
Add: Movement in employee liability		0	(94,225)	0
Add: Depreciation on assets	5	1,774,091	1,751,523	1,460,449
Non cash amounts excluded from operating activities		1,920,718	1,731,774	1,523,288

(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	7	(6,580,867)	(5,315,507)	(5,259,015)
Add: Current liabilities not expected to be cleared at end of year - Employee benefit provisions		145,175	145,175	292,257
Total adjustments to net current assets		(6,435,692)	(5,170,332)	(4,966,758)

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	(533,767)	2,149,874	0
Cash and cash equivalents - restricted				
Cash backed reserves	7	6,580,867	5,315,507	5,259,015
Unspent grants, subsidies and contributions	9	0	80,000	0
Receivables		532,127	532,127	454,799
Inventories		89,353	89,353	76,625
		6,668,580	8,166,861	5,790,439
Less: current liabilities				
Trade and other payables		(87,713)	(87,713)	(625,649)
Contract liabilities		0	(80,000)	0
Provisions		(145,175)	(145,175)	(198,032)
		(232,888)	(312,888)	(823,681)
Net current assets		6,435,692	7,853,973	4,966,758
Less: Total adjustments to net current assets	2 (a)(ii)	(6,435,692)	(5,170,332)	(4,966,758)
Closing funding surplus / (deficit)		0	2,683,641	0

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 Leonora 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 Leonora contributes to a number of superannuation funds on behalf of employees.

All funds to which the Shire of Leonora 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 Leonora'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 Leonora'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 Leonora'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.

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	731,593	2,229,874	0
Term deposits	5,315,507	5,315,507	5,259,015
	6,047,100	7,545,381	5,259,015
- Unrestricted cash and cash equivalents	(533,767)	2,149,874	0
- Restricted cash and cash equivalents	6,580,867	5,395,507	5,259,015
	6,047,100	7,545,381	5,259,015
The following restrictions have been imposed by regulation or other externally imposed requirements on cash and cash equivalents:			
Annual leave reserve	165,344	165,344	164,571
Long service leave reserve	135,521	134,561	134,269
Building reserve	1,978,771	988,771	980,968
Fire Disaster reserve	40,382	39,922	39,651
Plant purchase reserve	922,693	915,193	911,760
Gwalia Precinct reserve	488,650	488,650	488,423
Waste management reserve	317,991	315,991	315,635
Aerodrome reserve	239,843	286,443	254,178
IT reserve	15,000	15,000	15,086
Pool reserve	345,080	45,040	45,259
Aged care reserve	1,931,592	1,920,592	1,909,215
Unspent grants, subsidies and contributions	9	0	80,000
	6,580,867	5,395,507	5,259,015
Reconciliation of net cash provided by operating activities to net result			
Net result	(127,475)	2,415,500	626,916
Depreciation	5	1,774,091	1,751,523
(Profit)/loss on sale of asset	4(b)	146,627	74,476
(Increase)/decrease in receivables		0	219,225
(Increase)/decrease in inventories		0	(26,186)
Increase/(decrease) in payables		0	(83,327)
Increase/(decrease) in contract liabilities		(80,000)	80,000
Non-operating grants, subsidies and contributions		(1,110,213)	(791,948)
Net cash from operating activities		603,030	3,639,263
			2,172,037

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 LEONORA
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
	Housing	Community amenities	Recreation and culture	Transport	Economic services	Other property and services			
	\$	\$	\$	\$	\$	\$	\$	\$	
<i>Property, Plant and Equipment</i>									
Buildings - non-specialised	255,000	8,000	130,202	150,000	219,364	16,000	778,566	8,720	307,600
Furniture and equipment	0	0	0	7,000	0	0	7,000		0
Plant and equipment	0	0	66,500	767,000	0	204,000	1,037,500	597,567	586,891
	255,000	8,000	196,702	924,000	219,364	220,000	1,823,066	606,287	894,491
<i>Infrastructure</i>									
Infrastructure - roads	0	0	0	500,000	0	0	500,000	1,393,135	1,045,670
Infrastructure - improvements	0	0	482,000	687,458	50,000	0	1,219,458	127,262	1,007,000
	0	0	482,000	1,187,458	50,000	0	1,719,458	1,520,397	2,052,670
Total acquisitions	255,000	8,000	678,702	2,111,458	269,364	220,000	3,542,524	2,126,684	2,947,161

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												
Health	0	0	0	0	49,796	46,364	3,658	(7,090)	59,245	52,000	5,000	(12,245)
Education and welfare	0	0	0	0	20,515	17,273	0	(3,242)	43,000	38,000	0	(5,000)
Transport	321,516	206,000	0	(115,516)	292,593	228,265	0	(64,328)	259,500	215,000	10,000	(54,500)
Economic services	0	0	0	0	8,670	10,909	2,239	0	10,000	12,000	2,000	0
Other property and services	156,111	125,000	0	(31,111)	80,258	74,545	0	(5,713)	102,094	94,000	3,000	(11,094)
	477,627	331,000	0	(146,627)	451,832	377,356	5,897	(80,373)	473,839	411,000	20,000	(82,839)
By Class												
<u>Property, Plant and Equipment</u>												
Plant and equipment	477,627	331,000	0	(146,627)	451,832	377,356	5,897	(80,373)	473,839	411,000	20,000	(82,839)
	477,627	331,000	0	(146,627)	451,832	377,356	5,897	(80,373)	473,839	411,000	20,000	(82,839)

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

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

By Class

Buildings - non-specialised
Furniture and equipment
Plant and equipment
Infrastructure - roads
Infrastructure - improvements

2020/21 Budget	2019/20 Actual	2019/20 Budget
\$	\$	\$
6,056	5,775	12,094
10,695	10,695	10,045
2,755	2,755	1,464
27,369	27,369	27,460
80,337	80,337	69,381
254,936	254,936	233,095
938,975	938,975	662,673
307,619	307,619	282,468
145,349	123,062	161,769
1,774,091	1,751,523	1,460,449
400,467	400,467	305,434
0	0	16,509
393,748	371,180	550,882
442,885	442,885	583,294
536,991	536,991	4,330
1,774,091	1,751,523	1,460,449

SIGNIFICANT ACCOUNTING POLICIES

DEPRECIATION

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

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

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

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

Buildings - non-specialised	30 to 50 years
Furniture and equipment	4 to 10 years
Plant and equipment	5 to 15 years
Infrastructure - roads	
Infrastructure - improvements	20 years

AMORTISATION

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

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

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

6. INFORMATION ON BORROWINGS

(a) Borrowing repayments

The Shire has not budgeted to have any borrowings for the year ended 30 June 2021 and did not have or budget to have any borrowings for the year ended 30 June 2020

(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			
Credit card limit	35,000	35,000	35,000
Credit card balance at balance date	0	(9,719)	0
Total amount of credit unused	35,000	25,281	35,000

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.

7. CASH BACKED RESERVES

(a) Cash Backed Reserves - Movement

	2020/21 Budget Opening Balance	2020/21 Budget Transfer to	2020/21 Budget Transfer (from)	2020/21 Budget Closing Balance	2019/20 Actual Opening Balance	2019/20 Actual Transfer to	2019/20 Actual Transfer (from)	2019/20 Actual Closing Balance	2019/20 Budget Opening Balance	2019/20 Budget Transfer to	2019/20 Budget Transfer (from)	2019/20 Budget Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
(a) Annual leave reserve	165,344	0	0	165,344	163,629	1,715	0	165,344	163,629	942	0	164,571
(b) Long service leave reserve	134,561	960	0	135,521	133,500	1,061	0	134,561	133,500	769	0	134,269
(c) Building reserve	988,771	990,000	0	1,978,771	975,352	13,419	0	988,771	975,352	5,616	0	980,968
(d) Fire Disaster reserve	39,922	460	0	40,382	39,424	498	0	39,922	39,424	227	0	39,651
(e) Plant purchase reserve	915,193	7,500	0	922,693	906,540	8,653	0	915,193	906,540	5,220	0	911,760
(f) Gwalia Precinct reserve	488,650	0	0	488,650	485,627	3,023	0	488,650	485,627	2,796	0	488,423
(g) Waste management reserve	315,991	2,000	0	317,991	313,828	2,163	0	315,991	313,828	1,807	0	315,635
(h) Aerodrome reserve	286,443	203,400	(250,000)	239,843	252,723	33,720	0	286,443	252,723	1,455	0	254,178
(i) IT reserve	15,000	0	0	15,000	15,000	0	0	15,000	15,000	86	0	15,086
(j) Pool reserve	45,040	300,040	0	345,080	45,000	40	0	45,040	45,000	259	0	45,259
(k) Aged care reserve	1,920,592	11,000	0	1,931,592	0	1,920,592	0	1,920,592	0	1,909,215	0	1,909,215
	5,315,507	1,515,360	(250,000)	6,580,867	3,330,623	1,984,884	0	5,315,507	3,330,623	1,928,392	0	5,259,015

(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) Annual leave reserve	Ongoing	This reserve is to offset the Shire's annual leave liability to its employees
(b) Long service leave reserve	Ongoing	This reserve is to offset Council's long service leave liabilities to its employees
(c) Building reserve	Ongoing	To be used for construction and preservation of Shire buildings and urgent repairs and maintenance
(d) Fire Disaster reserve	Ongoing	This reserve will assist in the provision of emergency contingencies in the case of a fire disaster
(e) Plant purchase reserve	Ongoing	To be used for the purchase of major plant
(f) Gwalia Precinct reserve	Ongoing	To be used for restoration and historical projects in Gwalia precinct
(g) Waste management reserve	Ongoing	To be used for the management and compliance works associated with the rubbish tip and liquid waste disposal site
(h) Aerodrome reserve	Ongoing	To be used for the maintenance, renewal and upgrade works at Leonora Airport
(i) IT reserve	Ongoing	To be used for the maintenance, renewal and upgrade of IT requirements/projects
(j) Pool reserve	Ongoing	To be used for the purpose of refurbishment of the swimming pool
(k) Aged care reserve	Ongoing	To be used for the provision of facilities for aged care

8. FEES & CHARGES REVENUE

	2020/21 Budget	2019/20 Actual	2019/20 Budget
Governance	\$ 30	\$ 30	\$ 0
General purpose funding	10,500	12,054	10,750
Law, order, public safety	7,950	7,937	7,352
Health	36,095	34,602	38,157
Education and welfare	150,000	147,575	110,266
Housing	34,795	33,394	37,320
Community amenities	416,065	422,135	411,193
Recreation and culture	42,804	43,590	48,580
Transport	613,000	613,190	652,666
Economic services	335,967	330,030	373,276
Other property and services	70,000	124,427	37,200
	1,717,206	1,768,964	1,726,760

9. GRANT REVENUE

	Unspent grants, subsidies and contributions liability				Grants, subsidies and contributions revenue			
	Liability 1 July 2020	Increase in Liability	Liability Reduction (As revenue)	Total Liability 30 June 2021	Current Liability 30 June 2021	2020/21 Budget	2019/20 Actual	2019/20 Budget
By Program:	\$	\$	\$	\$	\$	\$	\$	\$
(a) Operating grants, subsidies and contributions								
General purpose funding	0	0	0	0	0	577,493	1,241,075	659,157
Law, order, public safety	0	0	0	0	0	2,000	2,031	4,163
Education and welfare	0	0	0	0	0	150,800	154,703	155,822
Recreation and culture	0	0	0	0	0	132,887	112,507	110,420
Transport	0	0	0	0	0	163,120	157,291	143,700
Economic services	80,000	0	(80,000)	0	0	417,653	306,289	692,942
	80,000	0	(80,000)	0	0	1,443,953	1,973,896	1,766,204
(b) Non-operating grants, subsidies and contributions								
Transport				0		1,110,213	791,948	758,755
	0	0	0	0	0	1,110,213	791,948	758,755
Total	80,000	0	(80,000)	0	0	2,554,166	2,765,844	2,524,959

(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	80,000
	0	80,000

SHIRE OF LEONORA
NOTES TO AND FORMING PART OF THE BUDGET
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10. REVENUE RECOGNITION

SIGNIFICANT ACCOUNTING POLICIES

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

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

11. OTHER INFORMATION

	2020/21 Budget	2019/20 Actual	2019/20 Budget
	\$	\$	\$
The net result includes as revenues			
(a) Interest earnings			
Investments			
- Reserve funds	40,000	67,711	30,000
- Other funds	4,000	12,815	4,000
	44,000	80,526	34,000
* The Shire has resolved not to charge interest under section 6.13 for the late payment of any amount of money.			
(b) Other revenue			
Reimbursements and recoveries	219,474	483,288	227,200
	219,474	483,288	227,200
The net result includes as expenses			
(c) Auditors remuneration			
Audit services	36,000	16,728	36,000
	36,000	16,728	36,000
(d) Elected members remuneration			
Meeting fees	48,100	45,100	47,949
President's allowance	20,891	20,891	20,891
Deputy President's allowance	5,223	5,223	5,223
Travelling expenses	12,000	11,030	12,000
	86,214	82,244	86,063
(e) Low Value lease expenses			
Office equipment Photocopiers	22,000	19,665	16,648
	22,000	19,665	16,648

12. INTERESTS IN JOINT ARRANGEMENTS

The Shire together with the Shire of Coolgardie, Dundas, Esperance, Iaverton, Menzies, Ngaanyatjarraku, Ravensthorpe and Wiluna have a joint venture arrangement with regards to the provision of a Regional Records Service. The assets included in the joint venture, being the Shire's one-tenth share is as follows:

	2020/21 Budget	2019/20 Actual	2019/20 Budget
	\$	\$	\$
Non-current assets			
Land and buildings	75,500	75,500	75,500
Less: accumulated depreciation	(6,000)	(6,000)	(6,000)
	69,500	69,500	69,500
Non-current assets			
Furniture and equipment	8,204	8,204	8,204
Less: accumulated depreciation	(1,000)	(1,000)	(1,000)
	7,204	7,204	7,204
Non-current assets			
Plant and equipment	4,182	4,182	4,182
Less: accumulated depreciation	(600)	(600)	(600)
	3,582	3,582	3,582
Non-current assets			
Light vehicles	3,200	3,200	3,200
Less: accumulated depreciation	(550)	(550)	(550)
	2,650	2,650	2,650

SIGNIFICANT ACCOUNTING POLICIES

INTERESTS IN JOINT ARRANGEMENTS

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

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

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

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.



**SHIRE OF LEONORA
BUDGET FOR 2020 - 2021
FINANCIAL YEAR**

Note 18 (a) -Supplementary Information - Account Detail (Summary)

Notes to and forming part of the 2020-2021 Budget Document

Financial summary of detailed accounts to follow

	Operating (Recurring)			Investing (Capital)			Financing (Cash Reserves)			Conversion Operating to Rate Setting			Result By Reporting Program and Overall Result		
	Revenue			Proceeds from Disposal			Financing Inward			Gains on Disposal et al.			Net Revenue, Proceeds Transfers etc.		
<i>Reporting Program</i>	Budget 2020-21	Actual June 2020	Budget 2019-20	Budget 2020-21	Actual June 2020	Budget 2019-20	Budget 2020-21	Actual June 2020	Budget 2019-20	Budget 2020-21	Actual June 2020	Budget 2019-20	Budget 2020-21	Actual June 2020	Budget 2019-20
Governance	1,530	26,302	26,000	0	0	0	0	0	0	0	0	0	1,530	26,302	26,000
General Purpose Funding	7,493,212	7,772,886	7,045,763	0	0	0	0	0	0	0	0	0	7,493,212	7,772,886	7,045,763
Law Order & Public Safety	9,950	10,248	11,515	0	0	0	0	0	0	0	0	0	9,950	10,248	11,515
Health	36,095	38,259	43,157	0	46,364	52,000	0	0	0	0	3,657	5,000	36,095	80,966	90,157
Education & Welfare	300,800	302,278	266,088	0	17,273	19,000	0	0	0	0	0	0	300,800	319,551	285,088
Housing	44,795	42,754	48,300	0	0	0	0	0	0	0	0	0	44,795	42,754	48,300
Community Amenities	423,146	422,135	393,552	0	0	0	0	0	0	0	0	0	423,146	422,135	393,552
Recreation & Culture	310,746	294,672	291,852	0	0	0	0	0	0	0	0	0	310,746	294,672	291,852
Transport	1,887,083	1,755,694	1,540,838	206,000	228,265	215,000	250,000	0	0	0	0	10,000	2,343,083	1,983,959	1,745,838
Economics Services	787,208	656,303	1,118,205	0	10,909	31,000	0	0	0	0	2,239	2,000	787,208	664,973	1,147,205
Other Property & Services	143,500	231,224	167,170	125,000	74,545	94,000	0	0	0	0	0	3,000	268,500	305,769	258,170
Surplus/Deficit B/Fwd													2,412,787	2,270,579	2,314,349
Total	11,438,065	11,552,756	10,952,440	331,000	377,356	411,000	250,000	0	0	0	5,897	20,000	14,431,852	14,194,794	13,657,789
	Expenses			Purchases/Construction			Financing Outward			Depn. & Losses et al.			Net Expenses, Assets, Transfers etc.		
<i>Reporting Program</i>	Budget 2020-21	Actual June 2020	Budget 2019-20	Budget 2020-21	Actual June 2020	Budget 2019-20	Budget 2020-21	Actual June 2020	Budget 2019-20	Budget 2020-21	Actual June 2020	Budget 2019-20	Budget 2020-21	Actual June 2020	Budget 2019-20
Governance	702,267	573,918	676,501	0	0	0	0	0	0	0	0	0	702,267	573,918	676,501
General Purpose Funding	418,515	377,838	400,049	0	0	0	0	0	0	0	0	0	418,515	377,838	400,049
Law Order & Public Safety	209,030	168,576	177,065	0	0	0	460	456	227	6,056	5,775	12,094	203,434	163,257	165,198
Health	877,273	704,398	652,735	0	87,909	87,909	0	0	0	10,695	17,785	22,290	866,578	774,522	718,354
Education & Welfare	777,829	720,083	675,488	0	39,397	39,397	0	0	0	2,755	5,998	6,464	775,074	753,482	708,421
Housing	(0)	0	(13,620)	255,000	0	0	961,000	2,870,283	1,909,215	27,369	27,369	27,460	1,188,631	2,842,914	1,868,135
Community Amenities	361,499	295,385	343,620	8,000	0	0	2,000	1,989	1,807	80,337	80,337	69,381	291,162	217,037	276,046
Recreation & Culture	1,704,445	1,271,227	1,385,940	699,231	12,915	452,000	300,040	39	259	254,936	254,936	233,095	2,448,780	1,029,246	1,605,104
Transport	3,479,034	3,118,819	3,216,198	2,111,458	1,692,244	1,984,465	210,900	11,368	6,675	1,054,491	1,003,302	717,173	4,746,901	3,819,129	4,490,165
Economics Services	2,769,265	1,906,807	2,763,644	269,364	43,754	241,355	0	15,092	8,412	307,619	307,619	327,468	2,731,010	1,658,033	2,685,943
Other Property & Services	15,000	204	10,600	220,000	119,620	142,035	960	2,549	1,797	176,460	128,774	172,864	59,500	(6,401)	(18,432)
Total	11,314,157	9,137,256	10,288,220	3,563,053	1,995,839	2,947,161	1,475,360	2,901,776	1,928,392	1,920,718	1,831,896	1,588,289	14,431,852	12,202,975	13,575,484
Surplus(Deficit)	123,908	2,415,500	664,220							1,920,718	1,825,999		(0)	1,991,819	82,305

Shire of Leonora Detailed Budget 2020-2021

	Budget 2020-21	Actual 30 June 2020	Budget 2019-20
Revenue			
Rates	6,903,219	6,477,772	6,465,520
Operating Grants, Subsidies & Contributions	1,443,953	1,974,121	1,733,131
Fees & Charges	1,717,206	1,772,193	1,661,368
Service Charges	0	0	0
Interest Earnings	44,000	71,519	34,000
Other revenue	219,474	266,062	267,545
	10,327,852	10,561,668	10,161,564
Expenses			
Employee Costs	(2,245,080)	(2,011,636)	(1,998,009)
Materials & Contracts	(6,485,156)	(4,618,627)	(6,009,699)
Utilities	(305,200)	(331,668)	(303,989)
Depreciation on non-current assets	(1,774,091)	(1,751,523)	(1,460,449)
Interest Payable	0	0	0
Insurance expense	(241,690)	(253,128)	(245,667)
Other expenditure	(116,314)	(90,301)	(142,568)
	(11,167,530)	(9,056,883)	(10,160,381)
	(839,678)	1,504,785	1,183
Non-Operating Grants,Subsidies Contributions	1,110,213	985,191	770,876
Profit on Asset Disposal	0	5,897	20,000
Loss on Asset Disposal	(146,627)	(80,373)	(127,839)
Total	123,908	2,415,500	664,220

Notes to and forming part of the 2020-21 Budget Document

		Budget 2020-21	Actual 30 June 2020	Budget 2019-20	Notes
I03 · GENERAL PURPOSE FUNDING					
I031 · Rates					
I030004	GRV - Rate - \$0.0706	1,074,721	1,076,294	1,076,294	
I030005	UV Mining - Rate - \$0.1550	5,419,677	5,096,438	5,097,808	
I030006	GRV Minimum - \$323	29,393	28,747	28,747	
I030007	UV Minimum - \$323	205,428	218,671	218,671	
I030008	Rates - Additional GRV	134,000	0	4,000	Agnew Camp
I030009	Rates - Additional UV	40,000	57,622	40,000	
I030010	Charges - Instalment Options	10,000	11,544	10,000	
I030011	Rates - Mining Written Back	(40,000)	(27,394)	(40,000)	
I030012	Rates- General Written Back	(2,000)	(2,141)	(2,000)	
I030013	Rates - General Enquiries	500	510	750	
Total I031 · Rates		6,871,719	6,460,291	6,434,270	
I032 · Other GPF					
I030019	Grant - Equalisation	273,399	559,864	273,399	FAGS early payment
I030021	Grant - Roads (Untied)	304,094	681,211	304,094	FAGS early payment
I030022	Interest Revenue -Municipal	4,000	3,809	4,000	
I030023	Interest Revenue - Reserves	40,000	67,711	30,000	
Total I032 · Other GPF		621,493	1,312,594	611,493	
E03 · GENERAL PURPOSE FUNDING.					
E031 · Rates					
E030010	Valuation Expenses	27,800	19,799	40,000	Lease
E030012	Title Searches	400	274	514	
E030013	Admin Allocated To Rates	366,715	339,422	338,785	Allocation
E030014	Refund of Rates	3,500	443	1,000	Liability
E030015	Rates Stationery	1,200	0	1,200	
E030016	Ratebook Online Annual Fee	18,900	17,900	18,550	
Total E031 · Rates		418,515	377,838	400,049	
		7,074,697	7,395,047	6,645,714	
Proceeds from Disposal of Assets					
	Land & Building	0	0	0	
	Plant & Equipment	0	0	0	
	Furniture & Equipment	0	0	0	
	Infrastructure Other	0	0	0	
	Total	0	0	0	
Capital Purchases					
	Land & Building	0	0	0	
	Plant & Equipment	0	0	0	
	Furniture & Equipment	0	0	0	
	Infrastructure Other	0	0	0	
		0	0	0	
Financing Inward		0	0	0	
Financing Outward		0	0	0	

Notes to and forming part of the 2020-21 Budget Document

		Budget 2020-21	Actual 30 June 2020	Budget 2019-20	NOTES
I04 · GOVERNANCE					
I041 · Governance - Membership					
I041427	Reimb. - Members	500	0	500	
I041429	Reimbursements	1,000	26,272	25,500	
Total I041 · Governance - Membership		1,500	26,272	26,000	
I042 · Governance - Other					
I042001	Freedom of Information	30	30	0	
Total I041 · Governance - Membership		30	30	0	
E04 · GOVERNANCE.					
E041 · Membership					
E041020	Councillors Travelling	12,000	11,030	12,000	
E041025	Meeting Attendance Fees	48,100	45,100	47,949	
E041030	Conference expenses	20,000	13,645	30,000	
E041070	Presidential Allowance	20,891	20,891	20,891	
E041072	Deputy President's Allowance	5,223	5,223	5,223	
E041110	Refreshments & Receptions Coun	20,000	20,018	28,000	
E041150	Insurances - Councillors	9,614	8,249	8,249	
E041160	Subscriptions	33,000	33,593	33,000	WALGA
E041182	Phone Rental - Members	24,500	24,500	24,500	
E041183	Donations	100,000	100,000	100,000	
E041184	Admin Allocated - Governance	261,939	242,444	241,989	Allocation
E041187	Integrated Planning	98,000	20,551	75,000	Inc compulsory training
E041188	Sponsorship Advertising	2,500	1,195	2,500	
E041189	GVROC Project Participation	10,000	10,000	10,000	
E041190	Interagency Meeting Expenses	500	750	1,200	
Total E041 · Membership		666,267	557,190	640,501	
E042 · Governance - Other					
E042200	Audit Fees	36,000	16,728	36,000	
Total E041 · Governance - Membership		36,000	16,728	36,000	
		(700,737)	(547,616)	(650,501)	
Proceeds from Disposal of Assets					
	Land & Building	0	0	0	
	Plant & Equipment	0	0	0	
	Furniture & Equipment	0	0	0	
	Infrastructure Other	0	0	0	
	Total	0	0	0	
Capital Purchases					
	Land & Building	0	0	0	
	Plant & Equipment	0	0	0	
	Furniture & Equipment	0	0	0	
	Infrastructure Other	0	0	0	
	Total	0	0	0	
Financing Inward		0	0	0	
Financing Outward		0	0	0	

Notes to and forming part of the 2020-21 Budget Document

		Budget 2020-21	Actual 30 June 2020	Budget 2019-20	NOTES
E05 · LAW ORDER & PUBLIC SAFETY.					
I052 · Animal Control					
I052400	Fines & Penalties	500	382	0	
I052410	Fees - Impounding	250	305	500	
I052420	Fees - Dog Registrations	2,500	2,603	3,300	
I052423	Fees - Cat Registrations	300	303	400	
Total I052 · Animal Control		3,550	3,592	4,200	
I053 · Community Safety					
I053402	Operational Grant - Bush Fire	2,000	2,256	4,163	
I053403	ESL Admin Fee	4,400	4,400	3,152	
Total I053 · Community Safety		6,400	6,656	7,315	
E051 · Fire Control					
E051050	Insurance - Fire Control	3,400	3,085	3,085	
Total E051 · Fire Prevention		3,400	3,085	3,085	
E052 · Animal Control					
E052010	Dog Control Expenses	48,736	49,202	44,710	\$2K xtra/Insurance \$204.99
E052011	Administration Allocated	52,388	48,489	48,398	Allocation
E052017	Vehicle & Other Expenses	0	109	0	
E052021	Cat Control Expenses	40,000	39,328	39,700	
E052120	Cat Act Implementation Costs	0	0	500	
E052121	Animal Sterilisation Program	10,000	8,890	7,000	
E052298	Depreciation Expense - Animal c	2,056	2,056	2,048	
Total E052 · Animal Control		153,180	148,074	142,356	
E053 · Community Safety					
E053298	Depreciation Expense	4,000	3,719	10,046	
E053411	Emergency Management	11,000	10,309	4,500	
E053417	CCTV Camera Maint & Repairs	33,950	2,090	13,500	NGT Downer contract + spare
E053418	Operational Grant - Bush Fire	2,000	0	1,078	
E053419	Graffiti Removal	1,500	1,300	2,500	
Total E053 · Community Safety		52,450	17,418	31,624	
		(199,080)	(158,328)	(165,550)	
Proceeds from Disposal of Assets					
	Land & Building	0	0	0	
	Plant & Equipment	0	0	0	
	Furniture & Equipment	0	0	0	
	Infrastructure Other	0	0	0	
	Total	0	0	0	
Capital Purchases					
	Land & Building	0	0	0	
	Plant & Equipment	0	0	0	
	Furniture & Equipment	0	0	0	
	Infrastructure Other	0	0	0	
	Total	0	0	0	
Financing Inward		0	0	0	
Financing Outward		460	456	227	

Notes to and forming part of the 2020-21 Budget Document

		Budget 2020-21	Actual 30 June 2020	Budget 2019-20	NOTES
I07 · HEALTH.					
I074 · Admin. & Inspections					
I074421	Contr Towards Contract EHO	34,000	32,675	35,872	
I074422	Caravan Park Licence	845	845	845	
I074482	Gain on Disposal of Asset	0	3,657	5,000	
Total I074 · Admin & Inspections		34,845	37,177	41,717	
I076 · Other					
I076476	Grant - Aged Care SIHI	0	0	0	
I076470	Fees - Lodging House Registrati	900	900	900	
I076471	Fees - Itinerant Food Vendors	350	182	540	
I076473	Grant-Aged Care Feasability	0	0	0	
Total I077 · Other		1,250	1,082	1,440	
E07 · HEALTH.					
E071 · Admin. & Inspections					
E074077	Leonora Public Health Profile	7,500	7,408	15,596	
E074011	Contract Health Surveyor	145,000	110,050	112,900	Costs re ins or employee
E074050	Vehicle operating expenses-Heal	2,315	1,243	2,000	Inc insurance \$315.03
E074061	Telephone - Health	2,000	1,704	2,000	
E074062	Administration Allocated - Hlth	87,313	80,815	80,663	Allocation
E074063	Subscriptions	2,600	2,574	2,354	
E074064	Staff Housing Allocated	70,104	70,104	62,814	Allocation
E074065	Advertising Health	0	0	0	
E074066	General Expenses - Health	3,087	3,447	921	Inc insurance \$1087.11
E074069	Conference & Travelling Expense	0	0	0	
E074070	Donation - Flying Doctor Servic	20,000	13,591	30,000	
E074071	Loss on Sale of Assets	0	7,090	12,245	
E074298	Depreciation Expense - Health	10,695	10,695	10,045	
E076020	Analytical expenses	1,000	335	1,500	
Total E071 · Admin. & Inspections		351,614	309,056	333,038	
E074 · Doctor & Medical Centre					
E074092	Med Centre Admin Support Paymen	87,206	79,278	79,200	
E074068	Doctor Recruitment	0	0	0	
E074075	Doctor- Top up Salary	166,044	150,949	151,000	
E074076	Doctor- Telephone	500	436	400	
E074080	Doctor- Vehicle Expenses	815	584	450	Inc insurance \$315.03
E074083	Medical Centre Telephone	3,000	2,875	2,500	
E074084	Doctor- Housing Allocation	20,561	20,561	27,000	Allocation
E074085	Medical Centre equipment	5,000	3,048	5,000	
E074086	Medical Centre Admin Alloc	34,925	32,326	32,265	Allocation
E074090	Medical Center Rent	0	0	10,000	
E074091	Medical Centre Insurance	3,488	3,372	3,372	Insurance \$3487.68
Total E074 · Doctor & Medical Centre		321,539	293,430	311,187	
E075 · Pest Control					
E075020	Mosquito Control	4,000	1,000	8,000	
E075021	Analytical Expenses	120	120	510	
Total E075 · Pest Control		4,120	1,120	8,510	
E077 · Other					
E077003	COVID19 Impact	200,000	100,792	0	\$50K cleaning/Leave \$100K
E077002	Aged Care Feasability Study	0	0	0	
Total E077 · Other		200,000	100,792	0	
		(841,178)	(666,139)	(609,578)	
Proceeds from Disposal of Assets					
	Land & Building	0	0	0	
	Plant & Equipment	0	46,364	52,000	
	Furniture & Equipment	0	0	0	
	Infrastructure Other	0	0	0	
	Total	0	46,364	52,000	
Capital Purchases					
	Land & Building	0	0	0	
	Plant & Equipment	0	87,909	87,909	
	Furniture & Equipment	0	0	0	
	Infrastructure Other	0	0	0	
	Total	0	87,909	87,909	
Financing Inward		0	0	0	
Financing Outward		0	0	0	

Notes to and forming part of the 2020-21 Budget Document

		Budget 2020-21	Actual 30 June 2020	Budget 2019-20	NOTES
I08 · WELFARE AND EDUCATION					
I081 · Other Welfare					
I080002	Grant- Sustainability Child Ca	78,865	82,768	83,403	Reduced by Gov
I080008	Childcare Centre Income	150,000	147,575	110,266	
Total I081 · Other Welfare		228,865	230,343	193,669	
I082 · Youth Services					
I082001	Youth Support DCP Grant	71,935	71,935	72,419	
Total I082 · Youth Services		71,935	71,935	72,419	
E08 · EDUCATION AND WELFARE					
E081 · Education					
E080018	Childcare - RANDSTAD	15,000	132,503	120,000	For finding employees
E080017	Childcare Consultant Expense	0	0	0	
E080005	Childcare Centre Salaries	300,000	202,485	180,000	
E080007	Childcare Superannuation	28,500	18,542	17,100	
E080008	Childcare Centre maintenance	60,000	23,504	24,800	Audit repairs/painting \$25K/LED lights \$7K Consumables/Early Childhood teacher \$25K
E080009	Childcare Activity Expenses	35,000	13,738	9,000	
E080010	Childcare Staff Training	5,000	2,719	7,700	TAFE Cert III
E080011	Childcare Equip & Office Maint	18,000	18,072	7,200	Inc Filter \$3K
E080012	Childcare Centre Phone/Internet	1,434	1,327	1,434	
E080013	Childcare Centre Utilities	6,000	5,051	6,000	
E080014	Child Care Centre Insurance	7,775	7,421	7,421	
E080015	Childcare Centre Admin Alloc	69,850	64,652	64,530	Allocation!
E081004	Youth Support Services	0	0	0	Do not use
E081015	Loss on disposal of fixed asset	0	0	2,000	
E081098	Ed & Welfare - Depreciation	2,755	2,755	1,464	
Total E081 · Education		549,314	492,770	448,649	
E082 · Youth Services					
E082900	Loss on disposal of assets	0	3,243	3,000	
E082004	Youth Services Insurance	6,664	6,269	6,269	Inc insurance \$6664.83
E082005	Youth Services Telephone	1,000	753	1,020	
E082006	Youth Services Activity Costs	0	0	0	
E082007	Youth Services Building Maint	19,000	22,318	19,920	Door
E082010	Youth Services Admin Alloc	69,850	64,652	64,530	Allocation!
E082011	Contribution - Community Initiatives	2,500	591	2,500	
E082012	Youth Services Management Costs	129,500	129,489	129,600	
Total E082 · Youth Services		228,515	227,314	226,839	
		(477,029)	(417,805)	(409,400)	
Proceeds from Disposal of Assets					
	Land & Building	0	0	0	
	Plant & Equipment	0	17,273	19,000	
	Furniture & Equipment	0	0	0	
	Infrastructure Other	0	0	0	
	Total	0	17,273	19,000	
Capital Purchases					
	Land & Building	0	0	0	
	Plant & Equipment	0	39,397	39,397	
	Furniture & Equipment	0	0	0	
	Infrastructure Other	0	0	0	
	Total	0	39,397	39,397	
Financing Inward		0	0	0	
Financing Outward		0	0	0	

Notes to and forming part of the 2020-21 Budget Document

		Budget 2020-21	Actual 30 June 2020	Budget 2019-20	NOTES
I09 · HOUSING					
I091 · Staff Housing					
I091420	Reimbursement Ph/Electricity	10,000	9,360	10,980	
I091423	Lot 1142 Walton (North)	3,520	5,200	5,400	
I091424	Lot 972 SMQ	1,300	389	0	
I091425	Lot 240 Hoover St	3,380	3,120	3,560	
I091427	Lot 137 South Hoover	3,520	5,200	5,400	
I091428	Lot 137 North Hoover	195	455	0	
I091429	Lot 289 Queen Victoria St	3,380	3,380	3,560	
I091430	Lot 229 Hoover	3,380	3,380	3,560	
I091431	Lot 792 Cohen Street	3,380	4,360	3,300	
I091432	Lot 250 Queen Victoria St	3,380	3,380	3,380	
I091434	1260 Fitzgerald St	3,380	3,380	3,560	
I091435	Lot 144 Gwalia Street	3,380	0	3,000	
I091437	Oval - Caretakers Residence	2,600	1,150	2,600	
	Total I091 · Staff Housing	44,795	42,754	48,300	
E09 · HOUSING.					
E091 · Staff Housing					
E091033	Mtce - Lot 1142 Walton (South)	21,006	11,632	10,000	Retic/LED lights
E091034	Mtce - Oval Caretaker Residence	1,500	752	0	R & M/inc utilities
E091035	Mtce - Lot 240 Hoover St	15,000	37,795	18,000	Retic/LED lights
E091036	Mtce - Lot 1142 Walton (North)	12,000	15,336	8,520	R & M/inc utilities
E091037	Mtce - Lot 137A Hoover South	12,000	10,101	8,520	R & M/inc utilities
E091038	Mtce - Lot 137B Hoover North	12,000	6,860	8,520	R & M/inc utilities
E091039	Mtce - Lot 289 Queen Victoria	12,000	11,094	14,040	R & M/inc utilities
E091040	Mtce - Lot 229 Hoover	35,000	20,355	24,600	R & M/inc utilities
E091045	Mtce - Lot 792 Cohen Street	15,000	36,369	40,600	R & M/inc utilities
E091046	Mtce - Lot 250 Queen Victoria	35,000	38,563	10,000	R & M/inc utilities
E091298	Depreciation Expense - Shire Ho	24,951	24,951	25,460	R & M/inc utilities
E091451	Allocated to Other Programs	(259,644)	(259,644)	(232,643)	Check
E091452	1260 Fitzgerald Street	38,000	18,358	25,000	Paint/Carpets/Maint
E091454	Housing Insurance	11,187	10,893	9,903	
E091455	Lot 144 Gwalia Street	15,000	16,585	15,860	
	Total E091 · Staff Housing	(0)	0	(13,620)	
E092 · Other Housing					
E091048	Mtce - Lot 294 Queen Victoria	18,144	18,144	25,000	
E092298	Depreciation Expense - Other Ho	2,417	2,417	2,000	
E092299	Allocated to Health Program	(20,561)	(20,561)	(27,000)	
	Total E092 · Other Housing	0	0	0	
		44,795	42,754	61,920	
Proceeds from Disposal of Assets					
	Land & Building	0	0	0	
	Plant & Equipment	0	0	0	
	Furniture & Equipment	0	0	0	
	Infrastructure Other	0	0	0	
	Total	0	0	0	
Capital Purchases					
	Land & Building	255,000	0	0	
	Plant & Equipment	0	0	0	
	Furniture & Equipment	0	0	0	
	Infrastructure Other	0	0	0	
	Total	255,000	0	0	
Financing Inward		0	0	0	
Financing Outward		961,000	1,909,283	1,909,215	

Notes to and forming part of the 2020-21 Budget Document

		Budget 2020-21	Actual 30 June 2020	Budget 2019-20	NOTES
I10 · COMMUNITY AMENITIES					
I101 · Sanitation - Household					
I101410	Charges Domestic Refuse Removal	75,270	75,465	75,855	
I101504	Charges - Sale of Bins	960	1,360	1,200	
I101505	Used Oil Rebate	0	0	504	
Total I101 · Sanitation - Household		76,230	76,825	77,559	
I102 · Sanitation Other					
I102411	Bulk Refuse Disposal Charges	500	500	0	
I102410	Charges - Commercial Refuse	109,720	108,876	108,876	
Total I102 · Sanitation Other		110,220	109,376	108,876	
I103 · Sewerage					
I103430	Fees - Septic Tank Fees	800	472	816	
I103431	Liquid Waste Disposal Fee	220,000	219,566	190,000	
Total I103 · Sewerage		220,800	220,038	190,816	
I106 · Town Planning					
I106002	Town Planning Reimbursements	0	0	0	
		0	0	0	
I107 · Other					
I107412	Fees - Cemetery	8,690	8,691	9,120	
I107414	Undertaker's Licence	125	125	100	
I107416	Rent 15 Cayzer St	7,081	7,081	7,081	
I107458	Other Community Amenities Contr	0	0	0	
Total I107 · Other		15,896	15,897	16,301	
E10 · COMMUNITY AMENITIES.					
E101 · Sanitation Household					
E101010	Refuse Site Insurance	330	0	0	
E101020	Domestic Refuse	22,974	22,975	39,497	
E101030	Refuse Site Maintenance	120,000	91,148	78,325	
E101505	Purchase Rubbish Bins	960	0	500	
E101506	Used Oil Expenses	0	0	0	
E102298	Depreciation Expense - Sanitati	20,454	20,454	19,689	
Total E101 · Sanitation Household		164,718	134,577	138,011	
E102 · Sanitation Other					
E102020	Commercial Refuse Collection	20,000	20,383	28,500	
Total E103 · Sewerage		20,000	20,383	28,500	
E103 · Sewerage					
E103010	Liquid Waste Disposal Site Mtce	25,000	4,673	4,000	Inc truck wash
E103298	Depreciation Expense - Plant/Se	22,586	22,586	12,902	
Total E103 · Sewerage		47,586	27,260	16,902	
E106 · T.P. & Regional Devel					
E106010	Town Planning Expenses	2,500	2,892	15,000	
E106011	Administration Allocated- T/pla	17,463	16,163	16,133	Allocation!
E106012	Insurance Town Planning	1,087	921	921	
Total E106 · T.P. & Regional Devel		21,050	19,976	32,054	

Notes to and forming part of the 2020-21 Budget Document

		Actual 30			
		Budget 2020-21	June 2020	Budget 2019-20	NOTES
E107 · Other					
E107044	RadioactiveWasteStorage Consult	0	0	10,000	
E107030	Cemeteries - Leonora	2,500	2,293	12,240	
E107033	Grave Restoration	40,000	29,986	45,757	Inc \$25K OGM
E107034	Cemetery Records Online	2,000	2,000	2,000	
E107039	Cemetery Grave Digging	9,927	3,309	7,000	12 deaths 20/21
E107040	Public Toilets	10,000	12,069	10,000	
E107041	Sale of Indust. Blocks (Costs)	4,200	4,270	2,400	Utilities Only
E107042	Other Comm Amen. Insurance	2,221	1,966	1,966	
E107298	Depreciation Expense	37,297	37,297	36,790	
Total E107 · Other		108,145	93,190	128,153	
		61,647	126,750	49,932	
Proceeds from Disposal of Assets					
	Land & Building	0	0	0	
	Plant & Equipment	0	0	0	
	Furniture & Equipment	0	0	0	
	Infrastructure Other	0	0	0	
	Total	0	0	0	
Capital Purchases					
	Land & Building	8,000	0	0	
	Plant & Equipment	0	0	0	
	Furniture & Equipment	0	0	0	
	Infrastructure Other	0	0	0	
	Total	8,000	0	0	
Financing Inward		0	0	0	
Financing Outward		2,000	1,989	1,807	

Notes to and forming part of the 2020-21 Budget Document

		Budget 2020-21	Actual 30 June 2020	Budget 2019-20	NOTES
I11 - RECREATION & CULTURE					
I112 - Sponsored Comm. Programs					
I112011	Minara - Youth Prog Sponsorship	0	1,227	1,227	
I112007	FRRR Sharing is Caring Grant	0	0	0	Do not use
I112005	Community Health Awareness Prog	3,700	4,200	3,700	small
I112002	Cameco Sports	0	0	0	Do not use
I112001	Womens Group - Nyunnga Gu	3,750	7,045	4,545	year
Total I113 - Other Recreation		7,450	12,473	9,472	
I114 - Recreation Centre					
I114174	Oval Facility Hall - Hire	0	273	2,100	
I114175	Oval Facility Hall - Bond	0	0	300	
I114176	Oval Income	0	0	1,000	
I114450	Charges - Hall Hire	11,000	10,979	11,000	
I114451	Charges - Gym Hire	8,000	8,095	8,000	Use only for Gym Fees
I114458	Charges - Tennis court	0	675	1,000	
I114465	Charges - Swimming Pool	14,000	13,585	14,000	
I114467	Grant - Swimming Pool	0	0	0	
I114468	Training Courses	175	162	0	Bronze Medallion
I114472	Bonds	2,275	2,275	1,200	C/0 to Liability Account
Total I114 - Recreation Centre		35,450	36,045	38,600	
I117 - Community Resource Centre					
I117014	Indue Agreement	127,430	126,102	123,380	
I117011	Toy Library	0	418	0	
I117004	CRC Memberships	750	707	1,500	
I117005	Tower Street Times Income	500	450	500	
I117006	CRC Computer Usage	3,000	2,818	3,000	
I117007	CRC Secretarial Services inc Insurance	3,279	3,152	4,980	inc insurance
I117009	Sale of Goods	0	0	0	
I117010	Other Grant Funding	132,887	112,507	110,420	inc proposed RED grant \$20K \$2500K training
Total I117 - Community Resource Centre		267,846	246,154	243,780	
E11 - RECREATION & CULTURE					
E112 - Sponsored Community Programs					
E112013	Bellevue Gold Ltd - AFL Program	0	2,079	2,500	
E112014	School Holiday Program/Organised Sport	8,000	0	1,227	
E112011	Minara Youth Prog Sponsorship	0	1,227	1,227	
E112010	Leonora Youth Camp Kulin	0	0	0	
E112008	Community Health Awareness Prog	0	1,863	0	
E112003	Leonora Swim Project	0	0	0	
E112002	Cameco Sports	0	0	0	
E112001	Womens Group	3,750	3,298	10,948	Minara funding
Total I113 - Other Recreation		11,750	8,467	15,902	
E11 - RECREATION & CULTURE.					
E113 - Other Recreation					
E113081	Leonora Mural Projects	35,000	2,605	863	To be reviewed
E113118	Comm. Sport & Rec/Organised Sport	20,600	0	5,000	Sport/School Holidays - \$2K/Freemasons Fence \$23K
E113030	Parks & gardens	68,000	42,564	46,747	LG Community Grant Scheme
E113050	Community Leonora	40,000	25,367	40,000	LG Community Grant Scheme
E113051	Skatepark Mtce	5,000	3,889	5,400	LG Community Grant Scheme
E113060	Community Leinster	40,000	36,419	40,000	Utilities \$25K/Activities & Allocations
E113070	Oval	90,751	81,800	90,751	August 2020/Sundries
E113091	Comm.Arts/Culture	15,500	14,032	35,000	August 2020/Sundries
E113092	Swimming Pool Mtce	330,000	185,974	162,927	\$45K/Maint \$60K/Alloc\$25K/Water play \$10K/Sandfilter 145K
E113097	NGF Recreation Officer - Other	0	0	0	
E113108	Admin allocated	52,388	48,489	48,398	Allocation!
E113110	Oval Sport Complex Maint	150	78	250	
E113113	Swimming Pool Insurance	12,466	11,099	11,099	
E113115	Malcolm Dam Rubbish Removal	9,000	8,738	12,000	
E113298	Depreciation Expense	129,046	129,046	107,205	
Total E113 - Other Recreation		847,901	590,099	605,640	

Notes to and forming part of the 2020-21 Budget Document

		Budget 2020-21	Actual 30 June 2020	Budget 2019-20	NOTES
E114 · Recreation Centre					
E114280	Superannuation - Rec Centre	4,275	0	1,378	
E114290	Salaries & Wages - Rec Centre	45,988	30,017	0	
E114291	Electricity - Rec Centre	19,000	9,474	22,880	Double amount now as will be used more
E114292	Water - Rec Centre	8,000	5,576	8,160	
E114293	Cleaning - Rec Centre	25,020	22,258	23,262	post COVID-19
E114294	Repairs & maintenance - Rec Cen	34,000	34,824	47,000	\$12,376/Maintenance
E114295	Telephone - Rec Centre	1,000	1,034	2,000	
E114296	Sporting equipment	37,500	13,867	15,000	indoor cricket net \$25K/new pitch
E114298	Depreciation Expense - Rec Cent	91,403	91,403	91,403	
E114299	Administration Allocated - Rec.	52,388	48,489	48,398	Allocation!
E114300	Tennis Courts	2,500	3,009	2,500	
E114303	Security system	1,600	1,409	5,000	quarter \$400
E114311	Bond Refund on Hall Hire	2,275	(1,075)	1,500	
E114320	Staff Housing Allocation	18,175	18,175	16,285	Allocation! Check
E114350	Other expenses	0	0	4,000	
E114353	Recreation Centre Insurance	13,450	12,193	12,193	
Total E114 · Recreation Centre		356,575	290,653	300,959	
E115 · TV & Radio					
E115040	TV & Radio Maintenance	10,000	10,436	24,000	
E115298	Depreciation Expense - T.V. & R	34,486	34,486	34,486	
Total E115 · TV & Radio		44,486	44,922	58,486	
E116 · Library					
E116017	Library Insurance	1,361	1,204	1,204	
E116010	Libraries - Salaries	38,400	33,762	38,400	
E116011	Postage and Freight	1,200	1,114	1,200	
E116012	Reimbursement Lost Books	200	200	200	
E116013	Admin allocated To library & Te	34,925	32,326	32,265	Allocation!
E116016	Library Maintenance	12,000	9,164	7,500	library software
E116032	Library Superannuation	3,610	3,237	3,648	
Total E116 · Library		91,696	81,007	84,417	
E117 · Community Resource Centre					
E117015	Senior's Week	0	0	0	
E117001	CRC Wages	140,000	105,284	133,309	Manager/Trainee
E117002	CRC Super	13,300	10,038	12,664	
E117003	CRC Equipment	25,500	2,353	5,000	Grant laptops \$20K/Laminators DPIRD Funding
E117004	Staff Training	5,000	1,472	5,000	\$2,500/Linkwest
E117005	CRC Phone/Internet	26,000	24,780	26,000	
E117006	Tower Street Times Publication	0	0	0	
E117007	CRC Insurance	1,279	2,101	1,132	Market Stalls \$715
E117008	Building Maintenance	14,000	7,707	20,000	hrs x \$45 rate
E117009	CRC Equipment Maintenance	1,000	400	3,000	Travel \$80 each month
E117010	CRC Photocopier Usage	8,500	7,308	8,500	
E117011	CRC Office Expenses	1,500	1,627	1,500	
E117012	CRC Utilities	1,000	882	2,500	
E117013	Admin Allocation	52,388	48,527	48,398	Allocation!
Total E117 · Community Resource Centre		289,467	212,481	267,003	
E118 · Oval Complex					
E118008	Oval Complex Utilities	1,200	0	1,200	
E118007	Oval Complex Cleaning	1,200	1,440	1,500	26 hrs x \$45 rate
E118006	Oval Complex Insurance	8,037	7,146	7,146	
E118005	Oval Complex Building Maint	5,000	6,746	5,000	
Total E118 · Oval Complex		15,437	15,333	14,846	
E119 · Bowls Club					
E119005	Bowls Club Activity	7,232	0	5,000	Stale cheques returned funds - Shed
E119004	Bowls Club Utilities	9,000	9,347	6,120	
E119003	Bowls Club Cleaning	4,680	1,345	2,040	104 hrs x \$45
E119002	Bowls Club Insurance	6,221	5,507	5,507	
E119001	Bowls Club Building Maintenance	20,000	12,065	20,020	
Total E119 · Lawn Bowls Facility		47,134	28,264	38,687	
		(1,393,699)	(976,555)	(1,094,088)	

Notes to and forming part of the 2020-21 Budget Document

		Budget 2020-21	Actual 30 June 2020	Budget 2019-20	NOTES
	Proceeds from Disposal of Assets				
	Land & Building	0	0	0	
	Plant & Equipment	0	0	0	
	Furniture & Equipment	0	0	0	
	Infrastructure Other	0	0	0	
	Total	0	0	0	
	Capital Purchases				
	Land & Building	160,202	0	0	
	Plant & Equipment	66,500	10,542	0	
	Furniture & Equipment	0	0	0	
	Infrastructure Other	472,529	2,373	452,000	
	Total	699,231	12,915	452,000	
	Financing Inward	0	0	0	
	Financing Outward	300,040	39	259	

Notes to and forming part of the 2020-21 Budget Document

		Budget 2020-21	Actual 30 June 2020	Budget 2019-20	NOTES
I12 - TRANSPORT					
I122 - Maintenance					
I122042	Contrib. - Crossovers	0	0	0	
I122052	Contrib. - Street Lights	4,070	3,700	3,700	10% increase
I122200	Grants - MRWA Direct	159,050	153,591	153,591	\$159,050 MRWA Direct
I122206	Grant - Roads to Recovery	178,236	479,501	322,878	Resealing townscapes
I122220	Grant - Infrastructure COVID-19	440,415	0	0	COVID Initiative Fed Gov
I122213	Natural Disaster Reinstatement	0	193,243	193,243	
I122218	RRG Funding	300,000	254,755	254,755	\$300k RRG/\$150K SoL
I122300	Gain on Disposal of Assets	0	0	10,000	Plant Replacement Info
	Total I122 - Maintenance	1,081,771	1,084,790	938,167	
I126 - Aerodrome					
I126410	Fees - Landing at Airport	259,000	258,886	257,810	
I126415	Passenger Head Tax	265,000	262,631	264,256	
I126420	Charges - Leases/rentals Airpor	3,000	3,000	2,000	
I126430	Charges - Fuel at Airport drum	80,000	81,658	71,330	
I126431	Charges - Avgas Bulk	0	0	0	
I126440	Charges - Fuel Sampling	6,000	6,000	6,000	
I126493	Other Reimbursement/Contributio	0	295	600	
I126494	RADS Grant	191,562	57,692	0	Airport lighting
I126497	Aerodrome Hangar Lease	750	743	675	
	Total I126 - Aerodrome	805,312	670,904	602,671	
E122 - Maintenance					
E122151	Storm Water Drainage	5,000	20,247	20,000	Work done 19/20 FY
E122301	Natural Disaster 2018	0	158,590	152,905	
E122040	Roadworks - Maintenance	730,000	615,421	732,537	
E122041	Crossovers	0	0	2,000	
E122043	Road Maintenance - Bush Gra	650,000	465,923	606,000	
E122044	Depreciation - Roads Infrastuct	442,885	442,885	442,885	
E122120	Depot maintenance	90,000	92,245	85,000	\$3K LED Asbestos
E122150	Street Lighting	133,000	119,834	115,809	10.6% increase
E122160	Street cleaning	180,000	146,192	172,000	
E122180	Street trees & watering	45,000	44,094	60,000	
E122182	Traffic Signs	8,000	419	15,000	
E122190	Loss on Disposal of Asset(s)	115,516	64,328	54,500	
E122191	Aboriginal Site Survey	5,000	0	5,000	
E122199	Boundary Signs	1,500	524	1,500	
E122200	Tree Lopping	32,000	32,000	32,000	
E122204	Grant RRG Leo Nambi	0	0	0	
E122210	SPQ (Depot) Maintenance	2,000	844	2,400	
E122211	Depot Insurance	8,907	7,885	7,885	
E122298	Depreciation Expense - Depot	264,953	264,953	219,788	
	Total E122 - Maintenance	2,713,762	2,476,384	2,727,209	
E126 - Aerodrome					
E126010	Aerodrome maintenance	180,000	106,643	188,001	LED Upgrade
E126011	Admin Allocated to Airport	174,626	173,946	161,326	Allocation!
E126019	Airport Water	6,000	5,377	6,000	
E126021	Insurance - Aerodrome	17,959	16,482	16,482	
E126023	Avdata Charges	26,500	26,618	25,980	
E126050	Aviation Fuel - drums	65,000	37,827	71,400	
E126051	Aviation Fuel - Bulk Avgas	15,000	15,656	0	
E126101	Consultant	0	0	0	
E126104	Airport Cleaning	49,050	28,751	19,800	Airport cleaning 1090 hrs x \$45 \$49K
E126298	Depreciation Expense - Aerodrom	231,136	231,136	0	
	Total E126 - Aerodrome	765,272	642,436	488,989	
		(1,591,951)	(1,363,125)	(1,675,360)	
Proceeds from Disposal of Assets					
	Land & Building	0	0	0	
	Plant & Equipment	206,000	228,265	215,000	
	Furniture & Equipment	0	0	0	
	Infrastructure Other	0	0	0	
	Infrastructure Roads	0	0	0	
	Total	206,000	228,265	215,000	
Capital Purchases					
	Land & Building	150,000	0	100,000	
	Plant & Equipment	767,000	296,345	283,795	
	Furniture & Equipment	7,000	0	0	
	Infrastructure Other	687,458	10,109	555,000	
	Infrastructure Roads	500,000	1,385,790	1,045,670	
	Total	2,111,458	1,692,244	1,984,465	
Financing Inward					
		250,000	0	0	
Financing Outward					
		210,900	11,368	6,675	

Notes to and forming part of the 2020-21 Budget Document

		Budget 2020-21	Actual 30 June 2020	Budget 2019-20	NOTES
I13 · ECONOMIC SERVICES					
I131 · Rural Services					
I113101	Weed Control	0	25,000	35,000	
		0	25,000	35,000	
I139 · Other Heritage Projects					
I139001	Old Lawlers Police Station Cont	0	0	0	
		0	0	0	
I132 · Tourism/Area Promotion					
I132093	Leonora Loop Guide Books	0	0	0	
I132094	Information Bay Advertising	4,500	4,500	5,000	
I132300	Gain on disposal of asset	0	2,239	2,000	
I136460	Contribution Xmas Festival	2,000	0	2,000	
I136495	Contrib. NG Touism Memb. (WARIS	9,788	9,788	8,817	
	Total I132 · Tourism/Area Promotion	16,288	16,527	17,817	
I133 · Building Control					
I133410	Charges - Building Permits	500	3,422	6,000	
I133412	Charges - Demolition Licence	105	315	0	
I133450	Fees - BCITF	300	5,797	42,000	
I133451	Contract Building Surveyor	29,486	29,486	35,872	
	Total I133 · Building Control	30,391	39,020	83,872	
I134 · Gwalia Historical Precinct					
I134472	Lotterywest Gwalia Interpretati	248,403	275,290	523,692	remaining funds
I134451	Museum Entry	0	0	0	
I134452	Hoover House Accommodation	60,000	54,403	47,000	
I134453	Gwalia Precinct Donations	18,000	16,547	18,000	
I134454	Merchandise Sales	21,500	21,442	18,000	
I134455	Catering & Coffee Sales	40,000	38,422	28,000	
I134457	Other Income	3,500	3,273	3,120	
I134459	Friends of Gwalia Subscriptions	0	0	0	
I134460	Function/Hire Income	6,000	3,183	6,000	
I134470	NSRF Grant Gwalia Renewal	0	0	0	
	Total I134 · Gwalia Historical Precinct	397,403	412,559	643,812	
I135 · Information Centre					
I135001	Gifts/Other Product Sales	1,500	1,923	3,500	Reduce price of current stock to clear
I135002	Tourist Souvenir Sales	500	1,281	500	
I135003	Tourism Publication Sales	0	0	50	
I135006	Other Income	0	0	250	
	Total I135 · Information Centre	2,000	3,205	4,300	
I136 · Other Economic Services					
I136454	NGWG - Employee/Consultant	0	0	0	Balance Sheet
	Total E136 · Other Economic Services	0	0	0	
I137 · Leonora Shared Off.Admin Centre					
I137016	Internet Usage Contribution	0	0	0	
I137015	Tenant Reimb. Outgoings NGROAC	2,500	2,484	0	
I137014	Office 5	0	0	10,000	No Office 5
I137013	Casual Office Rental	4,500	3,923	4,500	
I137012	DCPFS (Office 3) Facility Rent	104,516	104,516	93,564	
I137011	Office 4 Centrecare Lease	33,210	33,210	28,090	
I137010	Office 2	0	0	0	
I137009	Office 1	9,350	9,350	10,200	
I137002	CRC Special Proj Fund Bus. Case	0	9	0	
I137	Leonora Shared Off.Admin Centre - Other		0	0	
	Total I137 · Leonora Shared Off.Admin Centre	154,076	153,492	146,354	
I138 · Leonora Golden Gift					
I138001	Raffle Proceeds	7,200	0	7,200	
I138002	Sponsorship	115,000	0	115,000	
I138003	Airfare Charter Sales	7,500	0	7,500	
I138004	Athletic Registrations	2,600	0	2,600	
I138005	Grant Income	54,250	6,000	54,250	
I138006	Contribution to Security	0	0	0	
I138008	Other Income	500	500	500	
	Total	187,050	6,500	187,050	

Notes to and forming part of the 2020-21 Budget Document

		Budget 2020-21	Actual 30 June 2020	Budget 2019-20	NOTES
E13 · ECONOMIC SERVICES					
E139 · Other Heritage Projects					
E139008	Barnes Federal Theatre	25,000	1,420	0	Engineering Report
E139004	Old Lawlers Magazine	0	0	0	
E139003	Agnew Headframe & Battery	0	0	0	
E139002	Agnew Hotel	1,200	1,143	0	Rates still paid
E139001	Old Lawlers Police Station	500	407	0	Rates
Total I132 · Tourism/Area Promotion		26,700	2,970	0	
E131 · Rural Services					
E131046	Feral Animal Ccontrol	5,000	773	5,000	
E131040	Weed Control	7,500	7,900	2,100	Burr spraying
E131045	Gwalia Cactus Eradication	65,000	65,915	75,000	
Total I132 · Tourism/Area Promotion		77,500	74,588	82,100	
E132 · Tourism/Area Promotion					
E132105	Designated Area Migration Prog	0	0	0	
E132040	Donation -Golden Quest Trail	12,000	11,500	12,000	
E132042	Tourist Information Bay	2,500	2,208	4,500	
E132049	Donation-Christian Bush Camp	4,500	4,500	4,500	
E132052	Donation-Regional Tourism	0	0	3,000	
E132054	Christmas Festivities	5,000	3,087	5,005	
E132065	Native Title Expenses	10,000	914	10,000	
E132075	Golden Quest Trail Marketing	0	0	28,000	
E132076	NG Tourism Working Group	9,000	8,908	3,000	of brochures
E132079	Tourism Publications	3,600	3,777	3,600	
E132090	Admin Alloc - Tourism	52,388	48,489	48,398	Allocation!
E132096	Royal Show District Display	0	0	0	
E132099	Loop Trail Marketing	0	500	500	
E132101	Promoting Leonora	53,000	0	0	Airtime for Leonora promotion/\$40K Our Town Series
E132103	Leonora Tourism Advertising Cos	11,200	8,455	12,000	series
E132298	Depreciation Expense	9,261	9,261	33,738	
Total E132 · Tourism/Area Promotion		172,449	101,599	168,241	
E133 · Building Control					
E133053	Building Asbestos Register	30,000	1,131	0	Removal of asbestos
E133012	Administration Allocated	52,388	48,489	48,398	Allocation!
E133050	BCITF Levy	750	814	42,000	
E133052	Contract Building Surveyor	51,087	49,672	53,700	Inc insur \$1087.11
Total E133 · Building Control		134,225	100,105	144,098	
E134 · Gwalia Historical Precinct					
E134049	Archival Record Keeping	45,000	0	45,000	
E134300	Loss on disposal opf assets	0	0	45,000	
E134046	Gwalia Exhib Living Ghost Town	0	0	0	
E134047	Western Feature Film	0	0	0	
E134010	Gwalia Salaries and Wages	310,000	309,024	263,170	
E134011	Superannuation	28,055	22,443	25,001	
E134012	Merchandise for Resale	15,000	15,104	14,280	
E134013	Museum Maintenance	108,009	27,087	20,000	\$2K Cook Out Repair/\$40K Maint/Headframe R
E134014	Hoover House Maintenance	75,000	22,936	37,000	Bathrooms
E134015	Gardens & Grounds Maintenance	31,000	15,016	18,000	\$13K Repair - back fence/\$18K Maint
E134016	Catering & Consumables	25,000	20,545	23,000	
E134017	Utilities	30,000	26,747	30,800	
E134018	Advertising - Gwalia Promotion	14,000	13,595	18,000	\$12K/WIN \$2K
E134019	Printing & Stationery	6,000	9,058	6,000	
E134020	Phone and Internet Usage	7,500	4,390	7,800	
E134021	Insurance	19,007	17,420	17,420	vehicle
E134022	Staff Training	5,000	0	2,000	
E134023	Bank Charges (EFTPOS)	200	104	636	
E134024	Office and Equipment Maintenanc	5,000	1,223	5,000	
E134025	Consultants Fees	12,000	9,087	12,000	
E134026	Website Maintenance & Upgrade	33,000	500	3,000	\$30K Same platform & upgrade/update especially Gwalia one/\$3k maint
E134030	Administration Alloc	52,388	48,489	48,398	Allocation!
E134031	Gwalia Buildings Maintenance	36,000	16,263	36,000	
E134041	WW1 Exhibition	0	0	0	
E134042	Small Projects	44,585	19,002	25,000	Reid \$2K
E134043	Geocaching Project & Geo Trail	10,000	1,068	2,500	
E134044	Update Municipal Heritage Inven	0	0	0	
E134045	Gwalia Interpretation Plan	374,415	306,592	583,913	LotteryWest Grant
E134298	Depreciation	150,484	150,484	107,458	
Total E134 · Gwalia Historical Precinct		1,436,643	1,056,177	1,396,376	

Notes to and forming part of the 2020-21 Budget Document

		Budget 2020-21	Actual 30 June 2020	Budget 2019-20	NOTES
E135 · Information Centre					
E135001	Info Centre Wages	42,000	33,762	42,000	
E135002	Info Centre Super	3,990	3,237	3,990	
E135003	Info Centre Building Maint	6,000	5,297	6,000	
E135004	Info Centre Cleaning	4,500	11,007	10,000	100 hrs x \$45
E135005	Info Centre Equipment Maint	3,000	635	3,060	New printer
E135006	Training	5,000	0	7,000	
E135007	Community Activities	2,500	0	500	Laverton
E135008	Office Expenses	3,000	715	3,000	
E135009	Info Centre Utilities	4,500	4,146	6,000	
E135010	Phone/Internet Expenses	2,500	2,357	1,980	
E135011	Purchase of Goods for Resale	2,000	610	4,500	New to restock
E135012	Insurance	1,279	1,132	1,132	
E135013	Administration Alloc	52,388	48,489	48,398	Allocation!
Total E135 · Information Centre		132,657	111,386	137,560	
E136 · Other Economic Services					
E132060	ATM Install & Run	30,000	29,943	36,000	
E136004	CCTV Camera Maintenance	0	8,935	2,000	Do Not Use
E136040	Standpipe	30,000	90,870	50,000	Swipe cards
E136298	Depreciation Other Economic Ser	147,875	147,875	141,272	
Total E136 · Other Economic Services		207,875	277,623	229,272	
E137 · Leonora Shared Off/Admin Centre					
E137006	Insurance	14,117	12,497	12,497	
E137005	Telephone	32,000	30,099	32,000	Failure of system
E137004	Equipment Mtce	35,000	3,578	37,500	
E137003	Cleaning	35,100	47,286	69,000	780 hrs x \$45
E137002	Utilities	42,000	40,978	32,000	
E137001	Building Mtce	18,000	3,122	18,000	
E137010	Consultant Expenses	0	0	0	
Total E137 · Other Economic Services		176,217	137,559	200,997	
E138 · Leonora Golden Gift					
E138001	Advertising	35,000	15,449	35,000	organiser's charges?
E138002	Entertainment	120,000	10,187	120,000	
E138004	Athletics Events Prizemoney	55,000	0	55,000	
E138005	Fireworks	24,000	0	24,000	
E138006	Security	38,000	0	38,000	
E138007	Aircraft Charter/Hire	30,000	0	30,000	
E138008	Accommodation and Meals	22,000	0	22,000	
E138009	Athletics/Cyclist Expenses	66,000	9,375	66,000	
E138010	Other Expenses	15,000	9,788	15,000	
Total E138 · Leonora Golden Gift		405,000	44,800	405,000	
		(1,982,057)	(1,250,504)	(1,645,439)	
Proceeds from Disposal of Assets					
	Land & Building	0	0	0	
	Plant & Equipment	0	10,909	31,000	
	Furniture & Equipment	0	0	0	
	Infrastructure Other	0	0	0	
	Total	0	10,909	31,000	
Capital Purchases					
	Land & Building	219,364	0	197,600	
	Plant & Equipment	0	43,754	43,755	
	Furniture & Equipment	0	0	0	
	Infrastructure Other	50,000	0	0	
	Total	269,364	43,754	241,355	
Financing Inward		0	0	0	
Financing Outward		0	15,092	8,412	

Notes to and forming part of the 2020-21 Budget Document

		Budget 2020-21	Actual 30 June 2020	Budget 2019-20	Notes
I14 · OTHER PROPERTY & SERVICES					
I141 · Private Works					
I141450	Charges - plant hire	60,000	123,658	60,700	
Total I141 · Private Works		60,000	123,658	60,700	
I142 · Administration Overheads					
I142900	Profit on disposal of assets	0	0	3,000	
I142400	Admin Reimbursements	1,000	1,061	510	
I142401	Maternity Leave	0	8,887	0	
Total I142 · Administration Overheads		1,000	9,948	3,510	
I144 · Plant Costs					
I144440	Sundry Income	1,000	839	510	
I144445	Legal Costs Recoverable	10,000	10,206	1,500	
I144451	Reimb. - Insurance recoveries	5,000	18,076	5,000	
I144456	Diesel Fuel Rebate	65,000	67,038	52,450	
Total I144 · Plant Costs		81,000	96,159	59,460	
I145 · Unclassified					
I142200	Gain on Sale of Assets (Admin)	0	0	0	
I145145	Reimbursements	1,500	1,459	1,500	
I145500	Suspense	0	0	42,000	
Total I145 · Unclassified		1,500	1,459	43,500	
E14 · OTHER PROPERTY & SERVICES					
E141 · Private Works					
E141010	Private Works	15,000	15,596	3,600	
Total E141 · Private Works		15,000	15,596	3,600	
E142 · Administration Overheads					
E142010	Depreciation- Admin	55,821	55,821	72,241	
E142011	Salaries Admin	753,405	711,818	753,405	
E142013	Long Service Leave	0	9,269	0	
E142016	Grants Officer Expenses	0	0	0	
E142020	Superannuation - Admin	90,882	88,761	90,882	
E142030	Insurance Admin	41,024	42,209	42,209	
E142035	Staff Training	32,000	30,350	22,000	Inc Staff Uniform \$2K
E142050	Office Building Mtce	23,000	23,182	13,260	
E142052	Utilities - Power & Water	13,500	11,600	13,500	
E142053	Cleaning	24,750	25,211	16,790	550 hrs x \$45
E142070	Printing & Stationery	15,000	13,697	12,000	
E142080	Telephone	10,000	9,575	12,000	
E142090	Postage & Freight	5,000	4,765	4,800	
E142100	Advertising	12,000	13,451	12,000	
E142110	Office Equip Mtce	3,000	2,998	12,000	
E142111	Photocopier usage	22,000	19,665	12,400	
E142120	Bank Charges	10,000	9,812	12,000	
E142121	Relocation Exps DCEO	0	0	0	
E142123	Records Management	48,367	35,528	51,000	\$15,500 to c/o from 19/20
E142140	Computer operating exps	62,000	50,442	55,500	Netlogic
E142143	Freehold Council Properties	0	0	0	
E142144	Consultants Fees	160,000	44,061	63,000	
E142145	Fringe Benefits Tax	42,000	33,133	42,000	Check re other FBT account
E142146	Worksafe Consultant	0	0	0	
E142147	Maternity Leave	0	11,850	0	
E142180	Travel & Accommodation	12,000	9,755	12,000	
E142181	Conference exps	9,000	6,724	9,000	
E142182	Senior Staff Rec. Expenses	28,000	22,481	23,000	
E142183	Loss on disposal of assets	31,111	5,713	11,094	
E142210	Accounting fees	85,000	134,850	81,700	MS Finances
E142230	Legal Exps	12,000	17,858	12,000	
E142235	Legal Costs Recoverable	0	25,772	0	
E142242	Security	0	542	1,200	
E142251	Staff Housing Allocated	145,401	145,401	130,280	Allocation!
E142299	LESS Allocated To Programs	(1,746,261)	(1,616,295)	(1,613,261)	Correct
Total E142 · Administration Overheads		0	0	(20,000)	

Notes to and forming part of the 2020-21 Budget Document

		Budget 2020-21	Actual 30 June 2020	Budget 2019-20	Notes
E143 · Works Overheads					
E143010	Supervision - Allocated	143,561	165,458	143,561	
E143020	Engineering Expenses	127,500	0	15,000	2020-21 estimate for retaining wall at 26 QV St, \$120,000 for plans for intersections R2R/Barnes Federal Theatre\$25K
E143030	Sick & Holiday	146,000	113,600	146,661	
E143031	Location allowance	16,000	15,706	16,641	
E143032	Industry allowance	15,000	14,730	15,885	
E143033	Camp allowance	500	427	885	
E143035	W/Comp Medical Expenses	0	0	0	
E143040	Insurance on Works	32,745	34,804	34,797	
E143070	Staff Housing Allocated	25,964	25,964	23,264	Check
E143075	Staff Training	30,000	19,450	38,000	
E143080	Superannuation	133,200	126,070	133,200	
E143140	Camping Requisites	1,200	1,516	1,200	
E143141	Long Service Leave	0	2,996	0	
E143144	Administration Services Allocated	209,551	193,956	193,590	Allocation!
E143290	Less PWOH Allocated to Projects	(881,222)	(690,503)	(777,686)	Check
Total E143 · Works Overheads		(0)	24,176	(15,002)	
E144 · Plant Costs					
E144010	Fuels & Oils	150,000	152,055	195,000	
E144020	Tyres	32,000	26,178	32,000	
E144030	Parts & Repairs	90,000	83,308	117,000	
E144040	Repair Wages	11,000	9,632	10,900	
E144050	Insurances & Licenses	19,679	41,374	34,910	
E144060	Expendable Tools & Freight	35,000	31,463	35,000	
E144070	Cutting Edges	15,000	13,267	15,000	
E144290	Less POC Allocated to Projects	(352,679)	(346,278)	(439,809)	
Total E144 · Plant Costs		(0)	11,000	1	
E146 · Salaries Control					
E146010	Gross Salaries & Wages for Year	2,893,073	2,743,456	2,893,073	
E146200	Less Salaries & Wages Allocated	(2,893,073)	(2,752,990)	(2,893,073)	
Total E146 · Salaries Control		0	(9,534)	0	
E147 · Other Unclassified					
E149999	Suspense Account	0	0	42,000	
Total E147 · Other Unclassified		0	0	42,000	
E148 · Plant Depreciation (Costed)					
E148298	Depreciation Expense - Plant/Eq	89,528	67,240	89,529	
E148299	Less Depn. Allocated to Project	(89,528)	(108,273)	(89,528)	
Total E148 · Plant Depreciation (Costed)		0	(41,033)	1	
		128,500	231,020	156,570	
Proceeds from Disposal of Assets					
	Land & Building	0	0	0	
	Plant & Equipment	125,000	74,545	94,000	
	Furniture & Equipment	0	0	0	
	Infrastructure Other	0	0	0	
	Total	125,000	74,545	94,000	
Capital Purchases					
	Land & Building	16,000	0	10,000	
	Plant & Equipment	204,000	119,620	132,035	
	Furniture & Equipment	0	0	0	
	Infrastructure Other	0	0	0	
	Total	220,000	119,620	142,035	
Financing Inward		0	0	0	
Financing Outward		960	2,549	1,797	

**SHIRE OF LEONORA
DISPOSALS OF ASSETS**

By Program	Net Book Value 2020-21	Sale Proceeds 2020-21	Profit(Loss) 2020-21
Description	\$	\$	\$
General Purpose Funding			0
			0
	0	0	0
Governance			0
			0
	0	0	0
Law Order & Public Safety			0
			0
	0	0	0
Health			0
			0
	0	0	0
Education & Welfare			0
			0
	0	0	0
Rec & Culture			0
			0
	0	0	0
Transport			0
P2351 Asset 656 2018 Ford Ranger Grader Ute	45,752	33,000	(12,752)
P271 Asset 660 Holden Colorado Space Cab Tray Top 4WD	40,764	33,000	(7,764)
Asset 645 John Deere 670G Grader 2014	235,000	140,000	(95,000)
			0
			0
			0
			0
			0
	321,516	206,000	(115,516)
Economic Services			0
			0
	0	0	0
Other Property & Services			0
Asset PE40 2019 Nissan Patrol 4WD CEO	68,145	52,000	(16,145)
Asset PE39 2019 Ford Everest 4WD DCEO	51,179	38,000	(13,179)
Asset 658 2018 Amarak Dual Cab MWS	36,787	35,000	(1,787)
			0
			0
	156,111	125,000	(31,111)
	477,627	331,000	(146,627)
By Category	Net Book Value 2020-21	Sale Proceeds 2020-21	Profit(Loss) 2020-21
	\$	\$	\$
Land			0
Buildings			0
Infrastructure Roads			0
Furniture & Equipment			0
Infrastructure Other			0
Plant & Equipment	477,627	331,000	(146,627)
Infrastructure Other			0
	477,627	331,000	(146,627)
	Yes	Yes	Yes
Summary			2020-21 Budget
			\$
Profit on Asset Disposals			(146,627)
Loss on Asset Disposals			(146,627)

Proceeds from Disposal of Assets Budget 20-21							Proceeds from Disposal of Assets Actual & Budget 19-20													
Details	Land & Build.	Plant & Equip.	Furniture & Equip.	Infra. Other	Infra. Roads	Total	Details	Land & Buildings		Plant & Equipment		Furniture & Equip.		Infra. Other		Infra. Roads		Total		
								Actual 19-20	Budget 19-20	Actual 19-20	Budget 19-20	Actual 19-20	Budget 19-20	Actual 19-20	Budget 19-20	Actual 19-20	Budget 19-20	Actual 19-20	Budget 19-20	
Economic Services							Economic Services													
13.1 Rural Services							13.1 Rural Services													
							Nissan Xtrail			10,909	19,000									
							Ranger Utility 2012				12,000									
							Sub-Total	0	0	10,909	31,000	0	0	0	0					
13.2 Tourism & Area Promotion							13.2 Tourism & Area Promotion													
							Sub-Total	0	0	0	0	0	0	0	0					
13.3 Other Economic Services							13.3 Other Economic Services													
							Sub-Total	0	0	0	0	0	0	0	0					
13.4 Building Control							13.4 Building Control													
							Sub-Total	0	0	0	0	0	0	0	0					
							Program Total	0	0	10,909	31,000	0	0	0	0				10,909	31,000
Other Property							Other Property													
14.1 Private Works							14.1 Private Works													
							Sub-Total	0	0	0	0	0	0	0	0					
14.3 Works Overheads							14.3 Works Overheads													
							MWS's Vehicle				35,000									
							Sub-Total	0	0	35,000	0	0	0	0	0					
14.4 Plant Cost Overheads							14.4 Plant Cost Overheads													
							Sub-Total	0	0	0	0	0	0	0	0					
14.5 Admin Overheads							14.5 Admin Overheads													
							CEO's Vehicle				52,000									
							DCEO's Vehicle				38,000									
							Sub-Total	0	0	90,000	0	0	0	0	0					
14.7 Unclassified							14.7 Unclassified													
							PE13			30,000	54,000									
							P23			44,545	40,000									
							Sub-Total	0	0	74,545	94,000	0	0	0	0					
							Program Total	0	0	74,545	94,000	0	0	0	0				74,545	94,000
							Total	0	0	377,356	411,000	0	0	0	0	0	0	0	377,356	411,000

Capital Purchases of Assets Budget 20-21						
Details	Land & Build.	Plant & Equip.	Furniture & Equip.	Infra. Other	Infra. Roads	Total
Governance						
4.1 Membership						
Sub-Total	0	0	0	0		0
4.2 Other Governance						
Sub-Total	0	0	0	0		0
Program Total	0	0	0	0		0
GPF						
3.1 Rates						
Program Total	0	0	0	0		0
Law, Order & Public Safety						
5.1 Fire Control						
Sub-Total	0	0	0	0		0
5.2 Animal Control						
Sub-Total	0	0	0	0		0
5.3 Other Law, Order & Public Safety						
Sub-Total	0	0	0	0		0
Program Total	0	0	0	0		0
Health						
7.4 Admin & Inspections						
Sub-Total	0	0	0	0		0
7.5 Pest Control						
Sub-Total	0	0	0	0		0
7.6 - Preventative Services Other						
Sub-Total	0	0	0	0		0
7.7 Other Health						
Sub-Total	0	0	0	0		0
Program Total	0	0	0	0	0	0

Notes to and forming part of the 2016-17 Budget Document												
Capital Purchases of Assets Actual & Budget 19-20												
Details	Land & Buildings		Plant & Equipment		Furniture & Equip.		Infra. Other		Infra. Roads		Total	
	Actual 19-20	Budget 19-20	Actual 19-20	Budget 19-20	Actual 19-20	Budget 19-20	Actual 19-20	Budget 19-20	Actual 19-20	Budget 19-20	Actual 19-20	Budget 19-20
Governance												
4.1 Membership												
Sub-Total	0	0	0	0	0	0	0	0	0		0	0
4.2 Other Governance												
Sub-Total	0	0	0	0	0	0	0	0	0		0	0
Program Total	0	0	0	0	0	0	0	0	0		0	0
GPF												
3.1 Rates												
Program Total	0	0	0	0	0	0	0	0	0		0	0
Law, Order & Public Safety												
5.1 Fire Control												
Sub-Total	0	0	0	0	0	0	0	0	0		0	0
5.2 Animal Control												
Sub-Total	0	0	0	0	0	0	0	0	0		0	0
5.3 Other Law, Order & Public Safety												
Sub-Total	0	0	0	0	0	0	0	0	0		0	0
Program Total	0	0	0	0	0	0	0	0	0		0	0
Health												
7.4 - Admin & Inspections												
Sub-Total	0	0	0	0	0	0	0	0	0		0	0
7.5 - Pest Control												
Sub-Total	0	0	0	0	0	0	0	0	0		0	0
7.6 - Preventative Services Other												
Sub-Total	0	0	0	0	0	0	0	0	0		0	0
7.7 Other Health												
PE10002 - Toyota Hilux Dual Cab 4WD EHO			48,512	48,512								
PE10001 - Kluger Drs Vehicle			39,397	39,397								
			0	0								
Sub-Total	0	0	87,909	87,909	0	0	0	0	0		0	0
Program Total	0	0	87,909	87,909	0	0	0	0	0	0	87,909	87,909

Capital Purchases of Assets Budget 20-21						
Details	Land & Build.	Plant & Equip.	Furniture & Equip.	Infra. Other	Infra. Roads	Total
Education & Welfare						
8.5 Other Welfare						
Sub-Total	0	0	0	0		
8.6 Pre-Schools						
Sub-Total	0	0	0	0		
8.7 Other Education						
Sub-Total	0	0	0	0		
Program Total	0	0	0	0	0	0
Housing						
9.1 Staff Housing						
11A Walton Street	25,000					
Doctor's House	40,000					
11 Queen Victoria Street	35,000					
26 Queen Victoria Street	15,000					
29 Hoover Street	35,000					
40A Hoover Street	25,000					
51 Gwalia Street	35,000					
9 Cohen Street	25,000					
Oval Caretaker	20,000					
Sub-Total	255,000	0	0	0		
9.2 Other Housing						
Sub-Total	0	0	0	0		
Program Total	255,000	0	0	0		255,000
Community Amenities						
10.1 Sanitation - Household						
Container Scheme Modifications	8,000					
Sub-Total	8,000	0	0	0		
10.3 Sewerage						
Sub-Total	0	0	0	0		
10.6 Town Planning & Regional Development						
Sub-Total	0	0	0	0		
10.7 Other Community Amenities						
Sub-Total	0	0	0	0		
Program Total	8,000	0	0	0		8,000

Notes to and forming part of the 2016-17 Budget Document												
Capital Purchases of Assets Actual & Budget 19-20												
Details	Land & Buildings		Plant & Equipment		Furniture & Equip.		Infra. Other		Infra. Roads		Total	
	Actual 19-20	Budget 19-20	Actual 19-20	Budget 19-20	Actual 19-20	Budget 19-20	Actual 19-20	Budget 19-20	Actual 19-20	Budget 19-20	Actual 19-20	Budget 19-20
Education & Welfare												
8.5 Other Welfare												
Sub-Total	0	0	0	0	0	0	0	0	0	0	0	0
8.6 Pre-Schools												
Sub-Total	0	0	0	0	0	0	0	0	0	0	0	0
8.7 Other Education												
Kluger MEW Vehicle			39,397	39,397								
Sub-Total	0	0	39,397	39,397	0	0	0	0	0	0	39,397	39,397
Program Total	0	0	39,397	39,397	0	0	0	0	0	0	39,397	39,397
Housing												
9.1 Staff Housing												
Sub-Total	0	0	0	0	0	0	0	0	0	0	0	0
9.2 Other Housing												
Sub-Total	0	0	0	0	0	0	0	0	0	0	0	0
Program Total	0	0	0	0	0	0	0	0	0	0	0	0
Community Amenities												
10.1 Sanitation - Household												
Sub-Total	0	0	0	0	0	0	0	0	0	0	0	0
10.3 Sewerage												
Sub-Total	0	0	0	0	0	0	0	0	0	0	0	0
10.6 Town Planning & Regional Development												
Sub-Total	0	0	0	0	0	0	0	0	0	0	0	0
10.7 Other Community Amenities												
Sub-Total	0	0	0	0	0	0	0	0	0	0	0	0
Program Total	0	0	0	0	0	0	0	0	0	0	0	0

Capital Purchases of Assets Budget 20-21						
Details	Land & Build.	Plant & Equip.	Furniture & Equip.	Infra. Other	Infra. Roads	Total
Recreation & Culture						
11.1 Public Hall & Civic Centres						
Bowling Club internal fencing	30,000					
Sub-Total	30,000	0	0	0		
11.2 Swimming Areas & Beaches						
Sub-Total	0	0	0	0		
11.3 Other Recreation						
Playground - Tower Street				337,529		
Pumptrack - Skate Park				135,000		
Tractor		66,500				
Renewable Energy Setup Lot 60 Tower St	28,500					
Renewable Energy Setup Lot 96 Tower St	28,500					
Playground- Tower Street Toilet	73,202					
Sub-Total	130,202	66,500	0	472,529		
11.4 Radio Rebroadcasting						
Sub-Total	0	0	0	0		
11.5 Library Services						
Sub-Total	0	0	0	0		
11.6 Other Culture						
Sub-Total	0	0	0	0		
Program Total	160,202	66,500	0	472,529		699,231
Transport						
12.1 Road Construction						
Backhoe		145,000				
Grader		450,000				
Standpipe				30,000		
Grid Renewals					50,000	
Public Toilet - Town	150,000					
Services Locator			7,000			
Leonora Nambi Road RRG					450,000	
Grader Driver's Vehicle		62,000				
Sub-Total	150,000	657,000	7,000	30,000	500,000	

Notes to and forming part of the 2016-17 Budget Document												
Capital Purchases of Assets Actual & Budget 19-20												
Details	Land & Buildings		Plant & Equipment		Furniture & Equip.		Infra. Other		Infra. Roads		Total	
	Actual 19-20	Budget 19-20	Actual 19-20	Budget 19-20	Actual 19-20	Budget 19-20	Actual 19-20	Budget 19-20	Actual 19-20	Budget 19-20	Actual 19-20	Budget 19-20
Recreation & Culture												
11.1 Public Hall & Civic Centres												
Sub-Total	0	0	0	0	0	0	0	0	0	0	0	0
11.2 Swimming Areas & Beaches												
Sub-Total	0	0	0	0	0	0	0	0	0	0	0	0
11.3 Other Recreation												
TTC Bowling green roller			10,542									
IO10001 - Playground - Tower Street							2,373				317,000	
IO10002 - Pumptrack - Skate Park							0				135,000	
Sub-Total	0	0	10,542	0	0	0	2,373			452,000		
11.4 Radio Rebroadcasting												
Sub-Total	0	0	0	0	0	0	0	0	0	0	0	0
11.5 Library Services												
Sub-Total	0	0	0	0	0	0	0	0	0	0	0	0
11.6 Other Culture												
Sub-Total	0	0	0	0	0	0	0	0	0	0	0	0
Program Total	0	0	10,542	0	0	0	2,373	452,000			12,915	452,000
Transport												
12.1 Road Construction												
IR10001 Leonora Nambi Road RRG									743,846		562,792	
IR10002 Mt Ida Road R2R									0		117,260	
IR10003 Agnew to Lake Miranda Road R2R									594,240		205,618	
IR10004 Foorpath Renewals									47,704		110,000	
IR10005 Grid Renewals									0		50,000	
Standpipe depot							8,820	30000				
Isuzu NPR - 65 - 190 Tipper Truck			59,499	57,300								
Public Toilet - Town	0	100,000										
Toyota Hilux 2WD			32,827	33,510								
Sweeper			104,404	90,768								
Toyota Hilux Dual Cab 4WD (WS)			48,061	48,062								
Toyota Hilux Dual Cab 4WD (P&G)			43,754	43,755								
Sub-Total	0	100,000	288,545	273,395	0	0	8,820	30,000	1,385,790	1,045,670		

Capital Purchases of Assets Budget 20-21						
Details	Land & Build.	Plant & Equip.	Furniture & Equip.	Infra. Other	Infra. Roads	Total
12.2 Road Maintenance						
Fencing - Shire Common				25,000		
Sub-Total	0	0	0	25,000	0	
12.3 Traffic Control						
Solar Street Lights x 3		8,000				
Solar Street Lights x 3		40,000				
Sub-Total	0	48,000	0	0	0	
12.6 Aerodrome						
Airport Lights				632,458		
Reporting Officer's Vehicle		62,000				
Sub-Total	0	62,000	0	632,458	0	
Program Total	150,000	767,000	7,000	687,458	500,000	2,111,458
Economic Services						
13.1 Rural Services						
Sub-Total	0	0	0	0	0	
13.2 Tourism & Area Promotion						
Public Toilet - Gwalia Museum	126,764					
Porch - Gwalia Museum	22,600					
Records storage shed - Kalgoorlie (1/4)	70,000					
Information Bay Upgrade				10,000		
Malcom Dam Upgrade				40,000		
Sub-Total	219,364	0	0	50,000		
13.3 Building Control						
Sub-Total	0	0	0	0	0	
13.4 Other Economic Services						
Sub-Total	0	0	0	0	0	
Program Total	219,364	0	0	50,000		269,364

Notes to and forming part of the 2016-17 Budget Document												
Capital Purchases of Assets Actual & Budget 19-20												
Details	Land & Buildings		Plant & Equipment		Furniture & Equip.		Infra. Other		Infra. Roads		Total	
	Actual 19-20	Budget 19-20	Actual 19-20	Budget 19-20	Actual 19-20	Budget 19-20	Actual 19-20	Budget 19-20	Actual 19-20	Budget 19-20	Actual 19-20	Budget 19-20
12.2 Road Maintenance												
Fencing - Shire Common									25,000			
Sub-Total	0	0	0	0	0	0	0	25,000	0	0		
12.3 Traffic Control												
Metrocount Traffic Counter x 2			7,800	10,400								
Sub-Total	0	0	7,800	10,400	0	0	0	0	0	0		
12.6 Aerodrome												
I010005 Airport Lights							1,289	500,000				
Sub-Total	0	0	0	0	0	0	1,289	500,000	0	0		
Program Total	0	100,000	296,345	283,795	0	0	10,109	555,000	1,385,790	1,045,670	1,692,244	1,984,465
Economic Services												
13.1 Rural Services												
Sub-Total	0	0	0	0	0	0	0	0	0	0		
13.2 Tourism & Area Promotion												
Public Toilet - Gwalia Museum	0	100,000										
Porch - Gwalia Museum	0	22,600										
Records storage shed - Kalgoorlie	0	75,000										
Sub-Total	0	197,600	0	0	0	0	0	0	0	0		
13.3 Building Control												
Sub-Total	0	0	0	0	0	0	0	0	0	0		
13.4 Other Economic Services												
Toyota Hilux Dual Cab 4WD (Museum)			43,754	43,755								
Sub-Total	0	0	43,754	43,755	0	0	0	0	0	0		
Program Total	0	197,600	43,754	43,755	0	0	0	0	0	0	43,754	241,355

Capital Purchases of Assets Budget 20-21						
Details	Land & Build.	Plant & Equip.	Furniture & Equip.	Infra. Other	Infra. Roads	Total
Other Property						
14.1 Private Works						
Sub-Total	0	0	0	0		
14.3 Public Works Overheads						
MWS's Vehicle		73,000				
Sub-Total	0	73,000	0	0		
14.5 Administration Overheads						
Renewable Energy Setup Admin Offices	16,000					
CEO's Vehicle Nissan		76,000				
DCEO's Vehicle Ford Everest		55,000				
Sub-Total	16,000	131,000	0	0		
14.7 Unclassified						
Sub-Total	0	0	0	0		
Program Total	16,000	204,000	0	0		220,000
Total	808,566	1,037,500	7,000	1,209,987	500,000	3,563,053

Notes to and forming part of the 2016-17 Budget Document												
Capital Purchases of Assets Actual & Budget 19-20												
Details	Land & Buildings		Plant & Equipment		Furniture & Equip.		Infra. Other		Infra. Roads		Total	
	Actual 19-20	Budget 19-20	Actual 19-20	Budget 19-20	Actual 19-20	Budget 19-20	Actual 19-20	Budget 19-20	Actual 19-20	Budget 19-20	Actual 19-20	Budget 19-20
Other Property												
14.1 Private Works												
Sub-Total	0	0	0	0	0	0	0	0	0			
14.3 Public Works Overheads												
				0								
Sub-Total	0	0	0	0	0	0	0	0	0			
14.5 Administration Overheads												
Back Shed Admin Offices	0	10,000										
CEO Vehicle			68,145	75,248								
DCEO Vehicle			51,475	56,787								
Sub-Total	0	10,000	119,620	132,035	0	0	0	0	0			
14.7 Unclassified												
Sub-Total	0	0	0	0	0	0	0	0	0			
Program Total	0	10,000	119,620	132,035	0	0	0	0	0		119,620	142,035
Total	0	307,600	597,567	586,891	0	0	12,482	1,007,000	1,385,790	1,045,670	1,995,839	2,947,161



Shire of Leonora Fees and Charges for 2020 - 2021



	2020-21	2020-21	2020-21	GST Ind	Comments
I03 - GENERAL PURPOSE FUNDING					
I031 - Rates					
I030010 - Charges - Admin. - Instalments			\$24.00	FRE	
I030013 - Rates - General Enquiries			\$50.00	FRE	
I030013 - Rates - Reprint Rate Notice			\$11.00	GST	
I030013 - Rates - Payment Arrangement Fee			\$24.00	GST	
I04 - GOVERNANCE					
I041 - Governance - Membership					
I041426 - Nomination Deposit			\$80.00	FRE	
I041429 - Reimbursements					
Council Minutes - Per Copy			\$5.50	GST	free if attending the relevant meeting
Council Minutes - Annual Charge			\$66.00	GST	free if attending the relevant meeting
Council Meeting Agenda			\$10.00	GST	free if attending the relevant meeting
Annual Report			\$15.00	GST	free if attending the relevant meeting
Budget			\$15.00	GST	free if attending the relevant meeting
Strategic Community Plan			\$10.00	GST	free if attending the relevant meeting
Freedom of Information					
Fee - Personal info about the applicant			\$0.00	FRE	no charge
Fee - App. fee under Sec 1 (e) of Act			\$30.00	FRE	
Charge-time taken to deal with applic.			\$30 per hour	FRE	Pro rata for a part of an hour
Charge-access time supervised by staff			\$30 per hour	FRE	Pro rata for a part of an hour
Charge-staff time for photocopying			\$30 per hour	FRE	Pro rata for a part of an hour
Charge-per photocopy			\$0.50	FRE	
Duplicating a tape, film or computer info			Actual Cost	FRE	
Delivery, packaging and postage			Actual Cost	FRE	
Advance Deposit (Section 18(1) of Act)			25%		
Advance Deposit (Section 18(4) of Act)			75%		
I05 - LAW ORDER & PUBLIC SAFETY					
I052 - Animal Control					
I052400 - Fines & Penalties			assorted	FRE	as per Dog Act and relevant Local Laws
I052410 - Fees - Impounding					
Pound fees per dog per day			\$20.00	FRE	per day
Pound Release fee			\$75.00	FRE	per cat or dog
Microchipping (if required)			\$55.00	FRE	per cat or dog
I052420 - Fees - Dog Registrations					
<u>Non Working Dogs</u>					
Unsterilised 1 year			\$50.00	FRE	per dog* refund of excess fees will be provided if sterilised
Unsterilised 3 years			\$120.00	FRE	per dog* refund of excess fees will be provided if sterilised
Unsterilised lifetime			\$250.00	FRE	per dog* refund of excess fees will be provided if sterilised
Sterilised 1 year			\$20.00	FRE	per dog* refund of excess fees will be provided if sterilised
Sterilised 3 years			\$42.50	FRE	per dog* refund of excess fees will be provided if sterilised
Sterilised lifetime			\$100.00	FRE	per dog* refund of excess fees will be provided if sterilised



Shire of Leonora Fees and Charges for 2020 - 2021



	2020-21	2020-21	2020-21	GST Ind	Comments
I05 - LAW ORDER & PUBLIC SAFETY					
I052 - Animal Control (cont'd)					
I052420 - Fees - Dog Registrations					
Working Dogs - 25% of stated fee					a refund of excess fees will be provided.
Pensioners - 50% of stated fee					
1 year after 31st May of that year 50% of stated fee					
I052423 - Fees - Cat Registrations					
1 year			\$20.00	FRE	per cat
3 years			\$42.50	FRE	per cat
Lifetime			\$100.00	FRE	per cat
Pensioners - 50% of stated fee					
1 year after 31st May of that year 50% of stated fee					
Annual application for approval to breed			\$100.00	FRE	per cat
I07 - HEALTH					
I074 - Admin. & Inspections					
I074422 - Caravan Park Annual Registration					
Minimum Fee			\$200.00	FRE	
Long Stay Sites			\$6.00 per site	FRE	
Short Stay Sites			\$6.00 per site	FRE	
Camp Site			\$3.00 per site	FRE	
Overflow Site			\$1.50 per site	FRE	
Additional fee for renewal after expiry			\$20.00	FRE	
Temporary licence			Minimum \$100.00	FRE	
Transfer of licence			\$100.00	FRE	
I076 - Other					
I076470 - Fees - Lodging House Registration			\$180.00	FRE	
Hairdressing Establishment			\$50.00	FRE	
I076471 - Fees - Food Premises & Eating House Registration			\$100.00	GST	
Renewal (annual)			\$50.00	GST	
I08 - EDUCATION & WELFARE					
I081 - Childcare Centre Fees					
I080008 - Childcare Centre Income					
Full day fee per child			\$86.00	GST	per day - up to 9 hours
Half day per child			\$64.50	GST	per day - up to 4 hours
School hours per child			\$73.00	GST	per day - up to 6 hours
Weekly			\$387.00	GST	per week - up to 9 hours x 5 days



Shire of Leonora Fees and Charges for 2020 - 2021



	2020-21	2020-21	2020-21	GST Ind	Comments
I09 - HOUSING					
I091 - Staff Housing					
I091423 - I091437 - Staff Housing Unfurnished			\$65.00	INP	per week
I091423 - I091437 - Staff Housing Partially Furnished			\$75.00	INP	per week
I091424 - Single Persons Quarters			\$25.00	INP	per week
I091428 - Fully Furnished Staff Housing			\$100.00	INP	per week
I10 - COMMUNITY AMENITIES					
I101 - Sanitation - Household					
I101410 - Charges Domestic Refuse Removal			\$195.00	FRE	per bin
I101504 - Charges - Sale of Bins			\$88.00	GST	per bin
I102 - Sanitation - Other					
I102410 - Charges - Commercial Refuse			\$422.00	FRE	per bin
I102411 - Charges - Bulk Refuse =< 10m3 truckload			\$110.00	GST	per truckload up to 10m3 each
I103 - Sewerage					
I103430 - Fees - Septic Tank Fees - Application			\$118.00	FRE	application fee only
Local Govt Report			\$118.00	FRE	
Permit to Use			\$118.00	FRE	
I103431 - Liquid Waste Disposal Fee					
Liquid Waste Disposal Fee Townsite			\$0.03 per litre	FRE	per litre of liquid waste
Other (mine)			\$0.06 per litre	FRE	per litre of liquid waste
I106 - Other - Town Planning					
I106001 - Town Planning Fees					
1. Determining a development application (other than for an extractive industry) where the development has not commenced or been carried out and the estimated cost of the development is –					
A) not more than \$50,000			\$147	FRE	Legislated
B) more than \$50,000 but not more than \$500,000			0.32% of estimated cost of development	FRE	Legislated
C) more than \$500,000 but not more than \$2.5 million			\$1,700+0.257% for every \$1 in excess of \$500,000	FRE	Legislated
D) more than \$2.5 million but not more than \$5 million			\$7,161+0.206% for every \$1 in excess \$2.5m	FRE	Legislated
E) more than \$5 million but not more than \$21.5 million			\$12,633+0.123% for every \$1 in excess of \$5 million	FRE	Legislated
F) more than \$21.5 million			\$31,196	FRE	Legislated
2. Determining a development application (other than for an extractive industry) where the development has commenced or been carried out			The fee in item 1 plus, by way of penalty, twice that fee	FRE	Legislated
3. Determining a development application for an extractive industry where the development has not commenced or been carried out			\$739	FRE	Legislated
4. Determining a development application for an extractive industry where the development has commenced or been carried out			The fee in item 3 plus, by way of penalty, twice that fee	FRE	Legislated



Shire of Leonora Fees and Charges for 2020 - 2021



	2020-21	2020-21	2020-21	GST Ind	Comments
I10 - COMMUNITY AMENITIES					
I106 - Other - Town Planning (cont'd)					
I106001 - Town Planning Fees (cont'd)					
5. Providing a subdivision clearance for –				FRE	
A) not more than 5 lots			\$73 per lot	FRE	Legislated
B) more than 5 lots but not more than 195 lots			\$73 per lot for the first 5 lots and then \$35 per lot	FRE	Legislated
C) more than 195 lots			\$7,393	FRE	Legislated
5A. Determining an application to cancel or amend development approval			\$295	FRE	Legislated
6. Determining an initial application for approval of a home occupation where the home occupation has not commenced			\$222	FRE	Legislated
7. Determining an initial application for approval of a home occupation where the home occupation has commenced			The fee in item 6 plus, by way of penalty, twice that fee	FRE	Legislated
8. Determining an application for the renewal of an approval of a home occupation where the application is made before the approval expires			\$73	FRE	Legislated
9. Determining an application for the renewal of an approval of home occupation where the application is made after the approval has expired			The fee in item 8 plus, by way of penalty, twice that fee	FRE	Legislated
10. Determining an application for a change of use or for an alteration or extension or change of a non-conforming use to which item 1 does not apply, where the change or the alteration, extension or change has not commenced or been carried out			\$295	FRE	Legislated
11. Determining an application for a change of use or for an alteration or extension or change of a non-conforming use to which item 2 does not apply, where the change or the alteration, extension or change has commenced or been carried out			The fee in item 10 plus, by way of penalty, twice that fee		Legislated
12. Providing a zoning certification			\$73	FRE	Legislated
13. Replying to a property settlement questionnaire			\$73	FRE	Legislated
14. Providing written planning advice			\$73	FRE	Legislated
I107 - Other					
I107412 - Fees - Cemetery					
Application Fee			\$400.00	FRE	No change
Grave Preparation			\$910.00	GST	No change
Grave Preparation - extra depth			\$110.00	GST	No change
Funeral Director Annual Fee			\$50.00	FRE	No change
Funeral Director Single Licence			\$25.00	FRE	No change
Reopening			\$550.00	FRE	No change
Monumental Contractor Annual Fee			\$100.00	FRE	No change
Monumental Contractor Single Fee			\$50.00	FRE	No change



Shire of Leonora Fees and Charges for 2020 - 2021



	2020-21	2020-21	2020-21	GST Ind	Comments
I11 - RECREATION & CULTURE					
I114 - Recreation Facilities					
I114450 - Charges - Facility Hire					
Rec Centre & Sport Complex					
Level 1 - Non Profit Groups		\$60.00	\$120.00	GST	No change
Level 2 - Commercial Hire		\$150.00	\$220.00	GST	No change
Level 3 - Balls/Weddings/Functions		\$180.00	\$330.00	GST	No change
Level 4 - Funerals		\$120.00	\$120.00	GST	No change
Setting up & Putting away tables & chairs		\$55.00	\$55.00	GST	No change
Bond		\$150.00	\$350.00	GST	No change
Leonora Town Oval					
Night time use - Lights			\$55.00	GST	per hour
Tennis Courts					
Tennis - Night - Lights			\$15.00	GST	per hour
Tennis - Day			\$10.00	GST	per hour
Tennis Racquet Hire			\$2.00	GST	includes ball
Squash Courts					
Half Hour			\$8.00	GST	No change
One Hour			\$15.00	GST	No change
I114451 - Charges - Sport Hire					
Participation fees for Events at the Hall					
Sport - Player Entry		Adults \$5.00	School/Non Comp \$2.00	GST	
Sport/Com. Group - Team Fee		\$15.00	\$0.00	GST	
Equipment - Hire (Per item)		\$5.00	\$2.00	GST	
Fitness - Exercise Class		\$5.00	\$2.00	GST	
Fitness - Exercise Class (10 passes)		\$40.00		GST	
Gym Membership					
1 month		Adult \$45.00	School Students \$20.00	GST	
3 months		\$80.00	\$40.00	GST	
6 months		\$150.00	\$80.00	GST	
12 months		\$250.00	\$120.00	GST	
12 months - Staff		\$125.00		GST	
Casual		\$8.00	\$4.00	GST	
Seniors		50% of full rates	n/a	GST	Available upon production of Senior's Card
Key Deposit		\$25.00	n/a	FRE	
Corporate Membership - All Facilities (except pool)					
1-4 Members			\$400.00	GST	per year
5-8 Members			\$600.00	GST	per year
9+ Members			\$750.00	GST	per year



Shire of Leonora

Fees and Charges for 2020 - 2021



	2020-21	2020-21	2020-21	GST Ind	Comments
I11 - RECREATION & CULTURE					
I114 - Recreation Facilities (cont'd)					
I114465 - Charges - Swimming Pool					
Adults		\$3.50		GST	
Children		\$2.50		GST	
Pensioners		\$2.50		GST	
Children under 3 years		free		FRE	
Spectators		\$2.00		GST	
Seasons Tickets					
Adult		\$100.00		GST	
Staff		\$80.00		GST	
Children 14 years and younger		\$50.00		GST	
Pensioners and Seniors		\$50.00		GST	
Family - 2 adults and 2 children		\$200.00		GST	
Seasons Ticket - Half Season					
Adult		\$60.00		GST	
Children 14 years and younger		\$30.00		GST	
Pensioners and Seniors		\$30.00		GST	
Family - 2 adults and 2 children		\$120.00		GST	
Monthly Tickets					
Itinerant Residents only		\$40.00		GST	
Pool Facility Hire - private exclusive use		\$150.00		GST	Outside normal opening hours and no alcohol
Pool Facility Hire - Birthday Parties		\$22.00		GST	for 2 hours use of grassed area plus entry fee per person
I117 - Community Resource Centre					
I117004 - CRC Membership					
Membership (24 hour access)		Individual	Additional Users (per user)		Additional Users limited to three (3) per membership
1 month		\$40.00	\$10.00	GST	
3 months		\$60.00	\$10.00	GST	
6 months		\$90.00	\$20.00	GST	
1 year		\$140.00	\$20.00	GST	
Daily rate		\$20.00	N/A	GST	
Membership (business hours access)		Individual	Additional Users (per user)		Additional Users limited to three (3) per membership
1 month		\$25.00	\$10.00	GST	
3 months		\$50.00	\$10.00	GST	
6 months		\$80.00	\$20.00	GST	
1 year		\$120.00	\$20.00	GST	
Daily rate		\$20.00	N/A	GST	
Card Deposit		\$25.00	\$25.00	FRE	
I117005 - Tower Street Times Income					
Advertising		Full Page	Half Page		
A4 Black & white		\$20.00	\$10.00	GST	
A4 Colour		\$30.00	\$15.00		
A5 Black & White		\$10.00	\$5.00	GST	
A5 Colour		\$15.00	\$7.50		



Shire of Leonora Fees and Charges for 2020 - 2021



	2020-21	2020-21	2020-21	GST Ind	Comments
I11 - RECREATION & CULTURE					
I117 - Community Resource Centre (cont'd)					
I117006 - Computer Usage					
Log on fee			\$1.50	GST	
Per Minute			\$0.10	GST	
Wifi Connection 15 min			\$3.00	GST	
Wifi Connection 30 min			\$4.50	GST	
Wifi Connection 60 min			\$7.50	GST	
Secretarial & Design Services			\$30.00 per hour	GST	
Photocopying, Printing, Scanning (B&W)		Members	Non Members		
A4 1-50 pages		\$0.15	\$0.25	GST	price is per page
A4 51+ pages		\$0.15	\$0.15	GST	price is per page
Scans/Page		\$0.10	\$0.10	GST	price is per page
A3 1-50 pages		\$0.20	\$0.40	GST	price is per page
A3 51+ pages		\$0.20	\$0.20	GST	price is per page
Scans/Page		\$0.15	\$0.15	GST	price is per page
Photocopying, Printing, Scanning (Colour)		Members	Non Members		
A4 1-50 pages		\$0.30	\$0.60	GST	price is per page
A4 51+ pages		\$0.30	\$0.30	GST	price is per page
Scans/Page		\$0.30	\$0.30	GST	price is per page
A3 1-50 pages		\$0.60	\$0.90	GST	price is per page
A3 51+ pages		\$0.60	\$0.60	GST	price is per page
Scans/Page		\$0.30	\$0.30	GST	price is per page
Photo Printing					
Photo 6 x 4			Individual		
Single Print			\$0.50	GST	price is per print
Photo 5 x 7				GST	
Single Print			\$2.20	GST	price is per print
2-9 prints			\$1.80	GST	price is per print
10+ prints			\$1.40	GST	price is per print



Shire of Leonora Fees and Charges for 2020 - 2021



	2020-21	2020-21	2020-21	GST Ind	Comments
I11 - RECREATION & CULTURE					
I117 - Community Resource Centre (cont'd)					
I117007 - Secretarial Services (cont'd)					
Faxing			Individual		
Local			\$1.00	GST	
Interstate			\$2.00	GST	
Binding of documents			Individual		
Up to 20 pages			\$2.50	GST	price is for binding service only (does not include printing)
20 - 50 pages			\$3.50	GST	price is for binding service only (does not include printing)
50 - 100 pages			\$5.50	GST	price is for binding service only (does not include printing)
100+ pages			\$7.50	GST	price is for binding service only (does not include printing)
Faxing			Individual		
International			\$5.00	GST	
Extra Pages - Local			\$0.10	GST	price is per page
Extra Pages - Interstate			\$0.20	GST	price is per page
Extra Pages - International			\$0.50	GST	price is per page
Laminating		Members	Non Members		
A4		\$1.00	\$1.00	GST	
A3		\$2.00	\$2.00	GST	
Roll / metre		plus \$5.00 set up fee	\$6.00	GST	
I117011 - Toy Library					
Membership 3 months			\$30.00	GST	
Membership 6 months			\$50.00	GST	
Deposit			\$40.00	FRE	
I12 - TRANSPORT					
I126 - Aerodrome					
I126410 - Fees - Landing at Airport			\$13.50 per tonne	GST	
I126420 - Passenger Head Tax			\$13.50 per person	GST	For all aircraft with a maximum takeoff weight >5700kg
I126430 - Charges - Fuel at Airport drum				GST	At cost plus 20% - AVGAS
Refuelling - Office Hours (inc reset of AirBP bowser)			\$28.00	GST	Between 6am and 6pm weekdays
Refuelling - After hours (inc reset of AirBP bowser)			\$248.00	GST	Times not included above
I132 - Tourism/Area Promotion					
I132003 - Advertising for Leonora Information Bay					
= to or < than 1 square metre			\$275.00	GST	
> than 1 square metre			\$550.00	GST	



Shire of Leonora Fees and Charges for 2020 - 2021



	2020-21	2020-21	2020-21	GST Ind	Comments
I13 - ECONOMIC SERVICES					
I133 - Building Control					
I133410 - Charges - Building Permits					
a) certified application for a Class 1 or Class 10 building or incidental structure	0.19% of the estimated value of the building work as determined by the relevant permit authority, but not less than \$97.70			FRE	
b) for building work for a Class 2 to Class 9 building or incidental structure	0.09% of the estimated value of the building work as determined by the relevant permit authority, but not less than \$97.70			FRE	
c) uncertified application for a building permit	0.32% of the estimated value of the building work as determined by the relevant permit authority, but not less than \$97.70			FRE	
d) application for a demolition permit					
1. for demolition work in respect of a Class 1 or Class 10 building or incidental structure			\$105.00	FRE	
2. for demolition work in respect of a Class 2 to Class 9 building		\$105.000 for each storey of the building		FRE	
e) application to extend the time during which a building or demolition permit has effect			\$105.00	FRE	
f) application for an occupancy permit for a completed building			\$105.00	FRE	
g) application for a temporary occupancy permit for an incomplete building			\$105.00	FRE	
h) application for modification of an occupancy permit for additional use of a building on a temporary basis			\$105.00	FRE	
i) application for a replacement occupancy permit for permanent change of the buildings use			\$105.00	FRE	
j) application for an occupancy permit or building approval certificate for registration of Strata Scheme, plan of re-subdivision	The fee is \$11.60 for each strata unit covered by the application, but not less than \$115			FRE	
k) application for an occupancy permit for a building in respect of which unauthorised work has been done			\$105.00	FRE	
l) application for a building approval certificate for a building in respect of which unauthorised work has been done			\$105.00	FRE	
m) application to replace an occupancy permit for an existing building			\$105.00	FRE	
n) application for a building approval certificate for an existing building where unauthorised work has been done			\$105.00	FRE	
o) application to extend the time during which an occupancy permit or building approval certificate has effect			\$105.00	FRE	
p) application as defined in regulation 31 – for each building standard in respect of which a declaration is sought is			\$2,160.15	FRE	
q) inspections of pool enclosures			\$57.45	FRE	
r) local government approval of battery powered smoke alarms			\$179.40	FRE	



Shire of Leonora Fees and Charges for 2020 - 2021



	2020-21	2020-21	2020-21	GST Ind	Comments
I13 - ECONOMIC SERVICES					
I133 - Building Control (cont'd)					
Building Service Levy					
		Over \$45,000.00	\$45,000.00 or less	FRE	
Building permit or demolition permit		0.137% of the value of the work	\$61.65	FRE	
Occupancy permit or building approval certificate for approved building work under s51 of Building Act		\$61.65	\$61.65	FRE	
Occupancy permit or building approval certificate for unauthorised building work under s51 of the Building Act		0.274% of the value of the work	\$123.30	FRE	
Occupancy permit under s46 of the Building Act		No levy is payable	No levy is payable	FRE	
Modification of occupancy permit for additional use of building on temporary basis under s48 of the Building Act		No levy is payable	No levy is payable	FRE	
Building Construction Industry Training Fund			Over \$20,000.00		
Value of construction work (including GST)			0.2%	GST	
I134451 - Museum Entry					
Adult			\$0.00	GST	Donation optional
Child			\$0.00	GST	Donation optional
Family			\$0.00	GST	Donation optional
Handset for Audio Tours			\$2.00	GST	
Entrance Fees - Bus Tours			\$0.00	GST	Donation optional
I134452 - Hoover House Accommodation					
Reid Room (Single)			\$170.00	GST	
Reid Room (Double)			\$190.00	GST	
Reid Room (Extra Person)			\$25.00	GST	Fold up bed
Hoover Room (Single)			\$170.00	GST	
Hoover Room (Double)			\$190.00	GST	
Hoover Room (Extra Person)			\$25.00	GST	Fold up bed
Lalor Room (Single)			\$160.00	GST	
Lalor Room (Double)			\$170.00	GST	
Lalor Room (Extra Person)			\$25.00	GST	Fold up bed
RV Site - must be self contained (own toilet/shower)			\$0.00	GST	Donation optional



Shire of Leonora Fees and Charges for 2020 - 2021



	2020-21	2020-21	2020-21	GST Ind	Comments
I13 - ECONOMIC SERVICES					
I134 - Gwalia Historic Precinct					
I134454 - Merchandise Sales					
Publications, maps & guides					
110° In The Water Bag			\$40.00	GST	
Gwalia Unearthed guide			\$14.95	GST	
Leonora Loop Trail Guidebook			FREE		
Gwalia School: The Missing Years			\$15.00	GST	
Gwalia Unearthed DVD			\$14.95	GST	
Looking Back			\$32.00	GST	
Tall Timber			\$29.50	GST	
Golden Quest Discovery Trail inc 2 DVDs			\$38.95	GST	
Answering a Call			\$12.00	GST	
An Unlucky Oasis			\$40.00	GST	
Historical Cookbook			\$20.00	GST	
Gwalia			\$30.00	GST	
Digging Up the Past			\$15.00	GST	
Iron ore jewellery			\$10 - \$50	GST	
Souvenirs - Gwalia/Leonora					
Bucket Hat- Child			\$20.00	GST	
Bucket Hat - Youth/Adult			\$25.00	GST	
Engraved pen			\$5.95	GST	
Sketch of cottage - photocopy			\$2.00	GST	
Sketch of cottage - photocopy (Arlene Collins)			\$12.00	GST	
Embroidered cap			\$15.00	GST	
Photograph - framed			\$19.95	GST	
Car sticker			\$4.50	GST	
Stubby holder Milk Ctn			\$10.00	GST	
Wine Coolers			\$15.00	GST	
Water Drink Holders			\$10.00	GST	
Aluminium 750ml Water Bottle			\$15.00	GST	
Cork Based Coasters			\$10.00	GST	
Enamel Mug			\$15.00	GST	
Calico Bag Printed			\$12.00	GST	
Poster			\$2.00	GST	
Fridge magnet A			\$2.50	GST	
Postcard			\$2.00	GST	
Keyring - Gwalia			\$8.00	GST	



Shire of Leonora Fees and Charges for 2020 - 2021



	2020-21	2020-21	2020-21	GST Ind	Comments
I13 - ECONOMIC SERVICES					
I134 - Gwalia Historic Precinct (cont'd)					
I134454 - Merchandise Sales (cont'd)					
Souvenirs - Gwalia/Leonora (cont'd)					
Glass - Scotch			\$12.00	GST	
Glass - Beer			\$12.00	GST	
Glass - Champagne			\$12.00	GST	
Glass - White wine			\$12.00	GST	
Glass - Red wine			\$12.00	GST	
Glass - Shot			\$10.00	GST	
Mug - White Ceramic			\$15.00	GST	
Spoon			\$7.00	GST	
Note Book and Pen			\$10.00	GST	
Hat Badges			\$5.50	GST	
Polo Shirts			\$35.00	GST	
Souvenirs - Other					
How to enjoy WA Wildflowers			\$21.00	GST	
Wildflowers of WA Calendar			\$21.95	GST	
Tea Towel - various designs			\$9.00	GST	
Spring Wildflowers Part 1			\$21.95	GST	
Australia Mail It Map - small A			\$7.00	GST	
Australia Mail It Map - large A			\$12.95	GST	
Australia Mail It Map - small B			\$13.00	GST	
Australia Mail It Map - large B			\$14.00	GST	
Collection Access			\$25.00	GST	Research (per hour)
Photocopying					
A4 Black & white			\$1.00	GST	per page
Photographs - Digital files provided on CD					
Personal Use			\$11.00	GST	per image
Scholarly Use			\$11.00	GST	per image
Commercial Use			\$22.00	GST	per image
Postage - within Australia			\$3.00	GST	per order
Postage - Overseas			\$22.00	GST	per order
Commercial Filming & Photography					
Filming			\$500.00	GST	per day or part thereof
Photography			\$250.00	GST	per day or part thereof



Shire of Leonora Fees and Charges for 2020 - 2021



	2020-21	2020-21	2020-21	GST Ind	Comments
I13 - ECONOMIC SERVICES					
I134 - Gwalia Historic Precinct (cont'd)					
I134455 - Catering & Coffee Sales					
Bed & Breakfast					
Continental Breakfast			\$8.00	GST	per person (this is included as part of the room tariff)
Cooked Breakfast			\$15.00	GST	This is only available for pre arranged functions
Morning/Afternoon Tea					For Meetings & Workshops
Tea, coffee, slice			\$10.00	GST	per person
Espresso, slice or scones			\$10.00	GST	per person
Lunch Sandwiches, slice, hot dish, fruit, tea or coffee			\$25.00	GST	per person
Sandwiches, tea or coffee			\$20.00	GST	per person
Cafe Sales					
Espresso or hot chocolate - mug			\$5.00	GST	
Espresso or hot chocolate - cup			\$4.50	GST	
Tea or instant coffee - cup			\$4.50	GST	
Iced coffee, chocolate or milkshake			\$6.00	GST	
Soft drink			\$2.50	GST	
Bottled water			\$2.50	FRE	
Hoover Gold cake - slice			\$6.50	GST	
Carrot Cake			\$5.00		
Cheesecake - Various			\$6.00	GST	
Lemon Meringue			\$6.50	GST	
Citrus Tart (gluten free)			\$6.00	GST	
Apple Slice (with ice cream)			\$6.00	GST	
Muffin - various			\$4.00	GST	
Toasted sandwich			\$6.00	GST	
Chips & gravy			\$6.00	GST	
I134460 - Facility Hire					
Function Hire					
Hoover House, lawns & kitchen			\$600.00	GST	Inc tables and chairs
Security Deposit (Hoover House, lawns & kitchen)			\$200.00	FRE	
Lawn Area - day function			\$300.00	GST	
Lawn Area - evening function			\$400.00	GST	
Security Deposit (Lawn Area)			\$100.00	FRE	
BBQ Hire inc Gas Bottle			\$75.00	GST	
Kitchen Hire			\$150.00	GST	
Hire of Meeting Room or Verandah					
Full Day			\$300.00	GST	
Half Day			\$200.00	GST	
Two hour meeting			\$150.00	GST	
Evening			\$400.00	GST	
Hire of Projector and Screen			\$50.00	GST	
P/A Lectern Hire			\$40.00	GST	



Shire of Leonora

Fees and Charges for 2020 - 2021



	2020-21	2020-21	2020-21	GST Ind	Comments
I13 - ECONOMIC SERVICES					
I135 - Information Centre					
I135001 - Gifts/Other Product Sales					
Publications, maps & guides					
110° In The Water Bag			\$40.00	GST	
Agnew			\$19.95	GST	
An Unlikely Oasis			\$40.00	GST	
Be home before Dark			\$35.00	GST	
Digging up the Past			\$15.00	GST	
Flying Doctor Cookbook			\$20.00	GST	
DVD Hoovers Gold			\$15.00	GST	
Golden Quest Discovery Trail inc 2 DVDs			\$39.95	GST	
Golden Threads			\$23.95	GST	
Gwalia School:The Missing Years			\$15.00	GST	
Gwalia			\$30.00	GST	
Klooking Back			\$32.00	GST	
Hiding Place			\$30.00	GST	
Mullock, Mulga & Memories			\$35.00	GST	
People like Us			\$40.00	GST	
Sole Survivor			\$35.00	GST	
Spring Wildflowers Part 1			\$21.95	GST	
Tall Timber			\$29.50	GST	
The Miner's Friend			\$12.95	GST	
The Round			\$66.00	GST	
Trail Book			\$0.00		No Charge
Leonora Heritage Trail Guidebook			\$0.00		No Charge
I135001 - Tourist Souvenir Sales					
Souvenirs					
Candles (Large)			\$25.20	GST	Reduced by 20%
Candles (Medium)			\$18.00	GST	Reduced by 20%
Candles (Small)			\$10.80	GST	Reduced by 20%
Candles (Buckets)			\$13.00	GST	Reduced by 20%
Gwalia Cards			\$5.00	GST	
Postcards			\$2.00	GST	
Shopping Bags			\$28.00	GST	Reduced by 20%
Shower Cap			\$15.95	GST	
Stickers (Large)			\$10.00	GST	
Tins			\$29.50	GST	
Waterbottles/Tea Towels			\$10.00	GST	
Pkt of Heirloom Wildflower seeds			\$6.00	GST	
Gift pack of Heirloom Wildflower seeds			\$25.00	GST	Gift Pack
Hand Towels			\$10.00	GST	
Macrame			\$10 - \$20	GST	Reduced
Aprons			\$34.95	GST	



Shire of Leonora Fees and Charges for 2020 - 2021



	2020-21	2020-21	2020-21	GST Ind	Comments
I13 - ECONOMIC SERVICES					
I135 - Information Centre (cont'd)					
I135001 - Tourist Souvenir Sales (cont'd)					
Peg Apron			\$24.95	GST	
Band-aids			\$9.95	GST	
Stickers (Small)			\$7.50	GST	
Prints			\$40-\$80	GST	
Room Spray			\$219.95	GST	
Body Wash			\$29.95	GST	
Jewellery					
Necklaces			\$35.00	GST	
Earrings			\$15.00	GST	
Keyrings			\$18.00	GST	
Dish (large)			\$25.00	GST	
Dish (Small)			\$15.00	GST	
I137 - Shared Office Administration Centre					
I137009 - Office 1			\$11,220.00	GST	per annum plus outgoings (Rotary)
I137010 - Office 2			\$10,615.00	GST	per annum plus outgoings (Casual)
I137017 - Office 3			\$10,615.00	GST	per annum plus outgoings (Casual)
I137011 - Office 4			\$35,337.23	GST	per annum plus outgoings (Centrecare)
I137014 - Office 5			\$26,840.00	GST	per annum plus outgoings (Spare)
I137012 - DCPFS & Facility Rental			\$88,650.00	GST	per annum plus outgoings (Department of Communities)
I137013 - Casual Office Rental					
Office 1			\$55.00	GST	per day
Office 2			\$55.00	GST	per day
Consultant Room			\$55.00	GST	per day
Conference Room			\$165.00	GST	per day
Training Room 1			\$55.00	GST	per day
Training Room 2			\$55.00	GST	per day
Meeting Room 1			\$55.00	GST	per day
Meeting Room 2			\$55.00	GST	per day
Videoconferencing Charge			\$35.00	GST	per hour
Booking Cancellation			\$55.00	GST	per booking if cancelled within 24 hours
I137014 - Office 5			\$26,840.00	GST	per annum plus outgoings



Shire of Leonora Fees and Charges for 2020 - 2021



	2020-21	2020-21	2020-21	GST Ind	Comments
I14 - OTHER PROPERTY & SERVICES					
I141 - Private Works					
I141450 - Charges - plant hire					
Front End Loader			\$220.00	GST	per hour
Prime Mover and Low Loader			\$247.50	GST	per hour
Road Grader			\$220.00	GST	per hour
Road Sweeper			\$113.30	GST	per hour
Padfoot Roller - Dry hire. (If the padfoot is hired for > 7 days then rate to be negotiated)			\$396.00	GST	per day
Forklift			\$113.30	GST	per hour
Utility			\$86.90	GST	per hour
Welder			\$66.00	GST	per hour
Mitsubishi Bus					
Bond - refundable			\$200.00	FRE	
first 100km			\$110.00	GST	
over 100km			\$1.01	GST	per km
Prime Mover - 1 Trailer			\$220.00	GST	per hour
Prime Mover - 2 Trailer			\$234.30	GST	per hour
Tiptruck - 10m3			\$170.50	GST	per hour
Tractor			\$93.50	GST	per hour
International Garbage Truck - driver only			\$176.00	GST	per hour
International Garbage Truck - 2 operators			\$200.20	GST	per hour
Excavator			\$185.00	GST	per hour
Water Tanker & Truck (37,000L)			\$220.00	GST	per hour
Water Truck (3,000L)			\$110.00	GST	per hour
Bulk Water			\$8.56	GST	per Kilolitre
Portable Cattle Yard			\$100.00	GST	per day
Labour Hire (Gardens & General Labour)			\$55.00	GST	per hour (normal working hours only)
Labour Hire (Gardens & General Labour)			\$82.50	GST	per hour (overtime hours/penalty rates)
Labour Hire (Plant Operators etc)			\$93.50	GST	per hour