



SHIRE OF  
**MERREDIN**  
INNOVATING THE WHEATBELT



2021-22  
**ANNUAL BUDGET**

**SHIRE OF MERREDIN**  
**BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2022**

**LOCAL GOVERNMENT ACT 1995**

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**SHIRE'S VISION**

Merredin is the commercial and cultural heart of the eastern wheatbelt region.  
A place people are proud to call home and where visitors are always welcome.

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

	NOTE	2021/22 Budget	2020/21 Actual	2020/21 Budget
		\$	\$	\$
<b>Revenue</b>				
Rates	1(a)	4,627,400	4,435,747	4,397,998
Operating grants, subsidies and contributions	8(a)	1,935,264	3,905,189	1,924,726
Fees and charges	7	972,875	906,482	845,873
Interest earnings	11(a)	121,700	95,711	128,010
Other revenue	11(b)	317,100	307,260	281,312
		7,974,339	9,650,389	7,577,919
<b>Expenses</b>				
Employee costs		(3,348,584)	(3,132,300)	(3,364,703)
Materials and contracts		(3,563,835)	(2,858,322)	(3,798,492)
Utility charges		(254,950)	(380,836)	(233,299)
Depreciation on non-current assets	4	(3,606,900)	(3,626,677)	(3,456,205)
Interest expenses	11(c)	(31,760)	(21,888)	(30,069)
Insurance expenses		(130,207)	(208,397)	(124,677)
Other expenditure		(210,180)	(165,466)	(166,226)
		(11,146,416)	(10,393,886)	(11,173,671)
<b>Subtotal</b>				
		(3,172,077)	(743,497)	(3,595,752)
Non-operating grants, subsidies and contributions	8(b)	5,885,313	1,842,133	3,729,531
Profit on asset disposals	3(b)	16,100	43,617	33,943
Loss on asset disposals	3(b)	(36,000)	(18,364)	(84,524)
		5,865,413	1,867,386	3,678,950
<b>Net result</b>				
		<b>2,693,336</b>	<b>1,123,889</b>	<b>83,198</b>
<b>Other comprehensive income</b>				
Changes on revaluation of non-current assets		0	0	0
<b>Total other comprehensive income</b>		<b>0</b>	<b>0</b>	<b>0</b>
<b>Total comprehensive income</b>				
		<b>2,693,336</b>	<b>1,123,889</b>	<b>83,198</b>

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

## **BASIS OF PREPARATION**

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

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

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

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

## **THE LOCAL GOVERNMENT REPORTING ENTITY**

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

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 12 to the budget.

## **2020/21 ACTUAL BALANCES**

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

## **CHANGE IN ACCOUNTING POLICIES**

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

## **KEY TERMS AND DEFINITIONS - NATURE OR TYPE**

### **REVENUES**

#### **RATES**

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

#### **SERVICE CHARGES**

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

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

#### **PROFIT ON ASSET DISPOSAL**

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

## **REVENUES (CONTINUED)**

### **OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS**

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

### **NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS**

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

### **FEES AND CHARGES**

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

### **INTEREST EARNINGS**

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

### **OTHER REVENUE / INCOME**

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

## **EXPENSES**

### **EMPLOYEE COSTS**

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

### **MATERIALS AND CONTRACTS**

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

### **UTILITIES (GAS, ELECTRICITY, WATER, ETC.)**

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

### **INSURANCE**

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

### **LOSS ON ASSET DISPOSAL**

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

### **DEPRECIATION ON NON-CURRENT ASSETS**

Depreciation and amortisation expense raised on all classes of assets.

### **INTEREST EXPENSES**

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

### **OTHER EXPENDITURE**

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

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

	NOTE	2021/22 Budget	2020/21 Actual	2020/21 Budget
<b>Revenue</b>	1,7,8(a),11(a),11(b)	\$	\$	\$
Governance		26,000	35,652	26,200
General purpose funding		6,075,800	7,007,488	5,697,095
Law, order, public safety		137,345	90,078	131,790
Health		12,000	17,073	16,808
Education and welfare		54,541	50,365	58,469
Housing		114,800	98,564	118,890
Community amenities		642,062	688,974	651,502
Recreation and culture		369,602	452,266	315,936
Transport		307,664	1,010,284	305,445
Economic services		156,025	120,023	186,134
Other property and services		78,500	79,623	69,650
		7,974,339	9,650,390	7,577,919
<b>Expenses excluding finance costs</b>	3(a),4,10			
Governance		(655,600)	(552,232)	(756,053)
General purpose funding		(147,800)	(114,853)	(94,405)
Law, order, public safety		(587,489)	(455,655)	(572,915)
Health		(232,900)	(203,157)	(238,065)
Education and welfare		(149,241)	(139,323)	(170,324)
Housing		(339,785)	(232,412)	(345,267)
Community amenities		(1,242,790)	(1,057,568)	(1,255,512)
Recreation and culture		(2,982,811)	(2,645,225)	(2,875,985)
Transport		(3,825,800)	(3,601,710)	(3,761,442)
Economic services		(829,940)	(784,563)	(979,354)
Other property and services		(120,500)	(585,301)	(94,280)
		(11,114,656)	(10,371,999)	(11,143,602)
<b>Finance costs</b>	6,5(a),11(c)			
Education and welfare		(25,760)	(18,308)	(27,849)
Other property and services		(6,000)	(3,580)	(2,220)
		(31,760)	(21,888)	(30,069)
<b>Subtotal</b>		(3,172,077)	(743,497)	(3,595,752)
Non-operating grants, subsidies and contributions	8(b)	5,885,313	1,842,133	3,729,531
Profit on disposal of assets	3(b)	16,100	43,617	33,943
(Loss) on disposal of assets	3(b)	(36,000)	(18,364)	(84,524)
		5,865,413	1,867,386	3,678,950
<b>Net result</b>		<b>2,693,336</b>	<b>1,123,889</b>	<b>83,198</b>
<b>Other comprehensive income</b>				
Changes on revaluation of non-current assets		0	0	0
<b>Total other comprehensive income</b>		<b>0</b>	<b>0</b>	<b>0</b>
<b>Total comprehensive income</b>		<b>2,693,336</b>	<b>1,123,889</b>	<b>83,198</b>

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

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

	NOTE	2021/22 Budget	2020/21 Actual	2020/21 Budget
		\$	\$	\$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
<b>Receipts</b>				
Rates		4,927,400	4,345,968	4,397,998
Operating grants, subsidies and contributions		2,005,264	3,850,450	1,924,726
Fees and charges		972,875	906,482	845,873
Interest received		121,700	95,711	128,010
Goods and services tax received		0	(36,093)	44,300
Other revenue		317,100	307,260	281,312
		8,344,339	9,469,778	7,622,219
<b>Payments</b>				
Employee costs		(3,348,584)	(3,133,096)	(3,364,703)
Materials and contracts		(3,263,835)	(1,701,077)	(3,798,492)
Utility charges		(254,950)	(380,836)	(233,299)
Interest expenses		(31,760)	(33,028)	(30,069)
Insurance paid		(130,207)	(208,397)	(124,677)
Other expenditure		(210,180)	(165,466)	(166,226)
		(7,239,516)	(5,621,900)	(7,717,466)
<b>Net cash provided by (used in) operating activities</b>	2	1,104,823	3,847,878	(95,247)
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Payments for purchase of property, plant & equipment		(13,432,366)	(3,658,056)	(7,715,047)
Non-operating grants, subsidies and contributions		5,735,313	1,858,603	3,729,531
Proceeds from sale of plant and equipment		312,500	480,140	710,581
Proceeds on financial assets at amortised cost - self supporting loans		(1,670)	(1,662)	31,818
<b>Net cash provided by (used in) investing activities</b>		(7,386,223)	(1,320,975)	(3,243,117)
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>				
Repayment of borrowings	5(a)	(92,240)	(88,840)	(88,840)
Proceeds from new borrowings	5(a)	3,039,300	0	600,000
<b>Net cash provided by (used in) financing activities</b>		2,947,060	(88,840)	511,160
<b>Net increase (decrease) in cash held</b>		(3,334,340)	2,438,063	(2,827,204)
Cash at beginning of year		10,846,770	9,139,088	9,110,456
<b>Cash and cash equivalents at the end of the year</b>	2	<b>7,512,430</b>	<b>11,577,151</b>	<b>6,283,252</b>

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

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

	NOTE	2021/22 Budget	2020/21 Actual	2020/21 Budget
		\$	\$	\$
<b>OPERATING ACTIVITIES</b>				
<b>Net current assets at start of financial year - surplus/(deficit)</b>	2(a)	2,744,000	2,662,051	3,376,462
		2,744,000	2,662,051	3,376,462
<b>Revenue from operating activities (excluding rates)</b>				
Governance		26,000	35,652	26,200
General purpose funding		1,508,109	2,630,428	1,357,747
Law, order, public safety		137,345	90,078	132,590
Health		12,000	17,073	17,208
Education and welfare		54,541	50,365	58,469
Housing		114,800	127,468	118,890
Community amenities		642,062	688,974	651,502
Recreation and culture		369,602	463,955	318,774
Transport		323,764	1,013,308	335,350
Economic services		156,025	120,023	186,134
Other property and services		78,500	79,623	69,650
		3,422,748	5,316,947	3,272,514
<b>Expenditure from operating activities</b>				
Governance		(657,600)	(552,232)	(761,853)
General purpose funding		(147,800)	(114,853)	(94,405)
Law, order, public safety		(587,489)	(455,655)	(572,915)
Health		(233,900)	(203,157)	(238,065)
Education and welfare		(175,001)	(157,631)	(198,173)
Housing		(339,785)	(232,412)	(361,506)
Community amenities		(1,242,790)	(1,057,568)	(1,255,512)
Recreation and culture		(2,982,811)	(2,645,225)	(2,879,785)
Transport		(3,858,800)	(3,620,074)	(3,820,127)
Economic services		(829,940)	(784,563)	(979,354)
Other property and services		(126,500)	(588,881)	(96,500)
		(11,182,416)	(10,412,251)	(11,258,195)
Non-cash amounts excluded from operating activities	2(b)	3,626,800	3,601,424	3,506,786
<b>Amount attributable to operating activities</b>		(1,388,868)	1,168,171	(1,102,433)
<b>INVESTING ACTIVITIES</b>				
Non-operating grants, subsidies and contributions		5,885,313	1,842,133	3,729,531
Payments for property, plant and equipment and infrastructure		(13,432,366)	(3,658,056)	(7,715,047)
Proceeds from disposal of assets		312,500	480,140	710,581
Proceeds from financial assets at amortised cost - self supporting loans	5(a)	33,410	31,818	31,818
		(7,201,143)	(1,303,965)	(3,243,117)
<b>Amount attributable to investing activities</b>		(7,201,143)	(1,303,965)	(3,243,117)
<b>FINANCING ACTIVITIES</b>				
Repayment of borrowings	5(a)	(92,240)	(88,840)	(88,840)
Proceeds from new borrowings	5(a)	3,039,300	0	600,000
Transfers to cash backed reserves (restricted assets)	6(a)	(351,010)	(1,408,571)	(1,452,457)
Transfers from cash backed reserves (restricted assets)	6(a)	1,426,270	0	947,500
<b>Amount attributable to financing activities</b>		4,022,320	(1,497,411)	6,203
<b>Budgeted deficiency before imposition of general rates</b>		(4,567,691)	(1,633,205)	(4,339,347)
<b>Estimated amount to be raised from general rates</b>	1	4,567,691	4,377,205	4,339,347
<b>Net current assets at end of financial year - surplus/(deficit)</b>	2(a)	<b>0</b>	<b>2,744,000</b>	<b>0</b>

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

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

1. RATES AND SERVICE CHARGES

(a) Rating Information

RATE TYPE	Rate in	Number of properties	Rateable value	2021/22 Budgeted rate revenue	2021/22 Budgeted interim rates	2021/22 Budgeted back rates	2021/22 Budgeted total revenue	2020/21 Actual total revenue	2020/21 Budget total revenue
	\$		\$	\$	\$	\$	\$	\$	\$
<b>Differential general rate or general rate</b>									
<b>Gross rental valuations</b>									
Gross rental value	0.10796	1,233	18,121,363	1,956,328			1,956,328	1,980,105	1,928,553
<b>Unimproved valuations</b>									
UV 1 Rural	0.01963	312	96,912,472	1,902,198			1,902,198	1,715,158	1,712,528
UV 2 Urban Rural	0.03163	44	3,790,003	119,874			119,874	116,563	116,563
UV 3 Mining	0.03743	9	142,094	5,318			5,318	2,515	1,690
UV 4 Power Generation	0.03743	13	4,211,511	157,620			157,620	149,242	166,391
UV 5 Airstrips	0.03743	1	168,012	6,288			6,288	6,182	6,182
<b>Sub-Totals</b>		1,612	123,345,454	4,147,626	0	0	4,147,626	3,969,765	3,931,907
<b>Minimum</b>									
<b>Minimum payment</b>									
\$									
<b>Gross rental valuations</b>									
Gross rental value	910	253		230,230			230,230	218,050	218,050
<b>Unimproved valuations</b>									
UV 1 Rural	1,130	125		141,250			141,250	142,080	143,190
UV 2 Urban Rural	1,130	38		42,940			42,940	42,180	42,180
UV 3 Mining	205	11		2,255			2,255	1,800	1,800
UV 4 Power Generation	1,130	3		3,390			3,390	3,330	2,220
UV 5 Airstrips	1,130	0		0			0	0	0
<b>Sub-Totals</b>		430	0	420,065	0	0	420,065	407,440	407,440
		2,042	123,345,454	4,567,691	0	0	4,567,691	4,377,205	4,339,347
<b>Total amount raised from general rates</b>							4,567,691	4,377,205	4,339,347
Ex gratia rates							59,709	58,687	58,650
<b>Total rates</b>							4,627,400	4,435,892	4,397,997

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

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

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

1. RATES 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
		\$	%	%
<b>Option one</b>				
Single full payment	15/10/2021			6.0%
<b>Option two</b>				
First instalment				
Second instalment				
First instalment	15/10/2021	13	5.5%	6.0%
Second instalment	17/12/2021	13	5.5%	6.0%
Third instalment	18/02/2022	13	5.5%	6.0%
Fourth instalment	22/04/2022	13	5.5%	6.0%

	2021/22 Budget revenue	2020/21 Actual revenue	2020/21 Budget revenue
	\$	\$	\$
Instalment plan admin charge revenue	22,000	20,150	22,000
Instalment plan interest earned	21,000	20,747	21,000
Unpaid rates and service charge interest earned	32,800	34,119	25,000
	75,800	75,016	68,000

## 1. RATES AND SERVICE CHARGES (CONTINUED)

### (c) Specified Area Rate

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

### (d) Service Charges

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

### (e) Waivers or concessions

The Shire does not anticipate any waivers or concessions for the year ended 30th June 2022.

**SHIRE OF MERREDIN**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2022**  
**2. NET CURRENT ASSETS**

Note	2021/22 Budget 30 June 2022	2020/21 Actual 30 June 2021	2020/21 Budget 30 June 2021	
	\$	\$	\$	
<b>(a) Composition of estimated net current assets</b>				
<b>Current assets</b>				
Cash and cash equivalents- unrestricted	2	1,614,537	3,658,037	(876,512)
Cash and cash equivalents - restricted	2	6,076,753	7,188,733	5,930,672
Financial assets - unrestricted		35,080	33,410	33,409
Receivables		402,815	772,815	667,675
Inventories		511,269	511,269	507,214
		8,640,454	12,164,264	6,262,458
<b>Less: current liabilities</b>				
Trade and other payables		(1,950,826)	(1,650,826)	(124,100)
Unspent non-operating grant, subsidies and contributions liability		(563,284)	(713,284)	0
Long term borrowings	5	(96,480)	(92,240)	(92,240)
Employee provisions		(506,501)	(506,501)	(505,056)
		(3,117,091)	(2,962,851)	(721,396)
<b>Net current assets</b>		5,523,363	9,201,413	5,541,062
<b>Less: Total adjustments to net current assets</b>	2.(c)	(5,523,363)	(6,457,413)	(5,541,062)
<b>Net current assets used in the Rate Setting Statement</b>		0	2,744,000	0

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

**Items excluded from calculation of budgeted deficiency**

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

**(b) Operating activities excluded from budgeted deficiency**

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

**Adjustments to operating activities**

Note	2021/22 Budget 30 June 2022	2020/21 Actual 30 June 2021	2020/21 Budget 30 June 2021	
	\$	\$	\$	
Less: Profit on asset disposals	3(b)	(16,100)	(43,617)	(33,943)
Add: Loss on disposal of assets	3(b)	36,000	18,364	84,524
Add: Depreciation on assets	4	3,606,900	3,626,677	3,456,205
<b>Non cash amounts excluded from operating activities</b>		3,626,800	3,601,424	3,506,786

**(c) Current assets and liabilities excluded from budgeted deficiency**

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

**Adjustments to net current assets**

Less: Cash - restricted reserves	6	(5,759,026)	(6,834,286)	(5,930,672)
Less: Current assets not expected to be received at end of year				
- Land held for resale		(446,023)	(446,023)	(446,023)
Add: Current liabilities not expected to be cleared at end of year				
- Current portion of borrowings		96,480	92,240	92,240
- Current portion of unspent non-operating grants held in reserve		210,477	358,837	369,389
- Current portion of employee benefit provisions held in reserve		374,729	371,819	374,004
<b>Total adjustments to net current assets</b>		(5,523,363)	(6,457,413)	(5,541,062)

**SHIRE OF MERREDIN**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2022**  
**2 (d) NET CURRENT ASSETS (CONTINUED)**

**SIGNIFICANT ACCOUNTING POLICIES**

**CURRENT AND NON-CURRENT CLASSIFICATION**

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

**TRADE AND OTHER PAYABLES**

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

**PREPAID RATES**

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

**INVENTORIES**

**General**

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

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

**Superannuation**

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

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

**LAND HELD FOR RESALE**

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

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

**CONTRACT ASSETS**

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

**TRADE AND OTHER RECEIVABLES**

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

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

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

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

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

**PROVISIONS**

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

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

**EMPLOYEE BENEFITS**

**Short-term employee benefits**

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

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

**CONTRACT LIABILITIES**

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

**SHIRE OF MERREDIN**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2022**  
**2. RECONCILIATION OF CASH**

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

Note	2021/22 Budget	2020/21 Actual	2020/21 Budget
	\$	\$	\$
Cash at bank and on hand	7,691,290	10,846,770	5,054,160
<b>Total cash and cash equivalents</b>	<b>7,691,290</b>	<b>10,846,770</b>	<b>5,054,160</b>
Held as			
- Unrestricted cash and cash equivalents	1,614,537	3,658,037	(876,512)
- Restricted cash and cash equivalents	6,076,753	7,188,733	5,930,672
	7,691,290	10,846,770	5,054,160
<b>Restrictions</b>			
The following classes of assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:			
- Cash and cash equivalents	6,076,753	7,188,733	5,930,672
- Restricted financial assets at amortised cost - Self-Supporting Loans	35,080	0	0
	6,111,833	7,188,733	5,930,672
The restricted assets are a result of the following specific purposes to which the assets may be used:			
Reserves - cash/financial asset backed	6	5,759,026	6,834,286
Unspent non-operating grants, subsidies and contribution liabilities, not backed by reserve		352,807	354,447
	6,111,833	7,188,733	5,930,672
<b>Reconciliation of net cash provided by operating activities to net result</b>			
<b>Net result</b>	2,693,336	1,036,775	83,198
Depreciation	4	3,606,900	3,626,677
(Profit)/loss on sale of asset	3(b)	19,900	(25,253)
(Increase)/decrease in receivables		370,000	(180,611)
(Increase)/decrease in inventories		0	(24,515)
Increase/(decrease) in payables		300,000	1,169,824
Increase/(decrease) in unspent non-operating grants		(150,000)	16,470
Non-operating grants, subsidies and contributions		(5,735,313)	(1,858,603)
<b>Net cash from operating activities</b>	<b>1,104,823</b>	<b>3,760,764</b>	<b>(5,542,674)</b>

**SIGNIFICANT ACCOUNTING POLICES**

**CASH AND CASH EQUIVALENTS**

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

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

**FINANCIAL ASSETS AT AMORTISED COST**

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

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

**SHIRE OF MERREDIN**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2022**  
**4. 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

<b>2021/22 Budget</b>	<b>2020/21 Actual</b>	<b>2020/21 Budget</b>
\$	\$	\$
147,100	159,765	159,920
6,300	6,750	6,760
79,700	86,871	86,040
56,900	64,426	64,500
7,600	7,928	7,935
535,100	574,286	579,050
2,360,400	2,314,880	2,175,500
26,400	29,036	29,100
387,400	382,737	347,400
<b>3,606,900</b>	<b>3,626,679</b>	<b>3,456,205</b>

**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.

**AMORTISATION**

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

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

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

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

**5. INFORMATION ON BORROWINGS**

**(a) Borrowing repayments**

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

Purpose	Loan Number	Institution	Interest Rate	Budget	2021/22	2021/22	Budget	2021/22	Actual	2020/21	2020/21	Actual	2020/21	Budget	2020/21	2020/21	Budget	2020/21
				Principal	Budget	Budget	Principal	Principal		Actual	Actual	Actual	Principal		Principal	Principal	Principal	Principal
				1 July 2021	New Loans	Repayments	outstanding 30 June 2022	Repayments	1 July 2020	New Loans	Repayments	outstanding 30 June 2021	Repayments	1 July 2020	New Loans	Repayments	outstanding 30 June 2021	Repayments
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Education and welfare</b>																		
CEACA Contributions	217	WATC	3.17%	382,225	0	(58,830)	323,395	(11,580)	439,247	0	(57,022)	382,225	(13,391)	439,247	0	(57,022)	382,225	(13,390)
<b>Housing</b>																		
New Loan - Housing	218	WATC	2.27%	0	900,000	0	900,000	0	0	0	0	0	0	0	600,000	0	600,000	0
<b>Recreation and culture</b>																		
New Loan - CBD Redv	219	WATC	2.27%	0	2,139,300	0	2,139,300	0	0	0	0	0	0	0	0	0	0	0
				382,225	3,039,300	(58,830)	3,362,695	(11,580)	439,247	0	(57,022)	382,225	(13,391)	439,247	600,000	(57,022)	982,225	(13,390)
<b>Self Supporting Loans</b>																		
<b>Education and welfare</b>																		
Merretville	215	WATC	4.94%	295,246	0	(33,410)	261,836	(14,180)	327,064	0	(31,818)	295,246	(15,769)	327,064	0	(31,818)	295,246	(15,769)
				295,246	0	(33,410)	261,836	(14,180)	327,064	0	(31,818)	295,246	(15,769)	327,064	0	(31,818)	295,246	(15,769)
				677,471	3,039,300	(92,240)	3,624,531	(25,760)	766,311	0	(88,840)	677,471	(29,160)	766,311	600,000	(88,840)	1,277,471	(29,159)

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

**SHIRE OF MERREDIN**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2022**  
**5. INFORMATION ON BORROWINGS**

**(b) New borrowings - 2021/22**

Particulars/Purpose	Institution	Loan type	Term (years)	Interest rate	Amount borrowed budget	Total interest & charges	Amount used budget	Balance unspent
				%	\$	\$	\$	\$
Housing	WATC	P&I	10	2.27%	900,000	0	900,000	0
CBD Redevelopment (grant matching)	WATC	P&I	20	2.27%	2,139,300	0	2,139,300	0
					3,039,300	0	3,039,300	0

**(c) Unspent borrowings**

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

**(d) Credit Facilities**

	2021/22 Budget	2020/21 Actual	2020/21 Budget
	\$	\$	\$
<b>Loan facilities</b>			
Loan facilities in use at balance date	3,624,531	677,471	1,277,471

**SIGNIFICANT ACCOUNTING POLICIES**

**BORROWING COSTS**

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

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

6. CASH BACKED RESERVES

(a) Cash Backed Reserves - Movement

	2021/22 Budget Opening Balance	2021/22 Budget Transfer to	2021/22 Budget Transfer (from)	2021/22 Budget Closing Balance	2020/21 Actual Opening Balance	2020/21 Actual Transfer to	2020/21 Actual Transfer (from)	2020/21 Actual Closing Balance	2020/21 Budget Opening Balance	2020/21 Budget Transfer to	2020/21 Budget Transfer (from)	2020/21 Budget Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
(a) Employe Entitlements Reserve	371,819	2,910		374,729	370,302	1,517	0	371,819	370,302	3,702		374,004
(b) Plant Replacement Reserve	1,169,705	310,040	(831,800)	647,945	915,954	253,751	0	1,169,705	915,954	258,074	(635,500)	538,528
(c) Buildings Reserve	1,037,279	8,130	(158,170)	887,239	933,456	103,823	0	1,037,279	933,456	109,335		1,042,791
(d) Land & Development Reserve	1,577,583	12,360		1,589,943	1,287,311	290,272	0	1,577,583	1,287,311	297,873		1,585,184
(e) Apex Park Redevelopment Reserve	403,136	920	(286,300)	117,756	227,053	176,083	0	403,136	227,053	177,271	(300,000)	104,324
(f) ICT Reserve	317,530	2,490		320,020	296,276	21,254	0	317,530	296,276	23,289	(12,000)	307,565
(g) Disaster Relief Reserve	248,018	1,940		249,958	247,006	1,012	0	248,018	247,006	2,470		249,476
(h) Cummins Street Units Reserve	61,436	480		61,916	61,185	251	0	61,436	61,185	612		61,797
(i) Recreation Facilities Reserve	913,356	7,160		920,516	710,039	203,317	0	913,356	710,039	207,101		917,140
(j) Waste Management Reserve	375,587	2,940		378,527	288,658	86,929	0	375,587	288,658	91,816		380,474
(k) Unspent Capital Works Reserve	358,837	1,640	(150,000)	210,477	88,475	270,362	0	358,837	88,475	280,914		369,389
	6,834,286	351,010	(1,426,270)	5,759,026	5,425,715	1,408,571	0	6,834,286	5,425,715	1,452,457	(947,500)	5,930,672

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

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

**7. FEES & CHARGES REVENUE**

	<b>2021/22 Budget</b>	<b>2020/21 Actual</b>	<b>2020/21 Budget</b>
	\$	\$	\$
Governance	0	12,576	0
General purpose funding	22,700	22,162	22,000
Law, order, public safety	16,300	12,089	25,600
Health	12,000	17,073	16,808
Housing	114,800	30,492	22,500
Community amenities	625,900	666,431	584,358
Recreation and culture	151,350	96,015	141,457
Economic services	25,825	48,602	27,000
Other property and services	4,000	1,043	6,150
	<b>972,875</b>	<b>906,483</b>	<b>845,873</b>

**8. GRANT REVENUE**

	<b>2021/22 Budget</b>	<b>2020/21 Actual</b>	<b>2020/21 Budget</b>
	\$	\$	\$
<b>By Program:</b>			
<b>(a) Operating grants, subsidies and contributions</b>			
General purpose funding	1,256,000	2,383,386	1,116,587
Law, order, public safety	112,845	71,960	96,990
Education and welfare	54,541	50,365	58,469
Housing	0	68,072	96,390
Community amenities	15,562	22,544	66,544
Recreation and culture	175,852	322,003	164,379
Transport	238,664	944,897	225,445
Economic services	80,300	29,580	99,922
Other property and services	2,500	12,383	
	<b>1,936,264</b>	<b>3,905,190</b>	<b>1,924,726</b>
<b>(b) Non-operating grants, subsidies and contributions</b>			
Governance	0	0	573,735
Law, order, public safety	0	29,000	26,315
Community amenities	2,139,300	0	0
Recreation and culture	1,370,500	0	85,875
Transport	1,833,513	1,626,186	2,415,770
Economic services	0	22,985	0
Other property and services	542,000	76,848	627,836
	<b>5,885,313</b>	<b>1,755,019</b>	<b>3,729,531</b>
<b>Total grants, subsidies and contributions</b>	<b>7,821,577</b>	<b>5,660,209</b>	<b>5,654,257</b>

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

**9. REVENUE RECOGNITION**

**SIGNIFICANT ACCOUNTING POLICIES**

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

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

## 10. ELECTED MEMBERS REMUNERATION

	2021/22 Budget	2020/21 Actual	2020/21 Budget
	\$	\$	\$
<b>Elected member - Cr Flockart</b>			
President's allowance	14,433	14,081	14,081
Meeting attendance fees	8,657	8,446	8,446
	23,090	22,527	22,527
<b>Elected member - Cr Willis</b>			
Deputy President's allowance	3,608	3,520	3,520
Meeting attendance fees	8,657	8,446	8,446
	12,265	11,966	11,966
<b>Elected member - Cr Billing</b>			
Meeting attendance fees	8,657	8,446	8,446
	8,657	8,446	8,446
<b>Elected member - Cr Boehme</b>			
Meeting attendance fees	8,657	8,446	8,446
	8,657	8,446	8,446
<b>Elected member - Cr Butler</b>			
Meeting attendance fees	8,657	8,446	8,446
	8,657	8,446	8,446
<b>Elected member - Cr Manning</b>			
Meeting attendance fees	8,657	8,446	8,446
	8,657	8,446	8,446
<b>Elected member - Cr McKenzie</b>			
Meeting attendance fees	8,657	8,446	8,446
	8,657	8,446	8,446
<b>Elected member - Cr Patroni</b>			
Meeting attendance fees	8,657	8,446	8,446
	8,657	8,446	8,446
<b>Elected member - Cr Van Der Merwe</b>			
Meeting attendance fees	8,657	8,446	8,446
	8,657	8,446	8,446
<b>Total Elected Member Remuneration</b>	95,954	93,615	93,615
President's allowance	14,433	14,081	14,081
Deputy President's allowance	3,608	3,520	3,520
Meeting attendance fees	77,913	76,014	76,014
	95,954	93,615	93,615



## 12. 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 Merredin  
2021-22 Budget Supporting Schedule

Capital Project Listing (Prioritised)

Dept	Sub-Prog	Sub-Prog Desc	Project	Acct Desc	Amount \$	Grant \$	Reserve \$	Loan \$	Asset Sale \$	Carry-Fwd Muni \$	New Muni \$	Funding Source	Priority	Priority Justification	Cumulative Muni \$	Comments
Community	1103	Town Planning & Regional	CBD Redevelopment	CBD Stage One - Town Square	\$4,278,600	\$2,139,300		\$2,139,300			\$0		1.	SCP - CBD	\$0	
Community	1103	Other Recreation & Sport	CBD Redevelopment	Apex Park Stage 1A - Car Park	\$289,000	\$257,800					\$31,200	Apex Park Reserve	1.	SCP - CBD	\$31,200	
Community	1103	Other Recreation & Sport	CBD Redevelopment	Apex Park Stage 1B - Youth Zone	\$612,000	\$462,700	\$149,300				\$0	Apex Park Reserve	1.	SCP - CBD	\$31,200	
Corporate	0401	Members of Council	Buildings	Admin Building Refurb	\$13,000					\$13,000	\$0		1.	Carry-Fwd	\$44,200	
Corporate	0503	Other Law, Order & Public	CCTV	CCTV Cummins Theatre	\$8,100					\$8,100	\$0		1.	Carry-Fwd	\$52,300	
Corporate	0503	Other Law, Order & Public	CCTV	CCTV Replacement Town Centre	\$3,500					\$3,500	\$0		1.	Units U/S	\$55,800	
Corporate	0503	Other Law, Order & Public	CCTV	CCTV Visitors' Centre Additional	\$2,800					\$2,800	\$0		1.	Carry-Fwd	\$58,600	
Developer	0802	Other Education	Housing	Demolition of Old Lutheran Church	\$15,000					\$15,000	\$0		1.	Carry-Fwd	\$73,600	May be transferred to OpEx if not immedia
Developer	0902	Other Housing	Housing	Housing	\$600,000			\$600,000		\$0	\$0		1.	Carry-Fwd	\$73,600	
Engineering	1103	Other Recreation & Sport	Infrastructure Parks &	Independent Water Supply Cemetery	\$100,000					\$100,000	\$0		1.	Carry-Fwd	\$173,600	
Engineering	1103	Other Recreation & Sport	Infrastructure Parks &	Merredin Peak	\$2,600					\$2,600	\$0		1.	Carry-Fwd	\$176,200	
Engineering	1201	Construction - Streets, Roa	Asphalt Urban	Hay St	\$14,900	\$14,900				\$0	R2R		1.	Carry-Fwd	\$176,200	R2R-funded roads yet to be prioritised
Engineering	1201	Construction - Streets, Roa	Asphalt Urban	Nolan Pl	\$5,600	\$5,600				\$0	R2R		1.	Carry-Fwd	\$176,200	R2R-funded roads yet to be prioritised
Engineering	1201	Construction - Streets, Roa	R2R TBA	R2R TBA	\$368,363	\$368,363				\$0	R2R		1.	Grant	\$176,200	R2R-funded roads yet to be prioritised
Engineering	1201	Construction - Streets, Roa	Footpaths	Cohn Street - Footpath Capital	\$4,700					\$4,700	\$0		1.	Carry-Fwd	\$180,900	
Engineering	1201	Construction - Streets, Roa	Footpaths	Coronation Street - Footpath Capital	\$62,700					\$62,700	\$0		1.	Carry-Fwd	\$243,600	
Engineering	1201	Construction - Streets, Roa	Footpaths	Hay Street - Footpath Capital	\$8,200					\$8,200	\$0		1.	Carry-Fwd	\$251,800	
Engineering	1201	Construction - Streets, Roa	Gravel Construction	Adamson Rd	\$11,300					\$11,300	\$0		1.	Carry-Fwd	\$263,100	
Engineering	1201	Construction - Streets, Roa	Gravel Construction	Bennett Rd	\$87,100					\$87,100	\$0		1.	Carry-Fwd	\$350,200	
Engineering	1201	Construction - Streets, Roa	Gravel Construction	Clement Rd	\$45,900					\$45,900	\$0		1.	Carry-Fwd	\$396,100	
Engineering	1201	Construction - Streets, Roa	Gravel Construction	Pustkuchen Rd	\$114,900					\$114,900	\$0		1.	Carry-Fwd	\$511,000	
Engineering	1201	Construction - Streets, Roa	Infrastructure Other	Depot Refurbishment	\$30,000					\$30,000	\$0		1.	Carry-Fwd	\$541,000	Design/Plan
Engineering	1201	Construction - Streets, Roa	Reconstruction	Merredin-Naremben	\$350,000					\$350,000	\$0		1.	Carry-Fwd	\$891,000	
Engineering	1201	Construction - Streets, Roa	Reseal Rural	R2R TBA	\$168,557	\$168,557				\$0	R2R		1.	Grant	\$891,000	R2R-funded roads yet to be prioritised
Engineering	1203	Road Plant Purchases	Plant & Equipment	Plant Replacement	\$410,800		\$410,800			\$0	\$0	Plant Replacement F	1.	Carry-Fwd	\$891,000	
Engineering	1302	Tourism & Area Promotion	Infrastructure Other	Silo Viewing Parking Bay	\$5,000					\$5,000	\$0		1.	Carry-Fwd	\$896,000	
Corporate	0404	Members of Council	Council Chambers	Council Furniture Replacement	\$8,000					\$8,000	\$0		1.		\$904,000	
Developer	1107	Other Culture	Cummins Theatre	OSH Improvements - Access to Mez	\$10,000					\$10,000	\$0		1.	OSH	\$914,000	
Developer	1101	Public Halls & Civic Centres	Cummins Theatre	Asbestos Management Plan Implem	\$10,000					\$10,000	\$0		1.	OSH	\$924,000	
Developer	1107	Other Culture	Cummins Theatre	OSH Improvements - Rigging Chang	\$15,700					\$15,700	\$0		1.	OSH	\$939,700	
Developer	1103	Other Recreation & Sport	MRCLC	Playing Surfaces (Refurb)	\$48,000					\$48,000	\$0		1.	OSH	\$987,700	
Engineering	1201	Construction - Streets, Roa	Reseal Rural	Burracoppin South Rd	\$148,374	\$98,915				\$49,459	RRG		1.	Grant	\$1,037,159	
Engineering	1201	Construction - Streets, Roa	Reconstruction	South Ave	\$207,500		\$150,000			\$52,500	Unspent Grants Res		1.	Committed	\$1,094,659	
Engineering	1201	Construction - Streets, Roa	Widening	Bulls Head Rd	\$160,374	\$106,915				\$53,459	RRG		1.	Grant	\$1,148,118	
Engineering	1004	Urban Stormwater Drainage	Drainage Urban	Barrack St Carpark	\$60,000					\$60,000	\$0		1.	SCP - CBD	\$1,208,118	
Corporate	0404	Members of Council	Council Chambers	Technology Upgrade	\$63,000					\$63,000	\$0		1.		\$1,271,118	
Engineering	1201	Construction - Streets, Roa	Reconstruction	Merredin-Naremben	\$926,200	\$861,366				\$64,834	WSFN		1.	Grant	\$1,335,952	
Developer	1107	Other Culture	Cummins Theatre	OSH Improvements - Winch Replac	\$66,000					\$66,000	\$0		1.	OSH	\$1,401,952	
Engineering	1201	Construction - Streets, Roa	Reconstruction	Goldfields Rd	\$313,348	\$208,897				\$104,451	RRG		1.	Grant	\$1,506,403	
CEO	1407	Other Unclassified	CEACA Development	CEACA Completion and Recification	\$542,000	\$542,000				\$0	\$0		1.	CEACA	\$1,506,403	\$235k funded from recovery of Pindan bon
Community	1103	Other Recreation & Sport	CBD Redevelopment	Apex Park Stage 2 - Family Zone	\$787,000	\$650,000	\$137,000			\$0	\$0	Apex Park Reserve	2.		\$1,506,403	
Developer	0902	Other Housing	Housing	Housing	\$300,000			\$300,000		\$0	\$0		2.		\$1,506,403	
Engineering	1203	Road Plant Purchases	Plant & Equipment	Plant Replacement	\$733,500		\$421,000		\$312,500	\$0	\$0	Plant Replacement F	2.		\$1,506,403	
Developer	1106	Heritage	Rail Museum	Removal of Water Feature & Lands	\$3,100					\$3,100	\$0		2.		\$1,509,503	
Developer	0902	Other Housing	Staff Housing	Purchase of Property	\$12,500					\$12,500	\$0		2.		\$1,522,003	
Developer	0902	Other Housing	Staff Housing	Replace Kitchen Cabinetry	\$15,000					\$15,000	\$0		2.		\$1,537,003	
Community	1302	Tourism & Area Promotion	CBD Redevelopment	Visitors' Centre Relocation Plan	\$15,000					\$15,000	\$0		2.		\$1,552,003	
Engineering	1203	Road Plant Purchases	New Plant Purchases	Utility - Mechanic (held over)	\$15,000					\$15,000	\$0		2.		\$1,567,003	
Engineering	1103	Other Recreation & Sport	New Plant Purchases	Utility - Parks & Gardens (held over)	\$15,000					\$15,000	\$0		2.		\$1,582,003	
Engineering	1001	Sanitation - General	New Plant Purchases	Utility - Waste Site (held over & ATV)	\$15,000					\$15,000	\$0		2.		\$1,597,003	
Corporate	0402	General Admin O/heads	Furniture & Equipment	Server Upgrade & Replacement	\$20,000					\$20,000	\$0		2.		\$1,617,003	
Developer	1103	Other Recreation & Sport	MRCLC	Furniture Replacement	\$20,000					\$20,000	\$0		2.		\$1,637,003	
Engineering	1201	Construction - Streets, Roa	Footpaths	2021-22 Footpaths TBA	\$124,400					\$124,400	\$0		2.		\$1,761,403	Footpaths to be re-prioritised
Developer	1101	Public Halls & Civic Centre	Burracoppin Hall	Kitchen Refurbishment	\$25,000					\$25,000	\$0		2.		\$1,786,403	
Community	1102	Swimming Areas	Buildings	Throssell Rd Precinct Investigation	\$35,000					\$35,000	\$0		2.	SCP	\$1,821,403	
Engineering	1201	Construction - Streets, Roa	Gravel Construction	Hooper Rd	\$50,000					\$50,000	\$0		2.		\$1,871,403	
Engineering	1201	Construction - Streets, Roa	Kerbing Urban	Various Streets	\$63,000					\$63,000	\$0		2.		\$1,934,403	
Engineering	1201	Construction - Streets, Roa	Gravel Construction	Booran South Rd	\$75,000					\$75,000	\$0		2.		\$2,009,403	
Engineering	1201	Construction - Streets, Roa	Gravel Construction	Goomarin Rd	\$87,500					\$87,500	\$0		2.		\$2,096,903	
Engineering	1201	Construction - Streets, Roa	Gravel Construction	Goldfields Rd	\$100,000					\$100,000	\$0		2.		\$2,196,903	
Engineering	1201	Construction - Streets, Roa	Gravel Construction	Fourteen Mile Gate Rd	\$109,500					\$109,500	\$0		2.		\$2,306,403	
Engineering	1201	Construction - Streets, Roa	Gravel Construction	Pitt Rd	\$120,500					\$120,500	\$0		2.		\$2,426,903	
Engineering	1201	Construction - Streets, Roa	Infrastructure Other	Depot Refurbishment	\$250,000		\$158,170			\$91,830	\$0		2.		\$2,518,733	
Engineering	1103	Other Recreation & Sport	New Plant Purchases	Ride on Mower - Parks & Gardens	\$30,000					\$30,000	\$0		2.		\$2,548,733	
Engineering	1203	Road Plant Purchases	New Plant Purchases	Truck Dual Cab	\$65,000					\$65,000	\$0		2.		\$2,613,733	
Developer	1103	Other Recreation & Sport	MRCLC	Emergency Generator Rewiring	\$55,000					\$55,000	\$0		2.		\$2,768,983	Funded by amendments
Developer	1107	Other Culture	Cummins Theatre	Replace Toilet Floor Tiles & Refurb	\$36,000					\$36,000	\$0		3.		\$2,768,983	Funded by amendments
Developer	1107	Other Culture	Cummins Theatre	New Flooring in Kitchen	\$8,000					\$8,000	\$0		3.		\$2,712,733	Funded by amendments
Engineering	1201	Construction - Streets, Roa	Gravel Construction	Goomarin-Nukami Rd	\$56,250					\$56,250	\$0		3.		\$2,768,983	Funded by amendments
<b>TOTAL</b>					<b>\$13,432,366</b>	<b>\$5,885,313</b>	<b>\$1,426,270</b>	<b>\$3,039,300</b>	<b>\$312,500</b>	<b>\$869,800</b>	<b>\$1,899,183</b>					

## SHIRE OF MERREDIN

### SCHEDULE OF FEES AND CHARGES - COUNCIL 2021-22

	GST	2021-22	GST
<b>GOVERNANCE</b>			
<b>ADMINISTRATION GENERAL</b>			
3030120 Instalment Administration Fee (per instalment)	\$0.00	\$13.00	N
3030121 Notice of Discontinuance		<b>Cost</b>	
3030122 Recovery of Dishonour Fees - Direct Debit		<b>Cost + 20%</b>	N
3030122 Recovery of Dishonour Fees - Cheques		<b>Cost + 20%</b>	N
3030123 Individual Agreement to pay Council via Direct Debit	\$0.00	\$32.00	N
3030121 Copy of rate notice reprint	\$1.00	\$11.00	Y
3030121 Rate Enquiry Fees - Property Information Reports	\$9.55	\$105.00	Y
3040235 Document / Building Plan Search Fee	\$9.55	\$105.00	Y
3030135 Rate Book - full print out	\$17.45	\$192.00	Y
3030120 Alternative Rates Payment Agreement Fee	\$1.00	\$11.00	Y
3030221 Subscription to monthly agenda - per annum	\$28.64	\$315.00	Y
3030221 Single monthly agenda	\$3.09	\$34.00	Y
3030221 Subscription to monthly minutes - per annum	\$28.64	\$315.00	Y
3030221 Single monthly minutes	\$3.09	\$34.00	Y
3030221 Annual Report	\$3.09	\$34.00	Y
3030221 Annual Financial Statements	\$3.09	\$34.00	Y
3030221 Council Annual Budget	\$3.09	\$34.00	Y
3030221 Electoral Rolls	\$12.91	\$142.00	Y
3040220 Freedom of Information - Statutory Application Fee	\$0.00	\$30.00	N
3040220 Freedom of Information - Administration / staff time \$/hr	\$7.45	\$82.00	Y
3040220 Freedom of Information - postage			Y
3040220 Freedom of Information - photocopying per page	\$0.05	\$0.50	Y
Extra Mass Vehicle Permit	\$5.36	\$59.00	Y
<b>PHOTOCOPYING</b>			
3040220 Shire Staff Administration Support \$/hr	\$8.27	\$91.00	Y
3030220 Photocopying per page (A4 2 Sided) up to 100 pages	\$0.05	\$0.57	Y
3030220 Photocopying per page (A3 2 Sided) up to 100 pages	\$0.10	\$1.10	Y
3030220 Bulk Photocopying			Y
3030220 Binding documents			Y
3030220 Colour Printing per page (A4 2 Sided)	\$0.10	\$1.10	Y
3030220 Colour Printing per page (A3 2 Sided)	\$0.21	\$2.30	Y

## SHIRE OF MERREDIN

### SCHEDULE OF FEES AND CHARGES - COUNCIL 2021-22

	GST	2021-22	GST
<b>LAW, ORDER AND PUBLIC SAFETY</b>			
<b>POUND FEES</b>			
3050221 Replacement Dog/Cat Tag	\$0.00	\$2.60	N
3050220 Impounding Fee	\$0.00	\$77.00	N
3050220 Release Fee	\$0.00	\$52.00	N
3050220 Pound Cleaning on Public Holidays/Weekends (per day)	\$0.00	\$124.00	N
Bark Deterrent - bond only	\$0.00	\$180.00	N
3050234 Bark Deterrent Hire (per day)	\$0.00	\$21.00	N
3050220 Sustenance Charge (per day)	\$0.00	\$21.00	N
3050222 Surrender/Destruction of small animal including dog	\$0.00	\$62.00	N
3050222 Surrender/Destruction of large animal eg. sheep/horse	\$0.00	\$82.00	N
3050222 Animal Disposal Fee	\$0.00	\$62.00	N
<b>MISCELLANEOUS CHARGES</b>			
1042445 Access to power on Shire property per day	\$4.00	\$44.00	Y
1052440 Vehicle Impounding Fee in Town site + Towing Charges	\$0.00	\$138.00	N
1052440 Vehicle Impounding Fee outside Town site + Towing Charges	\$0.00	\$138.00	N
1052440 Staff Professional Services Ranger Fee per hour	\$8.27	\$91.00	Y
<b>STALL HOLDERS / STREET TRADER</b>			
3070421 Stall Holder/Street Trader - Community/charitable/government organisation	\$0.00	\$0.00	-
3070421 Stall Holder/Street Trader - per day (max 6 days)	\$0.00	\$21.00	N
3070421 Stall Holder/Street Trader - per week (max 21 days)	\$0.00	\$98.00	N
3070421 Stall Holder/Street Trader - per annum	\$0.00	\$1,112.00	N
<b>FOOD ACT 2008 SECTION 110</b>			
3070420 Food business surveillance fee (High Risk Food Premises)	\$0.00	\$200.00	N
3070420 Food business surveillance fee (Medium Risk Food Premises)	\$0.00	\$150.00	N
3070420 Food business surveillance fee (Low Risk Food Premises)	\$0.00	\$100.00	N
3070421 Food Business Registration Fee	\$0.00	\$53.00	N
3070421 Transfer of Food Business Registration	\$0.00	\$53.00	N

## SHIRE OF MERREDIN

### SCHEDULE OF FEES AND CHARGES - COUNCIL 2021-22

	GST	2021-22	GST
<b>LOCAL LAWS</b>			
<b>LOCAL LAWS FEES AND CHARGES</b>			
3050234 Bee Keeping Application fee - clause 4(d)	\$0.00	\$56.00	N
3050234 Approved Kennel Application / Renewal fee - clause 4.10(1)	\$0.00	\$56.00	N
3100635 Extractive Industries - Security for Restoration and Reinstatement - clause 5.1*	\$0.00	\$10,000.00	N
3100635 Extractive Industries License Fee	\$0.00	\$300.00	N
3070620 Application and Licensing of Morgues fee - clause 3*	\$0.00	\$50.00	N
3070421 Application for Registration of Lodging House / Renewal fee - clause 8.1.3*	\$0.00	\$180.00	N
Saleyard Fees - clause 7.11	\$0.00	\$55.00	N
Permit Fee - clause 7.1	\$0.00	\$55.00	N
Trolley collection / removal fee - clause 4.6	\$0.00	\$55.00	N
3130320 Public Building Application	\$0.00	\$180.00	N
3070421 Lodging House Registration/Renewal Fee	\$0.00	\$180.00	N
3130320 Registration, Annual Renewal or Transfer of Approved Premises	\$0.00	\$180.00	N
<b>HEALTH</b>			
<b>GENERAL</b>			
3070421 Section 39 Certificate (Travel to be Added to Charge)	\$7.45	\$82.00	Y
3070421 Section 40 Certificate (Travel to be Added to Charge)	\$7.45	\$82.00	Y
3070421 Gaming Permit Clearance (Travel to be Added to Charge)	\$7.45	\$82.00	Y
<b>SANITATION</b>			
<b>GENERAL</b>			
3100120 Domestic Refuse Charge 240lt - per annum*	\$0.00	\$88.40	N
3100120 Domestic Refuse Charge 240lt - (Additional Pick Up) per annum*	\$0.00	\$88.40	N
3100120 Domestic/Commercial Refuse Charge 240lt - (Recycling) per annum*	\$0.00	\$73.90	N
3100120 Domestic/Commercial Refuse Charge 240lt - (Additional Recycling) per annum*	\$0.00	\$73.90	N
3100120 Commercial Refuse Charge 240lt - per annum*	\$0.00	\$88.40	N
3100120 Commercial Refuse Charge 240lt - (Additional Pick Up) per annum*	\$0.00	\$88.40	N
3100120 Commercial Refuse Charge 1.5m <sup>3</sup> - per annum*	\$0.00	\$1,542.80	N
3100120 Commercial Refuse Charge 1.5m <sup>3</sup> - (Additional Pick Up) per annum*	\$0.00	\$1,542.80	N
3100120 Commercial Refuse Charge 3.0m <sup>3</sup> - per annum*	\$0.00	\$2,073.30	N
3100120 Commercial Refuse Charge 3.0m <sup>3</sup> - (Additional Pick Up) per annum*	\$0.00	\$2,073.30	N
3100120 Commercial Refuse Charge 4.5m <sup>3</sup> - per annum*	\$0.00	\$3,412.70	N
3100120 Commercial Refuse Charge 4.5m <sup>3</sup> - (Additional Pick Up) per annum*	\$0.00	\$3,412.70	N
3100125 Commercial Co-mingled Recycling Charge 1.5m <sup>3</sup> - (fortnightly pick up) per annum*	\$0.00	\$1,542.80	N
3100125 Commercial Co-mingled Recycling Charge 3.0m <sup>3</sup> - (fortnightly pick up) per annum*	\$0.00	\$2,073.30	N
3100125 Commercial Co-mingled Recycling Charge 4.5m <sup>3</sup> - (fortnightly pick up) per annum*	\$0.00	\$3,412.70	N
3100125 Commercial Cardboard Recycling Cage Charge 6.0m <sup>3</sup> - (weekly pick up) per annum*	\$0.00	\$1,114.40	N
3100125 Commercial Cardboard Recycling Cage Charge 6.0m <sup>3</sup> - (twice weekly pick up) per annum*	\$0.00	\$3,726.90	N
3100125 Commercial Cardboard Recycling Cage Charge 6.0m <sup>3</sup> - (fortnightly pick up) per annum*	\$0.00	\$1,479.70	N
3100125 Commercial Cardboard Recycling Cage Charge 6.0m <sup>3</sup> - (monthly pick up) per annum*	\$0.00	\$1,050.40	N
3100125 Commercial Cardboard Recycling Cage Charge 3.0m <sup>3</sup> - (weekly pick up) per annum*	\$0.00	\$1,843.30	N
3100125 Commercial Cardboard Recycling Cage Charge 3.0m <sup>3</sup> - (twice weekly pick up) per annum*	\$0.00	\$3,095.70	N
3100125 Commercial Cardboard Recycling Cage Charge 3.0m <sup>3</sup> - (fortnightly pick up) per annum*	\$0.00	\$2,171.50	N
3100125 Commercial Cardboard Recycling Cage Charge 3.0m <sup>3</sup> - (monthly pick up) per annum*	\$0.00	\$873.70	N
3100120 Waste Management Levy*	\$0.00	\$44.20	N
<b>LANDFILL SITE</b>			
3100135 Asbestos Disposal Charge - minimum charge up to 0.5m <sup>3</sup>	\$2.95	\$32.40	Y
3100135 Asbestos Disposal Charge - Per 1m <sup>3</sup> if Greater Than 0.5m <sup>3</sup>	\$5.91	\$65.00	Y

## SHIRE OF MERREDIN

### SCHEDULE OF FEES AND CHARGES - COUNCIL 2021-22

	GST	2021-22	GST
3100135 Commercial Controlled Liquid Waste Disposal - per litre	\$0.00	\$0.13	N
3100135 Commercial Bulk Waste/Builder's Demolition Waste (unsorted) - minimum charge	\$3.55	\$39.00	Y
3100135 Commercial Bulk Waste/Builder's Demolition Waste (unsorted) - per cubic metre	\$5.73	\$63.00	Y
3100135 Commercial Bulk Waste/Builder's Demolition Waste (sorted) - minimum charge	\$1.91	\$21.00	Y
3100135 Commercial Bulk Waste/Builder's Demolition Waste (sorted) - per cubic metre	\$3.09	\$34.00	Y
3100135 Commercial Green Waste - per cubic metre	\$1.09	\$12.00	Y
3100135 Clean Fill as per Landfill Waste Classifications & Waste Definitions 1996	\$0.00	\$0.00	Y
3100135 Residential Green Waste - Residential Tip Pass	\$0.00	\$0.00	Y
3100135 Residential Tip Pass REPLACEMENT	\$1.00	\$11.00	Y
3100135 Skip Bins - unsorted per m <sup>3</sup>	\$5.73	\$63.00	Y
3100135 Skip Bins - sorted per m <sup>3</sup>	\$3.09	\$34.00	Y
3100135 Skip Bins - minimum charge	\$1.91	\$21.00	Y
3100135 Skip Bins - green waste per m <sup>3</sup>	\$1.09	\$12.00	Y
3100135 Animal Disposal Fee (max 10 small animals)	\$5.73	\$63.00	Y
3100135 Animal Disposal Fee (Large animals)	\$11.27	\$124.00	Y
3100135 Tyres - NOT ACCEPTED	\$0.00	\$0.00	-
3100135 Household/Residential Non-Commercial Waste - Residential Tip Pass (Sorted)	\$0.00	\$0.00	Y
3100135 Household/Residential Non-Commercial Waste - Residential Tip Pass (Unsorted)	\$3.27	\$36.00	Y
3100135 Residential Used Oil - placed in Large Capacity Tank on Site - per Litre- Residential	\$0.03	\$0.34	Y
3100135 Open Site out of hours (minimum charge)	\$16.55	\$182.00	Y
<b>ADDITIONAL TIP CHARGES</b>			
3100135 Bikes and Wheelchairs each	\$0.45	\$5.00	Y
3100135 Furniture per Item (Commercial Tip Users)	\$1.00	\$11.00	Y
3100135 Wooden Pallets each	\$1.00	\$11.00	Y
<b>BUILDING AND TOWN PLANNING FEES</b>			
<b>TOWN PLANNING FEES</b>			
3100620 Minor Scheme Amendment	\$0.00	\$3,500.00	N
3100620 Major Scheme Amendment	\$0.00	\$5,000.00	N
3100620 Complex Scheme Amendment	\$0.00	\$7,500.00	N
<b>BUILDING FEES</b>			
Issue of certificate design compliance class 2 to 9	\$0.00	\$0.00	Y

## SHIRE OF MERREDIN

### SCHEDULE OF FEES AND CHARGES - COUNCIL 2021-22

	GST	2021-22	GST
<b>CEMETERY</b>			
<b>BURIAL CHARGES</b>			
<b>For Each Interment:</b>			
3100720 Issue of a Grant of Right of Burial	\$0.00	\$83.00	N
3100720 Copy of a Grant of Right of Burial	\$0.00	\$60.00	N
3100720 Grant of Right of Burial - Renewal	\$0.00	\$78.00	N
<b>a) In Open Ground (no perpetual maintenance) plus Grant of Right of Burial</b>			
3100720 Land for grave	\$40.00	\$440.00	Y
3100720 For interment of any person to a depth of 2.15 metres	\$44.55	\$490.00	Y
3100720 For interment of still born child	\$21.09	\$232.00	Y
<b>b) In Lawn area (including perpetual maintenance) plus Grant of Right of Burial</b>			
3100720 Land for grave	\$98.91	\$1,088.00	Y
3100720 For interment of any person to a depth of 2.15 metres	\$50.64	\$557.00	Y
3100720 For interment of still born child	\$26.27	\$289.00	Y
<b>c) Rose Garden (including perpetual maintenance) plus Grant of Right of Burial</b>			
3100721 For each interment of cremated ashes	\$64.36	\$708.00	Y
<b>Niche Wall: plus Grant of Right of Burial</b>			
3100721 Wall Niche for Interment or Plaque	\$24.18	\$266.00	Y
3100721 Interment of Cremated Ashes in Niche Wall (Labour Charge)	\$11.36	\$125.00	Y
3100721 Plaque		Cost + 15%	Y
3100721 Installation of Plaque (Labour Charge)	\$7.00	\$77.00	Y
<b>EXHUMATIONS</b>			
3100720 Fee for exhumation	\$12.55	\$138.00	Y
3100720 Re-opening of grave for exhumation	\$77.18	\$849.00	Y
3100720 Re-interment in new grave after exhumation	\$77.18	\$849.00	Y
<b>RE-OPENING OF GRAVE</b>			
3100720 For each interment	\$72.55	\$798.00	Y
3100720 For each interment of cremated ashes	\$6.64	\$73.00	Y
3100720 For each interment of still born child	\$17.36	\$191.00	Y
<b>EXTRA CHARGES</b>			
3100720 For each interment on Saturdays - General Section	\$62.00	\$682.00	Y
3100720 For each interment on Saturdays - Lawn Section	\$62.00	\$682.00	Y
3100720 For each interment on Sundays/Public Holidays - General Section	\$103.00	\$1,133.00	Y
3100720 For each interment on Sundays/Public Holidays - Lawn Section	\$103.00	\$1,133.00	Y
<b>MISCELLANEOUS CHARGES</b>			
3100720 For removal and replacing grass, shrubs, plants etc., on any grave to be re-opened	\$18.73	\$206.00	Y
3100720 For sinking a grave beyond 2.15m for each additional 300mm	\$5.36	\$59.00	Y
3100722 Plot Identification Plate	\$5.36	\$59.00	Y
3100735 Funeral Directors annual license	\$0.00	\$181.00	N
3100735 Funeral Directors single license	\$0.00	\$90.00	N
3100735 Funeral Booking Fee - late notice charge (less than 24 hours) - clause 3.5	\$5.27	\$58.00	Y
3100735 Funeral Processions - late fee - clause 5.2	\$5.27	\$58.00	Y
3100722 Permit to erect monument, headstone or memorial	\$0.00	\$65.00	N
3100735 Register Inspection Fee - section 41	\$0.00	\$30.00	N
3100720 Removal of Monumental work prior to reopening	\$18.73	\$206.00	Y

## SHIRE OF MERREDIN

### SCHEDULE OF FEES AND CHARGES - COUNCIL 2021-22

	GST	2021-22	GST
<b>SWIMMING AREAS</b>			
<b>SWIMMING POOL</b>			
3110220 Admissions Adult (18 Years + )	\$0.41	\$4.50	Y
3110220 Admission Children (5 to 17 Years Old)/Seniors	\$0.32	\$3.50	Y
3110220 Vacation Swim Lessons (Includes Parent Supervisor/Spectator) Per Day	\$0.32	\$3.50	Y
3110220 In Term Swimming Lessons (10 Day Pass)		\$27.00	Y
3110220 Season Ticket - Children (Attending School)/Seniors	\$12.18	\$134.00	Y
3110220 Season Ticket - Adult Single	\$21.09	\$232.00	Y
3110220 Season Ticket - Family (2 Parents and 4 Children <=17 )	\$30.45	\$335.00	Y
3110220 Season Ticket - Family (each additional child)	\$2.59	\$28.50	Y
3110220 1/2 Season Pass - Family (Expires on 12th January)	\$21.09	\$232.00	Y
3110220 Adult Multi Pass 10 Visits (Current Season)	\$3.73	\$41.00	Y
3110220 Child Multi Pass 10 Visits (Current Season)	\$2.82	\$31.00	Y
3110220 Family Multi Pass 5 Visits Current Season)	\$7.00	\$77.00	Y
3110220 Monthly Pass - Adult	\$7.45	\$82.00	Y
3110220 Monthly Pass - Child	\$5.64	\$62.00	Y
3110235 Pool After Hours (per Hour)	\$12.36	\$136.00	Y
3110220 School Swimming Carnivals - per student fee	\$0.14	\$1.50	Y
3110220 Spectators	\$0.14	\$1.50	Y
N/A Children under Five Years Old		Free	Y
3110235 Lifeguard - Additional relief (Per Hour or part thereof)	\$3.60	\$39.60	Y
<b>CUMMINS THEATRE</b>			
<b>TIVOLI ROOM</b>			
CTGI01 Per Hour (Monday-Friday 8.00am to 5.00pm) Community	\$3.55	\$39.00	Y
CTGI01 Per Hour (Monday-Friday 8.00am to 8.00pm) Commercial	\$5.18	\$57.00	Y
CTGI01 Per Hour After Hours (Outside of Monday-Friday 8.00am to 5.00pm) Community	\$4.09	\$45.00	Y
CTGI01 Per Hour After Hours (Outside of Monday-Friday 8.00am to 5.00pm) Commercial	\$6.18	\$68.00	Y
CTGI01 Per Day (Full Day and Night 8.00am to 11.00pm) Community	\$20.64	\$227.00	Y
CTGI01 Per Day (Full Day and Night 8.00am to 11.00pm) Commercial	\$30.91	\$340.00	Y
CTGI01 Per Consecutive Day (After First Day of Hire for Same Event) Community	\$18.73	\$206.00	Y
CTGI01 Per Consecutive Day (After First Day of Hire for Same Event) Commercial	\$28.09	\$309.00	Y
<b>GALLERY MEETING ROOM</b>			
CTGI01 Per Hour (Monday-Friday 8.00am to 5.00pm) Community	\$1.91	\$21.00	Y
CTGI01 Per Hour (Monday-Friday 8.00am to 8.00pm) Commercial	\$2.36	\$26.00	Y
CTGI01 Per Hour After Hours (Outside of Monday-Friday 8.00am to 5.00pm) Community	\$2.09	\$23.00	Y
CTGI01 Per Hour After Hours (Outside of Monday-Friday 8.00am to 5.00pm) Commercial	\$3.09	\$34.00	Y
CTGI01 Per Day (Full Day and Night 8.00am to 11.00pm) Community	\$10.27	\$113.00	Y
CTGI01 Per Day (Full Day and Night 8.00am to 11.00pm) Commercial	\$15.45	\$170.00	Y
CTGI01 Per Consecutive Day (After First Day of Hire for Same Event) Community	\$8.91	\$98.00	Y
CTGI01 Per Consecutive Day (After First Day of Hire for Same Event) Commercial	\$12.64	\$139.00	Y
<b>AUDITORIUM BASIC</b>			
CTGI01 Per Hour (Monday-Friday 8.00am to 5.00pm) Community	\$2.05	\$22.50	Y
CTGI01 Per Hour (Monday-Friday 8.00am to 8.00pm) Commercial	\$3.09	\$34.00	Y
CTGI01 Per Hour After Hours (Outside of Monday-Friday 8.00am to 5.00pm) Community	\$3.09	\$34.00	Y
CTGI01 Per Hour After Hours (Outside of Monday-Friday 8.00am to 5.00pm) Commercial	\$3.59	\$39.50	Y
CTGI01 Per Day (Full Day and Night 8.00am to 11.00pm) Community	\$12.36	\$136.00	Y
CTGI01 Per Day (Full Day and Night 8.00am to 11.00pm) Commercial	\$18.55	\$204.00	Y
CTGI01 Per Consecutive Day (After First Day of Hire for Same Event) Community	\$10.27	\$113.00	Y
CTGI01 Per Consecutive Day (After First Day of Hire for Same Event) Commercial	\$15.45	\$170.00	Y
<b>AUDITORIUM INTERMEDIATE</b>			

## SHIRE OF MERREDIN

### SCHEDULE OF FEES AND CHARGES - COUNCIL 2021-22

	GST	2021-22	GST
CTGI01 Per Hour (Monday-Friday 8.00am to 5.00pm) Community	\$8.23	\$90.50	Y
CTGI01 Per Hour (Monday-Friday 8.00am to 8.00pm) Commercial	\$12.36	\$136.00	Y
CTGI01 Per Hour After Hours (Outside of Monday-Friday 8.00am to 5.00pm) Community	\$12.36	\$136.00	Y
CTGI01 Per Hour After Hours (Outside of Monday-Friday 8.00am to 5.00pm) Commercial	\$14.41	\$158.50	Y
CTGI01 Per Day (Full Day and Night 8.00am to 11.00pm) Community	\$49.45	\$544.00	Y
CTGI01 Per Day (Full Day and Night 8.00am to 11.00pm) Commercial	\$74.18	\$816.00	Y
CTGI01 Per Consecutive Day (After First Day of Hire for Same Event) Community	\$41.18	\$453.00	Y
CTGI01 Per Consecutive Day (After First Day of Hire for Same Event) Commercial	\$61.82	\$680.00	Y
<b>AUDITORIUM ADVANCED</b>			
CTGI01 Per Hour (Monday-Friday 8.00am to 5.00pm) Community	\$16.50	\$181.50	Y
CTGI01 Per Hour (Monday-Friday 8.00am to 8.00pm) Commercial	\$24.73	\$272.00	Y
CTGI01 Per Hour After Hours (Outside of Monday-Friday 8.00am to 5.00pm) Community	\$24.73	\$272.00	Y
CTGI01 Per Hour After Hours (Outside of Monday-Friday 8.00am to 5.00pm) Commercial	\$28.82	\$317.00	Y
CTGI01 Per Day (Full Day and Night 8.00am to 11.00pm) Community	\$98.91	\$1,088.00	Y
CTGI01 Per Day (Full Day and Night 8.00am to 11.00pm) Commercial	\$148.36	\$1,632.00	Y
CTGI01 Per Consecutive Day (After First Day of Hire for Same Event) Community	\$82.36	\$906.00	Y
CTGI01 Per Consecutive Day (After First Day of Hire for Same Event) Commercial	\$123.64	\$1,360.00	Y
<b>KITCHEN</b>			
CTGI01 Per Hour (Monday-Friday 8.00am to 5.00pm) Community	\$1.86	\$20.50	Y
CTGI01 Per Hour (Monday-Friday 8.00am to 8.00pm) Commercial	\$2.59	\$28.50	Y
CTGI01 Per Hour After Hours (Outside of Monday-Friday 8.00am to 5.00pm) Community	\$2.05	\$22.50	Y
CTGI01 Per Hour After Hours (Outside of Monday-Friday 8.00am to 5.00pm) Commercial	\$3.09	\$34.00	Y
CTGI01 Per Day (Full Day and Night 8.00am to 11.00pm) Community	\$10.27	\$113.00	Y
CTGI01 Per Day (Full Day and Night 8.00am to 11.00pm) Commercial	\$15.45	\$170.00	Y
CTGI01 Per Consecutive Day (After First Day of Hire for Same Event) Community	\$8.91	\$98.00	Y
CTGI01 Per Consecutive Day (After First Day of Hire for Same Event) Commercial	\$12.64	\$139.00	Y
<b>EQUIPMENT HIRE</b>			
CTGI07 Fold Back Speakers Set of 4 (Per Event)	\$4.09	\$45.00	Y
CTGI07 Stage Risers Set of 4 (Per Event)	\$4.09	\$45.00	Y
CTGI07 Additional Microphone and Stand (Per Event)	\$2.09	\$23.00	Y
CTGI07 Projector (Per Event)	\$8.27	\$91.00	Y
CTGI07 Cinema Kit and Technician (Per Hour)	\$10.27	\$113.00	Y
CTGI07 Tablecloth (Per Cloth) Standard	\$1.00	\$11.00	Y
CTGI07 Party Light Bar (Per Event)	\$10.27	\$113.00	Y
CTGI07 Piano Hire (Per Event)	\$10.27	\$113.00	Y
CTGI07 Chair Covers (Per Cover) No Set-Up or Pack-Down Included	\$0.26	\$2.83	Y
CTGI07 Chair Covers (Per Cover) Set-Up and Pack-Down Included	\$0.36	\$3.97	Y
CTGI07 Tea & Coffee Station (Setup)	\$4.09	\$45.00	Y
CTGI07 Extra Trestles Tables (Per Table)	\$1.00	\$11.00	Y
CTGI07 Truss 3m Piece of F440 Box & Base Plate (Per Piece, Per Event)	\$4.09	\$45.00	Y
CTGI07 Auto Poles (Per 3m Section with Curtain)	\$4.09	\$45.00	Y
<b>STAFF</b>			
CTGI14 Usher, Ticketing, Merchandise, Set-Up (Per Hour - Minimum 3 Hours)	\$6.68	\$73.50	Y
CTGI14 Bar, Technical Assistance, Cleaner (Per Hour - Minimum 3 Hours)	\$8.23	\$90.50	Y
CTGI14 Duty Technician, FOH Manager, Bar Manager (Per Hour - Minimum 4 Hours)	\$9.77	\$107.50	Y
<b>BONDS, CLEANING AND DAMAGES</b>			
N/A Refundable Bond Per Event (Community and Commercial)	\$0.00	\$570.00	N
N/A Refundable Key Bond Per Event (Community and Commercial)	\$0.00	\$50.00	N
3110720 Additional Cleaning Per Hour (Community and Commercial)	\$8.27	\$91.00	Y
3110720 Tea Towel Replacement (Per Damaged Cloth) (Community and Commercial)	\$1.00	\$11.00	Y
3110720 Table Cloth Replacement (Per Damaged Cloth) (Community and Commercial)	\$2.09	\$23.00	Y

## SHIRE OF MERREDIN

### SCHEDULE OF FEES AND CHARGES - COUNCIL 2021-22

	GST	2021-22	GST
<b>ADMINISTRATION</b>			
Ticketing - General Admission - Daytime Matinee		Between \$5 - \$50	Y
Ticketing - General Admission - Evening Shows		Between \$5 - \$50	Y
Ticketing Service - Per Ticket Handled (\$0 to \$15)	\$0.35	\$3.85	Y
Ticketing Service - Per Ticket Handled (\$15 Upwards)	\$0.36	\$3.95	Y
Booking Fee - Per Ticket Handled	\$0.33	\$3.60	Y
Postage and Handling of Tickets (Per Transaction)	\$0.41	\$4.55	Y
Advertising Service	\$2.82	\$31.00	Y
Poster Distribution	\$10.27	\$113.00	Y
Flyer Distribution	\$15.45	\$170.00	Y
Liquor License between 251-500 persons (Per Event, Per Day)	\$10.55	\$116.00	Y
Liquor License under 250 persons (Per Event, Per Day)	\$7.00	\$77.00	Y
<b>LIBRARY</b>			
<b>ADMINISTRATION</b>			
3110520 Photocopying/Printing Per Page (A4 1 sided) B&W	\$0.05	\$0.50	Y
3110520 Photocopying/Printing Per Page (A3 1 sided) B&W	\$0.07	\$0.80	Y
3110520 Photocopying/Printing Per Page (A4 1 sided) Colour	\$0.10	\$1.05	Y
3110520 Scanning to File			
3110520 Internet/Computer Access - Library members first hour		\$0.00	
3110520 Internet/Computer Access - Library members half hour thereafter	\$0.00	\$0.00	Y
3110520 Internet/Computer Access - non members & probationary (per 30 minutes)	\$0.00	\$0.00	Y
3110520 Deposit on Books for Visitors	\$2.50	\$27.50	Y
3110540 2 Weeks Overdue (First Notice)	\$0.14	\$1.50	Y
3110540 4 Weeks Overdue (Second Notice)	\$0.36	\$4.00	Y
3110540 6 Weeks Overdue (Third & Final Notice)	\$0.64	\$7.00	Y
3110520 Library Meeting Room (Per Hour) Community	\$2.36	\$26.00	Y
3110520 Library Meeting Room (Per Hour) Commercial	\$3.27	\$36.00	Y
3110520 Library Meeting Room (Full Day) Community	\$9.36	\$103.00	Y
3110520 Library Meeting Room (Full Day) Commercial	\$18.73	\$206.00	Y
3110520 Library Meeting Room (After First Day of Hire for Same Event) Community	\$7.00	\$77.00	Y
3110520 Library Meeting Room (After First Day of Hire for Same Event) Commercial	\$16.36	\$180.00	Y
3110520 Memorabilia Room (Per Hour) Community	\$2.36	\$26.00	Y
3110520 Memorabilia Room (Per Hour) Commercial	\$3.27	\$36.00	Y
3110520 Memorabilia Room (Full Day) Community	\$9.36	\$103.00	Y
3110520 Memorabilia Room (Full Day) Commercial	\$18.73	\$206.00	Y
3110520 Hot Office (Per Hour) Community	\$0.45	\$5.00	Y
3110520 Hot Office (Per Hour) Commercial	\$0.91	\$10.00	Y
3110520 Hot Office (Per Day) Community	\$0.91	\$10.00	Y
3110520 Hot Office (Per Day) Commercial	\$6.55	\$72.00	Y
3110520 Hot Office (After First Day of Hire for Same Event) Community	\$0.45	\$5.00	Y
3110520 Hot Office (After First Day of Hire for Same Event) Commercial	\$5.64	\$62.00	Y
3110520 Staff Setup and Clean-up (Per Hour)	\$6.68	\$73.50	Y
3110520 Tea & Coffee (Per Person) Setup, Clean-up, & Consumables (Bottomless)	\$0.32	\$3.50	Y
North Merredin PS Precinct			
3110121 Classrooms 7 & 8 (Per Hour) Community	\$2.09	\$23.00	Y
3110121 Classrooms 7 & 8 (Per Hour) Commercial	\$3.14	\$34.50	Y
3110121 Classroom 7 & 8 (Per Day) Community	\$10.27	\$113.00	Y
3110121 Classroom 7 & 8 (Per Day) Commercial	\$20.64	\$227.00	Y
3110121 Classroom 9 site (Per Hour) Community	\$2.09	\$23.00	Y

## SHIRE OF MERREDIN

### SCHEDULE OF FEES AND CHARGES - COUNCIL 2021-22

	<b>GST</b>	<b>2021-22</b>	<b>GST</b>
3110121 Classroom 9 site (Per Hour) Commercial	\$3.14	\$34.50	Y
3110121 Classroom 9 site (Per Day) Community	\$10.27	\$113.00	Y
3110121 Classroom 9 site (Per Day) Commercial	\$20.64	\$227.00	Y
3110121 Playgroup & Canteen Hire (Per Hour) Community	\$0.50	\$5.50	Y
3110121 Playgroup & Canteen Hire (Per Hour) Commercial	\$0.59	\$6.50	Y
3110121 Playgroup & Canteen Hire (Per Day) Community	\$5.18	\$57.00	Y
3110121 Playgroup & Canteen Hire (Per Day) Commercial	\$5.18	\$57.00	Y
<b>Community Development</b>			
3130835 Events Trailer (Bond \$200, Hire \$50)	\$22.73	\$250.00	Y
3130835 Events Kit (\$20 Bond \$5 Hire per kit)	\$2.27	\$25.00	Y
3130835 Events Trailer Transportation cost (Shire Staff Delivery)	\$5.14	\$56.50	Y
3130835 Events Trailer & Events Kit Cleaning Fee	Cost Plus 10%		Y
3130835 Shire Event Stall Holders Fee	\$1.36	\$15.00	Y

## SHIRE OF MERREDIN

### SCHEDULE OF FEES AND CHARGES - COUNCIL 2021-22

	GST	2021-22	GST
<b>ECONOMIC SERVICES</b>			
<b>SALE OF INDEPENDENT WATER</b>			
3110335 Schools - p/kL*	\$0.26	\$2.85	Y
3110335 Other usage - p/kL*	\$0.36	\$3.95	Y
3110335 Groundwater - p/kL*	\$0.20	\$2.25	Y
3130821 Community Standpipe Charges p/kL*	Cost + 10%		Y
3130821 Commercial Standpipe Charges (Class 9) p/kL*	Cost + 10%		Y
3130821 Commercial Standpipe Charges (Class 15) p/kL*	Cost + 10%		Y
3130821 Standpipe Swipe Card Purchase	\$1.70	\$18.70	Y
<b>PROFESSIONAL SERVICES</b>			
3130322 Building Licence Search Fee Per Hour	\$0.00	\$82.00	N
3130322 Property Building Enquiries Per Hour	\$7.45	\$82.00	Y
3130322 Building Inspection Fee, Per Hour, plus \$0.91 per kilometre	\$7.45	\$82.00	Y
3130322 Staff Professional Services Health & Building Fee Per Hour	\$10.27	\$113.00	Y
<b>CENTRAL WHEATBELT VISITORS CENTRE</b>			
<b>SALES AND SERVICES</b>			
3130235 General Retail Books, Crafts and Souvenirs		RRP + Postage	Y
3130235 Consignment Books and Crafts		RRP + Postage	Y
3130235 Photocopying/Printing Per Page (A4 1 sided) B&W	\$0.05	\$0.60	Y
3130235 Photocopying/Printing Per Page (A3 1 sided) B&W	\$0.10	\$1.10	Y
3130235 Double Sided Paper Size Multiplied by two			
3130235 Photocopying/Printing Per Page (A4 1 sided) Colour	\$0.10	\$1.10	Y
3130235 Photocopying/Printing Per Page (A3 1 sided) Colour	\$0.21	\$2.30	Y
3130235 Postage and Handling		RRP + Postage	Y
3130235 Postage of Books and Large Items		RRP + Postage	Y
3130235 Postage Administration Fee	\$0.11	\$1.20	Y
3130235 Scanning to File (Per Sheet)	\$0.09	\$1.00	Y
3130235 Phone Calls to Landlines	\$0.10	\$1.10	Y
3130235 Phone Calls to Mobiles	\$0.19	\$2.10	Y
3130235 E-Trike Hire Per Hour	\$0.91	\$10.00	Y
3130235 E-Trike Hire 1/2 Day	\$1.36	\$15.00	Y
3130235 E-Trike Hire Per Day (8.30am - 4.30pm)	\$2.27	\$25.00	Y
3130235 E-Trike Hire Per Day (Up to 48 Hours)	\$3.64	\$40.00	Y
3130235 TRANSWA Ticket Printing for non commercial bookings	\$0.05	\$0.55	Y
3130235 CWVC Annual Membership Level 1	\$17.55	\$193.00	Y
3130235 CWVC Annual Membership Level 2	\$12.36	\$136.00	Y
3130235 CWVC Annual Membership Level 3	\$8.27	\$91.00	Y
3130235 CWVC Annual Membership Level 4 (affiliate Not for Profit Museums)	\$5.18	\$57.00	Y
3130235 Wall of Fame Plaques		Cost + Post + 25%	Y
3130235 Car Charging Fee (Per kW Unit)	\$0.00	\$0.00	Y
3130235 Car Charging Fee	\$0.00	\$0.00	Y
3130235 Water supply up to 1,000 litres	\$0.20	\$2.25	Y
3130235 CWVC Three Phase External Power Fee		Cost Plus 10%	Y
3130235 Merredin Brochures & Eastern Wheatbelt Visitors Guide		Cost Plus 10%	Y

## SHIRE OF MERREDIN

### SCHEDULE OF FEES AND CHARGES - COUNCIL 2021-22

	GST	2021-22	GST
<b>PRIVATE WORKS</b>			
<b>PLANT INCLUSIVE OF LABOUR - per hour charge (max. 8 hrs per day)</b>			
3140120 Grader	\$21.09	\$232.00	Y
3140120 Large Loader	\$21.73	\$239.00	Y
3140120 Small Loader	\$19.64	\$216.00	Y
3140120 6 Wheel Truck	\$19.27	\$212.00	Y
3140120 Water Truck	\$20.64	\$227.00	Y
3140120 Small Truck	\$13.55	\$149.00	Y
3140120 Tractor with Slasher/Rotary Hoe	\$18.91	\$208.00	Y
3140120 Vibrating Roller	\$25.73	\$283.00	Y
3140120 Self Propelled Roller	\$21.73	\$239.00	Y
3140120 Cherry Picker	\$20.18	\$222.00	Y
3140120 Skid steer Loader	\$15.64	\$172.00	Y
3140120 Skid steer Loader with Stump Grinder	\$22.91	\$252.00	Y
3140120 Skid steer Loader with Trencher	\$21.73	\$239.00	Y
3140120 Backhoe/Loader	\$18.18	\$200.00	Y
3140120 Backhoe/Loader with Post Hole Digger	\$23.18	\$255.00	Y
3140120 Tree Planter (no labour supplied)	\$2.91	\$32.00	Y
3140120 Work Utilities	\$13.09	\$144.00	Y
3140120 Supervision	\$11.73	\$129.00	Y
3140120 Labour	\$5.64	\$62.00	Y
3140120 Labour with penalty rates	\$8.09	\$89.00	Y
<b>MATERIAL CARTAGE &amp; DELIVERY CHARGES (within town boundary)</b>			
3140120 Gravel / Yellow sand per cubic metre Delivered	\$4.18	\$46.00	Y
3140120 Gravel / Yellow sand per cubic metre from stockpile - load self	\$1.09	\$12.00	Y
3140120 Gravel / Yellow sand per cubic metre - loaded by Shire	\$1.91	\$21.00	Y
3140120 Out of Town Delivery Charge (Per Km Return Trip)	\$0.22	\$2.39	Y

#### **Definitions**

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

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

## SHIRE OF MERREDIN

## SCHEDULE OF FEES AND CHARGES - STATUTORY 2021-22

	2021-22	GST
<b>LAW, ORDER &amp; PUBLIC SAFETY</b>		
<b>DOG FEES AND CHARGES (DOG ACT, 1976)</b>		
<b>Annual Registration:</b>		
3050221 *Sterilised Dog or Bitch	\$20.00	N
3050221 Unsterilised Dog or Bitch	\$50.00	N
<b>Three Year Registration:</b>		
3050221 *Sterilised Dog or Bitch	\$42.50	N
3050221 Unsterilised Dog or Bitch	\$120.00	N
<b>Lifetime Registration:</b>		
3050221 *Sterilised Dog or Bitch	\$100.00	N
3050221 Unsterilised Dog or Bitch	\$250.00	N
All Pensioners receive a 50% discount off fee. Registrations after 31st May receive a 50% discount off the above fees		
<b>*Must sight certificate signed by a registered vet, a statutory declaration or sight ear tattoo for sterilisation concession.</b>		
3050240 Unregistered Dog	\$200.00	N
3050240 Failure to Give Notice of New Owner	\$200.00	N
3050240 Keeping More than the Prescribed Number of Dogs	\$200.00	N
3050240 Breach of Kennel Establishment Licence	\$200.00	N
3050240 Dog in Public Place without Collar or Registration Tag	\$200.00	N
3050240 Owners Name and Address not on Collar	\$200.00	N
3050240 Dog not held by a Leash in Certain Public Places	\$200.00	N
3050240 Failure to Control Dog in Exercise Areas and Rural Areas	\$200.00	N
3050240 Greyhound not Muzzled	\$200.00	N
3050240 Dog in a Place without Consent	\$200.00	N
3050240 Failure to Submit Dog for Veterinary Examination	\$100.00	N
3050240 Dog causing a Nuisance	\$200.00	N
3050240 Failure to Produce Document Issued under the Act	\$200.00	N
3050240 Failure of Alleged Offender to give Name and Address	\$200.00	N
Dangerous Dogs - As Per Dog Act Regulations		
<b>*All Dogs three months of age and over must be licensed. Licences are due on November 1 of each year and can be paid at the Shire of Merredin during normal office hours. All matters relating to dangerous dogs must be referred to the Ranger</b>		
<b>CAT FEES AND CHARGES (CAT REGULATIONS, 2012)</b>		
<b>Annual Registration:</b>		
3050221 If application is made after 31 May until the next 31 October	\$10.00	N
3050221 Otherwise	\$20.00	N
3050221 Three Year Registration:	\$42.50	N
3050221 Lifetime Registration:	\$100.00	N
<b>Cat breeding:</b>		
3050221 Breeding \$/cat (male or female)	\$200.00	N
All pensioners are entitled to a 50% discount off the registration fee		
<b>PREVENTATIVE SERVICES &amp; HEALTH ADMINISTRATION &amp; INSPECTION</b>		
<b>HEALTH ACT 1911</b>		
3030421 Stable Licence p.a. - Council Resolution 27807 15/02/05	\$30.00	N
3030421 Application to construct/install an apparatus for sewerage treatment	\$118.00	N
3070420 Inspection fee (1 or 2 major fixtures)	\$118.00	N
3070420 Each Additional Fixtures	\$30.00	N
3070420 Re-inspection fee	\$50.00	N
3070420 Application fee to Department of Health (with local government report)	\$79.00	N
3070420 Application fee to Department of Health (without local government report)	\$118.00	N
<b>Offensive Trades:</b>		
3030421 Slaughterhouse/Piggeries/knackereries/poultry processing establishments/poultry farming /rabbi	\$298.00	N
3030421 Seafood processing establishments (whole fish, shellfish & crustacean cleaned and prepared)	\$298.00	N
3030421 Artificial manure depots/manure works/fish curing establishments	\$211.00	N
3030421 Bone Mills/Place for storing, drying or preserving bones/blood drying/gut scraping, preparation	\$171.00	N
<b>3030421 Fat melting, fat extracting or tallow melting establishments:</b>		
3030421 a) butcher shop or similar	\$171.00	N
3030421 b)larger establishments	\$298.00	N
3030421 Laundries, dry cleaning establishments	\$147.00	N
3030421 Any other offensive trade not specified	\$298.00	N

## SHIRE OF MERREDIN

## SCHEDULE OF FEES AND CHARGES - STATUTORY 2021-22

	2021-22	GST
<b>CARAVAN PARK AND CAMPING GROUNDS REGULATIONS 1997</b>		
<b>APPLICATION FEES</b>		
3130221	Application for grant or renewal of licence regulation 45	\$200.00 N
	<b>Or amount calculated by multiplying the relevant amount set out below by the</b>	
3130221	a) long stay sites, \$/site	\$6.00 N
3130221	b) short stay sites and sites in transit parks	\$6.00 N
3130221	c) camp sites	\$3.00 N
3130221	d) overflow site	\$1.50 N
3130221	Additional fee by way of penalty for renewal after expiry	\$20.00 N
3130221	Temporary licence (pro rata amount of the fee payable for the period of time for which the	\$100.00 N
3130221	Transfer of licence	\$100.00 N
<b>BUILDING CONTROL</b>		
<b>BUILDING PERMITS</b>		
<b>Of Declared Value:</b>		
3130320	Class 1 or 10 - Uncertified	0.32% of Estimated Value not less than \$110.00 N
3130320	Class 1 or 10 - Certified	0.19% of Estimated Value not less than \$110.00 N
3130320	Class 2 to 9 - Certified Application	0.09% of Estimated Value not less than \$110.00 N
3130320	Application to Amend a Building Permit (Uncertified)	0.32% of Estimated Value not less than \$110.00 N
3130320	Application for Demolition Licence of Class 1 and 10 Buildings	\$110.00 N
3130320	Application for Demolition Licence of Class 2 and 9 Buildings	\$110 for each storey of the building N
3130320	Request to provide Certificate of Construction Compliance	\$110.00 + travel +GST N
3130320	Request to provide Certificate of Building Compliance	N
3130320	Application for Building approval certificate for unauthorised work	0.38% of Estimated Value not less than \$110.00 N
3130320	Application for Building approval certificate for building with authorisation (class 1 and 10)	\$110.00 N
<b>OCCUPANCY APPLICATIONS</b>		
3130320	Application for occupancy permit for completed Class 2-9 Buildings	\$110.00 N
3130320	Application for occupancy permit for incomplete buildings	\$110.00 N
3130320	Application for modification of permit for additional use on a temporary basis	\$110.00 N
3130320	Application for replacement of permit for a permanent change use	\$110.00 N
3130320	Application for occupancy permit or building certificate of strata scheme or subdivision	\$11.60 for each strata unit but not less than \$110.00 N
3130320	Application for Occupancy permit or unauthorised class 2-9 Buildings	0.18% of Estimated Value not less than \$110.00 N
3130320	Application for a building approval certificate for a building or an incidental structure in respect of which unauthorised work has been done	0.38% of the estimated value of the unauthorised work but not less than \$110. N
3130320	Application for occupancy permit or unauthorised class 2-9 building Certified	\$110.00 N
3130320	Application for occupancy permit for building with existing authorisation	\$110.00 N

**SHIRE OF MERREDIN**

**SCHEDULE OF FEES AND CHARGES - STATUTORY 2021-22**

	2021-22	GST
<b>PLANNING AND DEVELOPMENT APPLICATIONS</b>		
<b>Non extractive industry application fees:</b>		
3100620 Application < \$50,000	\$147.00	N
3100620 Application \$50,000 up to \$500,000	0.32% of the estimated cost of development	N
3100620 Application > \$500,000 but not more than \$2.5 million	\$1,700 + 0.257% for every \$1 in excess of \$500,000	N
3100620 Application \$2.5 million to \$5 million	\$7,161 + 0.206% for every \$1 in excess of \$2.5m	N
3100620 Application \$5 million to \$21.5 million	\$12,633 + 0.123% for every \$1 in excess of \$5m	N
3100620 Application > \$21.5 million	\$34,196.00	N
3100620 Application where development (non extractive industry) has commenced	The above applicable fee plus, by way of penalty, twice that fee	N
<b>Extractive industry application fees:</b>		
3100620 Development Applications - Extractive Industries	\$739.00	N
3100620 Development Applications - Extractive Industries (already commenced) = fee + twice fee	\$2,217.00	
<b>Other Planning and Development fee:</b>		
3100620 Home Occupation application	\$222.00	N
3100620 Home Occupation application (already commenced)= fee + twice fee	\$0.00	
3100620 Home Occupation application annual renewal (before expiry)	\$73.00	N
3100620 Home Occupation application annual renewal (after expiry) = renewal fee+ twice fee	\$0.00	
3100620 Providing a subdivision clearance for-	\$0.00	
3100620 a) not more than 5 lots	\$73 per lot	N
3100620 b) more than 5 lots but not more than 195 lots	\$73 per lot for the first 5 lots and then \$35 per lot	N
3100620 c) more than 195 lots	\$7,393.00	N
3100620 Determining an application for change of use/alteration/extension or change of non-conforming	\$295.00	N
3100620 Determining an application for change of use/alteration/extension or change of non-conforming use (already commenced)	The above applicable fee plus, by way of penalty, twice that fee	N
3100620 Providing zoning certificate	\$73.00	N
3100620 Replying to a property settlement questionnaire	\$73.00	N
3100620 Providing written planning advice	\$73.00	N
3100620 Determining an application to amend or cancel development approval	\$295.00	N

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