

BUDGET SUMMARY

It is my pleasure to present a summary of the Shire's 2021/2022 budget on behalf of the Council.

The preparation of the Annual Budget is both a statutory requirement and an important part of the Shire's financial management framework. It is guided by the Strategic Community Plan (SCP), Corporate Business Plan (CBP), the Long-Term Financial Plan (LTFP), historical data and the current economic circumstances.

Whilst COVID-19 continues to impact our lives, there is at least some greater economic certainty than was apparent last year. The Shire heeded calls by the Premier and the Minister for Local Government to freeze rates and fees and charges in 2020/2021. Council also adopted a Financial Hardship policy and other measures aimed at assisting those who were hardest hit by the impacts of the world-wide pandemic.

This year, the Shire's budget reflects the need to maintain a solid income base to deliver on the priorities identified by the Community through the Strategic Community Planning process carried out early in 2021. This highlighted that residents of the Shire or Cranbrook wanted to work towards a vision that "Our region is a proactive, sustainable, safe, friendly and prosperous place to be." Sixteen key focus areas were identified and grouped under the four pillars of Live, Work, Visit and Connect. This budget has been framed with these key areas in mind and will be the first step towards delivering on the Community's vision.

As always, the budget process has been a collaborative process between staff and Elected Members and an exercise in prioritising competing demands – determining what needs to be done with the limited funds available. I am pleased to report that a balanced budget has been achieved in 2021/2022, with the Shire continuing to exercise prudent financial management whilst continuing to deliver a range of important services to its Community.

Operating Revenue and Expenditure

Overall, the Statement of Comprehensive Income includes revenue of \$4.3 million, expenditure of \$6.3 million and non-operating grant income of \$5.8 million.

Income from rates will increase by approximately \$100,000 to \$2.6 million with the remainder of income coming predominantly from the Fees and Charges \$393,020, the Financial Assistance Grant of \$419,575 and the Local Roads Grant contribution of \$303,891. The Shire is hopeful of receiving further grants of \$2,654,700 for the proposed new Frankland River Community Facility and \$400,000 for the final stage of the Cranbrook Community Precinct.

Asides from depreciation of \$2.25 million, the major component of operating expenditure is materials and contracts of \$1.93 million followed by employee costs of \$1.64 million. Total budgeted employee costs have increased marginally to take into account the legislated 0.5% increase in the Superannuation Guarantee. The importance of the Shire's road network is again recognised with an allocation of \$1 million for road and bridge maintenance in addition to the capital allocation shown below.

Capital Expenditure

The major projects included in the budget are:

- **\$2.04 million** has been included for road construction.
- **\$290,000** is allocated to tourism infrastructure.
- **\$766,000** will be spent on renewing heavy plant and works vehicles
- **\$4.8 million** is included for the Frankland River Community Facility and Cranbrook Youth Precinct pending successful grant applications.

Movement in Reserves

The budget provides for an amount of \$688,404 to be transferred to Reserve accounts, including \$250,764 to the Works Depot Reserve to assist in future capital upgrades, as well as an amount of \$199,413 to the Rate Discount Reserve to assist in funding improvements to existing and new facilities. Transfers from reserves to fund Capital projects will total \$1.34 million, however, this is dependent on grant funding being received for these projects.

All these budget items and capital works improvements represent a significant investment by the Shire over the next 12 months. This summary is intended as a snapshot of the projects in this year's budget. As part of a fiscally responsible approach, the Shire continues to maintain only low levels of debt and continues to seek grant funding opportunities in order to deliver desired outcomes for its Community.

I commend this budget to you as a fiscally responsible budget that continues to provide the level of services and facilities that ratepayers and residents have come to expect and enjoy.

Garry Adams

A/CHIEF EXECUTIVE OFFICER

14 July, 2021

SHIRE OF CRANBROOK

BUDGET

FOR THE YEAR ENDED 30 JUNE 2022

LOCAL GOVERNMENT ACT 1995

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SHIRE'S VISION

That the Shire of Cranbrook is a proactive, sustainable, safe, friendly and prosperous place to be.

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

	NOTE	2021/22 Budget	2020/21 Actual	2020/21 Budget
		\$	\$	\$
Revenue				
Rates	1(a)	2,611,478	2,511,233	2,509,152
Operating grants, subsidies and contributions	10(a)	1,129,132	1,797,534	1,034,484
Fees and charges	9	393,020	353,395	384,569
Interest earnings	13(a)	30,200	31,931	53,200
Other revenue	13(b)	138,106	244,908	222,164
		4,301,936	4,939,002	4,203,569
Expenses				
Employee costs		(1,643,434)	(1,569,478)	(1,635,232)
Materials and contracts		(1,932,744)	(1,799,590)	(1,930,083)
Utility charges		(163,700)	(170,292)	(172,300)
Depreciation on non-current assets	5	(2,252,454)	(2,193,134)	(2,464,320)
Interest expenses	13(d)	(7,710)	(8,181)	(8,125)
Insurance expenses		(214,090)	(199,226)	(211,035)
Other expenditure		(81,101)	(75,063)	(75,501)
		(6,295,233)	(6,014,964)	(6,496,596)
Subtotal				
		(1,993,297)	(1,075,962)	(2,293,027)
Non-operating grants, subsidies and contributions	10(b)	5,837,785	3,667,639	3,920,224
Profit on asset disposals	4(b)	28,500	17,389	27,000
Loss on asset disposals	4(b)	(53,980)	(11,970)	(14,700)
		5,812,305	3,673,058	3,932,524
Net result				
		3,819,008	2,597,096	1,639,497
Other comprehensive income				
Changes on revaluation of non-current assets		0	0	0
Total other comprehensive income		0	0	0
Total comprehensive income				
		3,819,008	2,597,096	1,639,497

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 Cranbrook 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 4 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 CRANBROOK
STATEMENT OF COMPREHENSIVE INCOME
BY PROGRAM
FOR THE YEAR ENDED 30 JUNE 2022

	NOTE	2021/22 Budget	2020/21 Actual	2020/21 Budget
Revenue	1,9,10(a),13(a),13(b)	\$	\$	\$
Governance		15,706	108,152	40,400
General purpose funding		3,417,867	3,999,665	3,258,172
Law, order, public safety		214,386	206,073	209,510
Health		1,000	1,008	450
Education and welfare		2,000	8,000	10,000
Housing		79,600	94,931	76,100
Community amenities		110,440	106,361	104,819
Recreation and culture		33,800	26,708	34,700
Transport		184,257	173,785	172,568
Economic services		158,280	143,482	190,750
Other property and services		84,600	70,839	106,100
		4,301,936	4,939,004	4,203,569
Expenses excluding finance costs	4(a),5,13(c)(e)(e)(f)			
Governance		(522,924)	(464,815)	(505,808)
General purpose funding		(127,084)	(129,922)	(139,210)
Law, order, public safety		(534,347)	(558,377)	(552,912)
Health		(68,469)	(43,447)	(57,924)
Education and welfare		(101,543)	(133,187)	(155,359)
Housing		(118,957)	(92,960)	(90,831)
Community amenities		(616,780)	(623,826)	(621,754)
Recreation and culture		(1,018,934)	(931,159)	(996,155)
Transport		(2,622,650)	(2,633,641)	(2,931,738)
Economic services		(508,045)	(355,397)	(383,694)
Other property and services		(50,791)	(41,614)	(53,086)
		(6,290,524)	(6,008,345)	(6,488,471)
Finance costs	7,6(a),13(d)			
Housing		(4,710)	(6,619)	(7,378)
Recreation and culture		0	0	(747)
		(4,710)	(6,619)	(8,125)
Subtotal		(1,993,298)	(1,075,960)	(2,293,027)
Non-operating grants, subsidies and contributions	10(b)	5,837,785	3,667,639	3,920,224
Profit on disposal of assets	4(b)	28,500	17,389	27,000
(Loss) on disposal of assets	4(b)	(53,980)	(11,970)	(14,700)
		5,812,305	3,673,058	3,932,524
Net result		3,819,008	2,597,096	1,639,497
Other comprehensive income				
Changes on revaluation of non-current assets		0	0	0
Total other comprehensive income		0	0	0
Total comprehensive income		3,819,008	2,597,096	1,639,497

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

KEY TERMS AND DEFINITIONS - REPORTING PROGRAMS

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

OBJECTIVE

GOVERNANCE

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

ACTIVITIES

Administration and operation of facilities and services to members of Council; other costs that relate to the tasks of assisting elected members and ratepayers on matters which do not concern specific council services.

GENERAL PURPOSE FUNDING

To collect revenue to allow for the provision of services.

Rates, general purpose government grants and interest revenue.

LAW, ORDER, PUBLIC SAFETY

To provide services for a safer community.

Fire prevention, animal control and the administration of local-laws.

HEALTH

To provide services for environmental and community health.

Food quality control, provide and maintain the Cranbrook and Frankland River doctor's surgeries.

EDUCATION AND WELFARE

To provide services for the aged, disadvantaged, children and youth.

Provide financial assistance to community groups and childcare.

HOUSING

To provide and maintain staff and other housing.

Operating, maintenance and rental of Council's staff housing and other housing.

COMMUNITY AMENITIES

To provide services required by the community.

Rubbish and recycling collection services, maintenance of rubbish disposal sites, control and co-ordination of cemeteries, public conveniences and storm water drainage maintenance. The administration of the town planning scheme, community and environmental services.

RECREATION AND CULTURE

To establish and manage recreational and cultural infrastructure and resources.

Maintenance of halls, sporting complexes, reserves, community centres, Lake Poorrarecup and Lake Nunijup. Operation of the Cranbrook and Frankland River libraries.

TRANSPORT

To provide safe and efficient transport services to the community.

Construction and maintenance of streets, roads, footpaths, parking facilities; cleaning and lighting of streets, traffic signage and depot maintenance.

ECONOMIC SERVICES

To assist in the promotion of the shire and its economic wellbeing.

The regulation and provision of tourism, area promotion, building control, noxious weeds, and the operation of the Cranbrook and Frankland River caravan parks.

OTHER PROPERTY AND SERVICES

To monitor and control council's overheads operating accounts.

Private works operations, plant repairs and operations costs.

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

	NOTE	2021/22 Budget	2020/21 Actual	2020/21 Budget
		\$	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Rates		2,611,478	2,535,792	2,509,152
Operating grants, subsidies and contributions		1,129,132	2,087,729	1,034,484
Fees and charges		815,864	353,395	1,077,247
Interest received		30,200	31,931	53,200
Goods and services tax received		0	(7,739)	0
Other revenue		138,106	244,908	222,164
		4,724,780	5,246,017	4,896,247
Payments				
Employee costs		(1,643,434)	(1,537,975)	(1,635,232)
Materials and contracts		(1,783,448)	(1,720,285)	(1,844,097)
Utility charges		(163,700)	(170,292)	(172,300)
Interest expenses		(7,710)	(8,606)	(8,125)
Insurance paid		(214,090)	(199,226)	(211,035)
Other expenditure		(81,101)	(75,063)	(75,501)
		(3,893,483)	(3,711,447)	(3,946,290)
Net cash provided by (used in)				
operating activities	3	831,297	1,534,572	949,957
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for purchase of property, plant & equipment	4(a)	(5,379,471)	(1,824,545)	(2,442,669)
Payments for construction of infrastructure	4(a)	(2,937,530)	(3,837,909)	(3,714,191)
Non-operating grants, subsidies and contributions	10(b)	5,837,785	3,667,639	3,920,224
Proceeds from sale of plant and equipment	4(b)	607,500	322,618	480,000
Proceeds on financial assets at amortised cost - self supporting loans		0	1,000	0
Proceeds on disposal of financial assets at fair value through profit and loss		0	(1,939)	0
Net cash provided by (used in)				
investing activities		(1,871,716)	(1,673,137)	(1,756,636)
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings	6(a)	(33,091)	(67,595)	(67,595)
Principal elements of lease payments	7	(18,508)	(12,176)	0
Net cash provided by (used in)				
financing activities		(51,599)	(79,771)	(67,595)
Net increase (decrease) in cash held		(1,092,018)	(218,336)	(874,273)
Cash at beginning of year		3,622,109	3,840,444	3,840,444
Cash and cash equivalents				
at the end of the year	3	2,530,091	3,622,108	2,966,171

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

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

	NOTE	2021/22 Budget	2020/21 Actual	2020/21 Budget
		\$	\$	\$
OPERATING ACTIVITIES				
Net current assets at start of financial year - surplus/(deficit)	2(a)	1,002,405	1,504,701	1,624,824
		1,002,405	1,504,701	1,624,824
Revenue from operating activities (excluding rates)				
Governance		22,206	112,321	40,400
General purpose funding		806,389	1,488,431	749,020
Law, order, public safety		214,386	206,073	209,510
Health		1,000	1,008	450
Education and welfare		2,000	8,000	10,000
Housing		79,600	94,931	93,100
Community amenities		110,440	106,361	104,819
Recreation and culture		33,800	26,708	34,700
Transport		206,257	187,005	182,568
Economic services		158,280	143,482	190,750
Other property and services		84,600	70,839	106,100
		1,718,958	2,445,159	1,721,417
Expenditure from operating activities				
Governance		(522,924)	(471,334)	(514,008)
General purpose funding		(127,084)	(129,922)	(139,210)
Law, order, public safety		(534,347)	(558,377)	(552,912)
Health		(68,469)	(43,447)	(57,924)
Education and welfare		(101,543)	(133,187)	(155,359)
Housing		(130,047)	(99,579)	(98,209)
Community amenities		(616,780)	(623,826)	(621,754)
Recreation and culture		(1,018,934)	(931,159)	(996,902)
Transport		(2,670,250)	(2,639,092)	(2,938,238)
Economic services		(508,045)	(355,397)	(383,694)
Other property and services		(50,791)	(41,614)	(53,086)
		(6,349,214)	(6,026,934)	(6,511,296)
Non-cash amounts excluded from operating activities	2(b)	2,277,934	2,207,558	2,452,020
Amount attributable to operating activities		(1,349,917)	130,484	(713,035)
INVESTING ACTIVITIES				
Non-operating grants, subsidies and contributions		5,837,785	3,667,639	3,920,224
Payments for property, plant and equipment	4(a)	(5,379,471)	(1,824,545)	(2,442,669)
Payments for construction of infrastructure	4(a)	(2,937,530)	(3,837,909)	(3,714,191)
Payments of Community Loan to Association		(15,000)	0	0
Proceeds from disposal of assets	4(b)	607,500	322,618	480,000
Proceeds from financial assets at amortised cost - self supporting loans		2,500	1,000	1,000
		(1,884,216)	(1,671,198)	(1,755,636)
Amount attributable to investing activities		(1,884,216)	(1,671,198)	(1,755,636)
FINANCING ACTIVITIES				
Repayment of borrowings	6(a)	(33,091)	(67,595)	(67,595)
Transfers to cash backed reserves (restricted assets)	8(a)	(688,404)	(511,667)	(674,408)
Transfers from cash backed reserves (restricted assets)	8(a)	1,344,150	611,149	701,522
Amount attributable to financing activities		622,655	31,887	(40,481)
Budgeted deficiency before imposition of general rates		(2,611,478)	(1,508,826)	(2,509,152)
Estimated amount to be raised from general rates	1	2,611,478	2,511,233	2,509,152
Net current assets at end of financial year - surplus/(deficit)	2(a)	0	1,002,405	0

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

SHIRE OF CRANBROOK
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FOR THE YEAR ENDED 30 JUNE 2022

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

1. RATES

(a) Rating Information

RATE TYPE	Rate in	Number of properties	Rateable value	2021/22 Budgeted rate revenue	2021/22 Budgeted interim rates	2021/22 Budgeted back rates	2021/22 Budgeted total revenue	2020/21 Actual total revenue	2020/21 Budget total revenue
	\$		\$	\$	\$	\$	\$	\$	\$
Differential general rate or general rate									
Gross rental valuations									
Gross rental value	0.12156	243	2,243,220	272,686	0	0	272,686	262,929	262,837
Unimproved valuations									
Unimproved rental value	0.00696	410	316,188,500	2,199,407	2,000	0	2,201,407	2,130,584	2,128,515
Sub-Totals		653	318,431,720	2,472,093	2,000	0	2,474,093	2,393,513	2,391,352
Minimum									
Minimum payment									
\$									
Gross rental valuations									
Gross rental value	645	148	231,290	95,460	0	0	95,460	90,520	91,140
Unimproved valuations									
Unimproved rental value	645	65	3,496,718	41,925	0	0	41,925	27,200	26,660
Sub-Totals		213	3,728,008	137,385	0	0	137,385	117,720	117,800
		866	322,159,728	2,609,478	2,000	0	2,611,478	2,511,233	2,509,152
Total amount raised from general rates							2,611,478	2,511,233	2,509,152
Ex gratia rates							44,123	42,425	42,346
Total rates							2,655,601	2,553,658	2,551,498

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

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.

SHIRE OF CRANBROOK
 NOTES TO AND FORMING PART OF THE BUDGET
 FOR THE YEAR ENDED 30 JUNE 2022
 1. RATES (CONTINUED)

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

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

Instalment options	Date due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates
		\$	%	%
Option one				
Single full payment	6/09/2021	0	0.0%	7.0%
Option two				
First instalment	6/09/2021	0	0.0%	7.0%
Second instalment	10/01/2022	5	5.5%	7.0%
Option three				
First instalment	6/09/2021	0	0.0%	7.0%
Second instalment	8/11/2021	5	5.5%	7.0%
Third instalment	10/01/2022	5	5.5%	7.0%
Fourth instalment	10/03/2022	5	5.5%	7.0%

	2021/22 Budget revenue	2020/21 Actual revenue	2020/21 Budget revenue
	\$	\$	\$
Instalment plan admin charge revenue	2,200	2,120	2,200
Instalment plan interest earned	9,500	9,775	9,000
Unpaid rates and service charge interest earned	6,500	7,405	6,000
	18,200	19,301	17,200

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

1. RATES (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 CRANBROOK
 NOTES TO AND FORMING PART OF THE BUDGET
 FOR THE YEAR ENDED 30 JUNE 2022
 2. NET CURRENT ASSETS

(a) Composition of estimated net current assets

Current assets

Cash and cash equivalents- unrestricted
 Cash and cash equivalents - restricted
 Receivables
 Inventories

Less: current liabilities

Trade and other payables
 Contract liabilities
 Long term borrowings

Net current assets

Less: Total adjustments to net current assets

Net current assets used in the Rate Setting Statement

Note	2021/22 Budget 30 June 2022	2020/21 Actual 30 June 2021	2020/21 Budget 30 June 2021
	\$	\$	\$
3	492,035	780,105	200,000
3	2,038,059	2,842,004	2,766,171
	100,000	493,270	100,000
	20,000	22,118	30,000
	2,650,094	4,137,497	3,096,171
	(463,836)	(293,090)	(330,000)
	(148,199)	(148,199)	0
6	(33,091)	(67,595)	(67,595)
	(645,126)	(508,884)	(397,595)
	2,004,968	3,628,613	2,698,576
2.(c)	(2,004,968)	(2,626,210)	(2,698,576)
	0	1,002,405	0

2. NET CURRENT ASSETS (CONTINUED)

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

Items excluded from calculation of budgeted deficiency

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

(b) Operating activities excluded from budgeted deficiency

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

Adjustments to operating activities

Less: Profit on asset disposals	4(b)	(28,500)	(17,389)	(27,000)
Less: Fair value adjustments to financial assets at fair value through profit and loss		0	(1,939)	0
Less: Movement in lease liability		0	(12,176)	0
Add: Loss on disposal of assets	4(b)	53,980	11,970	14,700
Add: Depreciation on assets	5	2,252,454	2,193,134	2,464,320
Movement in non-current pensioner deferred rates		0	2,469	0
Movement in non-current employee provisions		0	5,146	0
Movement in current employee provisions associated with restricted cash		0	26,343	0

Non cash amounts excluded from operating activities

Note	2021/22 Budget 30 June 2022	2020/21 Actual 30 June 2021	2020/21 Budget 30 June 2021
	\$	\$	\$
	(28,500)	(17,389)	(27,000)
	0	(1,939)	0
	0	(12,176)	0
	53,980	11,970	14,700
	2,252,454	2,193,134	2,464,320
	0	2,469	0
	0	5,146	0
	0	26,343	0
	2,277,934	2,207,558	2,452,020

(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	8	(2,038,059)	(2,693,805)	(2,766,171)
Add: Current liabilities not expected to be cleared at end of year				
- Current portion of borrowings	6(a)	33,091	67,595	67,595

Total adjustments to net current assets

	(2,038,059)	(2,693,805)	(2,766,171)
	33,091	67,595	67,595
	(2,004,968)	(2,626,210)	(2,698,576)

SHIRE OF CRANBROOK
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 Cranbrook 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 Cranbrook contributes to a number of superannuation funds on behalf of employees.

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

LAND HELD FOR RESALE

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

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

CONTRACT ASSETS

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

TRADE AND OTHER RECEIVABLES

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

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

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

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

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

PROVISIONS

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

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

EMPLOYEE BENEFITS

Short-term employee benefits

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

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

CONTRACT LIABILITIES

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

SHIRE OF CRANBROOK
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2022
3. RECONCILIATION OF CASH

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

Note	2021/22 Budget	2020/21 Actual	2020/21 Budget
	\$	\$	\$
Cash at bank and on hand	492,035	2,162,199	200,000
Term deposits	2,038,059	1,459,910	2,766,171
Total cash and cash equivalents	2,530,094	3,622,109	2,966,171
Held as			
- Unrestricted cash and cash equivalents	492,035	780,105	200,000
- Restricted cash and cash equivalents	2,038,059	2,842,004	2,766,171
	2,530,090	3,622,109	2,966,171
Restrictions			
The following classes of assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:			
- Cash and cash equivalents	2,038,059	2,842,004	2,766,171
	2,038,059	2,842,004	2,766,171
The restricted assets are a result of the following specific purposes to which the assets may be used:			
Reserves - cash/financial asset backed	8	2,038,059	2,693,805
Contract liabilities		0	148,199
		2,038,059	2,842,004
			2,766,171
Reconciliation of net cash provided by operating activities to net result			
Net result		3,819,008	2,597,096
			1,639,497
Depreciation	5	2,252,454	2,193,134
(Profit)/loss on sale of asset	4(b)	25,480	(5,419)
(Increase)/decrease in receivables		422,844	308,404
(Increase)/decrease in inventories		2,118	3,988
Increase/(decrease) in payables		147,178	74,908
Increase/(decrease) in contract liabilities		0	(1,389)
Increase/(decrease) in employee provisions		0	31,487
Non-operating grants, subsidies and contributions		(5,837,785)	(3,667,639)
Net cash from operating activities		831,297	1,534,572
			949,957

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 CRANBROOK
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2022
4. FIXED ASSETS

(a) Acquisition of Assets

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

Asset class	Reporting program						2021/22 Budget total	2020/21 Actual total	2020/21 Budget total
	Governance	Housing	Recreation and culture	Transport	Economic services	Other property and services			
	\$	\$	\$	\$	\$	\$	\$	\$	
<i>Property, Plant and Equipment</i>									
Buildings - non-specialised	0	5,000	0	0	20,000	0	25,000	978,058	987,063
Buildings - specialised	0	0	4,375,500	91,571	0	0	4,467,071	45,535	577,106
Furniture and equipment	0	0	0	0	0	0	0	12,100	17,000
Plant and equipment	121,400	0	0	0	0	766,000	887,400	788,852	861,500
	121,400	5,000	4,375,500	91,571	20,000	766,000	5,379,471	1,824,545	2,442,669
<i>Infrastructure</i>									
Infrastructure - roads	0	0	0	2,145,832	0	0	2,145,832	2,419,461	2,432,722
Infrastructure - footpaths	0	0	0	0	0	0	0	441,469	441,469
Infrastructure - bridges	0	0	0	0	0	0	0	270,000	270,000
Infrastructure - other	0	0	521,550	0	270,148	0	791,698	706,979	570,000
	0	0	521,550	2,145,832	270,148	0	2,937,530	3,837,909	3,714,191
Total acquisitions	121,400	5,000	4,897,050	2,237,403	290,148	766,000	8,317,001	5,662,455	6,156,860

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

SIGNIFICANT ACCOUNTING POLICIES

RECOGNITION OF ASSETS

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

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

SHIRE OF CRANBROOK
 NOTES TO AND FORMING PART OF THE BUDGET
 FOR THE YEAR ENDED 30 JUNE 2022
 4. FIXED ASSETS

(b) Disposals of Assets

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

	2021/22 Budget Net Book Value	2021/22 Budget Sale Proceeds	2021/22 Budget Profit	2021/22 Budget Loss	2020/21 Actual Net Book Value	2020/21 Actual Sale Proceeds	2020/21 Actual Profit	2020/21 Actual Loss	2020/21 Budget Net Book Value	2020/21 Budget Sale Proceeds	2020/21 Budget Profit	2020/21 Budget Loss
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
By Program												
Governance	93,000	99,500	6,500	0	70,623	68,273	4,169	(6,519)	73,200	65,000	0	(8,200)
Housing	136,380	130,000	0	(6,380)	0	0	0	0	133,000	150,000	17,000	0
Transport	403,600	378,000	22,000	(47,600)	246,576	254,345	13,220	(5,451)	261,500	265,000	10,000	(6,500)
	632,980	607,500	28,500	(53,980)	317,199	322,618	17,389	(11,970)	467,700	480,000	27,000	(14,700)
By Class												
<i>Property, Plant and Equipment</i>												
Land - freehold land	25,000	25,000	0	0	0	0	0	0	40,000	40,000	0	0
Buildings - non-specialised	111,380	105,000	0	(6,380)	0	0	0	0	93,000	110,000	17,000	0
Furniture and equipment	0	0	0	0	4,465	1,000	0	(3,465)	5,000	1,000	0	(4,000)
Plant and equipment	496,600	477,500	28,500	(47,600)	312,734	321,618	17,389	(8,505)	329,700	329,000	10,000	(10,700)
	632,980	607,500	28,500	(53,980)	317,199	322,618	17,389	(11,970)	467,700	480,000	27,000	(14,700)

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

- Plant replacement programme

SIGNIFICANT ACCOUNTING POLICIES

GAINS AND LOSSES ON DISPOSAL

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

SHIRE OF CRANBROOK
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2022
5. ASSET DEPRECIATION

By Program

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

By Class

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

2021/22 Budget	2020/21 Actual	2020/21 Budget
\$	\$	\$
98,380	97,372	73,580
125,020	135,768	121,210
3,500	3,270	2,500
71,356	73,914	47,880
225,078	208,481	226,450
1,250,700	1,224,762	1,612,000
34,500	14,789	14,200
443,920	434,778	366,500
2,252,454	2,193,134	2,464,320
328,290	309,612	282,750
24,000	23,026	21,500
604,594	604,723	510,400
1,295,570	1,255,774	1,649,670
2,252,454	2,193,134	2,464,320

SIGNIFICANT ACCOUNTING POLICIES

DEPRECIATION

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

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

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

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

Buildings - non-specialised	30 to 50 years
Buildings - specialised	50 to 80 years
Furniture and equipment	3 to 10 years
Plant and equipment	1 to 15 years
Infrastructure - roads	20 to 45 years

AMORTISATION

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

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

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

SHIRE OF CRANBROOK
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2022
6. INFORMATION ON BORROWINGS

(a) Borrowing repayments

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

Purpose	Loan		Interest	Budget	2021/22	2021/22	Budget	2021/22	Actual	2020/21	2020/21	Actual	2020/21	Budget	2020/21	2020/21	Budget	2020/21
	Number	Institution	Rate	Principal 1 July 2021	Budget New Loans	Budget Principal Repayments	Principal outstanding 30 June 2022	Budget Interest Repayments	Principal 1 July 2020	Actual New Loans	Actual Principal Repayments	Principal outstanding 30 June 2021	Actual Interest Repayments	Principal 1 July 2020	Budget New Loans	Budget Principal Repayments	Principal outstanding 30 June 2021	Budget Interest Repayments
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Housing																		
Currie Street Units	75	WATC	6.1%	0	0	0	0	0	19,566	0	(19,566)	0	(740)	19,566	0	(19,566)	0	(947)
Lot 9 Edward St House	77	WATC	4.3%	103,608	0	(33,091)	70,517	(4,710)	135,333	0	(31,725)	103,608	(5,879)	135,333	0	(31,725)	103,609	(6,431)
Recreation and culture																		
Frederick Square Amen	76	WATC	6.1%	0	0	0	0	0	16,305	0	(16,305)	0	(616)	16,305	0	(16,305)	0	(747)
				103,608	0	(33,091)	70,517	(4,710)	171,204	0	(67,595)	103,608	(7,235)	171,204	0	(67,595)	103,609	(8,125)
				103,608	0	(33,091)	70,517	(4,710)	171,204	0	(67,595)	103,608	(7,235)	171,204	0	(67,595)	103,609	(8,125)

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

SHIRE OF CRANBROOK
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2022
6. INFORMATION ON BORROWINGS

(b) New borrowings - 2021/22

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

(c) Unspent borrowings

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

(d) Credit Facilities

	2021/22 Budget	2020/21 Actual	2020/21 Budget
	\$	\$	\$
Undrawn borrowing facilities			
credit standby arrangements			
Bank overdraft limit	500,000	0	0
Bank overdraft at balance date	0	0	0
Credit card limit	7,000	7,000	7,000
Credit card balance at balance date	0	2,420	362
Total amount of credit unused	507,000	9,420	7,362
Loan facilities			
Loan facilities in use at balance date	70,517	103,608	103,609

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 CRANBROOK
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2022
7. LEASE LIABILITIES

Purpose	Lease Number	Institution	Lease Interest Rate	Lease Term	Budget Lease Principal 1 July 2021	2021/22 Budget		2021/22 Budget		Actual Principal 1 July 2020	2020/21 Actual		2020/21 Actual		Budget Principal 1 July 2020	2020/21 Budget		2020/21 Budget	
						Budget New Leases	Budget Lease Repayments	Budget Lease Principal outstanding 30 June 2022	Budget Lease Repayments		Actual New Leases	Actual Lease repayments	Actual Lease Principal outstanding 30 June 2021	Actual Lease repayments		Budget New Leases	Budget Lease repayments	Budget Lease Principal outstanding 30 June 2021	Budget Lease repayments
Law, order, public safety					\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
CESM Vehicle	973988	SG Fleet	1.2%	60 months	82,373	0	(18,508)	63,865	(1,175)	0	94,549	(12,176)	82,373	(946)	0	0	0	0	0
					82,373	0	(18,508)	63,865	(1,175)	0	94,549	(12,176)	82,373	(946)	0	0	0	0	0

SIGNIFICANT ACCOUNTING POLICIES

LEASES

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

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

LEASE LIABILITIES

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

SHIRE OF CRANBROOK
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2022
8. CASH BACKED RESERVES

(a) Cash Backed Reserves - Movement

	2021/22 Budget Opening Balance	2021/22 Budget Transfer to	2021/22 Budget Transfer (from)	2021/22 Budget Closing Balance	2020/21 Actual Opening Balance	2020/21 Actual Transfer to	2020/21 Actual Transfer (from)	2020/21 Actual Closing Balance	2020/21 Budget Opening Balance	2020/21 Budget Transfer to	2020/21 Budget Transfer (from)	2020/21 Budget Closing Balance
(a) Leave Reserve	257,084	1,285	(120,000)	138,369	133,819	178,135	(54,870)	257,084	133,819	178,338	(79,500)	232,657
(b) Plant reserve	501,877	46,499	(250,000)	298,377	553,053	2,068	(53,244)	501,877	553,053	5,531	(113,500)	445,084
(c) Building Asset Management reserve	196,687	43,718	(66,100)	174,305	215,879	808	(20,000)	196,687	215,879	2,159	(20,000)	198,038
(d) Community Associations Financial A	49,300	2,747	(15,000)	37,047	49,113	187		49,300	49,113	491	0	49,604
(e) Furniture & Equipment reserve	13,292	66	0	13,358	25,305	87	(12,100)	13,292	25,305	253	(17,000)	8,558
(f) Waste & Water Management reserve	18,271	91	0	18,363	18,202	69		18,271	18,202	182	0	18,384
(g) Land reserve	122,009	610	0	122,620	121,548	461		122,009	121,548	1,215	0	122,763
(h) Frankland River Sporting Facilities re	170,361	852	(171,213)	0	169,713	648		170,361	169,713	1,697	0	171,410
(i) Housing reserve	235,514	131,178	(5,000)	361,692	234,619	895		235,514	234,619	152,346	0	386,965
(j) Asset Replacement Fund - Frankland	67,538	5,338	0	72,876	67,281	257		67,538	67,281	5,673	0	72,954
(k) Asset Replacement Fund - Cranbrook	72,532	5,363	0	77,895	67,275	5,257		72,532	67,275	5,673	0	72,948
(l) Rate Discount reserve	740,538	199,413	(614,494)	325,456	749,493	191,607	(200,562)	740,538	749,493	195,669	(201,522)	743,640
(m) Strategic Community Plan Projects re	5,086	25	(5,112)	0	5,067	19		5,086	5,067	51	0	5,118
(n) WANDRRA reserve	83,676	418	0	84,095	83,358	318		83,676	83,358	834	0	84,192
(o) Works Depot reserve	152,842	250,764	(90,000)	313,606	29,266	123,576		152,842	29,266	123,293	0	152,559
(p) Cranbrook Youth Precinct reserve	7,195	36	(7,231)	0	294	6,901		7,195	294	1,003	0	1,297
(q) Bridges reserve	0	0	0	0	270,000	373	(270,373)	(0)	270,000	0	(270,000)	0
	2,693,805	688,404	(1,344,150)	2,038,059	2,793,285	511,667	(611,149)	2,693,805	2,793,285	674,408	(701,522)	2,766,171

(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) Leave Reserve	Ongoing	To be used to meet employees long service, annual and sick leave liabilities
(b) Plant reserve	Ongoing	To be used for the purpose or replacement of capital plant and equipment
(c) Building Asset Management reserve	Ongoing	To be used for capital maintenance on Council owned public buildings
(d) Community Associations Financial A	Ongoing	To be used for the provision of interest free loans to community organisations
(e) Furniture & Equipment reserve	Ongoing	To be used for the purchase or replacement of capital furniture and equipment and computer hardware and software
(f) Waste & Water Management reserve	Ongoing	To be used for the establishment or improvements of waste sites and water harvesting and re-use initiatives
(g) Land reserve	Ongoing	To be used for the acquisition and development of land
(h) Frankland River Sporting Facilities re	30/06/2022	To be used for upgrading or improvements to sporting facilities in Frankland River
(i) Housing reserve	Ongoing	To be used for the provision of new housing and capital maintenance and improvements of existing housing
(j) Asset Replacement Fund - Frankland	Ongoing	To be used for the replacement of the synthetic bowling green at Frankland River
(k) Asset Replacement Fund - Cranbrook	Ongoing	To be used for the replacement of the synthetic bowling green at Cranbrook
(l) Rate Discount reserve	Ongoing	To be used for the upgrade of existing and construction of new community facilities
(m) Strategic Community Plan Projects re	30/06/2022	To be used to assist with funding projects identified in the Shire's Strategic Community Plan
(n) WANDRRA reserve	Ongoing	To be used to assist with funding the Shire's contribution in the event of a WANDRRA claim
(o) Works Depot reserve	Ongoing	To be used for upgrading and improvements to the Shire's works depot
(p) Cranbrook Youth Precinct reserve	30/06/2022	To be used for upgrading and developing the youth precinct at Frederick Square Cranbrook
(q) Bridges reserve	Completed	To be used for bridge refurbishment

(c) Cash Backed Reserves - Change in Use

The Shire has resolved to make the following changes in the use of part of the money in a reserve account. This money is to be used or set aside for a purpose other than the purpose for which the account was established.

Cash Backed Reserve	Proposed new purpose of the reserve	Objects of changing of the reserve	Reasons for changing the use of the reserve	2021/22 Budget amount to be used	2021/22 Budget amount change of purpose
Plant reserve	Transfer to Works depot reserve		Utilise a portion of the plant reserve funds to assist with the upgrade of the works depot	\$ 0	\$ 250,000
				0	250,000

9. FEES & CHARGES REVENUE

	2021/22 Budget	2020/21 Actual	2020/21 Budget
	\$	\$	\$
Governance	200	168	200
General purpose funding	8,800	3,785	8,700
Law, order, public safety	9,900	11,430	8,300
Health	1,000	1,008	450
Housing	75,600	87,538	74,600
Community amenities	95,440	90,454	91,369
Recreation and culture	15,500	14,554	16,600
Transport	13,200	13,150	11,000
Economic services	138,280	111,512	138,250
Other property and services	35,100	19,795	35,100
	393,020	353,395	384,569

10. GRANT REVENUE

By Program:

(a) Operating grants, subsidies and contributions

	2021/22 Budget	2020/21 Actual	2020/21 Budget
	\$	\$	\$
General purpose funding	767,589	1,453,677	687,320
Law, order, public safety	177,486	168,222	164,596
Education and welfare	2,000	8,000	10,000
Recreation and culture	12,000	7,000	12,000
Transport	170,057	160,634	160,568
	1,129,132	1,797,534	1,034,484

(b) Non-operating grants, subsidies and contributions

Law, order, public safety	0	466,837	443,413
Community amenities	0	213,212	216,620
Recreation and culture	3,293,700	1,000,000	1,331,000
Transport	2,469,085	1,912,590	1,779,191
Economic services	75,000	75,000	150,000
	5,837,785	3,667,639	3,920,224

Total grants, subsidies and contributions	6,966,917	5,465,173	4,954,708
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SHIRE OF CRANBROOK
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2022
11. REVENUE RECOGNITION

SIGNIFICANT ACCOUNTING POLICIES

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

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/Refunds/Warranties	Determination of transaction price	Allocating transaction price	Measuring obligations for returns	Revenue recognition	Accounting standard
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	AASB 15 AASB 1058
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	AASB 15
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	AASB 15
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	AASB 1058
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	AASB 1058
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	AASB 1058
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	AASB 15 AASB 1058
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	AASB 1058
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	AASB 15
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	AASB 15
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	AASB 1058
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	AASB 15
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	AASB 15

12 ELECTED MEMBERS REMUNERATION

	2021/22 Budget	2020/21 Actual	2020/21 Budget
	\$	\$	\$
Elected member Cr PL Horrocks			
President's allowance	6,000	6,000	6,000
Meeting attendance fees	10,000	10,000	10,000
Annual allowance for ICT expenses	1,200	1,200	1,200
	17,200	17,200	17,200
Elected member Cr ER Bigwood			
Deputy President's allowance	1,500	1,500	1,500
Meeting attendance fees	5,000	5,000	5,000
Annual allowance for ICT expenses	600	600	600
	7,100	7,100	7,100
Elected member Cr PW Slater			
Meeting attendance fees	5,000	5,000	5,000
Annual allowance for ICT expenses	600	600	600
	5,600	5,600	5,600
Elected member Cr PM Beech			
Meeting attendance fees	5,000	5,000	5,000
Annual allowance for ICT expenses	600	600	600
	5,600	5,600	5,600
Elected member Cr RW Johnson			
Meeting attendance fees	5,000	5,000	5,000
Annual allowance for ICT expenses	600	600	600
	5,600	5,600	5,600
Elected member Cr DS Carey			
Meeting attendance fees	5,000	5,000	5,000
Annual allowance for ICT expenses	600	600	600
	5,600	5,600	5,600
Elected member Cr JA Quick			
Meeting attendance fees	5,000	5,000	5,000
Annual allowance for ICT expenses	600	600	600
	5,600	5,600	5,600
Elected member Cr VN Fiegert			
Meeting attendance fees	5,000	5,000	5,000
Annual allowance for ICT expenses	600	600	600
	5,600	5,600	5,600
Elected member Cr P Denton			
Meeting attendance fees	5,000	5,000	5,000
Annual allowance for ICT expenses	600	600	600
	5,600	5,600	5,600
	63,500	63,500	63,500
President's allowance	6,000	6,000	6,000
Deputy President's allowance	1,500	1,500	1,500
Meeting attendance fees	50,000	50,000	50,000
Annual allowance for ICT expenses	6,000	6,000	6,000
	63,500	63,500	63,500

13 OTHER INFORMATION

The net result includes as revenues

(a) Interest earnings

Investments			
- Reserve funds	10,000	11,595	26,000
- Other funds	4,000	3,714	12,000
Late payment of fees and charges *	200	(559)	200
Other interest revenue (refer note 1b)	16,000	17,181	15,000
	30,200	31,931	53,200

* The Shire has resolved to charge interest under section 6.13 for the late payment of any amount of money at 7%.

(b) Other revenue

Reimbursements and recoveries	138,106	244,908	222,164
	138,106	244,908	222,164

The net result includes as expenses

(c) Auditors remuneration

Audit services	29,600	29,000	29,000
Other services	4,400	2,010	4,000
	34,000	31,010	33,000

(d) Interest expenses (finance costs)

Borrowings (refer Note 6(a))	4,710	7,235	8,125
Interest expense on lease liabilities		946	
Overdraft Interest	3,000	0	0
	7,710	8,181	8,125

(e) Write offs

General rate	500	1,248	500
	500	1,248	500

14 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.

**BUDGET - 2021/2022
MUNICIPAL FUND SUMMARY**

OPERATING ACTIVITIES	BUDGET 2021/2022	ACTUAL 30/06/2021	REVISED BUDGET 2020/2021
Net Current Assets at start of financial year Surplus/(Deficit)	\$ 1,002,405	\$ 1,504,701	\$ 1,504,701
Accruals & Deferments			
Provisions			
Adjusted Net Current Assets at start of financial year Surplus/(Deficit)	\$ 1,002,405	\$ 1,504,701	\$ 1,504,701
Operating Revenue			
General Purpose Funding	\$ 3,417,867	\$ 3,999,665	\$ 3,249,744
Governance	\$ 22,206	\$ 112,321	\$ 44,400
Law, Order & Public Safety	\$ 214,386	\$ 206,073	\$ 212,356
Health	\$ 1,000	\$ 1,008	\$ 450
Education & Welfare	\$ 2,000	\$ 8,000	\$ 8,000
Housing	\$ 79,600	\$ 94,931	\$ 94,100
Community Amenities	\$ 110,440	\$ 106,361	\$ 106,250
Recreation & Culture	\$ 33,800	\$ 26,708	\$ 27,700
Transport	\$ 206,257	\$ 187,005	\$ 182,568
Economic Services	\$ 158,280	\$ 143,482	\$ 160,950
Other Property & Services	\$ 84,600	\$ 70,839	\$ 103,100
Total Operating Revenue	\$ 4,330,436	\$ 4,956,391	\$ 4,189,618
Operating Expenditure			
General Purpose Funding	\$ 127,084	\$ 129,922	\$ 139,210
Governance	\$ 522,924	\$ 471,334	\$ 548,323
Law, Order & Public Safety	\$ 534,347	\$ 558,377	\$ 574,412
Health	\$ 68,469	\$ 43,447	\$ 53,424
Education & Welfare	\$ 101,543	\$ 133,187	\$ 138,471
Housing	\$ 130,047	\$ 99,579	\$ 98,208
Community Amenities	\$ 616,780	\$ 623,826	\$ 600,714
Recreation & Culture	\$ 1,018,934	\$ 931,159	\$ 968,881
Transport	\$ 2,670,250	\$ 2,639,092	\$ 2,964,484
Economic Services	\$ 508,045	\$ 355,397	\$ 365,194
Other Property & Services	\$ 50,791	\$ 41,614	\$ 53,086
Total Operating Expenditure	\$ 6,349,213	\$ 6,026,934	\$ 6,504,407
Non Cash Items Written Back			
Depreciation on Assets	\$ 2,252,454	\$ 2,193,134	\$ 2,464,320
(Profit) on Disposal of Assets	\$ (28,500)	\$ (17,389)	\$ (27,000)
Loss on Disposal of Assets	\$ 53,980	\$ 11,970	\$ 14,700
Profit on equity share LG House	\$ -	\$ (1,939)	\$ -
Movement in lease liability	\$ -	\$ (12,176)	\$ -
Movement in Employee Benefit Provisions - current	\$ -	\$ 26,343	\$ -
Movement in Deferred rates	\$ -	\$ 2,469	\$ -
Movement in Employee Benefit Provisions - non-current	\$ -	\$ 5,146	\$ -
AMOUNT ATTRIBUTABLE TO OPERATING ACTIVITIES	\$ 1,261,562	\$ 2,641,717	\$ 1,641,932

**BUDGET - 2021/2022
MUNICIPAL FUND SUMMARY**

	BUDGET 2021/2022	ACTUAL 30-Jun-21	REVISED BUDGET 2020/2021
INVESTING ACTIVITIES			
Capital Revenue			
General Purpose Funding	\$ -	\$ -	\$ -
Governance	\$ -	\$ -	\$ -
Law, Order & Public Safety	\$ -	\$ 466,837	\$ 466,837
Health	\$ -	\$ -	\$ -
Education & Welfare	\$ -	\$ -	\$ -
Housing	\$ -	\$ -	\$ -
Community Amenities	\$ -	\$ 213,212	\$ 190,500
Recreation & Culture	\$ 3,293,700	\$ 1,000,000	\$ 1,001,000
Transport	\$ 2,469,085	\$ 1,912,590	\$ 2,179,775
Economic Services	\$ 75,000	\$ 75,000	\$ 150,000
Other Property & Services	\$ -	\$ -	\$ -
Total Capital Revenue	\$ 5,837,785	\$ 3,667,639	\$ 3,988,112
Capital Expenditure			
General Purpose Funding	\$ -	\$ -	\$ -
Governance	\$ 121,400	\$ 128,111	\$ 130,000
Law, Order & Public Safety	\$ -	\$ 532,171	\$ 532,444
Health	\$ -	\$ -	\$ -
Education & Welfare	\$ -	\$ -	\$ -
Housing	\$ 5,000	\$ -	\$ -
Community Amenities	\$ -	\$ 46,813	\$ 46,016
Recreation & Culture	\$ 4,897,050	\$ 477,672	\$ 520,000
Transport	\$ 2,237,403	\$ 3,176,465	\$ 3,420,476
Economic Services	\$ 290,148	\$ 666,164	\$ 801,227
Other Property & Services	\$ 766,000	\$ 635,058	\$ 718,500
Total Capital Expenditure	\$ 8,317,001	\$ 5,662,455	\$ 6,168,663
Proceeds from Disposal of Plant Assets	\$ 477,500	\$ 321,618	\$ 329,000
Proceeds from Disposal of Furniture & Equipment Assets	\$ -	\$ 1,000	\$ 1,000
Proceeds from Disposal of Assets (Housing/Land)	\$ 130,000	\$ -	\$ 150,000
AMOUNT ATTRIBUTABLE TO INVESTING ACTIVITIES	\$ (1,871,716)	\$ (1,672,197)	\$ (1,700,551)
FINANCING ACTIVITIES			
Borrowings			
Repayment of Loans (Principle)	\$ (33,091)	\$ (67,595)	\$ (67,595)
Payment of Community Loan to Association	\$ (15,000)	\$ -	\$ -
Repayments from Community Association Loans	\$ 2,500	\$ 1,000	\$ 1,000
Reserves			
Transfers from Reserves	\$ 1,344,150	\$ 611,149	\$ 801,522
Transfers to Reserves (including Interest)	\$ (688,404)	\$ (511,667)	\$ (676,308)
AMOUNT ATTRIBUTABLE TO FINANCING ACTIVITIES	\$ 610,155	\$ 32,887	\$ 58,619
Estimated Surplus/(Deficit) at End of Financial Year	\$ 0	\$ 1,002,405	\$ -

DETAILED CAPITAL STATEMENT 2021/2022 - APPENDIX A

	RESP OFF	Budget 2021/2022	Actual 30-Jun-21	Revised Budget 2020/2021	Comments	
04 GOVERNANCE						
042 Governance - General - Capital Expenditure						
042204	Capital Expense - Major Office Equipment	MCC	\$ -	\$ 12,100	\$ 17,000	
042212	Capital Expense - Admin Vehicles	MOW	\$ 121,400	\$ 116,011	\$ 113,000	As per plant replacement program
042 Total Governance - General - Capital Expenditure			\$ 121,400	\$ 128,111	\$ 130,000	
04 TOTAL GOVERNANCE - CAPITAL EXPENDITURE			\$ 121,400	\$ 128,111	\$ 130,000	
04 TOTAL GOVERNANCE - CAPITAL REVENUE			\$ -	\$ -	\$ -	
05 LAW ORDER & PUBLIC SAFETY						
051 Fire Prevention - Capital Expenditure						
051203	Capital Expense - Tunney Fire Shed	MCC	\$ -	\$ 526,080	\$ 526,080	
051 Total Fire Prevention - Capital Expenditure			\$ -	\$ 526,080	\$ 526,080	
051 Fire Prevention - Capital Revenue						
051302	Capital Revenue - ESL Grant Tunney Fire Shed	MCC	\$ -	\$ 460,473	\$ 460,473	
051 Total Fire Prevention - Capital Revenue			\$ -	\$ 460,473	\$ 460,473	
053 Other Law Order Public Safety - Capital Expenditure						
053200	Capital Expense - Emergency Capital Equipment	MOW	\$ -	\$ 6,091	\$ 6,364	
053 Total Other Law Order Public Safety - Capital Expenditure			\$ -	\$ 6,091	\$ 6,364	
053 Other Law Order Public Safety - Capital Revenue						
053300	Capital Revenue - Funding for Emergency Equipment	MOW	\$ -	\$ 6,364	\$ 6,364	
053 Total Other Law Order Public Safety - Capital Revenue			\$ -	\$ 6,364	\$ 6,364	
05 TOTAL LAW ORDER & PUBLIC SAFETY - CAPITAL EXPENDITURE			\$ -	\$ 532,171	\$ 532,444	
05 TOTAL LAW ORDER & PUBLIC SAFETY - CAPITAL REVENUE			\$ -	\$ 466,837	\$ 466,837	

	RESP OFF	Budget 2021/2022	Actual 30-Jun-21	Revised Budget 2020/2021	Comments
09 HOUSING					
091 Staff Housing - Capital Expenditure					
091202	Capital Expense - Staff Housing Major Maintenance	MCC	\$ 5,000	\$ -	\$ - As per building maintenance program - transfer from housing reserve
091 Total Staff Housing - Capital Expenditure			\$ 5,000	\$ -	\$ -
09 TOTAL HOUSING - CAPITAL EXPENDITURE			\$ 5,000	\$ -	\$ -
09 TOTAL HOUSING - CAPITAL REVENUE			\$ -	\$ -	\$ -
10 COMMUNITY AMENITIES					
107 Other Community Amenities - Capital Expenditure					
107207	Capital Expense - Aged Care Development	MCC	\$ -	\$ 46,813	\$ 46,016
107 Total Other Community Amenities - Capital Expenditure			\$ -	\$ 46,813	\$ 46,016
107 Other Community Amenities - Capital Revenue					
107301	Capital Revenue - Grant for Aged Care Development	MCC		\$ 213,212	\$ 190,500
107 Total Other Community Amenities - Capital Revenue			\$ -	\$ 213,212	\$ 190,500
10 TOTAL COMMUNITY AMENITIES - CAPITAL EXPENDITURE			\$ -	\$ 46,813	\$ 46,016
10 TOTAL COMMUNITY AMENITIES - CAPITAL REVENUE			\$ -	\$ 213,212	\$ 190,500
11 RECREATION & CULTURE					
111 Public Halls & Civic Centres - Capital Expenditure					
111205	Capital Expense - Frankland River Community Centre Major I	MCC	\$ 35,000	\$ -	\$ - As per building maintenance program - transfer from building asset management reserve
111208	Capital Expense - Cranbrook Regional Community Hub Devel	MCC	\$ 25,100	\$ -	\$ - As per building maintenance program - transfer from building asset management reserve
111 Total Public Halls & Civic Centres - Capital Expenditure			\$ 60,100	\$ -	\$ -

	RESP OFF	Budget 2021/2022	Actual 30-Jun-21	Revised Budget 2020/2021	Comments	
113 Other Recreation & Sport - Capital Expenditure						
113205	Capital Expense - Frankland River Community Facility	MCC	\$ 4,309,400	\$ -	\$ -	Proposed new facility dependant upon grant funding - \$500k transfer from rate discount reserve + \$171k transfer from FR sporting facilities reserve
113220	Capital Expense - Cranbrook Youth and Community Precinct	CDO	\$ 516,550	\$ 477,672	\$ 520,000	Carryover of LRCRI2\$56,550 + \$10k for line marking + signs for footpath + delivery of rocks to site + \$450k for Stage 2 (skate park) \$50k transfer from rate discount reserve + \$7k transfer from CB precinct reserve
113229	Capital Expense - Horse Paddocks Upgrade	MOW	\$ 5,000	\$ -	\$ -	Additional x3 paddocks
113 Total Other Recreation & Sport - Capital Expenditure			\$ 4,830,950	\$ 477,672	\$ 520,000	
113 Other Recreation & Sport - Capital Revenue						
113303	Capital Revenue - Contributions & Donations Other Rec & Sp	MCC	\$ 239,000	\$ -	\$ 1,000	Community contribution (Barrel + Bale)
113311	Capital Revenue - Frederick Square Lotterywest Grant	CDO	\$ 400,000	\$ -	\$ -	Lotterywest funding for CB Precinct
113324	Capital Revenue - Drought Communities Program	MCC	\$ -	\$ 1,000,000	\$ 1,000,000	
113325	Capital Revenue - Funding for New FRCF (CSRFF)	MCC	\$ 500,000	\$ -	\$ -	CSRFF grant application to be submitted (Barrel + Bale)
113326	Capital Revenue - Funding for New FRCF (BBRF)	MCC	\$ 2,154,700	\$ -	\$ -	BBRF grant application submitted (Barrel + Bale)
113 Total Other Recreation & Sport - Capital Revenue			\$ 3,293,700	\$ 1,000,000	\$ 1,001,000	
115 Libraries - Capital Expenditure						
115200	Capital Expense - Capital Library Expenses	MCC	\$ 6,000	\$ -	\$ -	Supply and instal cabinets for Shire archives at Gillamii - transfer from building asset management reserve
115 Total Libraries- Capital Expenditure			\$ 6,000	\$ -	\$ -	
11 TOTAL RECREATION & CULTURE - CAPITAL EXPENDITURE			\$ 4,897,050	\$ 477,672	\$ 520,000	
11 TOTAL RECREATION & CULTURE - CAPITAL REVENUE			\$ 3,293,700	\$ 1,000,000	\$ 1,001,000	
12 TRANSPORT						
121 Streets Roads Bridges & Depot Construction - Capital Expenditure						
Road Construction (as per five year road program)						
121200	Capital Expense - Bridge Program Works	MOW	\$ -	\$ 270,000	\$ 270,000	
121201	Capital Expense - Regional Road Group Construction	MOW	\$ 1,405,000	\$ 1,337,001	\$ 1,337,000	
121202	Capital Expense - Council Funded Road Construction	MOW	\$ 230,000	\$ 161,417	\$ 188,000	
121203	Capital Expense - Roads to Recovery Construction	MOW	\$ 404,652	\$ 403,430	\$ 402,208	

DETAILED CAPITAL STATEMENT 2021/2022 - APPENDIX A

	RESP OFF	Budget 2021/2022	Actual 30-Jun-21	Revised Budget 2020/2021	Comments
121204	Capital Expense - Black Spot Construction	MOW \$ -	\$ 168,838	\$ 184,000	
121209	Capital Expense - Depot Upgrade Cranbrook	MOW \$ 91,571	\$ 45,535	\$ 137,106	Carryover - transfer \$90k from works depot reserve
121212	Capital Expense - Footpaths	MOW \$ -	\$ 441,469	\$ 441,469	
121217	Capital Expense - Frankland River Drainage	MOW \$ -	\$ 334,956	\$ 340,693	
121218	Capital Expense - Cranbrook Drainage	MOW \$ 106,180	\$ 13,820	\$ 120,000	Carryover - funded by LRCI phase 2
121 Total Streets Roads Bridges & Depot Construction - Capital Expend		\$ 2,237,403	\$ 3,176,465	\$ 3,420,476	
121 Streets Roads Bridges & Depot Construction - Capital Revenue					
122300	Capital Revenue - Grant - Road Project Grants (RRG)	MOW \$ 936,667	\$ 891,333	\$ 891,333	
122301	Capital Revenue - Grant - Roads to Recovery Grants	MOW \$ 404,652	\$ 404,652	\$ 402,208	
122305	Capital Revenue - Grant - Black Spot Grants	MOW \$ -	\$ 97,866	\$ 122,667	
122309	Capital Revenue - Local Roads & Community Infrastructure P	MOW \$ 1,127,766	\$ 518,739	\$ 763,567	\$882,938 phase 3 + \$96,629 phase 2 yet to be received + \$148,199 contract liabilities
121 Total Streets Roads Bridges & Depot Construction - Capital Revenue		\$ 2,469,085	\$ 1,912,590	\$ 2,179,775	
12 TOTAL TRANSPORT - CAPITAL EXPENDITURE		\$ 2,237,403	\$ 3,176,465	\$ 3,420,476	
12 TOTAL TRANSPORT - CAPITAL REVENUE		\$ 2,469,085	\$ 1,912,590	\$ 2,179,775	
13 ECONOMIC SERVICES					
132 Tourism & Area Promotion - Capital Expenditure					
132201	Capital Expense - Tourism Information Bays	CDO \$ 87,210	\$ -	\$ 82,098	Carryover - funded by LRCI phase 2 + \$5k to finalise & tidy up - trf from SCP reserve
132206	Capital Expense - Entry Statements	MCC \$ 182,938	\$ -	\$ -	4 x entry statements CB-\$100k + 3 x entry statements FR-\$82,938 - funded by LRCI phase 3
132212	Capital Expense - Caretaker House Upgrade	MCC \$ -	\$ 16,822	\$ 16,822	
132214	Capital Expense - Frankland River Caravan Park Upgrade	MOW \$ 20,000	\$ 388,342	\$ 443,000	Carryover
132217	Capital Expense - Sukey Hill Upgrade	CDO \$ -	\$ 229,307	\$ 229,307	
132 Total Tourism & Area Promotion - Capital Expenditure		\$ 290,148	\$ 634,471	\$ 771,227	
132 Tourism & Area Promotion - Capital Revenue					
132300	Capital Revenue - Grant for Frankland River Caravan Park	CDO \$ 75,000	\$ 75,000	\$ 150,000	Carryover
132 Total Tourism & Area Promotion - Capital Revenue		\$ 75,000	\$ 75,000	\$ 150,000	

	RESP OFF	Budget 2021/2022	Actual 30-Jun-21	Revised Budget 2020/2021	Comments	
133 Building Control - Capital Expenditure						
133201	Capital Expense - Building Vehicles	MOW	\$ -	\$ 31,693	\$ 30,000	
133 Total Building Control - Capital Expenditure			\$ -	\$ 31,693	\$ 30,000	
13 TOTAL ECONOMIC SERVICES - CAPITAL EXPENDITURE						
		\$ 290,148	\$ 666,164	\$ 801,227		
13 TOTAL ECONOMIC SERVICES - CAPITAL REVENUE						
		\$ 75,000	\$ 75,000	\$ 150,000		
14 OTHER PROPERTY & SERVICES						
143 Plant Operation Costs - Capital Expenditure						
143200	Capital Expense - Works Passenger Vehicles	MOW	\$ 278,000	\$ 270,727	\$ 267,000	As per plant replacement program
143201	Capital Expense - Heavy Plant & Equipment Purchases	MOW	\$ 488,000	\$ 364,331	\$ 451,500	As per plant replacement program
143 Total Plant Operation Costs - Capital Expenditure			\$ 766,000	\$ 635,058	\$ 718,500	
14 TOTAL OTHER PROPERTY & SERVICES - CAPITAL EXPENDITURE						
		\$ 766,000	\$ 635,058	\$ 718,500		
14 TOTAL OTHER PROPERTY & SERVICES - CAPITAL REVENUE						
		\$ -	\$ -	\$ -		
TOTAL CAPITAL EXPENDITURE		\$ 8,317,001	\$ 5,662,455	\$ 6,168,663		
TOTAL CAPITAL REVENUE		\$ 5,837,785	\$ 3,667,639	\$ 3,988,112		

DETAILED OPERATING STATEMENT 2021/2022 - APPENDIX B

		RESP OFF	Budget 2021/2022	Actual 30-Jun-21	Revised Budget 2020/2021	Comments
03 GENERAL PURPOSE FUNDING						
031	Rate Revenue - Operating Expenditure					
031000	Expense - Administration Allocation Rates	MCC	\$ 110,056	\$ 119,436	\$ 123,110	
031002	Expense - Valuation Expenses	MCC	\$ 10,928	\$ 10,283	\$ 10,000	
031003	Expense - Title Searches	MCC	\$ 100	\$ 53	\$ 100	
031004	Expense - Debt Collection	MCC	\$ 5,000	\$ 150	\$ 5,000	
031006	Expense - Rates Incentive Prize	MCC	\$ 1,000	\$ -	\$ 1,000	
031	Total Rate Revenue - Operating Expenditure		\$ 127,084	\$ 129,922	\$ 139,210	
031	Rate Revenue - Operating Revenue					
031100	Revenue - General Rates Levied	MCC	\$ 2,609,478	\$ 2,509,052	\$ 2,509,052	
031101	Revenue - Ex-Gratia Rates	MCC	\$ 44,123	\$ 42,425	\$ 42,346	
031102	Revenue - Penalty Interest Raised on Rates	MCC	\$ 6,500	\$ 7,405	\$ 6,000	
031103	Revenue - Rates Written-off	MCC	\$ (500)	\$ (1,248)	\$ (500)	
031104	Revenue - Reimbursement of Debt Collection	MCC	\$ 5,000	\$ -	\$ 5,000	
031105	Revenue - Rates Instalment Interest	MCC	\$ 9,500	\$ 9,775	\$ 9,000	
031106	Revenue - Rates Administration Charges	MCC	\$ 2,200	\$ 2,120	\$ 2,200	
031107	Revenue - Rate Enquiries	MCC	\$ 1,600	\$ 1,665	\$ 1,500	
031108	Revenue - Interim Rates	MCC	\$ 2,000	\$ 2,182	\$ 100	
	Revenue - Discount Allowed	MCC	\$ (195,710)	\$ (188,174)	\$ (188,174)	
	Revenue - Discount Allocated trf to Reserve	MCC	\$ 195,710	\$ 188,174	\$ 188,174	Transfer to reserve
031	Total Rate Revenue - Operating Revenue		\$ 2,679,901	\$ 2,573,377	\$ 2,574,698	
032	Other General Purpose Funding - Operating Revenue					
032100	Revenue - Financial Assistance Grant	MCC	\$ 419,575	\$ 765,752	\$ 370,219	Prepayment received in 20/21
032101	Revenue - Local Roads Grant	MCC	\$ 303,891	\$ 645,500	\$ 285,327	Prepayment received in 20/21
032102	Revenue - Municipal Interest	MCC	\$ 4,000	\$ 3,714	\$ 4,000	
032103	Revenue - Reserves Interest	MCC	\$ 10,000	\$ 11,595	\$ 15,000	
032104	Revenue - Dividends/Other Interest	MCC	\$ 300	\$ 285	\$ 300	
032105	Revenue - Sundry Debtor Interest	MCC	\$ 200	\$ (559)	\$ 200	
032	Total Other General Purpose Funding - Operating Revenue		\$ 737,966	\$ 1,426,288	\$ 675,046	

DETAILED OPERATING STATEMENT 2021/2022 - APPENDIX B

RESP OFF	Budget 2021/2022	Actual 30-Jun-21	Revised Budget 2020/2021	Comments
03 TOTAL GENERAL PURPOSE FUNDING - OPERATING EXPENDITURE	\$ 127,084	\$ 129,922	\$ 139,210	
03 TOTAL GENERAL PURPOSE FUNDING - OPERATING REVENUE	\$ 3,417,867	\$ 3,999,665	\$ 3,249,744	
04 GOVERNANCE				
041 Members Of Council - Operating Expenditure				
041000 Expense - Administration Allocation Governance	MCC \$ 252,424	\$ 172,723	\$ 180,877	
041001 Expense - Members Travel Expenses	CEO \$ 500	\$ -	\$ 500	
041002 Expense - Members Conference Exp	CEO \$ 3,000	\$ 1,275	\$ 3,000	
041003 Expense - Council Election Exp	MCC \$ 8,000	\$ -	\$ -	
041004 Expense - President's Allowance	CEO \$ 6,000	\$ 6,000	\$ 6,000	
041005 Expense - Receptions & Civic Functions	MCC \$ 18,000	\$ 11,913	\$ 20,000	
041006 Expense - Members Insurance	MCC \$ 13,900	\$ 12,445	\$ 12,446	
041007 Expense - Members Subscriptions	MCC \$ 16,100	\$ 15,995	\$ 16,500	WALGA Membership + Procurement + ER + Governance + GS Zone WALGA + ACCI
041008 Expense - Members Telecommunication Allowance	CEO \$ 6,000	\$ 6,000	\$ 6,000	
041009 Expense - Members Meeting Allowance	CEO \$ 50,000	\$ 50,000	\$ 50,000	
041010 Expense - Members Advertising Exp	CEO \$ 3,000	\$ 3,744	\$ 2,500	
041012 Expense - Members Other Sundry Items	CEO \$ 2,000	\$ 875	\$ 2,000	
041013 Expense - Audit Fees	MCC \$ 34,000	\$ 31,010	\$ 35,000	
041016 Expense - Deputy President's Allowance	CEO \$ 1,500	\$ 1,500	\$ 1,500	
041017 Expense - Members Training	CEO \$ 7,000	\$ 4,000	\$ 7,000	
041018 Expense - Integrated Planning + Reporting	CEO \$ 21,500	\$ 41,163	\$ 70,000	AMP & LTFP carryover
041020 Expense - VROC Expenses	CEO \$ 5,000	\$ 1,014	\$ 5,000	
041021 Expense - Professional Services	CEO \$ 75,000	\$ 81,675	\$ 100,000	Allowance for development of plans and services
041 Total Members Of Council - Operating Expenditure	\$ 522,924	\$ 441,331	\$ 518,323	
041 Members Of Council - Operating Revenue				
041102 Revenue - Members Reimbursements	MCC \$ 100	\$ -	\$ 100	
041103 Revenue - Sale of Used Equipment	MCC \$ 500	\$ 7,000	\$ 7,000	
041 Total Members Of Council - Operating Revenue	\$ 600	\$ 7,000	\$ 7,100	

DETAILED OPERATING STATEMENT 2021/2022 - APPENDIX B

		RESP OFF	Budget 2021/2022	Actual 30-Jun-21	Revised Budget 2020/2021	Comments
042	Governance - General - Operating Expenditure					
042001	Expense - Admin Building Expenses	MCC	\$ 42,000	\$ 41,406	\$ 42,000	Includes building maintenance
042003	Expense - Admin Workers Compensation Premium	MCC	\$ 28,300	\$ 27,033	\$ 26,180	
042004	Expense - Office Equipment Maintenance	MCC	\$ 5,000	\$ 4,220	\$ 6,000	
042005	Expense - Computer Equipment Maintenance	MCC	\$ 65,000	\$ 57,381	\$ 65,000	
042006	Expense - Admin Telephone	MCC	\$ 20,000	\$ 18,501	\$ 20,841	
042007	Expense - CEO Expense Account	CEO	\$ 5,000	\$ 791	\$ 5,000	
042008	Expense - Admin Legal Expenses	CEO	\$ 15,000	\$ 12,752	\$ 20,000	
042009	Expense - Admin Staff Training	MCC	\$ 20,000	\$ 16,984	\$ 20,000	
042010	Expense - Admin Printing & Stationery	MCC	\$ 4,000	\$ 5,956	\$ 8,000	Move community newsletter paper to Other Education
042011	Expense - Fringe Benefits Tax	MCC	\$ 15,000	\$ 14,328	\$ 17,000	
042012	Expense - Admin Conference Exp	MCC	\$ 7,000	\$ 218	\$ 7,000	
042013	Expense - Admin Staff Uniform	MCC	\$ 4,950	\$ 3,591	\$ 4,100	
042014	Expense - Contract Financial Services	MCC	\$ 13,000	\$ -	\$ -	Annual financial statements
042015	Expense - Admin Insurance Premium	MCC	\$ 25,400	\$ 17,661	\$ 23,189	
042016	Expense - Admin Subscriptions	MCC	\$ 1,820	\$ 1,774	\$ 1,800	WALGA Tax Service + Survey Monkey Subscription
042017	Expense - Admin Advertising	MCC	\$ 2,000	\$ 1,110	\$ 2,000	
042018	Expense - Admin Postage & Freight	MCC	\$ 3,000	\$ 2,477	\$ 3,000	
042019	Expense - Bank Charges	MCC	\$ 200	\$ 159	\$ 200	
042020	Expense - Admin Vehicle Expenses	MCC	\$ 10,000	\$ 8,864	\$ 12,000	
042021	Expense - Unders & Overs	MCC	\$ 1	\$ 2	\$ 1	
042022	Expense - Other Admin Office Exp	MCC	\$ 2,000	\$ 346	\$ 2,000	
042023	Expense - Merchant & Bank Fees	MCC	\$ 5,600	\$ 5,432	\$ 5,500	
042024	Expense - Website Upgrade	CDO	\$ 20,000	\$ 16,800	\$ 16,000	Continue with Stage 2 of upgrade
042025	Expense - Software Upgrade	MCC	\$ 70,000	\$ 7,945	\$ 10,000	Commencement of software upgrade over the following three years
042026	Expense - Overdraft Interest	MCC	\$ 3,000	\$ -	\$ -	Proposed overdraft interest
042051	Expense - Admin Housing Allowance	MCC	\$ 18,600	\$ 16,521	\$ 17,000	
042052	Expense - Admin Employee Expenses	MCC	\$ 882,729	\$ 746,672	\$ 740,000	Includes accrued leave pay out - some to be transferred from reserve
042053	Expense - HR Expenses	MCC	\$ 10,000	\$ 5,686	\$ 17,000	
042055	Expense - Admin Computers	MCC	\$ 9,000	\$ 8,721	\$ 8,000	
042057	Expense - Desks/Chairs/Office Equipment	MCC	\$ 5,000	\$ 1,204	\$ 6,000	
042090	Expense - Depreciation Administration	MCC	\$ 98,380	\$ 97,372	\$ 73,580	

DETAILED OPERATING STATEMENT 2021/2022 - APPENDIX B

	RESP OFF	Budget 2021/2022	Actual 30-Jun-21	Revised Budget 2020/2021	Comments	
042091	Expense - Loss on Sale of Assets Admin	MCC	\$ -	\$ 6,519	\$ 8,200	
042099	Expense - Administration Costs Allocated	MCC	\$ (1,410,980)	\$ (1,148,422)	\$ (1,186,591)	
042	Total Governance - General - Operating Expenditure		\$ -	\$ 3	\$ -	
042	Governance - General - Operating Revenue					
042101	Revenue - Admin Reimbursements	MCC	\$ 1,000	\$ 1,545	\$ 100	
042102	Revenue - Photocopying Charges	MCC	\$ 100	\$ 103	\$ 100	
042103	Revenue - Secretarial / Other Charges	MCC	\$ 100	\$ 65	\$ 100	
042107	Revenue - Paid Parental Leave Reimbursement	MCC	\$ 13,906	\$ 13,570	\$ -	
042109	Revenue - Property Insurance Reimbursements	MCC	\$ -	\$ 85,868	\$ 37,000	
042199	Revenue - Profit on Sale of Assets Admin	MCC	\$ 6,500	\$ 4,169	\$ -	
042	Total Governance - General - Operating Revenue		\$ 21,606	\$ 105,321	\$ 37,300	
043	Other Governance - Operating Expenditure					
043001	Expense - Adverse Event Plan	CEO	\$ -	\$ 30,000	\$ 30,000	
043	Total Other Governance - Operating Expenditure		\$ -	\$ 30,000	\$ 30,000	
04 TOTAL GOVERNANCE - OPERATING EXPENDITURE			\$ 522,924	\$ 471,334	\$ 548,323	
04 TOTAL GOVERNANCE - OPERATING REVENUE			\$ 22,206	\$ 112,321	\$ 44,400	
05 LAW, ORDER & PUBLIC SAFETY						
051	Fire Prevention (ESL) - Operating Expenditure					
051001	Expense - ESL Purchase Minor Plant & Equip	CESM	\$ 1,000	\$ -	\$ -	
051002	Expense - ESL Maintenance Vehicles & Trailers	CESM	\$ 22,000	\$ 20,428	\$ 20,000	
051003	Expense - ESL Maintenance Plant & Equipment	CESM	\$ 200	\$ -	\$ 100	
051004	Expense - ESL Maintenance Land & Buildings	CESM	\$ 5,500	\$ 6,677	\$ 5,000	Includes building maintenance
051005	Expense - ESL Clothing & Accessories	CESM	\$ 7,596	\$ 4,815	\$ 6,000	
051006	Expense - ESL Utilities, Rates & Taxes	CESM	\$ 5,000	\$ 2,285	\$ 1,500	
051007	Expense - ESL Other Goods & Services	CESM	\$ 4,800	\$ 3,954	\$ 3,594	
051008	Expense - ESL Insurances - Fire Prevention	MCC	\$ 36,690	\$ 35,692	\$ 35,692	
051	Total Fire Prevention (ESL) - Operating Expenditure		\$ 82,786	\$ 73,849	\$ 71,886	

DETAILED OPERATING STATEMENT 2021/2022 - APPENDIX B

			RESP OFF	Budget 2021/2022	Actual 30-Jun-21	Revised Budget 2020/2021	Comments
051	Fire Prevention (ESL) - Operating Revenue						
051100	Revenue - ESL Grant		MCC	\$ 82,786	\$ 71,886	\$ 71,886	
051101	Revenue - ESL Collection Fee		MCC	\$ 4,000	\$ 4,000	\$ 4,000	
051	Total Fire Prevention (ESL) - Operating Revenue			\$ 86,786	\$ 75,886	\$ 75,886	
051	Fire Prevention (Council) - Operating Expenditure						
051000	Expense - Administration Allocation Fire Prevention		MCC	\$ 73,653	\$ 56,388	\$ 58,122	
051010	Expense - Council Fire Prevention		MOW	\$ 30,000	\$ 29,956	\$ 30,000	
051011	Expense - Council Fire Maps		MCC	\$ 500	\$ 500	\$ 1,000	
051090	Expense - Depreciation Fire Prevention		MCC	\$ 124,410	\$ 135,666	\$ 121,210	
051	Total Fire Prevention (Council) - Operating Expenditure			\$ 228,563	\$ 222,510	\$ 210,332	
051	Fire Prevention (Council) - Operating Revenue						
051111	Revenue - Council Sale of Fire Maps		MCC	\$ 100	\$ 109	\$ 100	
051	Total Fire Prevention (Council) - Operating Revenue			\$ 100	\$ 109	\$ 100	
051	Fire Prevention (CESM) - Operating Expenditure						
051020	Expense - CESM Employee Expenses		MCC	\$ 115,000	\$ 118,813	\$ 120,830	
051021	Expense - CESM Administration Expenses		MCC	\$ 1,500	\$ 1,264	\$ 6,800	
051022	Expense - CESM Vehicle Expenses		MCC	\$ 24,000	\$ 2,709	\$ 20,000	
051023	Expense - CESM Vehicle Interest Expense on Lease		MCC	\$ -	\$ 946	\$ -	
051	Total Fire Prevention (CESM) - Operating Expenditure			\$ 140,500	\$ 123,732	\$ 147,630	
051	Fire Prevention (CESM) - Operating Revenue						
051120	Revenue - CESM Contributions & Reimbursements		MCC	\$ 121,700	\$ 120,911	\$ 129,324	
051	Total Fire Prevention (CESM) - Operating Revenue			\$ 121,700	\$ 120,911	\$ 129,324	
052	Animal Control - Operating Expenditure						
052000	Expense - Administration Allocation Animal Control		MCC	\$ 11,852	\$ 24,462	\$ 25,214	
052001	Expense - Pound Maintenance		MOW	\$ 800	\$ 1,016	\$ 500	
052002	Expense - Animal Control		MOW	\$ 50,000	\$ 59,973	\$ 60,000	
052	Total Animal Control - Operating Expenditure			\$ 62,652	\$ 85,450	\$ 85,714	

DETAILED OPERATING STATEMENT 2021/2022 - APPENDIX B

	RESP OFF	Budget 2021/2022	Actual 30-Jun-21	Revised Budget 2020/2021	Comments
052	Animal Control - Operating Revenue				
052100	Revenue - Fines & Penalties Animal Control	MCC \$ 200	\$ -	\$ 200	
052101	Revenue - Dog Registration Fees	MCC \$ 2,100	\$ 2,116	\$ 1,500	
052102	Revenue - Impounding Fees	MCC \$ 300	\$ 300	\$ 200	
052103	Revenue - Cat Registration Fees	MCC \$ 200	\$ 170	\$ 300	
052	Total Animal Control - Operating Revenue	\$ 2,800	\$ 2,586	\$ 2,200	
053	Other Law Order & Public Safety - Operating Expenditure				
053000	Expense - Administration Allocation Other Law Order & Publi	MCC \$ 9,736	\$ 45,937	\$ 47,350	
053001	Expense - Local Laws	CEO \$ 5,000	\$ 1,241	\$ 5,000	
053002	Expense - Community Safety	CDO \$ 1,000	\$ 2,578	\$ 3,000	
053006	Expense - Security	MOW \$ 2,500	\$ 2,348	\$ 2,500	
053008	Expense - Fines Enforcement Expenses	MCC \$ 1,000	\$ 630	\$ 1,000	
053090	Expense - Depreciation Other Law Order & Public Safety	MCC \$ 610	\$ 102	\$ -	
053	Total Other Law Order & Public Safety - Operating Expenditure	\$ 19,846	\$ 52,835	\$ 58,850	
053	Other Law Order & Public Safety - Operating Revenue				
053101	Revenue - Community Safety Funding	MCC \$ -	\$ 1,846	\$ 1,846	
053103	Revenue - Infringements	MCC \$ 3,000	\$ 4,735	\$ 3,000	
053	Total Other Law Order & Public Safety - Operating Revenue	\$ 3,000	\$ 6,581	\$ 4,846	
05	TOTAL LAW, ORDER & PUBLIC SAFETY - OPERATING EXPENDITURE	\$ 534,347	\$ 558,377	\$ 574,412	
05	TOTAL LAW, ORDER & PUBLIC SAFETY - OPERATING REVENUE	\$ 214,386	\$ 206,073	\$ 212,356	
07	HEALTH				
074	Preventative Services - Administration & Inspection - Operating Expenditure				
074000	Expense - Administration Allocation Preventative Services	MCC \$ 27,514	\$ 13,437	\$ 13,850	
074001	Expense - Contract EHO	CEO \$ 13,000	\$ 12,065	\$ 12,000	
074002	Expense - Control Expenses Other	CEO \$ 500	\$ 232	\$ 500	
074	Total Preventative Services - Administration & Inspection - Operating	\$ 41,014	\$ 25,733	\$ 26,350	

DETAILED OPERATING STATEMENT 2021/2022 - APPENDIX B

	RESP OFF	Budget 2021/2022	Actual 30-Jun-21	Revised Budget 2020/2021	Comments	
074	Preventative Services - Administration & Inspection - Operating Revenue					
074102	Revenue - Septic Permit To Use Fee	MCC	\$ 900	\$ 858	\$ 400	
074	Total Preventative Services - Administration & Inspection - Operating					
			\$ 900	\$ 858	\$ 400	
075	Preventative Services - Pest Control - Operating Expenditure					
075000	Expense - Mosquito Control	MOW	\$ 5,000	\$ 3,000	\$ 3,000	
075	Total Preventative Services - Pest Control - Operating Expenditure					
			\$ 5,000	\$ 3,000	\$ 3,000	
077	Other Health - Operating Expenditure					
077000	Expense - Administration Allocation Other Health	MCC	\$ 7,055	\$ 11,714	\$ 12,074	
077001	Expense - Cranbrook Medical Service	MCC	\$ 5,000	\$ -	\$ 5,000	
077004	Expense - Frankland River Medical Service	MCC	\$ 10,400	\$ 3,000	\$ 7,000	
077	Total Other Health - Operating Expenditure					
			\$ 22,455	\$ 14,714	\$ 24,074	
077	Other Health - Operating Revenue					
077100	Revenue - Food Act Registration	MCC	\$ 100	\$ 150	\$ 50	
077	Total Other Health - Operating Revenue					
			\$ 100	\$ 150	\$ 50	
07	TOTAL HEALTH - OPERATING EXPENDITURE					
			\$ 68,469	\$ 43,447	\$ 53,424	
07	TOTAL HEALTH - OPERATING REVENUE					
			\$ 1,000	\$ 1,008	\$ 450	
08	EDUCATION & WELFARE					
082	Other Education - Operating Expenditure					
082000	Expense - Administration Allocation Other Education	MCC	\$ 19,189	\$ 33,189	\$ 34,210	
082002	Expense - Youth Activities	CDO	\$ 10,000	\$ 14,312	\$ 14,312	After school club in CB - YMCA
082003	Expense - Leeuwin Adventures	CDO	\$ 4,000	\$ -	\$ -	
082004	Expense - Community Activities	CDO	\$ 5,000	\$ 1,988	\$ 5,000	
082005	Expense - Community Newsletters	MCC	\$ 2,000	\$ -	\$ -	Supply paper for two community newsletters - moved from Admin
082	Total Other Education - Operating Expenditure					
			\$ 40,189	\$ 49,490	\$ 53,522	
082	Other Education - Operating Revenue					
082101	Revenue - Youth Activities Funding	CDO	\$ 1,000	\$ 8,000	\$ 8,000	Grant funding - Dept of Communities
082	Total Other Education - Operating Revenue					
			\$ 1,000	\$ 8,000	\$ 8,000	

DETAILED OPERATING STATEMENT 2021/2022 - APPENDIX B

	RESP OFF	Budget 2021/2022	Actual 30-Jun-21	Revised Budget 2020/2021	Comments	
084	Aged & Disabled - Senior Activities - Operating Expenditure					
084000	Expense - Administration Allocation Seniors Activities	MCC	\$ 19,189	\$ 44,443	\$ 45,811	
084001	Expense - Seniors Activities	CDO	\$ 2,000	\$ -	\$ -	
084	Total Aged & Disabled - Senior Activities - Operating Expenditure		\$ 21,189	\$ 44,443	\$ 45,811	
084	Aged & Disabled - Senior Activities - Operating Revenue					
084100	Revenue - Seniors Activities Funding	CDO	\$ 1,000	\$ -	\$ -	Grant funding - Dept of Communities
084	Total Aged & Disabled - Senior Activities - Operating Revenue		\$ 1,000	\$ -	\$ -	
086	Other Welfare - Operating Expenditure					
086000	Expense - Administration Allocation Other Welfare	MCC	\$ 10,865	\$ 11,484	\$ 11,838	
086002	Expense - Donations Other Welfare	CEO	\$ 800	\$ 500	\$ 800	
086007	Expense - Smart Start Program	MCC	\$ 25,000	\$ 24,000	\$ 24,000	As per funding agreement
086090	Expense - Depreciation Other Welfare	MCC	\$ 3,500	\$ 3,270	\$ 2,500	
086	Total Other Welfare - Operating Expenditure		\$ 40,165	\$ 39,254	\$ 39,138	
08	TOTAL EDUCATION & WELFARE - OPERATING EXPENDITURE		\$ 101,543	\$ 133,187	\$ 138,471	
08	TOTAL EDUCATION & WELFARE - OPERATING REVENUE		\$ 2,000	\$ 8,000	\$ 8,000	
09	HOUSING					
091	Staff Housing - Operating Expenditure					
091000	Expense - Administration Allocation Staff Housing	MCC	\$ 28,925	\$ 24,921	\$ 25,687	
091002	Expense - Staff Housing Utilities	MCC	\$ 38,000	\$ 41,028	\$ 38,415	
091003	Expense - Staff Housing Building Maintenance Schedule	MCC	\$ 25,900	\$ 18,775	\$ 17,385	As per building maintenance
091004	Expense - Interest on Loan 75, Currie St Units	MCC	\$ -	\$ 740	\$ 947	Loan finalised
091006	Expense - Interest on Loan 77.1, 46 Edward St - MOW Reside	MCC	\$ 4,710	\$ 5,879	\$ 6,431	As per borrowings note
091008	Expense - Property Management Fees	MCC	\$ 15,000	\$ -	\$ -	As per property management contract
091091	Expense - Loss on Sale of Assets Staff Housing	MCC	\$ 6,380	\$ -	\$ -	Sale of 7 Mason St
091	Total Staff Housing - Operating Expenditure		\$ 118,915	\$ 91,342	\$ 88,865	

DETAILED OPERATING STATEMENT 2021/2022 - APPENDIX B

	RESP OFF	Budget 2021/2022	Actual 30-Jun-21	Revised Budget 2020/2021	Comments
091	Staff Housing - Operating Revenue				
091100	MCC	\$ 61,000	\$ 72,938	\$ 60,000	
091101	MCC	\$ 4,000	\$ 7,394	\$ 2,500	
091199	MCC	\$ -	\$ -	\$ 17,000	
091	Total Staff Housing - Operating Revenue		\$ 80,331	\$ 79,500	
092	Other Housing - Operating Expenditure				
092000	MCC	\$ 6,632	\$ 4,020	\$ 4,143	
092001	MCC	\$ 2,500	\$ 2,255	\$ 3,000	
092005	MCC	\$ 2,000	\$ 1,962	\$ 2,200	As per building maintenance
092	Total Other Housing - Operating Expenditure		\$ 8,237	\$ 9,343	
092	Other Housing - Operating Revenue				
092100	MCC	\$ 14,600	\$ 14,600	\$ 14,600	
092	Total Other Housing - Operating Revenue		\$ 14,600	\$ 14,600	
09 TOTAL HOUSING - OPERATING EXPENDITURE		\$ 130,047	\$ 99,579	\$ 98,208	
09 TOTAL HOUSING - OPERATING REVENUE		\$ 79,600	\$ 94,931	\$ 94,100	
10 COMMUNITY AMENITIES					
101	Sanitation - Household Refuse - Operating Expenditure				
101000	MCC	\$ 16,367	\$ 22,968	\$ 23,675	
101001	MOW	\$ 26,500	\$ 25,951	\$ 27,000	
101002	MOW	\$ 175,000	\$ 181,258	\$ 175,000	
101003	MOW	\$ 500	\$ 576	\$ 500	
101004	MOW	\$ 3,500	\$ 15	\$ 3,500	
101006	MOW	\$ 31,500	\$ 31,268	\$ 32,000	
101090	MCC	\$ 2,492	\$ 2,051	\$ 1,980	
101	Total Sanitation - Household Refuse - Operating Expenditure		\$ 264,087	\$ 263,655	

DETAILED OPERATING STATEMENT 2021/2022 - APPENDIX B

	RESP OFF	Budget 2021/2022	Actual 30-Jun-21	Revised Budget 2020/2021	Comments
101	Sanitation - Household Refuse - Operating Revenue				
101100	Revenue - Recycling Removal Charges	MCC \$ 35,880	\$ 34,277	\$ 34,250	
101101	Revenue - Waste Removal Charges	MCC \$ 50,160	\$ 47,669	\$ 47,600	
101102	Revenue - Sale of Bins	MCC \$ 1,000	\$ 900	\$ 500	
101103	Revenue - Drum Muster	MOW \$ 3,500	\$ 527	\$ 3,500	
101105	Revenue - Sale of Waste Facility Passes	MCC \$ 400	\$ 336	\$ 400	
101	Total Sanitation - Household Refuse - Operating Revenue	\$ 90,940	\$ 83,709	\$ 86,250	
102	Sanitation - Other - Operating Expenditure				
102000	Expense - Administration Allocation Sanitation Other	MCC \$ 847	\$ 2,297	\$ 2,368	
102002	Expense - Street Bins	MOW \$ 16,000	\$ 17,097	\$ 16,000	
102	Total Sanitation - Other - Operating Expenditure	\$ 16,847	\$ 19,394	\$ 18,368	
103	Sewerage - Operating Revenue				
103102	Revenue - Septic Application Fees	MCC \$ 1,000	\$ 944	\$ 500	
103	Total Sewerage - Operating Revenue	\$ 1,000	\$ 944	\$ 500	
105	Protection Of Environment - Operating Expenditure				
105000	Expense - Administration Allocation Protection Of Environme	MCC \$ 15,944	\$ 9,876	\$ 10,180	
105001	Expense - Gillamii Centre Funding	MCC \$ 60,000	\$ 60,000	\$ 60,000	As per funding agreement
105005	Expense - Gillamii Centre Reimbursed Expenses	MCC \$ 6,000	\$ 4,609	\$ 5,600	Includes building maintenance
105090	Expense - Depreciation Protection of Environment	MCC \$ 12,646	\$ 2,083	\$ -	
105	Total Protection Of Environment - Operating Expenditure	\$ 94,590	\$ 76,569	\$ 75,780	
105	Protection Of Environment - Operating Revenue				
105101	Revenue - Reimbursements Gillamii Centre	MCC \$ 6,000	\$ 4,609	\$ 5,600	
105	Total Protection Of Environment - Operating Revenue	\$ 6,000	\$ 4,609	\$ 5,600	
106	Town Planning & Regional Development - Operating Expenditure				
106000	Expense - Administration Allocation TP & Regional Developm	MCC \$ 72,383	\$ 69,824	\$ 71,972	
106001	Expense - Town Planning Fees	CEO \$ 35,000	\$ 32,813	\$ 35,000	
106	Total Town Planning & Regional Development - Operating Expenditur	\$ 107,383	\$ 102,637	\$ 106,972	

DETAILED OPERATING STATEMENT 2021/2022 - APPENDIX B

	RESP OFF	Budget 2021/2022	Actual 30-Jun-21	Revised Budget 2020/2021	Comments
106	Town Planning & Regional Development - Operating Revenue				
106101	Revenue - Application Fees (Town Planning) MCC	\$ 6,000	\$ 5,320	\$ 8,000	
106	Total Town Planning & Regional Development - Operating Revenue	\$ 6,000	\$ 5,320	\$ 8,000	
107	Other Community Amenities - Operating Expenditure				
107000	Expense - Administration Allocation Other Community Amen MCC	\$ 20,883	\$ 19,868	\$ 20,479	
107001	Expense - Public Conveniences MOW	\$ 40,000	\$ 48,927	\$ 47,000	
107002	Expense - Cemeteries MOW	\$ 20,000	\$ 15,006	\$ 15,000	
107009	Expense - Darwinia Units Reimbursed Expenses MCC	\$ 5,000	\$ 7,560	\$ 7,560	
107090	Expense - Depreciation Other Community Amenities MCC	\$ 56,218	\$ 69,780	\$ 45,900	
107	Total Other Community Amenities - Operating Expenditure	\$ 142,101	\$ 161,141	\$ 135,939	
107	Other Community Amenities - Operating Revenue				
107101	Revenue - Cemetery Fees MCC	\$ 1,000	\$ 1,008	\$ 1,500	
107103	Revenue - Reimbursement Rest Bay Maintenance MOW	\$ 500	\$ -	\$ -	
107104	Revenue - Reimbursement Darwinia MCC	\$ 5,000	\$ 10,770	\$ 4,400	
107	Total Other Community Amenities - Operating Revenue	\$ 6,500	\$ 11,778	\$ 5,900	
10	TOTAL COMMUNITY AMENITIES - OPERATING EXPENDITURE	\$ 616,780	\$ 623,826	\$ 600,714	
10	TOTAL COMMUNITY AMENITIES - OPERATING REVENUE	\$ 110,440	\$ 106,361	\$ 106,250	
11	RECREATION & CULTURE				
111	Public Halls & Civic Centres - Operating Expenditure				
111000	Expense - Administration Allocation Public Halls & Civic Cent MCC	\$ 69,844	\$ 48,693	\$ 50,191	
111001	Expense - Cranbrook Hall Operating MCC	\$ 10,000	\$ 10,148	\$ 10,000	
111002	Expense - Cranbrook Hall Building Maintenance Schedule MCC	\$ 4,000	\$ 4,492	\$ 6,000	As per building maintenance
111003	Expense - Frankland River Hall Operating MCC	\$ 9,000	\$ 9,942	\$ 10,000	
111004	Expense - Frankland River Hall Building Maintenance Schedul MCC	\$ 2,500	\$ 2,324	\$ 2,500	As per building maintenance
111007	Expense - Frankland River Community Centre Operating MCC	\$ 20,000	\$ 19,881	\$ 20,000	
111008	Expense - Frankland River Community Centre Building Maint MCC	\$ 6,800	\$ 4,411	\$ 4,500	As per building maintenance
111010	Expense - Other Halls MCC	\$ 5,000	\$ 4,718	\$ 6,000	
111014	Expense - Interest Loan 76 Frederick Square Pavilion MCC	\$ -	\$ 616	\$ 747	Loan finalised

DETAILED OPERATING STATEMENT 2021/2022 - APPENDIX B

		RESP OFF	Budget 2021/2022	Actual 30-Jun-21	Revised Budget 2020/2021	Comments
111015	Expense - Cranbrook Regional Community Hub	MCC	\$ 36,600	\$ 36,885	\$ 36,000	Includes building maintenance
111016	Expense - Cranbrook Community Gym	MCC	\$ 1,500	\$ 1,447	\$ 3,000	
111017	Expense - Earthquake Damage	MCC	\$ -	\$ 56,490	\$ 57,000	
111090	Expense - Depreciation Public Halls & Civic Centres	MCC	\$ 129,188	\$ 124,250	\$ 138,000	
111	Total Public Halls & Civic Centres - Operating Expenditure		\$ 294,432	\$ 324,298	\$ 343,938	
111	Public Halls & Civic Centres - Operating Revenue					
111101	Revenue - Cranbrook Hall	MCC	\$ 1,000	\$ 991	\$ 400	
111102	Revenue - Frankland River Hall	MCC	\$ 500	\$ 527	\$ 100	
111104	Revenue - Frankland River Community Centre	MCC	\$ 1,700	\$ 1,741	\$ 2,000	
111105	Revenue - Reimbursement Halls	MCC	\$ 300	\$ 375	\$ 100	
111107	Revenue - Cranbrook Regional Community Hub	MCC	\$ 2,500	\$ 2,409	\$ 3,500	
111108	Revenue - Gym Memberships	MCC	\$ 5,000	\$ 4,809	\$ 4,000	
111	Total Public Halls & Civic Centres - Operating Revenue		\$ 11,000	\$ 10,853	\$ 10,100	
112	Swimming Areas and Beaches - Operating Expenditure					
112000	Expense - Administration Allocation Swimming Areas and Be:	MCC	\$ 12,981	\$ 10,336	\$ 10,654	
112002	Expense - Lake Maintenance & Operating	MOW	\$ 35,000	\$ 40,074	\$ 40,000	Includes building maintenance
112090	Expense - Depreciation Swimming Areas and Beaches	MCC	\$ 4,220	\$ 3,375	\$ 3,500	
112	Total Swimming Areas and Beaches - Operating Expenditure		\$ 52,201	\$ 53,785	\$ 54,154	
112	Swimming Areas and Beaches - Operating Revenue					
112102	Revenue - Lake Site Fees	MOW	\$ 1,000	\$ 1,118	\$ 1,000	
112	Total Swimming Areas and Beaches - Operating Revenue		\$ 1,000	\$ 1,118	\$ 1,000	
113	Other Recreation & Sport - Operating Expenditure					
113000	Expense - Administration Allocation Other Recreation & Spor	MCC	\$ 37,532	\$ 30,089	\$ 31,014	
113001	Expense - Cranbrook Parks and Gardens	MOW	\$ 205,000	\$ 151,293	\$ 150,000	Extra P&G staff member spread across all P&G
113002	Expense - Frankland River Parks and Gardens	MOW	\$ 105,000	\$ 80,287	\$ 80,000	
113003	Expense - Tenterden Parks and Gardens	MOW	\$ 12,000	\$ 7,854	\$ 7,000	
113004	Expense - Frederick Square Operating	MOW	\$ 65,000	\$ 41,022	\$ 40,000	Oval rehabilitation
113007	Expense - Horse Paddocks	MOW	\$ 4,000	\$ 3,517	\$ 3,000	
113012	Expense - Frankland River Recreation Operating	MOW	\$ 45,000	\$ 40,099	\$ 40,000	

DETAILED OPERATING STATEMENT 2021/2022 - APPENDIX B

		RESP OFF	Budget 2021/2022	Actual 30-Jun-21	Revised Budget 2020/2021	Comments
113016	Expense - Regional Trails Master Plan	CDO	\$ 5,000	\$ -	\$ -	First year contribution implementation of GSRTMP - GSCORE Service Agreement
113019	Expense - Cranbrook Playground	CDO	\$ -	\$ 10,318	\$ 22,000	
113020	Expense - Community Grant Round	CDO	\$ 20,000	\$ 21,181	\$ 21,181	Funded from Rate Discount reserve
113090	Expense - Depreciation Other Recreation & Sport	MCC	\$ 90,400	\$ 80,219	\$ 84,400	
113	Total Other Recreation & Sport - Operating Expenditure		\$ 588,932	\$ 465,879	\$ 478,595	
113	Other Recreation & Sport - Operating Revenue					
113102	Revenue - Horse Paddock Charges	MCC	\$ 3,000	\$ 2,182	\$ 2,500	Includes extra 3 x paddocks for 6 months
113104	Revenue - Asset Replacement Fund - FR Bowling Green	MCC	\$ 5,000	\$ -	\$ -	Trf to reserve
113105	Revenue - Asset Replacement Fund - CB Bowling Green	MCC	\$ 5,000	\$ 5,000	\$ 5,000	Trf to reserve
113108	Revenue - Lease of Frederick Square	MCC	\$ 2,000	\$ 2,000	\$ 2,000	
113	Total Other Recreation & Sport - Operating Revenue		\$ 15,000	\$ 9,182	\$ 9,500	
115	Libraries - Operating Expenditure					
115000	Expense - Administration Allocation Library	MCC	\$ 12,417	\$ 8,039	\$ 8,286	
115001	Expense - Frankland River Library	MCC	\$ 40,000	\$ 38,865	\$ 40,000	As per funding agreement
115007	Expense - Cranbrook Library	MCC	\$ 13,000	\$ 12,420	\$ 14,000	As per funding agreement
115	Total Libraries - Operating Expenditure		\$ 65,417	\$ 59,324	\$ 62,286	
115	Libraries - Operating Revenue					
115101	Revenue - Library Reimbursements	MCC	\$ 6,000	\$ 4,778	\$ 6,000	
115	Total Libraries - Operating Revenue		\$ 6,000	\$ 4,778	\$ 6,000	
116	Other Culture - Operating Expenditure					
116000	Expense - Administration Allocation Other Culture	MCC	\$ 10,582	\$ 17,686	\$ 18,230	
116002	Expense - Cranbrook Museum	MCC	\$ 3,100	\$ 2,160	\$ 3,500	Includes building maintenance
116003	Expense - Maintenance Old Post Office Frankland River	MOW	\$ 2,500	\$ 2,509	\$ 2,500	Includes building maintenance
116006	Expense - ANZAC	CEO	\$ 500	\$ 255	\$ 500	
116007	Expense - ANZAC Books	CDO	\$ -	\$ 4,628	\$ 4,628	
116090	Expense - Depreciation Other Culture	MCC	\$ 1,270	\$ 637	\$ 550	
116	Total Other Culture - Operating Expenditure		\$ 17,952	\$ 27,874	\$ 29,908	

DETAILED OPERATING STATEMENT 2021/2022 - APPENDIX B

	RESP OFF	Budget 2021/2022	Actual 30-Jun-21	Revised Budget 2020/2021	Comments
116	Other Culture - Operating Revenue				
116101	Revenue - Sale of History Books	MCC \$ 200	\$ 193	\$ 100	
116102	Revenue - Sale of ANZAC Book	CDO \$ 600	\$ 584	\$ 1,000	
116	Total Other Culture - Operating Revenue	\$ 800	\$ 777	\$ 1,100	
11 TOTAL RECREATION & CULTURE - OPERATING EXPENDITURE		\$ 1,018,934	\$ 931,159	\$ 968,881	
11 TOTAL RECREATION & CULTURE - OPERATING REVENUE		\$ 33,800	\$ 26,708	\$ 27,700	
12 TRANSPORT					
122	Streets Roads Bridges & Depot Maintenance - Operating Expenditure				
122000	Expense - Administration Allocation Streets, Roads, Bridges &	MCC \$ 79,015	\$ 57,995	\$ 59,779	
122001	Expense - Street Lighting	MCC \$ 17,000	\$ 18,527	\$ 19,800	
122002	Expense - Road Maintenance	MOW \$ 1,000,000	\$ 1,065,244	\$ 1,000,000	
122003	Expense - Depot Maintenance	MOW \$ 55,000	\$ 65,783	\$ 65,000	Includes building maintenance
122007	Expense - RAMM	MOW \$ 11,500	\$ 9,046	\$ 9,046	Includes purchase of Pocket RAMM - \$1,500
122013	Expense - Transport Planning	MOW \$ 20,000	\$ -	\$ -	- Update of Depot Master Plan
122014	Expense - Streetscape / Townscape	MOW \$ 30,000	\$ -	\$ -	- Creation of Cranbrook townscape/streetscape upgrade plan, including entry statements and tourism signage
122016	Expense - Insurance on Bridges	MCC \$ 41,500	\$ 39,981	\$ 40,000	
122090	Expense - Depreciation Streets, Roads, Bridges & Depot Mair	MCC \$ 1,250,700	\$ 1,224,762	\$ 1,612,000	
122091	Expense - Loss on Sale of Assets Transport	MCC \$ 47,600	\$ 5,451	\$ 6,500	
122	Total Streets Roads Bridges & Depot Maintenance - Operating Expend	\$ 2,552,315	\$ 2,486,790	\$ 2,812,125	
122	Streets Roads Bridges & Depot Maintenance - Operating Revenue				
122101	Revenue - MRWA Streetlighting Contribution	MCC \$ 1,680	\$ 1,678	\$ 1,612	
122102	Revenue - Grant - MRWA Direct Grants	MCC \$ 168,377	\$ 158,956	\$ 158,956	
122199	Revenue - Profit on Sale of Assets Transport	MCC \$ 22,000	\$ 13,221	\$ 10,000	
122	Total Streets Roads Bridges & Depot Maintenance - Operating Revenue	\$ 192,057	\$ 173,855	\$ 170,568	

DETAILED OPERATING STATEMENT 2021/2022 - APPENDIX B

		RESP OFF	Budget 2021/2022	Actual 30-Jun-21	Revised Budget 2020/2021	Comments
125	Traffic Control - Operating Expenditure					
125000	Expense - Administration Allocation Traffic Control	MCC	\$ 53,335	\$ 89,118	\$ 91,859	
125001	Expense - DoT Licensing Expenses	MCC	\$ 1,000	\$ 578	\$ 2,500	
125002	Expense - DoT Licensing Employee Expenses	MCC	\$ 56,600	\$ 55,198	\$ 52,000	
125	Total Traffic Control - Operating Expenditure		\$ 110,935	\$ 144,894	\$ 146,359	
125	Traffic Control - Operating Revenue					
125100	Revenue - DoT Licensing Commission	MCC	\$ 13,200	\$ 13,150	\$ 11,000	
125101	Revenue - DoT Licensing Reimbursements	MCC	\$ 1,000	\$ -	\$ 1,000	
125	Total Traffic Control - Operating Revenue		\$ 14,200	\$ 13,150	\$ 12,000	
126	Aerodromes - Operating Expenditure					
126000	Expense - Airstrip Maintenance	MOW	\$ 7,000	\$ 7,408	\$ 6,000	
126	Total Aerodromes - Operating Expenditure		\$ 7,000	\$ 7,408	\$ 6,000	
12 TOTAL TRANSPORT - OPERATING EXPENDITURE			\$ 2,670,250	\$ 2,639,092	\$ 2,964,484	
12 TOTAL TRANSPORT - OPERATING REVENUE			\$ 206,257	\$ 187,005	\$ 182,568	
13 ECONOMIC SERVICES						
131	Rural Services - Operating Expenditure					
131000	Expense - Administration Allocation Rural Services	MCC	\$ -	\$ 574	\$ 592	
131003	Expense - Vermin Control (Donation to Feral Pig Eradication)	CEO	\$ 1,500	\$ 1,500	\$ 1,500	
131004	Expense - Drought Relief	MOW	\$ 2,500	\$ 2,719	\$ 3,000	
131	Total Rural Services - Operating Expenditure		\$ 4,000	\$ 4,793	\$ 5,092	
132	Tourism & Area Promotion - Operating Expenditure					
132000	Expense - Administration Allocation Tourism & Area Promoti	MCC	\$ 65,187	\$ 32,386	\$ 33,382	
132002	Expense - Cranbrook Caravan Park	MOW	\$ 90,000	\$ 102,826	\$ 90,000	Includes building maintenance
132004	Expense - Frankland River Caravan Park	MOW	\$ 40,000	\$ 39,921	\$ 40,000	Includes building maintenance
132005	Expense - Area Promotion Donations	MCC	\$ 1,000	\$ 1,000	\$ 1,000	
132008	Expense - Tourism & Area Promotion	CDO	\$ 10,000	\$ 2,589	\$ 7,500	Photos, Promotional Services, Signage strategy
132010	Expense - Purchase of Promotional Items	CDO	\$ 1,500	\$ -	\$ -	Purchase of wine glasses + coasters for sale

DETAILED OPERATING STATEMENT 2021/2022 - APPENDIX B

		RESP OFF	Budget 2021/2022	Actual 30-Jun-21	Revised Budget 2020/2021	Comments
132011	Expense - Tourism Information Bays	CDO	\$ -	\$ 8,980	\$ 16,000	
132012	Expense - Area Promotion Memberships	CDO	\$ 11,000	\$ 9,782	\$ 10,000	Great Southern Treasures membership
132014	Expense - CBH Accommodation Unit Shared Expenses	MOW	\$ 10,000	\$ 6,571	\$ 10,000	
132015	Expense - CBH Accommodation Unit Profit Share Payment	MOW	\$ 10,000	\$ 8,015	\$ 10,000	
132016	Expense - Reimbursed Expenses Only (CBH Units)	MOW	\$ 20,000	\$ 21,878	\$ 20,000	
132020	Expense - Community Assistance Donation (CB Show Prep)	MOW	\$ 5,000	\$ 4,974	\$ 5,000	
132090	Expense - Depreciation Tourism & Area Promotion	MCC	\$ 28,000	\$ 14,304	\$ 14,200	
132	Total Tourism & Area Promotion - Operating Expenditure		\$ 291,687	\$ 253,226	\$ 257,082	
132	Tourism & Area Promotion - Operating Revenue					
132101	Revenue - Cranbrook Caravan Park Charges	MOW	\$ 65,000	\$ 63,004	\$ 62,000	
132102	Revenue - Frankland River Caravan Park Charges	MOW	\$ 35,000	\$ 16,858	\$ 25,000	Cabins & chalet accommodation = increased revenue
132104	Revenue - Contribution Tourism & Area Promotion	MCC	\$ -	\$ 2,000	\$ 2,000	
132105	Revenue - Sale of Promotional Products	MCC	\$ 1,000	\$ -	\$ 50	Sale of wine glasses + coasters
132108	Revenue - CBH Accommodation Unit Revenue	MOW	\$ 25,000	\$ 22,600	\$ 35,000	
132109	Revenue - Reimbursed Revenue Only (CBH Units)	MOW	\$ 20,000	\$ 21,878	\$ 20,000	
132111	Revenue - RV Park	MOW	\$ 100	\$ 77	\$ 100	
132	Total Tourism & Area Promotion - Operating Revenue		\$ 146,100	\$ 126,418	\$ 144,150	
133	Building Control - Operating Expenditure					
133000	Expense - Administration Allocation Building Control	MCC	\$ 27,937	\$ 13,437	\$ 13,850	
133001	Expense - Contract Building Surveyor	CEO	\$ 30,000	\$ 18,851	\$ 20,000	
133010	Expense - Building Surveyor Employee Expenses	MCC	\$ -	\$ 49,774	\$ 50,000	Return to contract Building Surveyor
133011	Expense - Building Surveyor Vehicle & Other Expenses	MCC	\$ -	\$ 2,505	\$ 4,000	
133	Total Building Control - Operating Expenditure		\$ 57,937	\$ 84,567	\$ 87,850	
133	Building Control - Operating Revenue					
133100	Revenue - Building Permits	MCC	\$ 7,500	\$ 6,940	\$ 5,000	
133101	Revenue - BCITF Commissions	MCC	\$ 50	\$ 33	\$ 50	
133102	Revenue - BSL Commissions	MCC	\$ 130	\$ 120	\$ 50	
133110	Revenue - Building Surveyor Contributions & Reimbursements	MCC	\$ -	\$ 8,091	\$ 10,000	No income from other Shires as no Building Surveyor employed
133	Total Building Control - Operating Revenue		\$ 7,680	\$ 15,185	\$ 15,100	

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	RESP OFF	Budget 2021/2022	Actual 30-Jun-21	Revised Budget 2020/2021	Comments
136	Other Economic Services - Operating Expenditure				
136000	Expense - Administration Allocation Other Economic Services: MCC	\$ 143,920	\$ 9,187	\$ 9,470	
136002	Expense - Water Supplies Standpipes MOW	\$ 2,000	\$ 1,787	\$ 3,000	
136009	Expense - CB Community Bus Expenses MOW	\$ 1,000	\$ 774	\$ 1,500	
136010	Expense - FR Community Bus Expenses MOW	\$ 1,000	\$ 579	\$ 1,200	
136090	Expense - Depreciation Other Economic Services MOW	\$ 6,500	\$ 485	\$ -	
136	Total Other Economic Services - Operating Expenditure	\$ 154,420	\$ 12,811	\$ 15,170	
136	Other Economic Services - Operating Revenue				
136100	Revenue - Standpipe Water Charges MCC	\$ 1,000	\$ 393	\$ 1,000	
136106	Revenue - Cranbrook Community Bus Hire MOW	\$ 2,000	\$ 1,350	\$ 500	
136107	Revenue - Frankland River Community Bus Hire MOW	\$ 1,500	\$ 136	\$ 200	
136	Total Other Economic Services - Operating Revenue	\$ 4,500	\$ 1,879	\$ 1,700	
13	TOTAL ECONOMIC SERVICES - OPERATING EXPENDITURE	\$ 508,045	\$ 355,397	\$ 365,194	
13	TOTAL ECONOMIC SERVICES - OPERATING REVENUE	\$ 158,280	\$ 143,482	\$ 160,950	
14	OTHER PROPERTY & SERVICES				
141	Private Works - Operating Expenditure				
141000	Expense - Administration Allocation Private Works MCC	\$ 12,276	\$ 8,384	\$ 8,641	
141001	Expense - Private Works MOW	\$ 25,000	\$ 24,529	\$ 25,000	
141	Total Private Works - Operating Expenditure	\$ 37,276	\$ 32,912	\$ 33,641	
141	Private Works - Operating Revenue				
141100	Revenue - Private Works Income MOW	\$ 35,000	\$ 19,795	\$ 35,000	
141	Total Private Works - Operating Revenue	\$ 35,000	\$ 19,795	\$ 35,000	
142	Public Works Overheads - Operating Expenditure				
142000	Expense - Administration Allocation Public Works Overheads MCC	\$ 116,547	\$ 93,367	\$ 96,239	
142001	Expense - Sick Leave - Works Staff MCC	\$ 40,000	\$ 40,547	\$ 36,820	
142002	Expense - Annual Leave - Works Staff MCC	\$ 93,000	\$ 101,618	\$ 91,800	
142003	Expense - Long Service Leave - Works Staff MCC	\$ 41,000	\$ 27,331	\$ 27,900	LSL 3 x staff - transfer from reserve
142004	Expense - Protective Clothing - Works Staff MOW	\$ 6,000	\$ 6,419	\$ 6,000	

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		RESP OFF	Budget 2021/2022	Actual 30-Jun-21	Revised Budget 2020/2021	Comments
142005	Expense - Allowances - Works Staff	MCC	\$ 10,000	\$ 8,680	\$ 13,600	
142008	Expense - Engineering Professional Services	MOW	\$ 5,000	\$ 4,435	\$ 5,000	
142009	Expense - Workers Compensation Insurance - Works Staff	MCC	\$ 42,400	\$ 40,550	\$ 39,270	
142011	Expense - Safety & Risk Management	CEO	\$ 20,000	\$ 19,695	\$ 20,000	
142012	Expense - Staff Training - Works Staff	MOW	\$ 30,000	\$ 39,994	\$ 40,000	
142014	Expense - Public Holiday - Works Staff	MCC	\$ 48,700	\$ 46,790	\$ 46,000	
142015	Expense - Engineering Software	MOW	\$ 1,000	\$ -	\$ -	- Auto CAD subscription
142017	Expense - Wages for Meetings - Works Staff	MOW	\$ 25,000	\$ 25,192	\$ 25,000	
142019	Expense - Housing Allowance - Works Staff	MCC	\$ 26,600	\$ 24,388	\$ 24,000	
142020	Expense - Works Employee Expenses	MCC	\$ 400,000	\$ 379,591	\$ 374,000	
142022	Expense - Advertising Public Works Overheads	MCC	\$ 2,000	\$ -	\$ 2,000	
142024	Expense - Uniform Allowance - Works Staff	MCC	\$ 7,700	\$ 6,665	\$ 7,300	
142026	Expense - Works Telephones & Allowance	MCC	\$ 5,000	\$ 4,346	\$ 3,700	
142029	Expense - Works Staff Conference	MOW	\$ 7,000	\$ 6,001	\$ 7,000	
142090	Expense - Depreciation Public Works Overheads	MCC	\$ 73,920	\$ 70,915	\$ 56,500	
142099	Expense - Overheads Allocated to Works	MCC	\$ (1,000,867)	\$ (946,524)	\$ (922,129)	
142	Total Public Works Overheads - Operating Expenditure		\$ -	\$ -	\$ -	
142	Public Works Overheads - Operating Revenue					
142100	Revenue - Reimbursements Public Works Overheads	MCC	\$ 3,500	\$ -	\$ 1,000	Includes \$3k LSL contribution from previous Shire
142102	Revenue - Staff Training Funding/Reimbursements	MCC	\$ 500	\$ 845	\$ 1,000	
142103	Revenue - Self Insurance Bonus Pool	MCC	\$ 500	\$ -	\$ 5,000	
142	Total Public Works Overheads - Operating Revenue		\$ 4,500	\$ 845	\$ 7,000	
143	Plant Operation Costs - Operating Expenditure					
143000	Expense - Administration Allocation Plant Operation Costs	MCC	\$ 61,378	\$ 36,864	\$ 37,998	
143001	Expense - Fuel & Oils	MOW	\$ 160,000	\$ 143,398	\$ 193,000	
143003	Expense - Parts & Repairs	MOW	\$ 180,000	\$ 172,863	\$ 180,000	
143004	Expense - Depot Plant Maintenance	MOW	\$ 40,000	\$ 39,952	\$ 40,000	
143005	Expense - Insurances & Licences - Plant	MCC	\$ 42,000	\$ 41,173	\$ 59,740	
143014	Expense - Floating Plant and Loose Tools	MOW	\$ 15,000	\$ 16,363	\$ 17,000	
143090	Expense - Depreciation - Plant	MCC	\$ 370,000	\$ 363,863	\$ 310,000	
143099	Expense - Plant Operation Costs Allocated to Works	MCC	\$ (868,378)	\$ (814,475)	\$ (837,738)	
143	Total Plant Operation Costs - Operating Expenditure		\$ -	\$ -	\$ -	

DETAILED OPERATING STATEMENT 2021/2022 - APPENDIX B

	RESP OFF	Budget 2021/2022	Actual 30-Jun-21	Revised Budget 2020/2021	Comments
143	Plant Operation Costs - Operating Revenue				
143100	MOW	\$ 100	\$ -	\$ 100	
143102	MCC	\$ 2,000	\$ 8,533	\$ 5,000	
143	Total Plant Operation Costs - Operating Revenue				
		\$ 2,100	\$ 8,533	\$ 5,100	
144	Stock Fuels & Oils - Operating Revenue				
144100	MCC	\$ 37,000	\$ 36,990	\$ 45,000	
144	Total Stock Fuels & Oils - Operating Revenue				
		\$ 37,000	\$ 36,990	\$ 45,000	
146	Salaries & Wages - Operating Expenditure				
146000	MCC	\$ 2,200,000	\$ 2,165,763	\$ 1,950,000	Allowance for new staff
146001	MCC	\$ (2,200,000)	\$ (2,165,763)	\$ (1,950,000)	
146002	MCC	\$ 5,000	\$ 1,703	\$ 10,000	
146	Total Salaries & Wages - Operating Expenditure				
		\$ 5,000	\$ 1,703	\$ 10,000	
146	Salaries & Wages - Operating Revenue				
146100	MCC	\$ 5,000	\$ 1,839	\$ 10,000	
146	Total Salaries & Wages - Operating Revenue				
		\$ 5,000	\$ 1,839	\$ 10,000	
147	Unclassified - Operating Expenditure				
147000	MCC	\$ 4,515	\$ 5,283	\$ 5,445	
147001	MCC	\$ 1,000	\$ 761	\$ 1,000	
147005	CEO	\$ 3,000	\$ 955	\$ 3,000	
147	Total Unclassified - Operating Expenditure				
		\$ 8,515	\$ 6,999	\$ 9,445	
147	Unclassified - Operating Revenue				
147101	MCC	\$ 1,000	\$ 897	\$ 1,000	
147198	MCC	\$ -	\$ 1,939	\$ -	
147	Total Unclassified - Operating Revenue				
		\$ 1,000	\$ 2,836	\$ 1,000	
14	TOTAL OTHER PROPERTY & SERVICES - OPERATING EXPENDITURE				
		\$ 50,791	\$ 41,614	\$ 53,086	
14	TOTAL OTHER PROPERTY & SERVICES - OPERATING REVENUE				
		\$ 84,600	\$ 70,839	\$ 103,100	

DETAILED OPERATING STATEMENT 2021/2022 - APPENDIX B

RESP OFF	Budget 2021/2022	Actual 30-Jun-21	Revised Budget 2020/2021	Comments
TOTAL OPERATING EXPENDITURE	\$6,349,213	\$ 6,026,934	\$6,504,407	
TOTAL OPERATING REVENUE	\$4,330,436	\$ 4,956,391	\$4,189,618	

FIVE YEAR ROAD CONSTRUCTION PROGRAM - APPENDIX C

Job Number	Road Name	Description of Works	Start SLK	End SLK	Total Length	Projected Expenditure				
						2021/2022	2022/2023	2023/2024	2024/2025	2025/2026
121201	REGIONAL ROAD GROUP (2/3 State + 1/3 Council funded)									
RG003	Salt River Road	Second Coat Seal	34.07	42.57	8.50	\$210,000				
RG008	Stockyard Road	Re-construct & seal	0.00	2.50	2.50	\$210,000	\$210,000			
RG003A	Salt River Road	Widen bitumen edges and seal	6.78	10.00	3.22	\$285,000	\$280,000	\$280,000	\$280,000	\$280,000
RG560	Kojonup Frankland Road	Widen bitumen edges and seal	17.00	19.45	2.45	\$240,000	\$250,000	\$250,000	\$250,000	\$250,000
RG007	Shamrock Road	Widen bitumen edges and seal	3.00	6.00	3.00	\$240,000	\$240,000	\$240,000	\$240,000	\$240,000
RG523	Wingebellup Road	Widen bitumen edges and seal	32.39	34.79	2.40	\$220,000	\$250,000	\$250,000	\$250,000	\$250,000
	TOTAL REGIONAL ROAD GROUP					\$1,405,000	\$1,230,000	\$1,020,000	\$1,020,000	\$1,020,000
121203	ROADS TO RECOVERY (Fully Federal funded)									
AU047	Boyup Brook Cranbrook Road	Re-sheet	13.00	19.50	6.50	\$201,861	\$191,000	\$191,000	\$191,000	\$191,000
AU001	Yeriminup Road	Re-sheet	42.00	47.00	5.00	\$202,791	\$132,722	\$132,722	\$132,722	\$132,722
	TOTAL ROADS TO RECOVERY					\$404,652	\$323,722	\$323,722	\$323,722	\$323,722
121216	COMMODITY ROUTE (2/3 State +1/3 Council funded)									
	Netley Road	Re-sheet					\$120,000			
	Scrubup Road	Re-sheet					\$120,000	\$120,000		
	Crosby Road	Re-sheet						\$140,000		
	Nukennullup Road	Re-sheet					\$120,000			
	Yarnup Road	Re-sheet						\$150,000	\$150,000	
	Jarra Road	Re-sheet						\$100,000	\$100,000	
	Noobijup Road	Re-sheet							\$120,000	\$120,000
	Tuckers Road	Re-sheet								\$180,000
	TOTAL COMMODITY ROUTE					\$0	\$360,000	\$510,000	\$370,000	\$300,000
121204	BLACK SPOT (2/3 State + 1/3 Council funded)									
	Bokerup Dujemerrup Intersection	Upgrade intersection					\$80,000			
	Ballochmyle Yeriminup Intersection	Upgrade intersection					\$140,000			
	TOTAL BLACK SPOT					\$0	\$220,000	\$0	\$0	\$0
121202	COUNCIL FUNDED (fully funded by council)									
CF024	Newton Road	Re-sheet	7.00	10.00	3.00	\$60,000				
CF039	Koonje Road	Re-sheet	0.00	1.50	1.50	\$50,000				
CF013	Bokerup Road	Re-sheet	0.00	2.00	2.00	\$60,000				
CF106	Thompson Road	Re-sheet	0.00	2.00	2.00	\$60,000	\$120,000	\$120,000		
	Unanup Road	Re-sheet					\$120,000	\$120,000	\$120,000	
	Cranbrook or Frankland River Town Roads						\$50,000			
	Russell Road	Re-sheet							\$110,000	
	Nukenellup Road	Re-sheet							\$100,000	\$120,000
	Nunijup South Road	Re-sheet								\$150,000
	Yetermerup Road	Re-sheet								\$120,000
	TOTAL COUNCIL FUNDED					\$230,000	\$290,000	\$240,000	\$330,000	\$390,000
	TOTAL ROAD PROGRAM					\$2,039,652	\$2,423,722	\$2,093,722	\$2,043,722	\$2,033,722

Job Number	Road Name	Description of Works	Start SLK	End SLK	Total Length	Projected Expenditure				
						2021/2022	2022/2023	2023/2024	2024/2025	2025/2026
	ROAD FUNDING									
	Regional Road Group					\$936,667	\$820,000	\$679,999	\$679,999	\$679,999
	Roads to Recovery					\$404,652	\$323,722	\$323,722	\$323,722	\$323,722
	Commodity Route					\$0	\$240,000	\$340,000	\$246,666	\$199,998
	Black Spot Program					\$0	\$146,667	\$0	\$0	\$0
	TOTAL FUNDING					\$1,341,319	\$1,530,388	\$1,343,721	\$1,250,388	\$1,203,719
	Funded by Council					\$698,333	\$893,334	\$750,001	\$793,334	\$830,003

ROAD CONSTRUCTION SUMMARY

	2021/2022	2022/2023	2023/2024	2024/2025	2025/2026
- New Seal (Replacing Gravel)	\$ -	\$ -	\$ -	\$ -	\$ -
- Reseal & Widen and Seal	\$ 1,405,000	\$ 1,230,000	\$ 1,020,000	\$ 1,020,000	\$ 1,020,000
- Intersection Improvements	\$ -	\$ 220,000	\$ -	\$ -	\$ -
- Bridges / Drainage	\$ -	\$ -	\$ -	\$ -	\$ -
- Gravel Sheeting	\$ 634,652	\$ 973,722	\$ 1,073,722	\$ 1,023,722	\$ 1,013,722
	\$ 2,039,652	\$ 2,423,722	\$ 2,093,722	\$ 2,043,722	\$ 2,033,722

Reg No	PE No	Make & Type	Date Acquired	Service Life	2021/2022 Budget			2022/2023 NET	2023/2024 NET	2024/2025 NET	2025/2026 NET	2026/2027 NET	2027/2028 NET	2028/2029 NET	2029/2030 NET	2030/2031 NET
					Price	Trade-in	NET									
PASSENGER VEHICLES																
Governance																
CB1	PE109	CEO - Toyota Prado GXL	Oct-20	1	\$ 62,700	\$ 49,000	\$ 13,700	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000
CB01	PE108	MCC - Toyota Prado GXL	Jan-21	1	\$ 58,700	\$ 50,500	\$ 8,200	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000
CB6	PE244	Pool - Toyota RAV4	Jul-20	2	\$ -	\$ -	\$ -	\$ 5,000	\$ -	\$ 5,000	\$ -	\$ 5,000	\$ -	\$ 5,000	\$ -	\$ 5,000
<i>Sub-Total Governance</i>					\$ 121,400	\$ 99,500	\$ 21,900	\$ 19,000	\$ 14,000	\$ 19,000	\$ 14,000	\$ 19,000	\$ 14,000	\$ 19,000	\$ 14,000	\$ 19,000
Other Property & Services																
CB00	PE110	MOW - Toyota Prdao GXL	Jan-21	1	\$ 58,700	\$ 50,000	\$ 8,700	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500
CB06	PE168	WS - Toyota SR5 Dual Cab	Oct-20	1	\$ 49,200	\$ 40,000	\$ 9,200	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000
CB04	PE166	Gardens - Toyota Hilux Ute	Oct-20	1	\$ 40,200	\$ 32,000	\$ 8,200	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000
CB08	PE167	Toyota Hilux Extra Cab	Oct-20	1	\$ 44,500	\$ 36,500	\$ 8,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000	\$ 7,000
CB05	PE165	Toyota Hilux Dual Cab	Oct-20	1	\$ 45,200	\$ 36,500	\$ 8,700	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500
007FR	PE164	Gardens - Toyota Hilux Ute	Oct-20	1	\$ 40,200	\$ 33,000	\$ 7,200	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
<i>Sub-Total Other Property & Services</i>					\$ 278,000	\$ 228,000	\$ 50,000	\$ 43,000	\$ 43,000	\$ 43,000	\$ 43,000	\$ 43,000	\$ 43,000	\$ 43,000	\$ 43,000	\$ 43,000
TOTAL PASSENGER VEHICLES					\$ 399,400	\$ 327,500	\$ 71,900	\$ 62,000	\$ 57,000	\$ 62,000	\$ 57,000	\$ 62,000	\$ 57,000	\$ 62,000	\$ 57,000	\$ 62,000
HEAVY PLANT & EQUIPMENT																
Other Property & Services																
CB09	PE234	Daf 8x4 tipping truck	Apr-18	5					\$ 220,000					\$ 220,000		
CB003	PE240	FUSO S/Tipper	Apr-20	5						\$ 130,000						\$ 130,000
CB02	PE236	Isuzu 4.5T T/Top (Maintenance)	Apr-19	5					\$ 50,000							\$ 50,000
CB007	PE237	FUSO S/Tipper	May-19	5					\$ 130,000						\$ 130,000	
CB006	PE241	Isuzu T/Top (P&G)	Apr-20	5						\$ 65,000						\$ 65,000
CB009	PE232	Canter Crew Cab	Apr-18	5					\$ 65,000						\$ 65,000	
1TFN526	PE155	Side Tipping Dog Howard Porter	Dec-04	As Need					\$ 60,000							
CB4500	PE228	CAT 444F Backhoe	Jan-17	8							\$ 140,000					
CB4466	PE233	Case Loader	Apr-18	8								\$ 200,000				
CB005	PE245	CAT Skid Steer Loader	Mar-21	7										\$ 80,000		
	PE114	Skid Steer Trencher & other attachments	Jan-04	As Need												
CB4400	PE216	Komatsu 14t Excavator	Feb-15	7				\$ 100,000								\$ 100,000
CB4457	PE227	CAT 120M Grader	Jan-17	8						\$ 230,000						
CB010	PE235	CAT 120M Grader (Maintenance)	Dec-18	8							\$ 230,000					
CB03	PE205	CAT 12M Grader	Aug-11	8	\$ 375,000	\$ 125,000	\$ 250,000									
CB004	PE222	CAT Rubber Tyred Roller	Dec-15	8					\$ 130,000							
CB669	PE210	Dynapac Vibe Roller	Jan-14	8				\$ 140,000								
	PE224	BT 200 Broom Road Sweeper	Dec-15	As Need									\$ 16,000			
	PE198	Broon Walking beam Grader towed behind	Apr-11	As Need												
CB4405	PE179	Forklift	Nov-07	10					\$ 50,000							
CB015	PE197	John Deere Tractor & Loader	Feb-11	10	\$ 85,000	\$ 25,000	\$ 60,000									
CB013	PE221	Toro Ground Master 360	Aug-15	6					\$ 60,000							\$60,000
CB34	PE242	John Deere Gator	Apr-20	8											\$ 20,000	
CB002	PE225	Fuso Water Truck	Nov-20	7										\$ 200,000		
	PE114	Pedestrian Roller	May-99	As Need				\$ 15,000								
	PE219	Tree Mulcher	Feb-15	7				\$ 60,000								
	PE114	Street Sweeper for Skid Steer	Mar-05	As Need				\$ 20,000								
CB5150	PE215	Skid Steer Trailer	Oct-15	As Need												
CB1354	PE217	Mobile Fuel Tanker	Oct-15	As Need												
CB1347	PE226	Allroads Float	Apr-16	As Need								\$ 70,000				
CB5147	PE204	Bosich 2nd Hand Dolly	Jan-05	As Need												

Reg No	PE No	Make & Type	Date Acquired	Service Life	2021/2022 Budget			2022/2023 NET	2023/2024 NET	2024/2025 NET	2025/2026 NET	2026/2027 NET	2027/2028 NET	2028/2029 NET	2029/2030 NET	2030/2031 NET	
					Price	Trade-in	NET										
1THY248	PE177	Trailer	Dec-06	As Need													
CB5014	PE145	Loadstar Boxtop Trailer	Sep-93	As Need													
CB1873	PE144	Custom Made Trailer	Jun-83	As Need													
CB5173	PE175	Towable Cement Mixer	Mar-07	As Need				\$ 20,000									
	PE114	Vehicle Mounted Fogger	Dec-18	As Need					\$ 15,000								
	PE203	Skid Steer Slasher	Mar-12	As Need													
CB5314	PE230	VMS Trailer	Nov-17	As Need													
CB5315	PE231	VMS TRailer	Nov-17	As Need													
		Metro Traffic Counters (10) x 2	Aug-18	As Need													
CB1313	PE142	Gardeners Trailer	Unknown	As Need													
	PE208	Panther Peruzzo Towed Mower	Aug-13	As Need					\$ 30,000								
	PE218	Flocon Emulsion Pressure Vessel	Nov-14	As Need					\$ 15,000								
CB4407	PE182	Cranbrook Community Bus	Sep-08	As Need				\$ 60,000									
006FR	PE181	Frankland River Community Bus	Sep-08	As Need				\$ 60,000									
1TDK294	PE188	Community Bus Trailer	Jun-09	As Need													
CB5347	PE238	Sewell Towed Road Sweeper	Nov-19	9									\$ 35,000				
CB4871	PE239	CAT Mini Excavator	Dec-19	9										\$ 40,000			
	PE246	CAT Cold Planer	Mar-21	As Need										\$ 15,000			
NEW		Slasher			\$ 13,000	\$ -	\$ 13,000										
NEW		Radar Speed Displays (2)			\$ 15,000	\$ -	\$ 15,000										
TOTAL HEAVY PLANT & EQUIPMENT					\$ 488,000	\$ 150,000	\$ 338,000	\$ 455,000	\$ 480,000	\$ 365,000	\$ 425,000	\$ 370,000	\$ 270,000	\$ 471,000	\$ 350,000	\$ 405,000	
GRAND TOTALS																	
PASSENGER VEHICLES					\$ 399,400	\$ 327,500	\$ 71,900	\$ 62,000	\$ 57,000	\$ 62,000	\$ 57,000	\$ 62,000	\$ 57,000	\$ 62,000	\$ 57,000	\$ 62,000	
HEAVY PLANT & EQUIPMENT					\$ 488,000	\$ 150,000	\$ 338,000	\$ 455,000	\$ 480,000	\$ 365,000	\$ 425,000	\$ 370,000	\$ 270,000	\$ 471,000	\$ 350,000	\$ 405,000	
					\$ 887,400	\$ 477,500	\$ 409,900	\$ 517,000	\$ 537,000	\$ 427,000	\$ 482,000	\$ 432,000	\$ 327,000	\$ 533,000	\$ 407,000	\$ 467,000	
RESERVE ACCOUNT CALCULATIONS								2021/2022	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030	2030/2031
Average Net Expenditure per year =																	
Average Net Expenditure per year = Total Expenditure/Number of Years								\$ 453,890	\$ 453,890	\$ 453,890	\$ 453,890	\$ 453,890	\$ 453,890	\$ 453,890	\$ 453,890	\$ 453,890	\$ 453,890
TRANSFER TO or (FROM) PLANT RESERVE								\$ 43,990	\$ (63,110)	\$ (83,110)	\$ 26,890	\$ (28,110)	\$ 21,890	\$ 126,890	\$ (79,110)	\$ 46,890	\$ (13,110)
(Annual Expenditure under or (over) average)																	
ESTIMATED PLANT RESERVE BALANCES																	
Opening Balance								\$ 501,877	\$ 298,377	\$ 236,759	\$ 204,833	\$ 232,747	\$ 205,800	\$ 228,719	\$ 356,753	\$ 279,427	\$ 327,714
plus Interest Earned					0.5%			\$ 2,509	\$ 1,492	\$ 1,184	\$ 1,024	\$ 1,164	\$ 1,029	\$ 1,144	\$ 1,784	\$ 1,397	\$ 1,639
plus/(less) other transfers to/(from) Reserve								\$ (250,000)	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
plus/(less) transfers to/(from) Reserve								\$ 43,990	\$ (63,110)	\$ (83,110)	\$ 26,890	\$ (28,110)	\$ 21,890	\$ 126,890	\$ (79,110)	\$ 46,890	\$ (13,110)
Closing Balance								\$ 298,377	\$ 236,759	\$ 204,833	\$ 232,747	\$ 205,800	\$ 228,719	\$ 356,753	\$ 279,427	\$ 327,714	\$ 316,242

FIVE YEAR BUILDING MAINTENANCE SCHEDULE - APPENDIX E

Item	2021/2022		2022/2023		2023/2024		2024/2025		2025/2026	
	Capital	Maint.	Capital	Maint.	Capital	Maint.	Capital	Maint.	Capital	Maint.
Administration Office - 042001	042210	CP103								
Regular Building Maintenance		\$ 5,000		\$ 5,000		\$ 5,000		\$ 5,000		\$ 5,000
Specific Maintenance for 21/22		\$ 1,000								
Install new security lock system and software to all doors			\$ 13,000							
Re-Roof admin centre			To be costed							
	\$ -	\$ 6,000	\$ 13,000	\$ 5,000	\$ -	\$ 5,000	\$ -	\$ 5,000	\$ -	\$ 5,000
Frankland River Fire/Bus Shed - 051004		BF105								
Regular Building Maintenance		\$ 500		\$ 500		\$ 500		\$ 500		\$ 500
Specific Maintenance for 21/22		\$ -								
	\$ -	\$ 500	\$ -	\$ 500	\$ -	\$ 500	\$ -	\$ 500	\$ -	\$ 500
Tenterden Fire Shed - 051004		CP301								
Regular Building Maintenance		\$ 1,600		\$ 1,600		\$ 1,600		\$ 1,600		\$ 1,600
Specific Maintenance for 21/22		\$ -								
	\$ -	\$ 1,600	\$ -	\$ 1,600	\$ -	\$ 1,600	\$ -	\$ 1,600	\$ -	\$ 1,600
Tunney Fire Shed - 051004		CP405								
Regular Building Maintenance		\$ 2,000		\$ 2,000		\$ 2,000		\$ 2,000		\$ 2,000
Specific Maintenance for 21/22		\$ -								
	\$ -	\$ 2,000	\$ -	\$ 2,000	\$ -	\$ 2,000	\$ -	\$ 2,000	\$ -	\$ 2,000
Gillamii Centre (Reimbursed Expenses) - 105005		CP301								
Regular Building Maintenance		\$ 1,500		\$ 1,500		\$ 1,500		\$ 1,500		\$ 1,500
Specific Maintenance for 21/22		\$ -								
	\$ -	\$ 1,500	\$ -	\$ 1,500	\$ -	\$ 1,500	\$ -	\$ 1,500	\$ -	\$ 1,500
Cranbrook Public Toilets - 107001		CP128								
Regular Building Maintenance		\$ 2,600		\$ 2,600		\$ 2,600		\$ 2,600		\$ 2,600
Specific Maintenance for 21/22		\$ 600								
	\$ -	\$ 3,200	\$ -	\$ 2,600	\$ -	\$ 2,600	\$ -	\$ 2,600	\$ -	\$ 2,600

FIVE YEAR BUILDING MAINTENANCE SCHEDULE - APPENDIX E

Item	2021/2022		2022/2023		2023/2024		2024/2025		2025/2026	
	Capital	Maint.	Capital	Maint.	Capital	Maint.	Capital	Maint.	Capital	Maint.
Frankland River Public Toilets - 107001		CP212								
Regular Building Maintenance		\$ 2,600		\$ 2,600		\$ 2,600		\$ 2,600		\$ 2,600
Specific Maintenance for 21/22		\$ 600								
	\$ -	\$ 3,200	\$ -	\$ 2,600	\$ -	\$ 2,600	\$ -	\$ 2,600	\$ -	\$ 2,600
Heavy Vehicle Rest Bay Toilets - 107001		CP146								
Regular Building Maintenance		\$ 1,800		\$ 1,800		\$ 1,800		\$ 1,800		\$ 1,800
Specific Maintenance for 21/22		\$ -								
	\$ -	\$ 1,800	\$ -	\$ 1,800	\$ -	\$ 1,800	\$ -	\$ 1,800	\$ -	\$ 1,800
Cranbrook Hall - 111002		CP102M								
Regular Building Maintenance		\$ 3,000		\$ 3,000		\$ 3,000		\$ 3,000		\$ 3,000
Specific Maintenance for 21/22		\$ 1,000								
Upgrade - ceiling, paint, floorcoverings, hall floor			To be costed - Dependent upon grant funding							
	\$ -	\$ 4,000	\$ -	\$ 3,000	\$ -	\$ 3,000	\$ -	\$ 3,000	\$ -	\$ 3,000
Frankland River Hall - 111004		CP201M								
Regular Building Maintenance		\$ 2,500		\$ 2,500		\$ 2,500		\$ 2,500		\$ 2,500
Specific Maintenance for 21/22		\$ -								
	\$ -	\$ 2,500	\$ -	\$ 2,500	\$ -	\$ 2,500	\$ -	\$ 2,500	\$ -	\$ 2,500
Frankland River Community Centre - 111008	111205	CP202M								
Regular Building Maintenance		\$ 3,300		\$ 3,300		\$ 3,300		\$ 3,300		\$ 3,300
Specific Maintenance for 21/22		\$ 3,500								
Replace Floorcoverings	\$ 35,000									
Install glass door between foyer and drs/daycare			\$ 10,000							
	\$ 35,000	\$ 6,800	\$ 10,000	\$ 3,300	\$ -	\$ 3,300	\$ -	\$ 3,300	\$ -	\$ 3,300

FIVE YEAR BUILDING MAINTENANCE SCHEDULE - APPENDIX E

Item	2021/2022		2022/2023		2023/2024		2024/2025		2025/2026	
	Capital	Maint.	Capital	Maint.	Capital	Maint.	Capital	Maint.	Capital	Maint.
Cranbrook Community Hub - 111015	111208	111015								
Regular Building Maintenance		\$ 5,000		\$ 5,000		\$ 5,000		\$ 5,000		\$ 5,000
Specific Maintenance for 21/22		\$ 1,600								
Construct verandah over daycare outdoor play area	\$ 20,000									
Render and repaint front exterior entry	\$ 5,100									
	\$ 25,100	\$ 6,600	\$ -	\$ 5,000	\$ -	\$ 5,000	\$ -	\$ 5,000	\$ -	\$ 5,000
Lake Poorrarecup - 112002		CP401								
Regular Building Maintenance		\$ 2,000		\$ 2,000		\$ 2,000		\$ 2,000		\$ 2,000
Specific Maintenance for 21/22		\$ -								
	\$ -	\$ 2,000	\$ -	\$ 2,000	\$ -	\$ 2,000	\$ -	\$ 2,000	\$ -	\$ 2,000
Lake Nunijup Toilet Block - 112002		CP403								
Regular Building Maintenance		\$ 1,500		\$ 1,500		\$ 1,500		\$ 1,500		\$ 1,500
Specific Maintenance for 21/22		\$ -								
Replace septic tanks - incorporate into lakes upgrade masterplan				to be costed						
	\$ -	\$ 1,500	\$ -	\$ 1,500	\$ -	\$ 1,500	\$ -	\$ 1,500	\$ -	\$ 1,500
Cranbrook Museum - 116002		CP129								
Regular Building Maintenance		\$ 1,200		\$ 1,200		\$ 1,200		\$ 1,200		\$ 1,200
Specific Maintenance for 21/22		\$ 1,500								
Permanent fix to floor in museum				To be costed						
	\$ -	\$ 2,700	\$ -	\$ 1,200	\$ -	\$ 1,200	\$ -	\$ 1,200	\$ -	\$ 1,200
Cranbrook Old Railway Station - 116002		CP130								
Regular Building Maintenance		\$ 200		\$ 200		\$ 200		\$ 200		\$ 200
Specific Maintenance for 21/22		\$ 200								
Replace ceiling in railway station				To be costed						
	\$ -	\$ 400	\$ -	\$ 200	\$ -	\$ 200	\$ -	\$ 200	\$ -	\$ 200

FIVE YEAR BUILDING MAINTENANCE SCHEDULE - APPENDIX E

Item	2021/2022		2022/2023		2023/2024		2024/2025		2025/2026	
	Capital	Maint.	Capital	Maint.	Capital	Maint.	Capital	Maint.	Capital	Maint.
Old Frankland River Post Office - 116003		116003								
Regular Building Maintenance		\$ 500		\$ 500		\$ 500		\$ 500		\$ 500
Specific Maintenance for 21/22		\$ -								
	\$ -	\$ 500	\$ -	\$ 500	\$ -	\$ 500	\$ -	\$ 500	\$ -	\$ 500
Works Depot - 122003		CP119A								
Regular Building Maintenance		\$ 1,000		\$ 1,000		\$ 1,000		\$ 1,000		\$ 1,000
Specific Maintenance for 21/22		\$ 1,000								
	\$ -	\$ 2,000	\$ -	\$ 1,000	\$ -	\$ 1,000	\$ -	\$ 1,000	\$ -	\$ 1,000
Cranbrook Caravan Park - 132002		CP121								
Regular Building Maintenance		\$ 5,000		\$ 4,000		\$ 4,000		\$ 4,000		\$ 4,000
Specific Maintenance for 21/22		\$ 9,000								
	\$ -	\$ 14,000	\$ -	\$ 4,000	\$ -	\$ 4,000	\$ -	\$ 4,000	\$ -	\$ 4,000
Caravan Park Caretaker House - 132002		C121AM								
Regular Building Maintenance		\$ 1,200		\$ 1,000		\$ 1,000		\$ 1,000		\$ 1,000
Specific Maintenance for 21/22		\$ 1,000								
	\$ -	\$ 2,200	\$ -	\$ 1,000	\$ -	\$ 1,000	\$ -	\$ 1,000	\$ -	\$ 1,000
Frankland River Caravan Park - 132004		CP203								
Regular Building Maintenance		\$ 1,500		\$ 1,500		\$ 1,500		\$ 1,500		\$ 1,500
Specific Maintenance for 21/22		\$ 6,000								
	\$ -	\$ 7,500	\$ -	\$ 1,500	\$ -	\$ 1,500	\$ -	\$ 1,500	\$ -	\$ 1,500
Council Property Total	\$ 60,100	\$ 72,500	\$ 23,000	\$ 44,300	\$ -	\$ 44,300	\$ -	\$ 44,300	\$ -	\$ 44,300

FIVE YEAR BUILDING MAINTENANCE SCHEDULE - APPENDIX E

Item	2021/2022		2022/2023		2023/2024		2024/2025		2025/2026	
	Capital	Maint.	Capital	Maint.	Capital	Maint.	Capital	Maint.	Capital	Maint.
Staff Housing										
3 Mason St	091202	CP113M								
Regular Building Maintenance		\$ 1,300		\$ 1,300		\$ 1,300		\$ 1,300		\$ 1,300
Specific Maintenance for 21/22		\$ 3,000								
	\$ -	\$ 4,300	\$ -	\$ 1,300	\$ -	\$ 1,300	\$ -	\$ 1,300	\$ -	\$ 1,300
7 Mason St	091202	CP112M								
Regular Building Maintenance		\$ -								
Specific Maintenance for 21/22		\$ 1,000								
	\$ -	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12B Grenfell St	091202	C117BM								
Regular Building Maintenance		\$ 1,400		\$ 1,400		\$ 1,400		\$ 1,400		\$ 1,400
Specific Maintenance for 21/22		\$ 1,700								
	\$ -	\$ 3,100	\$ -	\$ 1,400	\$ -	\$ 1,400	\$ -	\$ 1,400	\$ -	\$ 1,400
12A Grenfell St	091202	C117AM								
Regular Building Maintenance		\$ 1,400		\$ 1,400		\$ 1,400		\$ 1,400		\$ 1,400
Specific Maintenance for 21/22		\$ 800								
	\$ -	\$ 2,200	\$ -	\$ 1,400	\$ -	\$ 1,400	\$ -	\$ 1,400	\$ -	\$ 1,400
11 Wingebellup Rd	091202	CP207M								
Regular Building Maintenance		\$ 1,500		\$ 1,500		\$ 1,500		\$ 1,500		\$ 1,500
Specific Maintenance for 21/22		\$ 2,000								
	\$ -	\$ 3,500	\$ -	\$ 1,500	\$ -	\$ 1,500	\$ -	\$ 1,500	\$ -	\$ 1,500
Unit A, 8 Currie St	091202	C142AM								
Regular Building Maintenance		\$ 1,200		\$ 1,200		\$ 1,200		\$ 1,200		\$ 1,200
Specific Maintenance for 21/22		\$ 500								
	\$ -	\$ 1,700	\$ -	\$ 1,200	\$ -	\$ 1,200	\$ -	\$ 1,200	\$ -	\$ 1,200

FIVE YEAR BUILDING MAINTENANCE SCHEDULE - APPENDIX E

Item	2021/2022		2022/2023		2023/2024		2024/2025		2025/2026	
	Capital	Maint.	Capital	Maint.	Capital	Maint.	Capital	Maint.	Capital	Maint.
Unit A, 10 Currie St	091202	C141AM								
Regular Building Maintenance		\$ 1,200		\$ 1,200		\$ 1,200		\$ 1,200		\$ 1,200
Specific Maintenance for 21/22		\$ 500								
	\$ -	\$ 1,700	\$ -	\$ 1,200	\$ -	\$ 1,200	\$ -	\$ 1,200	\$ -	\$ 1,200
Unit B, 10 Currie St	091202	C141BM								
Regular Building Maintenance		\$ 1,200		\$ 1,200		\$ 1,200		\$ 1,200		\$ 1,200
Specific Maintenance for 21/22		\$ 700								
	\$ -	\$ 1,900	\$ -	\$ 1,200	\$ -	\$ 1,200	\$ -	\$ 1,200	\$ -	\$ 1,200
Unit C, 10 Currie St	091202	C141CM								
Regular Building Maintenance		\$ 1,300		\$ 1,300		\$ 1,300		\$ 1,300		\$ 1,300
Specific Maintenance for 21/22		\$ 500								
	\$ -	\$ 1,800	\$ -	\$ 1,300	\$ -	\$ 1,300	\$ -	\$ 1,300	\$ -	\$ 1,300
46 Edward St	091202	CP116M								
Regular Building Maintenance		\$ 1,500		\$ 1,500		\$ 1,500		\$ 1,500		\$ 1,500
Specific Maintenance for 21/22		\$ 1,200								
Repaint exterior of house	\$ 5,000									
	\$ 5,000	\$ 2,700	\$ -	\$ 1,500	\$ -	\$ 1,500	\$ -	\$ 1,500	\$ -	\$ 1,500
26 King St	091202	CP144								
Regular Building Maintenance		\$ 1,500		\$ 1,500		\$ 1,500		\$ 1,500		\$ 1,500
Specific Maintenance for 21/22		\$ 500								
	\$ -	\$ 2,000	\$ -	\$ 1,500	\$ -	\$ 1,500	\$ -	\$ 1,500	\$ -	\$ 1,500
Staff Housing Total	\$ 5,000	\$ 25,900	\$ -	\$ 13,500	\$ -	\$ 13,500	\$ -	\$ 13,500	\$ -	\$ 13,500

FIVE YEAR BUILDING MAINTENANCE SCHEDULE - APPENDIX E

Item	2021/2022		2022/2023		2023/2024		2024/2025		2025/2026	
	Capital	Maint.	Capital	Maint.	Capital	Maint.	Capital	Maint.	Capital	Maint.
Other Housing										
9 Mason St - GEHA	092200	CP115M								
Regular Building Maintenance		\$ 1,500		\$ 1,500		\$ 1,500		\$ 1,500		\$ 1,500
Specific Maintenance for 21/22		\$ 500								
Replace floorcoverings			\$ 15,000							
	\$ -	\$ 2,000	\$ 15,000	\$ 1,500	\$ -	\$ 1,500	\$ -	\$ 1,500	\$ -	\$ 1,500
Other Housing Total	\$ -	\$ 2,000	\$ 15,000	\$ 1,500	\$ -	\$ 1,500	\$ -	\$ 1,500	\$ -	\$ 1,500
Building Maintenance Grand Total	\$ 65,100	\$ 100,400	\$ 38,000	\$ 59,300	\$ -	\$ 59,300	\$ -	\$ 59,300	\$ -	\$ 59,300

SCHEDULE OF FEES AND CHARGES 2021/2022 - APPENDIX F

	2021/2022	GL NUMBER	GST
<u>GENERAL PURPOSE FUNDING</u>			
Rates			
Account/Rates Enquiry Fee	\$ 45.00	031107	N
Administration Fee - Rates Instalments (per notice - excluding first notice)	\$ 5.00	031106	N
<u>GOVERNANCE</u>			
Photocopying & Printing Charges - Black & White:			
A4 Single Sided	\$ 0.40	042102	Y
A4 Double Sided	\$ 0.60	042102	Y
A3 Single Sided	\$ 0.60	042102	Y
A3 Double Sided	\$ 1.00	042102	Y
Photocopying & Printing Charges - Colour:			
A4 Single Sided	\$ 1.00	042102	Y
A4 Double Sided	\$ 1.50	042102	Y
A3 Single Sided	\$ 1.50	042102	Y
A3 Double Sided	\$ 2.00	042102	Y
<i>(Over 100 Copies 20% Discount, Supply of own paper deduct cost of paper only)</i>			
Plotter Charges - BOND Paper			
Line or Text – A2	\$ 3.00	042102	Y
Line or Text – A1	\$ 5.00	042102	Y
Line or Text – A0	\$ 7.00	042102	Y
Graphics – A2	\$ 6.00	042102	Y
Graphics – A1	\$ 10.00	042102	Y
Graphics – A0	\$ 14.00	042102	Y
Other Office Services			
Reissue of hard copy of Rate Notice	\$ 10.00	042102	Y
Laminating A4 page	\$ 3.00	042103	Y
Laminating A3 page	\$ 6.00	042103	Y
Binding - per booklet (covers et al supplied)	\$ 5.00	042103	Y
Faxing of 1st page anywhere in Australia	\$ 2.00	042103	Y
Faxing 2nd and other pages	\$ 1.00	042103	Y
Faxing of 1st page anywhere overseas	\$ 4.00	042103	Y
Faxing 2nd and other pages	\$ 1.00	042103	Y
To receive a fax per page	\$ 1.00	042103	Y
Scanning/Emailing per document	\$ 2.00	042103	Y
Secretarial Services - Typing per A4 page	\$ 10.00	042103	Y
Request for Archived Building Plans/Licenses	\$ 60.00	042103	Y
Electoral Roll / Rate Book (Must sign Statutory Declaration)	\$ 30.00	042103	Y
Council Minutes (hard copy - per annum)	\$ 50.00	042103	Y

SCHEDULE OF FEES AND CHARGES 2021/2022 - APPENDIX F

	2021/2022	GL NUMBER	GST
<u>GOVERNANCE (Continued)</u>			
Freedom of Information			
<i>Fees are prescribed in the Freedom of Information Act Regulations 1993</i>			
Application Fee	\$ 30.00	042103	N
Charge for Time Dealing with the Application - Per Hour - Pro Rata	\$ 30.00	042103	N
Access Time Supervised by Staff - Per Hour - Pro Rata	\$ 30.00	042103	N
Photocopying T=Staff Time - Per Hour - Pro Rata	\$ 30.00	042103	N
Per Photocopy - A4	\$ 0.20	042102	Y
Transcribing from tape, film or computer (per hour, pro rata)	\$ 30.00	042103	N
Duplicating a tape, film or computer information	At Cost	042103	N
Delivery, packaging and postage	At Cost	042103	N
<u>LAW, ORDER & PUBLIC SAFETY</u>			
Dog Registration			
<i>Registrations are prescribed in the Dog Act Regulations 1976</i>			
<i>Concession of 50% available to eligible pensioners</i>			
<i>Concession of 75% available for working dogs</i>			
Sterilised Pet for 1 Year	\$ 20.00	052101	N
Sterilised Pet for 3 Years	\$ 42.50	052101	N
Sterilised Pet for Lifetime	\$ 100.00	052101	N
Unsterilised Pet for 1 Year	\$ 50.00	052101	N
Unsterilised Pet for 3 Years	\$ 120.00	052101	N
Unsterilised Pet for Lifetime	\$ 250.00	052101	N
Cat Registration			
Fee for application for grant or renewal of the registration of a cat for one year -			
a) If registration is made after 31 May for registration until the next 31 October	\$ 10.00	052103	N
b) Otherwise	\$ 20.00	052103	N
Fee for application for grant or renewal of the registration of a cat for 3 years	\$ 42.50	052103	N
Fee for application for grant or renewal of the registration of a cat for life	\$ 100.00	052103	N
Fee for application for grant or renewal of approval to breed cats	\$100.00 per breeding cat (M or F)	052103	N
Fines and Penalties			
Seizure and Impounding of a dog / cat	\$ 80.00	052102	N
Maintenance in Pound - per day	\$ 20.00	052102	N
Destruction of Dog / Cat	\$ 80.00	052102	N
Fines - As per Regulation (by infringement notices)		053103	N

SCHEDULE OF FEES AND CHARGES 2021/2022 - APPENDIX F

	2021/2022	GL NUMBER	GST
<u>LAW, ORDER & PUBLIC SAFETY (Continued)</u>			
Other Stock			
Impounding			
All Stock/Head - during normal working hours	\$ 100.00	052102	N
All Stock/Head - after normal hours incl weekends	\$ 300.00	052102	N
Daily Sustenance Fees/Head	\$ 50.00	052102	N
Destruction - All Stock/Head	\$ 100.00	052102	N
Miscellaneous			
Microchipping - Dog	\$ 55.00	052101	Y
Microchipping - Cat	\$ 55.00	052103	Y
Bond - Animal trap	\$ 60.00	052102	N
Bond - Anti Barking Dog Collar	\$ 60.00	052102	N
Destruction of Animals at owner's request	\$ 80.00	052102	N
Infringement Reminder Fee (Bush Fire, Dog, Litter, Parking)	\$ 25.00	052100	N
<i>Transport fees at cost ie. Hiring of trailers, horse floats or other.</i>			
<i>Advertising Costs to be collected if released to original owner.</i>			
<i>Note: No charge is payable in respect to a suckling animal under the age of 6 months running with its mother.</i>			
Fire Maps	\$ 20.00	051111	Y
<u>HEALTH</u>			
Offensive Trade Licences - Fees are prescribed in the Health Act	\$ 285.00	074103	N
Food Act Registration - Fees are prescribed in the Food Act	\$ 50.00	077100	N
<u>COMMUNITY AMENITIES</u>			
Onsite Effluent Disposal System Installation			
<i>Fees are prescribed in the Health (Treatment of Sewage and Disposal of Effluent and Liquid Waste) Regulations 1974</i>			
Application Fee	\$ 118.00	103102	N
Permit to Use Fee	\$ 118.00	074102	Y
Report Application Fee	\$ 118.00	074102	Y
Cemetery Fees			
Digging of grave - Weekdays	\$ 700.00	107101	Y
Digging of grave - Weekend and Public Holidays	\$ 1,000.00	107101	Y
Reopening Grave	\$ 1,100.00	107101	Y
Issue of Grant of "Right of Burial" (also applies to Niche Wall)	\$ 80.00	107101	Y
Internment of Ashes in Niche Wall - Single	\$ 100.00	107101	Y
Internment of Ashes in Niche Wall - Double	\$ 120.00	107101	Y
Niche Wall Plaque - at cost from supplier	At Cost	107101	Y
Internment of Ashes into existing grave	\$ 200.00	107101	Y
Removal and replacement of headstones, kerbing or monuments	At Cost	107101	Y
License to erect a Headstone, Monument or Nameplate	\$ 30.00	107101	Y
Undertakers License per internment	\$ 50.00	107101	Y

SCHEDULE OF FEES AND CHARGES 2021/2022 - APPENDIX F

	2021/2022	GL NUMBER	GST
<u>COMMUNITY AMENITIES (Continued)</u>			
Town Planning			
<i>Fees are prescribed in the Planning & Development Act Regulations 2009</i>			
Town Planning Scheme			
Application for Town Planning Scheme Amendments	At Cost	106101	N
Development Applications			
<i>Determination of development application (other than for extractive industry where the development has not commenced or been carried out and the estimated cost of the development is:</i>			
a) not more than \$50,000	\$ 147.00	106101	N
b) more than \$50,000 but not more than \$500,000	0.32% of the estimated cost of development	106101	N
c) more than \$500,000 but not more than \$2.5m	\$1,700 + 0.257% for every \$1 in excess of \$500,000	106101	N
d) more than \$2.5m but not more than \$5.0m	\$7,161 + 0.206% for every \$1 in excess of \$2.5m	106101	N
e) more than \$5.0m but not more than \$21.5m	\$12,633 + 0.123% for every \$1 in excess of \$5m	106101	N
f) more than \$21.5m	\$ 34,196.00	106101	N
<i>If the development has commenced or been carried out, an addition amount, by way of penalty, that is twice the amount of the maximum fee payable for determination of the application under items (a) (b) (c) (d) (e) or (f) above.</i>			
Extractive Industry			
Extractive Industry	\$ 739.00	106101	N
<i>If commenced or been carried out, the fee plus an additional amount of twice the fee by way of penalty.</i>			
Provision for subdivision clearance			
a) not more than 5 lots	\$73 per lot	106101	N
b) more than 5 lots but not more than 195 lots	\$73 per lot for the first 5 lots then \$35 per lot	106101	N
c) more than 195 lots	\$ 7,393.00	106101	N
Application for home occupation			
Home Occupation License - Initial Applications	\$ 222.00	106101	N
<i>If home occupation has commenced an additional amount of twice the fee by way of penalty.</i>			
Home Occupation License - Renewal Fee	\$ 73.00	106101	N
<i>If application for renewal of home occupation license is made after the approval has expired, an additional amount of twice the renewal fee by way of penalty.</i>			

SCHEDULE OF FEES AND CHARGES 2021/2022 - APPENDIX F

	2021/2022	GL NUMBER	GST
<u>COMMUNITY AMENITIES - Continued</u>			
Application for change of use or for an alteration or extension or change of a non-conforming use to which a development application does not apply:-			
Application fee	\$ 295.00	106101	N
<i>If alteration, extension or change has commenced an additional amount of twice the fee by way of penalty.</i>			
Issue of zoning certificate	\$ 73.00	106101	N
Reply to a Property Settlement questionnaire	\$ 73.00	106101	N
Issue of written planning advice	\$ 73.00	106101	N
Other			
Road Closure Applications	\$ 150.00	106101	N
Waste Facility Fees			
Replacement Waste Facility Pass	\$ 15.00	101105	Y
Passenger/Motorcycle – Small Tyre	\$ 5.00	101105	Y
4x4 up to Light Truck – Medium Tyre	\$ 10.00	101105	Y
Truck – Large Tyre	\$ 25.00	101105	Y
Earthmover – Extra Large Tyre	\$ 120.00	101105	Y
<i>If the above tyres contain rocks, dirt or other contaminants the price is double as their collection and disposal requires additional work.</i>			
Users from outside Shire of Cranbrook - General household / recycling waste up to the equivalent of a 6x4 trailer load	\$ 40.00	101105	Y
Users from outside Shire of Cranbrook - General household / recycling waste up to the equivalent of a 8 tonne truck load	\$ 300.00	101105	Y
Waste Collection			
Weekly Kerbside Waste Collection (140L Blue Bin) per annum	\$ 176.00	101101	N
Fortnightly Kerbside Recycling Collection (240L Green Bin) per annum	\$ 130.00	101100	N
<i>Each property that receives a compulsory kerbside waste/recycling collection charge will be provided with 1 x 140L blue waste bin and 1 x 240L green recycling bin</i>			
Replacement Bins			
240L Recycling Bins (Replacement, Includes Delivery)	\$ 150.00	101102	Y
140L Waste Bins (Replacement, Includes Delivery)	\$ 130.00	101102	Y
<u>RECREATION AND CULTURE</u>			
Cranbrook and Frankland River Halls			
		CB / FR	
Main Hall, Supper Room and Kitchen	\$ 170.00	111101 / 111102	Y
Supper Room and Kitchen	\$ 100.00	111101 / 111102	Y
Indoor Sports per hour - Council Approved	\$ 10.00	111101 / 111102	Y
Community Organisations - Refer to Council Policy 4.12	N/C		
Special Occasion Bond-eg Birthday, Engagement, Anniversary, Wedding etc	\$ 500.00	401009	N

SCHEDULE OF FEES AND CHARGES 2021/2022 - APPENDIX F

	2021/2022	GL NUMBER	GST
<u>RECREATION AND CULTURE (Continued)</u>			
Cranbrook Community Hub			
<i>All hire includes shared use of kitchen + toilet facilities</i>			
Creative Industries Room - Half Day Hire	\$ 20.00	111107	Y
Creative Industries Room - Full Day Hire	\$ 30.00	111107	Y
Community Room - Half Day Hire	\$ 20.00	111107	Y
Community Room - Full Day Hire	\$ 30.00	111107	Y
Training Room - Half Day Hire	\$ 60.00	111107	Y
Training Room - Full Day Hire	\$ 100.00	111107	Y
Training Room - Hourly Rate	\$ 20.00	111107	Y
Allied Health Rooms - Half Day Hire	\$ 25.00	111107	Y
Allied Health Rooms - Full Day Hire	\$ 40.00	111107	Y
Office - Half Day Hire	\$ 20.00	111107	Y
Office - Full Day Hire	\$ 30.00	111107	Y
Civic Space - Half Day Hire	\$ 30.00	111107	Y
Civic Space - Full Day Hire	\$ 50.00	111107	Y
Frankland River Community Centre			
Hire of Lecture Room - Hourly Rate	\$ 10.00	111104	Y
Hire of Lecture Room - Half Day Hire	\$ 40.00	111104	Y
Hire of Lecture Room - Full Day Hire	\$ 70.00	111104	Y
Hire of Office - Half Day Hire	\$ 20.00	111104	Y
Hire of Office - Full Day Hire	\$ 30.00	111104	Y
Hire of Clinic - Half Day Hire	\$ 25.00	111104	Y
Hire of Clinic - Full Day Hire	\$ 40.00	111104	Y
Community Organisations - Refer to Council Policy 4.12	N/C		
Equipment Hire			
<i>Breakages and/or non-return will be charged at replacement cost</i>		CB / FR	
Bain Marie	\$ 30.00	111101 / 111102	Y
Tressels per unit	\$ 10.00	111101 / 111102	Y
Chairs per unit	\$ 3.00	111101 / 111102	Y
Cutlery - per dozen or part thereof	\$ 5.00	111101 / 111102	Y
Crockery - per dozen or part thereof	\$ 5.00	111101 / 111102	Y
PA System	\$ 130.00	111101	Y
Urn	\$ 22.00	111101 / 111102	Y
Horse Paddock Fees			
Per year / Per paddock	\$ 440.00	113102	Y
Lake Site Fees			
Camping at Lakes	\$ 10.00	112102	Y
<i>Fee is per vehicle/motorbike per night</i>			
Books			
Sale of ANZAC Books	\$ 45.00	116102	Y
Sale of History Books - Hard Cover	\$ 25.00	116101	Y
Sale of History Books - Soft Cover	\$ 15.00	116101	Y
Plus postage at cost			

SCHEDULE OF FEES AND CHARGES 2021/2022 - APPENDIX F

	2021/2022	GL NUMBER	GST
RECREATION AND CULTURE (Continued)			
Gym Fees			
Cranbrook Community Gym fees - 12 months Adult	\$ 200.00	111108	Y
Cranbrook Community Gym fees - 6 months Adult	\$ 150.00	111108	Y
Cranbrook Community Gym fees - 3 months Adult	\$ 75.00	111108	Y
Cranbrook Community Gym fees - 12 months Student/Concession	\$ 120.00	111108	Y
Cranbrook Community Gym fees - 6 months Student/Concession	\$ 100.00	111108	Y
Cranbrook Community Gym fees - 3 months Student/Concession	\$ 50.00	111108	Y
Cranbrook Community Gym fees - Access card deposit	\$ 30.00	111108	Y
Cranbrook Community Gym fees - Access card replacement fee	\$ 30.00	111108	Y
<i>All members are required to undertake a gym induction prior to taking out membership. Induction fee is \$10.00, this is deducted from initial membership fee.</i>			
ECONOMIC SERVICES			
Building Control			
<i>Fees are prescribed in the Building Act Regulations 2012 - Schedule 2</i>			
Applications for Building Permits, Demolition Permits			
Certified Application for a building permit (section 16(1))			
a) for building work for a Class 1 or Class 10 building or incidental structure	0.19% of the estimated value of the building work but not less than \$110.00	133100	N
b) for building work for a Class 2 to Class 9 building or incidental structure	0.09% of the estimated value of the building work but not less than \$110.00	133100	N
Uncertified application for a building permit for a Class 1 or Class 10 building or incidental structure	0.32% of the estimated value of the building work but not less than \$110.00	133100	N
Application for a Demolition Permit			
a) for demolition work in respect of a Class 1 or Class 10 building or incidental structure	\$ 110.00	133100	N
b) for demolition work in respect of a Class 2 to Class 9 building or incidental structure	\$110.00 for each storey of the building	133100	N
Application to extend the time during which a building or demolition permit has effect (section 32 (3) (f))	\$ 110.00	133100	N
Application for an occupancy permit for a completed building (section 46)	\$ 110.00	133100	N
Application for a temporary occupancy permit for an incomplete building (section 47)	\$ 110.00	133100	N
Application for modification of an occupancy permit for additional use of a building on a temporary basis (section 48)	\$ 110.00	133100	N
Application for a replacement occupancy permit for permanent change of the buildings use, classification (section 49)	\$ 110.00	133100	N

SCHEDULE OF FEES AND CHARGES 2021/2022 - APPENDIX F

	2021/2022	GL NUMBER	GST
<u>ECONOMIC SERVICES (Continued)</u>			
Applications for Building Permits, Demolition Permits (Continued)			
Application for an occupancy permit for a building in respect of which unauthorised work has been done (section 51 (2))	0.18% of the estimated value of the building work but not less than \$110.00	133100	N
Application for a building approval certificate for a building in respect of which unauthorised work has been done (section 51 (3))	0.38% of the estimated value of the building work but not less than \$110.00	133100	N
Application to replace occupancy permit for existing building (section 52 (1))	\$ 110.00	133100	N
Application for a building approval certificate for an existing building where unauthorised work has not been done (section 52 (2))	\$ 110.00	133100	N
Application to extend the time during which an occupancy permit or building approval certificate has effect (section 65 (3) (a))	\$ 110.00	133100	N
Application as defined in regulation 31 (for each building standard in respect of which a declaration is sought)	\$ 2,123.00	133100	N
Application as defined in regulation 61 (battery powered smoke alarm)	\$ 176.30	133100	N
Construction Training Fund Levy			
BCITF - Levy	= 0.2% of the estimated value of construction over \$20,000	401002	N
BCITF - Commission	\$ 8.25	133101	N
Building Services Levy			
BSL - Levy on Building or Demolition Permit	0.137% of the value of the with minimum fee of \$61.65	401003	N
BSL - Commission	\$ 5.00	133102	N
Occupancy permit or building approval certificate for approved building work under sections 47, 49, 50 or 52 of the Building Act	\$ 61.65	401003	N
Occupancy permit or building approval certificate for unauthorised building work under section 51 of the Building Act	0.274% of the value of the with minimum fee of \$123.30	401003	N
Other Fees			
Bushfire Attack Level	At Cost	133101	Y

SCHEDULE OF FEES AND CHARGES 2021/2022 - APPENDIX F

	2021/2022	GL NUMBER	GST
<u>ECONOMIC SERVICES (Continued)</u>			
CARAVAN PARKS			
<i>Note - GST status may change for long term caravan park residents depending on length of stay and intentions of resident</i>			
Canbrook			
Chalet (without ensuite)			
Daily	\$ 60.00	132101	Y
Park Home (with ensuite)			
Daily	\$ 100.00	132101	Y
Powered Sites			
Daily	\$ 30.00	132101	Y
Caravans - Individual Multiple Sleeping Quarters - per person/day	\$ 25.00	132101	Y
Unpowered Sites			
Daily	\$ 15.00	132101	Y
Cranbrook CBH Units			
Per Person Per Night	\$ 55.00	132108	Y
Cranbrook RV Rest Stop			
Per Night	\$ 5.00	132111	Y
Other Charges			
Washing Powder - per cup	\$ 3.00	132101	Y
Casual Shower - daily per person	\$ 3.00	132101	Y
Linen - per set per person	\$ 10.00	132101	Y
Frankland River			
Park Home (with ensuite)			
Daily	\$ 100.00	132102	Y
Frankland River Worker Accommodation			
Per Person Per Night	\$ 60.00	132102	Y
Powered Sites			
Daily	\$ 30.00	132102	Y
Unpowered Sites			
Daily	\$ 15.00	132102	Y
Other Charges			
Casual Shower - daily per person	\$ 3.00	132102	Y
Linen - per set per person	\$ 10.00	132102	Y
Water (Minimum Charge \$15) - CB + FR Standpipes			
<i>(only available for domestic use)</i>			
Per 1000 Litres	\$ 3.30	136100	N
Community Buses			
		CB / FR	
Per Kilometre (less than six hours)	\$ 0.66	136106 / 136107	Y
Full Day Hire - 24 Hours maximum	\$ 150.00	136106 / 136107	Y
Half Day Hire - 6 Hours maximum	\$ 75.00	136106 / 136107	Y
Weekly Hire (restricted to 1,500kms, then per km rate applies)	\$ 800.00	136106 / 136107	Y
Fuel - Shire of Cranbrook bowser price plus 15c/litre (if not full of fuel when returned)			Y
Cleaning Fee (if not clean when returned)	\$ 50.00	136106 / 136107	Y
Community Bus Trailer Per Day	\$ 10.00	136106 / 136107	Y

SCHEDULE OF FEES AND CHARGES 2021/2022 - APPENDIX F

	2021/2022	GL NUMBER	GST
<u>OTHER PROPERTY AND SERVICES</u>			
Private Works			
Plant Hire (per hour with operator - Normal Hours)			
Grader	\$ 253.00	141100	Y
Loader	\$ 253.00	141100	Y
Backhoe	\$ 215.00	141100	Y
8m ³ Truck (13T)	\$ 237.00	141100	Y
3m ³ Isuzu Truck (Tipper)	\$ 193.00	141100	Y
Isuzu Dual Cab Truck	\$ 149.00	141100	Y
Multi Tyred Roller	\$ 215.00	141100	Y
Vibrating Roller	\$ 215.00	141100	Y
Tractor	\$ 160.00	141100	Y
Front Deck Mower	\$ 170.00	141100	Y
Skidsteer/Mini Excavator	\$ 182.00	141100	Y
Skidsteer with Trencher	\$ 215.00	141100	Y
Road Broom	\$ 127.00	141100	Y
12m ³ Side Tipper & Side Tipping Trailer	\$ 423.00	141100	Y
12m ³ Side Tipper	\$ 204.00	141100	Y
Excavator (Mobilisation costs extra)	\$ 264.00	141100	Y
Excavator with Mulcher (Mobil. costs extra)	\$ 390.00	141100	Y
Float Trailer or Utility	\$ 149.00	141100	Y
Sundry Plant including operator (eg Chainsaw, lawnmowerA)	\$ 149.00	141100	Y
Rural Road Number (Replacement or additional number)	At Cost	141100	Y
NOTE: No Plant Listed Above is Available for "Dry Hire"			
NOTE: If Shire Labour, incl plant operators is required out of ord operating hrs, then the appropriate overtime rate will apply			
Labour Hire (per hour) Normal Working Hours (overtime rates apply outside of normal working hours)			
Normal Working Hours - Works Staff	\$ 83.00	141100	Y
Normal Working Hours - Supervisor	\$ 127.00	141100	Y
Professional Engineering Fees	\$ 120.00	141100	Y
Travel/km	\$ 1.10	141100	Y
Items Available without Shire Operator - Per Day			
Tandem Box Trailer	\$ 72.00	141100	Y
6 x 4 Trailer	\$ 72.00	141100	Y
Plate Compactor	\$ 127.00	141100	Y
Cement Mixer	\$ 203.00	141100	Y
Jackhammer	\$ 150.00	141100	Y
Materials - Per Unit			
Single Load of sand/gravel delivered anywhere in the Shire - 8m ³ Truck	\$ 330.00	141100	Y
Single Load of sand/gravel delivered anywhere in the Shire - 13m ³ Truck	\$ 500.00	141100	Y
Sand/Gravel supplied direct at Shire Stockpile Site per 1.0m ³	\$ 22.00	141100	Y
Sand/Gravel supplied direct at Shire Stockpile Site Trailer Load 0.5m ³	\$ 11.00	141100	Y
Single load seconds aggregate delivered anywhere in Shire - 8m ³ Truck	\$ 750.00	141100	Y
Single load seconds aggregate delivered anywhere in Shire - 13m ³ Truck	\$ 1,200.00	141100	Y
Aggregate supplied to purchasers vehicle + loading per m ³ - Clean	\$ 132.00	141100	Y
Aggregate supplied to purchasers vehicle + loading per m ³ - Seconds	\$ 55.00	141100	Y
Aggregate supplied to purchasers vehicle + loading per m ³ - Blue Metal Dust	\$ 55.00	141100	Y