



# **BUDGET**

# **2020-2021**



**SHIRE OF SANDSTONE**  
**BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2021**  
**LOCAL GOVERNMENT ACT 1995**

**TABLE OF CONTENTS**

Statement of Comprehensive Income by Nature or Type	2
Basis of Preparation	3
Statement of Comprehensive Income by Program	4
Statement of Cash Flows	6
Rate Setting Statement	7
Index of Notes to the Budget	8

**SHIRE'S VISION**

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

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

	NOTE	2020/21 Budget	2019/20 Actual	2019/20 Budget
		\$	\$	\$
<b>Revenue</b>				
Rates	1(a)	1,069,247	1,015,727	968,882
Operating grants, subsidies and contributions	9(a)	2,525,730	2,325,626	1,147,652
Fees and charges	8	220,229	112,067	219,526
Interest earnings	11(a)	54,096	74,908	163,645
Other revenue	11(b)	548,399	577,263	532,944
		4,417,701	4,105,591	3,032,649
<b>Expenses</b>				
Employee costs		(1,055,213)	(1,168,261)	(1,312,226)
Materials and contracts		(2,874,637)	(1,030,357)	(1,120,326)
Utility charges		(142,376)	(118,780)	(138,366)
Depreciation on non-current assets	5	(1,451,775)	(1,322,640)	(1,375,562)
Insurance expenses		(169,490)	(123,044)	(168,770)
Other expenditure		(86,306)	(82,889)	(85,972)
		(5,779,797)	(3,845,971)	(4,201,222)
<b>Subtotal</b>		(1,362,096)	259,620	(1,168,573)
Non-operating grants, subsidies and contributions	9(b)	906,704	505,308	520,333
Profit on asset disposals	4(b)	67,007	52,618	18,161
Loss on asset disposals	4(b)	0	(58,505)	(255,020)
		973,711	499,421	283,474
<b>Net result</b>		<b>(388,385)</b>	<b>759,041</b>	<b>(885,099)</b>
<b>Other comprehensive income</b>				
Changes on revaluation of non-current assets		0	0	0
<b>Total other comprehensive income</b>		<b>0</b>	<b>0</b>	<b>0</b>
<b>Total comprehensive income</b>		<b>(388,385)</b>	<b>759,041</b>	<b>(885,099)</b>

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

## SHIRE OF SANDSTONE FOR THE YEAR ENDED 30 JUNE 2021

### BASIS OF PREPARATION

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

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

### THE LOCAL GOVERNMENT REPORTING ENTITY

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

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

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

### 2019/20 ACTUAL BALANCES

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

### CHANGE IN ACCOUNTING POLICIES

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

AASB 1059 Service Concession Arrangements: Grantors

AASB 2018-7 Amendments to Australian Accounting Standards - Materiality

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

### KEY TERMS AND DEFINITIONS - NATURE OR TYPE

#### REVENUES

##### RATES

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

##### SERVICE CHARGES

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

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

##### PROFIT ON ASSET DISPOSAL

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

### REVENUES (CONTINUED)

#### OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

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

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

#### FEES AND CHARGES

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

#### INTEREST EARNINGS

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

#### OTHER REVENUE / INCOME

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

### EXPENSES

#### EMPLOYEE COSTS

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

#### MATERIALS AND CONTRACTS

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

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

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

#### INSURANCE

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

#### LOSS ON ASSET DISPOSAL

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

#### DEPRECIATION ON NON-CURRENT ASSETS

Depreciation and amortisation expense raised on all classes of assets.

#### INTEREST EXPENSES

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

#### OTHER EXPENDITURE

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

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

	NOTE	2020/21 Budget	2019/20 Actual	2019/20 Budget
<b>Revenue</b>	1,8,9(a),11(a),11(b)	\$	\$	\$
General purpose funding		2,153,711	3,204,224	2,162,813
Law, order, public safety		13,626	11,572	13,606
Housing		0	1,933	0
Community amenities		12,921	7,580	18,005
Recreation and culture		790	9,412	768
Transport		1,487,314	136,396	127,397
Economic services		640,216	573,338	604,013
Other property and services		109,123	161,136	106,047
		4,417,701	4,105,591	3,032,649
<b>Expenses excluding finance costs</b>	4(a),5,11(c),(d),(e)			
Governance		(206,215)	(141,072)	(193,143)
General purpose funding		(136,694)	(110,766)	(120,441)
Law, order, public safety		(148,229)	(157,199)	(132,088)
Health		(43,194)	(25,416)	(38,830)
Housing		0	(246,962)	(221,702)
Community amenities		(207,398)	(122,997)	(178,751)
Recreation and culture		(682,395)	(418,818)	(640,017)
Transport		(3,263,539)	(1,604,481)	(1,669,722)
Economic services		(1,092,133)	(1,057,786)	(1,006,052)
Other property and services		0	39,526	(476)
		(5,779,797)	(3,845,971)	(4,201,222)
<b>Subtotal</b>		(1,362,096)	259,620	(1,168,573)
Non-operating grants, subsidies and contributions	9(b)	906,704	505,308	520,333
Profit on disposal of assets	4(b)	67,007	52,618	18,161
(Loss) on disposal of assets	4(b)	0	(58,505)	(255,020)
		973,711	499,421	283,474
<b>Net result</b>		<b>(388,385)</b>	<b>759,041</b>	<b>(885,099)</b>
<b>Other comprehensive income</b>				
Changes on revaluation of non-current assets		0	0	0
<b>Total other comprehensive income</b>		<b>0</b>	<b>0</b>	<b>0</b>
<b>Total comprehensive income</b>		<b>(388,385)</b>	<b>759,041</b>	<b>(885,099)</b>

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

**SHIRE OF SANDSTONE**  
**FOR THE YEAR ENDED 30 JUNE 2021**

**KEY TERMS AND DEFINITIONS - REPORTING PROGRAMS**

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

**OBJECTIVE**

**ACTIVITIES**

**GOVERNANCE**

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

Includes the activities of members, council and the administrative support available to the council for the provision of governance of the district. Other costs relate to the task 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 to help ensure a safer and environmentally conscious community.

Supervision and enforcement of various local laws relating to fire prevention, animal control and other aspects of public safety including emergency services.

**HEALTH**

To provide an operational framework for environmental and community health.

Inspection of food outlets and their control, provision of meat inspection services, noise control and waste disposal compliance.

**EDUCATION AND WELFARE**

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

Maintenance of child minding centre, playgroup centre, senior citizen centre and aged care centre. Provision and maintenance of home and community care programs and youth services.

**HOUSING**

To provide and maintain elderly residents housing.

Provision and maintenance of elderly residents housing.

**COMMUNITY AMENITIES**

To provide services required by the community.

Rubbish collection services, operation of rubbish disposal sites, litter control, construction and maintenance of urban storm water drains, protection of the environment and administration of town planning scheme, cemetery and public conveniences.

**RECREATION AND CULTURE**

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

Maintenance of public halls, civic centres, aquatic centre, beaches, recreation centres and various sporting facilities. Provision and maintenance of parks, gardens and playgrounds. Operation of library, museum and other cultural facilities.

**TRANSPORT**

To provide safe, efficient transport services to the community.

Construction and maintenance of roads, street, footpaths, depots, cycle ways, parking facilities and traffic control. Cleaning of streets and maintenance of street trees, street lighting etc.

**ECONOMIC SERVICES**

To help promote the Shire and its economic wellbeing.

Tourism and area promotion including the maintenance and operation of a caravan park. Provision of rural services including weed control, vermin control and standpipes. Building control.

**OTHER PROPERTY AND SERVICES**

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

Private works operation, plant repair and operation costs and engineering operation costs.

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

	NOTE	2020/21 Budget	2019/20 Actual	2019/20 Budget
		\$	\$	\$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
<b>Receipts</b>				
Rates		1,069,247	979,128	968,882
Operating grants, subsidies and contributions		2,525,730	2,325,427	1,147,652
Fees and charges		220,229	112,067	219,526
Interest earnings		54,096	74,908	163,645
Goods and services tax		261,331	17,560	131,479
Other revenue		548,399	577,263	532,944
		4,679,032	4,086,353	3,164,128
<b>Payments</b>				
Employee costs		(1,055,213)	(1,147,412)	(1,312,226)
Materials and contracts		(2,698,982)	(1,132,493)	(900,326)
Utility charges		(142,376)	(118,780)	(138,366)
Insurance expenses		(169,490)	(123,044)	(168,770)
Goods and services tax		(261,331)	0	(131,479)
Other expenditure		(86,306)	(82,889)	(85,972)
		(4,413,698)	(2,604,618)	(2,737,139)
<b>Net cash provided by (used in) operating activities</b>	3	265,334	1,481,735	426,989
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Payments for purchase of property, plant & equipment	4(a)	(514,530)	(1,182,530)	(1,069,000)
Payments for construction of infrastructure	4(a)	(1,983,677)	(1,188,016)	(1,316,969)
Non-operating grants, subsidies and contributions		906,704	505,308	520,333
Proceeds from sale of plant and equipment	4(b)	135,000	443,091	320,000
<b>Net cash provided by (used in) investing activities</b>		(1,456,503)	(1,422,147)	(1,545,636)
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>				
Proceeds on disposal of financial assets at amortised cost - term deposits		0	(491,118)	0
<b>Net cash provided by (used in) financing activities</b>		0	(491,118)	0
<b>Net increase (decrease) in cash held</b>		(1,191,169)	(431,530)	(1,118,647)
Cash at beginning of year		2,267,689	2,699,219	5,222,405
<b>Cash and cash equivalents at the end of the year</b>	3	<b>1,076,520</b>	<b>2,267,689</b>	<b>4,103,758</b>

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



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

	NOTE	2020/21 Budget	2019/20 Actual	2019/20 Budget
		\$	\$	\$
<b>OPERATING ACTIVITIES</b>				
<b>Net current assets at start of financial year - surplus/(deficit)</b>		2,443,344	1,474,268	698,559
		2,443,344	1,474,268	698,559
<b>Revenue from operating activities (excluding rates)</b>				
General purpose funding		1,084,464	2,188,497	1,193,931
Law, order, public safety		13,626	11,572	13,606
Housing		17,007	1,933	0
Community amenities		12,921	9,735	18,005
Recreation and culture		790	9,412	768
Transport		1,537,314	161,392	145,558
Economic services		640,216	573,338	604,013
Other property and services		109,123	186,603	106,047
		3,415,461	3,142,482	2,081,928
<b>Expenditure from operating activities</b>				
Governance		(206,215)	(141,072)	(193,143)
General purpose funding		(136,694)	(110,766)	(120,441)
Law, order, public safety		(148,229)	(157,199)	(132,088)
Health		(43,194)	(25,416)	(38,830)
Housing		0	(246,962)	(221,702)
Community amenities		(207,398)	(122,997)	(178,751)
Recreation and culture		(682,395)	(418,818)	(640,017)
Transport		(3,263,539)	(1,661,774)	(1,924,742)
Economic services		(1,092,133)	(1,057,786)	(1,006,052)
Other property and services		0	38,314	(476)
		(5,779,797)	(3,904,476)	(4,456,242)
Non-cash amounts excluded from operating activities	2 (a)(i)	1,384,768	1,328,527	1,612,421
<b>Amount attributable to operating activities</b>		1,463,776	2,040,801	(63,334)
<b>INVESTING ACTIVITIES</b>				
Non-operating grants, subsidies and contributions	9(b)	906,704	505,308	520,333
Purchase property, plant and equipment	4(a)	(514,530)	(1,182,530)	(1,069,000)
Purchase and construction of infrastructure	4(a)	(1,983,677)	(1,188,016)	(1,316,969)
Proceeds from disposal of assets	4(b)	135,000	443,091	320,000
<b>Amount attributable to investing activities</b>		(1,456,503)	(1,422,147)	(1,545,636)
<b>FINANCING ACTIVITIES</b>				
Transfers to cash backed reserves (restricted assets)	7(a)	(1,076,520)	(264,237)	(102,912)
Transfers from cash backed reserves (restricted assets)	7(a)	0	1,073,200	743,000
<b>Amount attributable to financing activities</b>		(1,076,520)	808,963	640,088
<b>Budgeted deficiency before general rates</b>		(1,069,247)	1,427,617	(968,882)
<b>Estimated amount to be raised from general rates</b>	1	1,069,247	1,015,727	968,882
<b>Net current assets at end of financial year - surplus/(deficit)</b>	2 (a)(iii)	0	2,443,344	0

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

**SHIRE OF SANDSTONE**  
**INDEX OF NOTES TO THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2021**

Note 1	Rates	9
Note 2	Net Current Assets	13
Note 3	Reconciliation of Cash	16
Note 4(a)	Asset Acquisitions	17
Note 4(b)	Asset Disposals	18
Note 5	Asset Depreciation	19
Note 6	Borrowings	20
Note 7	Reserves	21
Note 8	Fees and Charges	22
Note 9	Grant Revenue	22
Note 10	Revenue Recognition	23
Note 11	Other Information	24
Note 12	Significant Accounting Policies - Other Information	25

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

1. RATES AND SERVICE CHARGES

(a) Rating Information

RATE TYPE	Rate in \$	Number of properties	Rateable value \$	2020/21 Budgeted rate revenue \$	2020/21 Budgeted interim rates \$	2020/21 Budgeted back rates \$	2020/21 Budgeted total revenue \$	2019/20 Actual total revenue \$	2019/20 Budget total revenue \$
<b>Differential general rate or general rate</b>									
<b>Gross rental valuations</b>									
Townsite	0.06576	31	210,548	13,846	0	0	13,846	14,119	14,119
Transient Workforce Accommodation	0.37195	4	72,020	26,788	0	0	26,788	26,788	26,788
<b>Unimproved valuations</b>									
Pastoral	0.06088	19	779,894	47,480	0	0	47,480	42,960	42,627
Mining	0.26891	143	3,669,213	986,688	20,000	0	1,006,688	919,233	878,103
<b>Sub-Totals</b>		197	4,731,675	1,074,802	20,000	0	1,094,802	1,003,100	961,637
<b>Minimum payment</b>									
	\$								
<b>Gross rental valuations</b>									
Townsite	220	31	19,722	6,820	0	0	6,820	6,820	6,820
<b>Unimproved valuations</b>									
Pastoral	335	6	7,933	2,010	0	0	2,010	1,675	2,010
Mining	335	55	39,700	18,425	0	0	18,425	17,455	16,415
<b>Sub-Totals</b>		92	67,355	27,255	0	0	27,255	25,950	25,245
<b>Discounts (Refer note 1(f))</b>									
		289	4,799,030	1,102,057	20,000	0	1,122,057	1,029,050	986,882
							(52,810)	(13,323)	(18,000)
<b>Total amount raised from general rates</b>							1,069,247	1,015,727	968,882

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

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

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

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

**1. RATES AND SERVICE CHARGES (CONTINUED)**

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

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

Instalment options	Date due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates
		\$	%	%
<b>Option one</b>				
Payment in full - with discount	27/08/2020	0	0.0%	8.0%
<b>Option two</b>				
Payment in full - no discount	17/09/2020	0	0.0%	8.0%
<b>Option three</b>				
First instalment	17/09/2020	0	0.0%	8.0%
Second instalment	19/11/2020	10	3.0%	8.0%
Third instalment	21/01/2021	10	3.0%	8.0%
Fourth instalment	25/03/2021	10	3.0%	8.0%

	2020/21 Budget revenue	2019/20 Actual revenue	2019/20 Budget revenue
	\$	\$	\$
Instalment plan admin charge revenue	2,000	2,550	2,000
Instalment plan interest earned	4,500	5,817	8,000
Unpaid rates and service charge interest earned	7,300	4,302	10,000
	13,800	12,669	20,000

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

**1. RATES AND SERVICE CHARGES (CONTINUED)**

**(c) Objectives and Reasons for Differential Rating**

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

**Differential general rate**

Description	Characteristics	Objects	Reasons
GRV - Townsite	This rating category applies to properties located within the town site boundaries that are used for singular and multi-dwellings and are zones Residential/Townsite under the Town Planning Scheme. This category is considered by Council to be the base by which all other GRV rated properties are assessed.	The object of the GRV rates in the two categories for GRV Townsite requires a fair contribution to the revenue requirements of the Shire, while not risking additional financial pressure on the users in those areas that affect their long term viability. They have been in the past, and are likely to continue into the long term future, to provide the main support for the social and economic life of the Shire.	The reasons for the levels of rates and minimum payments set for each of those categories is that they allow a fair contribution to the revenue requirements of the Shire at the highest sustainable level.
GRV - Transient Workforce Accommodation	This rating category covers mining leases that have improvements on the land and are located within the Shire boundary.	The object of the GRV rates in the two categories for GRV Townsite requires a fair contribution to the revenue requirements of the Shire, while not risking additional financial pressure on the users in those areas that affect their long term viability. They have been in the past, and are likely to continue into the long term future, to provide the main support for the social and economic life of the Shire.	The rate reflects the cost of servicing mining activity including road infrastructure and other amenities.
UV - Pastoral	This rating category applies to all pastoral leases that have been granted under the repealed Land Act 1933 and expired on 30 June 2015. Renewal of pastoral leases is administered by the Department of Lands.	The object of the UV rural rates requires a fair contribution to the revenue requirements of the Shire while not risking additional financial pressure on the users in those areas that affect their long term viability. They have been in the past, and are likely to continue into the future, to provide the main support for the social and economic life of the Shire.	The proposed rate is comparatively low compared to the mining UV rates due to the following: <ul style="list-style-type: none"> <li>- The minimal impact on or requirement that the pastoral industry has on or for Shire services and infrastructure;</li> <li>- To encourage a diversification of land use other than mining related activities;</li> <li>- Mining activities have a greater impact on road infrastructure due to movements of heavy haulage trucks, mining rigs and light vehicles;</li> <li>- Mining activity have and require a higher level of governance for licences, clearing permits etc; and</li> <li>- Mining imposes greater damage to the environment with clearing, drilling and mining activities.</li> </ul>
UV - Mining	This rating category covers mining leases that have improvements on the land and are located within the Shire boundaries.	The object of the UV Mining rate is to permit the imposition of rates on mining land which is reasonably proportional to the financial resources of those who will bear the burden of the rates, and striking a reasonable balance between the capacity to pay and the fairness of the requirement. In dealing with the object of the rate, it should be remembered that operators in the mining industry when they come to the district have the advantage of established Shire services and facilities which often have been provided by the rates contributed in the long term by ratepayers in other sectors, who will continue in the long term future to contribute in the same way. The maintenance of Shire assets and services for the benefit of all users, long term and short term, is a burden which to a significant extent falls upon the long term ratepayers.	This is comparatively higher than the UV Pastoral rating category due to the ongoing costs involved in maintaining the road network that services this land use as the Shires local authority boundaries extend 32,889 square kilometers. Mining activities have a greater impact on road infrastructure due to movements of heavy haulage trucks, mining rigs and light vehicles. The large scale equipment and operations of mining result in the Shires road network requiring ongoing maintenance to service these users. Mining activities have and require a higher level of governance for licences, clearing permits etc and imposes greater damage to the environment with clearing, drilling and mining activities.

**1. RATES AND SERVICE CHARGES (CONTINUED)**

**(d) Specified Area Rate**

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

**(e) Service Charges**

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

**(f) Rates discounts**

Rate or fee to which discount is granted	Discount %	Discount (\$)	2020/21 Budget	2019/20 Actual	2019/20 Budget	Circumstances in which discount is granted
Discount on early payment	3.5%	0	\$ 7,288	\$ 13,323	\$ 18,000	Payment in full received by due date (14 days after issue date)
Discount on mining affected by COVID	5.0%	0	45,522	0	0	Discount on the rates levied
			52,810	13,323	18,000	

**(g) Waivers or concessions**

Rate or fee and charge to which the waiver or concession is granted	Type	Discount %	Discount (\$)	2020/21 Budget	2019/20 Actual	2019/20 Budget	Circumstances in which the waiver or concession is granted	Objects and reasons of the waiver or concession
Businesses affected by COVID	Waiver	50.0%	0	\$ 7,605	\$ 0	\$ 0	Reduction in the rates levied	Downturn and forced closures for businesses reliant on tourism industry
				7,605	0	0		

**2 (a). NET CURRENT ASSETS**

**Items excluded from calculation of budgeted deficiency**

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

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

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

**Adjustments to operating activities**

Less: Profit on asset disposals

Note	2020/21 Budget 30 June 2021	2019/20 Actual 30 June 2020	2019/20 Budget 30 June 2020
	\$	\$	\$
4(b)	(67,007)	(52,618)	(18,161)
4(b)	0	58,505	255,020
5	1,451,775	1,322,640	1,375,562
	1,384,768	1,328,527	1,612,421

Add: Loss on disposal of assets

Add: Depreciation on assets

**Non cash amounts excluded from operating activities**

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

The following current assets and liabilities have been excluded from the net current assets used in the Rate Setting Statement.

**Adjustments to net current assets**

Less: Cash - restricted reserves

Less: Financial assets - restricted

Add: Current liabilities not expected to be cleared at end of year  
 - Employee benefit provisions

**Total adjustments to net current assets**

3	(1,076,520)	0	(4,099,050)
3	(3,936,474)	(3,936,474)	0
	112,888	112,888	108,715
	(4,900,106)	(3,823,586)	(3,990,335)

2 (a). NET CURRENT ASSETS (CONTINUED)

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

	Note	2020/21 Budget 30 June 2021	2019/20 Actual 30 June 2020	2019/20 Budget 30 June 2020
		\$	\$	\$
<b>(iii) Composition of estimated net current assets</b>				
<b>Current assets</b>				
Cash and cash equivalents- unrestricted	3	0	2,267,689	4,708
Cash and cash equivalents - restricted				
Cash backed reserves	3	1,076,520	0	4,099,050
Financial assets - restricted	3	3,936,474	3,936,474	
Receivables		73,351	73,351	138,222
Inventories		143,046	143,046	152,461
		5,229,391	6,420,560	4,394,441
<b>Less: current liabilities</b>				
Trade and other payables		(216,397)	(40,742)	(295,391)
Provisions		(112,888)	(112,888)	(108,715)
		(329,285)	(153,630)	(404,106)
<b>Net current assets</b>		4,900,106	6,266,930	3,990,335
<b>Less: Total adjustments to net current assets</b>	2 (a)(ii)	(4,900,106)	(3,823,586)	(3,990,335)
<b>Closing funding surplus / (deficit)</b>		0	2,443,344	0



## 2 (b). NET CURRENT ASSETS (CONTINUED)

### SIGNIFICANT ACCOUNTING POLICIES

#### CURRENT AND NON-CURRENT CLASSIFICATION

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

#### TRADE AND OTHER PAYABLES

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

#### CONTRACT ASSETS

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

#### PROVISIONS

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

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

#### INVENTORIES

##### General

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

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

#### Superannuation

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

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

#### TRADE AND OTHER RECEIVABLES

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

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

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

#### EMPLOYEE BENEFITS

##### Short-term employee benefits

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

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

### 3. RECONCILIATION OF CASH

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

Note	2020/21 Budget	2019/20 Actual	2019/20 Budget
	\$	\$	\$
Cash at bank and on hand	1,076,520	2,267,689	4,708
Term deposits	0	0	4,099,050
	1,076,520	2,267,689	4,103,758
- Unrestricted cash and cash equivalents	0	2,267,689	4,708
- Restricted cash and cash equivalents	1,076,520	0	4,099,050
	1,076,520	2,267,689	4,103,758
- Restricted financial assets at amortised cost - term deposits	3,936,474	3,936,474	0
The following restrictions have been imposed by regulation or other externally imposed requirements on cash and cash equivalents and financial assets at amortised cost:			
Employee entitlement reserve	225,298	223,510	221,874
Plant replacement reserve	1,217,063	170,669	341,523
Building reserve	1,353,649	1,342,906	1,330,248
Airport reserve	295,237	292,894	292,375
Road and flood damage reserve	690,449	684,969	688,005
Information technology reserve	48,418	48,034	47,683
Refuse disposal reserve	41,635	41,305	41,003
Housing reserve	323,289	320,723	321,716
Community development reserve	817,956	811,464	814,623
	5,012,994	3,936,474	4,099,050
<b>Reconciliation of net cash provided by operating activities to net result</b>			
<b>Net result</b>	(388,385)	759,041	(885,099)
Depreciation	5	1,451,775	1,322,640
(Profit)/loss on sale of asset	4(b)	(67,007)	5,887
(Increase)/decrease in receivables		0	(19,238)
(Increase)/decrease in inventories		0	(1,171)
Increase/(decrease) in payables		175,655	(80,116)
Non-operating grants, subsidies and contributions		(906,704)	(505,308)
<b>Net cash from operating activities</b>		265,334	1,481,735

#### 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 SANDSTONE  
 NOTES TO AND FORMING PART OF THE BUDGET  
 FOR THE YEAR ENDED 30 JUNE 2021

4. FIXED ASSETS

(a) Acquisition of Assets

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

Asset class	Reporting program				2020/21 Budget total	2019/20 Actual total	2019/20 Budget total
	Housing	Recreation and culture	Transport	Economic services			
	\$	\$	\$	\$	\$	\$	\$
<i>Property, Plant and Equipment</i>							
Buildings - non-specialised	53,476	61,588	0	20,726	135,790	0	5,000
Plant and equipment	0	0	378,740	0	378,740	1,182,530	1,064,000
	53,476	61,588	378,740	20,726	514,530	1,182,530	1,069,000
<i>Infrastructure</i>							
Infrastructure - roads	0	0	1,816,777	0	1,816,777	1,111,877	1,157,244
Infrastructure - other	0	40,000	0	57,000	97,000	29,750	134,725
Infrastructure - parks and ovals	0	11,900	0	58,000	69,900	38,950	25,000
Infrastructure - airport	0	0	0	0	0	7,439	0
	0	51,900	1,816,777	115,000	1,983,677	1,188,016	1,316,969
<b>Total acquisitions</b>	<b>53,476</b>	<b>113,488</b>	<b>2,195,517</b>	<b>135,726</b>	<b>2,498,207</b>	<b>2,370,546</b>	<b>2,385,969</b>

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

SIGNIFICANT ACCOUNTING POLICIES

RECOGNITION OF ASSETS

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

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

#### 4. FIXED ASSETS

##### (b) Disposals of Assets

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

	2020/21			2020/21			2019/20			2019/20			2019/20		
	Budget Net Book Value	Budget Sale Proceeds	2020/21 Budget Profit	2020/21 Budget Loss	Actual Net Book Value	Actual Sale Proceeds	2019/20 Actual Profit	2019/20 Actual Loss	Budget Net Book Value	Budget Sale Proceeds	2019/20 Budget Profit	2019/20 Budget Loss			
<b>By Program</b>															
Housing	47,993	65,000	17,007	0	0	0	0	0	0	0	0	0			
Community amenities	0	0	0	0	16,027	18,182	2,155	0	0	0	0	0			
Transport	20,000	70,000	50,000	0	366,297	334,000	24,996	(57,293)	556,859	320,000	18,161	(255,020)			
Other property and services	0	0	0	0	66,654	90,909	25,467	(1,212)	0	0	0	0			
	67,993	135,000	67,007	0	448,978	443,091	52,618	(58,505)	556,859	320,000	18,161	(255,020)			
<b>By Class</b>															
<i>Property, Plant and Equipment</i>															
Buildings - non-specialised	47,993	65,000	17,007	0	0	0	0	0	0	0	0	0			
Plant and equipment	20,000	70,000	50,000	0	448,978	443,091	52,618	(58,505)	556,859	320,000	18,161	(255,020)			
	67,993	135,000	67,007	0	448,978	443,091	52,618	(58,505)	556,859	320,000	18,161	(255,020)			

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

#### SIGNIFICANT ACCOUNTING POLICIES

##### GAINS AND LOSSES ON DISPOSAL

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

## 5. ASSET DEPRECIATION

### By Program

Law, order, public safety
Housing
Recreation and culture
Transport
Economic services
Other property and services

### By Class

Buildings - non-specialised
Furniture and equipment
Plant and equipment
Infrastructure - roads
Infrastructure - footpaths
Infrastructure - other
Infrastructure - parks and ovals
Infrastructure - airport

2020/21 Budget	2019/20 Actual	2019/20 Budget
\$	\$	\$
6,283	2,603	6,106
108,817	96,909	63,766
207,358	145,782	208,201
500,029	474,023	485,936
44,929	98,060	43,663
584,359	505,263	567,890
1,451,775	1,322,640	1,375,562
281,968	268,242	367,071
10,903	10,630	5,731
603,744	486,616	497,615
438,392	396,873	420,636
3,991	3,460	3,760
16,709	28,507	22,854
72,516	100,002	27,128
23,552	28,310	30,767
1,451,775	1,322,640	1,375,562

## SIGNIFICANT ACCOUNTING POLICIES

### DEPRECIATION

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

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

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

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

Buildings - non-specialised	30 to 50 years
Furniture and equipment	4 to 10 years
Plant and equipment	5 to 15 years
Infrastructure - roads	
Infrastructure - footpaths	20 years
Infrastructure - other	80 years
Infrastructure - parks and ovals	30 to 75 years
Infrastructure - airport	10 to 60 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 SANDSTONE  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2021**

**6. INFORMATION ON BORROWINGS**

**(a) Borrowing repayments**

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

**(b) New borrowings - 2020/21**

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

**(c) Unspent borrowings**

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

**(d) Credit Facilities**

	2020/21 Budget	2019/20 Actual	2019/20 Budget
	\$	\$	\$
<b>Undrawn borrowing facilities credit standby arrangements</b>			
Bank overdraft limit	0	0	0
Bank overdraft at balance date	0	0	0
Credit card limit	20,000	20,000	20,000
Credit card balance at balance date	0	1,263	0
<b>Total amount of credit unused</b>	<b>20,000</b>	<b>21,263</b>	<b>20,000</b>

**SIGNIFICANT ACCOUNTING POLICIES**

**BORROWING COSTS**

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

## 7. CASH BACKED RESERVES

### (a) Cash Backed Reserves - Movement

	2020/21		2020/21		2020/21		2019/20		2019/20		2019/20		2019/20		2019/20	
	Budget Opening Balance	2020/21 Budget Transfer to	2020/21 Budget Transfer (from)	Budget Closing Balance	Actual Opening Balance	2019/20 Actual Transfer to	2019/20 Actual Transfer (from)	Actual Closing Balance	Budget Opening Balance	2019/20 Budget Transfer to	2019/20 Budget Transfer (from)	Budget Closing Balance	Budget Opening Balance	2019/20 Budget Transfer to	2019/20 Budget Transfer (from)	Budget Closing Balance
(a) Employee entitlement reserve	\$ 223,510	\$ 1,788	\$ 0	\$ 225,298	\$ 217,205	\$ 6,305	\$ 0	\$ 223,510	\$ 217,204	\$ 4,670	\$ 0	\$ 221,874	\$ 217,204	\$ 4,670	\$ 0	\$ 221,874
(b) Plant replacement reserve	170,669	1,046,394	0	1,217,063	1,061,761	182,108	(1,073,200)	170,669	1,061,761	22,762	(743,000)	341,523	1,061,761	22,762	(743,000)	341,523
(c) Building reserve	1,342,906	10,743	0	1,353,649	1,301,760	41,146	0	1,342,906	1,301,760	28,488	0	1,330,248	1,301,760	28,488	0	1,330,248
(d) Airport reserve	292,894	2,343	0	295,237	289,341	3,553	0	292,894	286,224	6,151	0	292,375	286,224	6,151	0	292,375
(e) Road and flood damage reserve	684,969	5,480	0	690,449	673,440	11,529	0	684,969	673,440	14,565	0	688,005	673,440	14,565	0	688,005
(f) Information technology reserve	48,034	384	0	48,418	46,679	1,355	0	48,034	46,679	1,004	0	47,683	46,679	1,004	0	47,683
(g) Refuse disposal reserve	41,305	330	0	41,635	40,140	1,165	0	41,305	40,140	863	0	41,003	40,140	863	0	41,003
(h) Housing reserve	320,723	2,566	0	323,289	315,031	5,692	0	320,723	315,031	6,685	0	321,716	315,031	6,685	0	321,716
(i) Community development reserve	811,464	6,492	0	817,956	800,080	11,384	0	811,464	796,899	17,724	0	814,623	796,899	17,724	0	814,623
	3,936,474	1,076,520	0	5,012,994	4,745,437	264,237	(1,073,200)	3,936,474	4,739,138	102,912	(743,000)	4,099,050	4,739,138	102,912	(743,000)	4,099,050

### (b) Cash Backed Reserves - Purposes

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

Reserve name	Anticipated date of use	Purpose of the reserve
(a) Employee entitlement reserve	Ongoing	To be used to fund annual and long service leave requirements
(b) Plant replacement reserve	Ongoing	To be used for the purchase of plant
(c) Building reserve	Ongoing	To be used for the construction and maintenance of council buildings
(d) Airport reserve	Ongoing	To be used to fund Sandstone airport upgrade
(e) Road and flood damage reserve	Ongoing	To be used to fund road infrastructure and rehabilitation of borrow pits and to fund flood damage repairs
(f) Information technology reserve	Ongoing	To be used to maintain and replace computer systems
(g) Refuse disposal reserve	Ongoing	To be used to fund the development of refuse disposal
(h) Housing reserve	Ongoing	To be used to fund maintenance and replacement of Council employee housing requirements
(i) Community development reserve	Ongoing	To be used for projects to benefit the community as determined from time to time

## 8. FEES & CHARGES REVENUE

	2020/21 Budget	2019/20 Actual	2019/20 Budget
	\$	\$	\$
General purpose funding	2,162	2,665	2,157
Law, order, public safety	691	253	671
Community amenities	12,921	9,735	18,005
Recreation and culture	790	321	768
Economic services	197,621	97,112	192,052
Other property and services	6,044	1,981	5,873
	220,229	112,067	219,526

## 9. GRANT REVENUE

	Grants, subsidies and contributions revenue		
	2020/21 Budget	2019/20 Actual	2019/20 Budget
	\$	\$	\$
<b>By Program:</b>			
<b>(a) Operating grants, subsidies and contributions</b>			
General purpose funding	1,025,481	2,110,731	1,025,481
Law, order, public safety	12,935	11,319	12,935
Housing	0	1,933	0
Recreation and culture	0	9,091	0
Transport	1,487,314	108,775	109,236
Other property and services	0	83,777	0
	2,525,730	2,325,626	1,147,652
<b>(b) Non-operating grants, subsidies and contributions</b>			
Transport	906,704	505,308	520,333
	906,704	505,308	520,333
<b>Total</b>	3,432,434	2,830,934	1,667,985



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

**10. REVENUE RECOGNITION**

**SIGNIFICANT ACCOUNTING POLICIES**

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

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/Refunds/Warranties	Determination of transaction price	Allocating transaction price	Measuring obligations for returns	Revenue recognition
Rates	General Rates	Over time	Payment dates adopted by Council during the year	None	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Grant contracts with customers	Community events, minor facilities, research, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants, subsidies or contributions for the construction of non-financial assets	Construction or acquisition of recognisable non-financial assets to be controlled by the local government	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants with no contract commitments	General appropriations and contributions with no reciprocal commitment	No obligations	Not applicable	Not applicable	Cash received	On receipt of funds	Not applicable	When assets are controlled
Licences/ Registrations/ Approvals	Building, planning, development and animal management, having the same nature as a licence regardless of naming.	Single point in time	Full payment prior to issue	None	Set by State legislation or limited by legislation to the cost of provision	Based on timing of issue of the associated rights	No refunds	On payment and issue of the licence, registration or approval
Other inspections	Regulatory Food, Health and Safety	Single point in time	Full payment prior to inspection	None	Set by State legislation or limited by legislation to the cost of provision	Applied fully on timing of inspection	Not applicable	Revenue recognised after inspection event occurs
Waste management collections	Kerbside collection service	Over time	Payment on an annual basis in advance	None	Adopted by council annually	Apportioned equally across the collection period	Not applicable	Output method based on regular weekly and fortnightly period as proportionate to collection service
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
Fees and charges for other goods and services	Cemetery services, library fees, reinstatements and private works	Single point in time	Payment in full in advance	None	Adopted by council annually	Applied fully based on timing of provision	Not applicable	Output method based on provision of service or completion of works
Sale of stock	Aviation fuel, kiosk and visitor centre stock	Single point in time	In full in advance, on 15 day credit	Refund for faulty goods	Adopted by council annually, set by mutual agreement	Applied fully based on timing of provision	Returns limited to repayment of transaction price	Output method based on goods
Commissions	Commissions on licencing and ticket sales	Over time	Payment in full on sale	None	Set by mutual agreement with the customer	On receipt of funds	Not applicable	When assets are controlled
Reimbursements	Insurance claims	Single point in time	Payment in arrears for claimable event	None	Set by mutual agreement with the customer	When claim is agreed	Not applicable	When claim is agreed

## 11. OTHER INFORMATION

	2020/21 Budget	2019/20 Actual	2019/20 Budget
	\$	\$	\$
<b>The net result includes as revenues</b>			
<b>(a) Interest earnings</b>			
Investments			
- Reserve funds	31,496	57,023	138,145
- Other funds	10,800	7,766	7,500
Other interest revenue (refer note 1b)	11,800	10,119	18,000
	54,096	74,908	163,645
<b>(b) Other revenue</b>			
Reimbursements and recoveries	7,282	577,263	32,944
Other	541,117	0	500,000
	548,399	577,263	532,944
<b>The net result includes as expenses</b>			
<b>(c) Auditors remuneration</b>			
Audit services	46,280	40,250	44,976
	46,280	40,250	44,976
<b>(d) Elected members remuneration</b>			
Meeting fees	12,600	17,310	1,925
Mayor/President's allowance	3,500	3,500	8,592
Deputy Mayor/President's allowance	875	875	0
Travelling expenses	6,000	4,346	8,747
Telecommunications allowance	3,000	3,000	515
	25,975	29,031	19,779
<b>(e) Write offs</b>			
General rate	1,000	177	1,000
	1,000	177	1,000

## 12. SIGNIFICANT ACCOUNTING POLICIES - OTHER INFORMATION

### GOODS AND SERVICES TAX (GST)

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

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

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

### CRITICAL ACCOUNTING ESTIMATES

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

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

### ROUNDING OFF FIGURES

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

### COMPARATIVE FIGURES

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

### BUDGET COMPARATIVE FIGURES

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



SHIRE OF SANDSTONE  
List of Fees and Charges

2020/2021

ADMINISTRATION

	2020/2021 Total Cost	Net Cost	GST	2019/2020 Total Cost
<b>PHOTOCOPYING</b>				
A4	\$ 0.40	\$ 0.36	\$ 0.04	\$ 0.40
A4 - double sided	\$ 0.60	\$ 0.55	\$ 0.05	\$ 0.60
A3 (per copy)	\$ 0.60	\$ 0.55	\$ 0.05	\$ 0.60
A3 - double sided	\$ 1.10	\$ 1.00	\$ 0.10	\$ 1.10
A3 (per copy) colour	\$ 1.40	\$ 1.36	\$ 0.14	\$ 1.40
A3 - double sided - colour	\$ 2.20	\$ 2.00	\$ 0.20	\$ 2.20
Binding (per document)	\$ 5.50	\$ 5.00	\$ 0.50	\$ 5.50
<b>LAMINATING</b>				
A4 (per page)	\$ 2.20	\$ 2.00	\$ 0.20	\$ 2.20
A3 (per page)	\$ 3.30	\$ 3.00	\$ 0.30	\$ 3.30
<b>FACSIMILE</b>				
Per page	\$ 2.20	\$ 2.00	\$ 0.20	\$ 2.20
Overseas faxes	\$ 3.30	\$ 3.00	\$ 0.30	\$ 3.30
<b>COUNCIL DOCUMENTS</b>				
Per Month	\$ 11.00	\$ 10.00	\$ 1.00	\$ 11.00
Per Year	\$ 77.00	\$ 70.00	\$ 7.00	\$ 77.00
Minutes - email	Free			Free
Budget	\$ 11.00	\$ 10.00	\$ 1.00	\$ 11.00
History Books	\$ 15.00	\$ 22.73	\$ 2.27	\$ 15.00
Postage on history books	\$ 10.00	\$ 9.09	\$ 0.91	\$ 10.00
<b>ELECTORAL ROLLS</b>				
District Roll	\$ 20.00	\$ 18.19	\$ 1.81	\$ 20.00
<b>ADVERTISING</b>				
Bush Telegraph - commercial adverts				
Full Page	\$ 22.00	\$ 20.00	\$ 2.00	\$ 22.00
Half Page	\$ 11.00	\$ 10.00	\$ 1.00	\$ 11.00
Quarter Page	\$ 6.00	\$ 5.45	\$ 0.55	\$ 6.00

**SHIRE OF SANDSTONE**  
List of Fees and Charges

2020/2021

**FREEDOM OF INFORMATION**

Application Fee	\$ 30.00			\$ 30.00
Accessing Information - supervised (per hour)	\$ 38.50	\$ 35.00	\$ 3.50	\$ 38.50
Photocopying - per hour	\$ 38.50	\$ 35.00	\$ 3.50	\$ 38.50

**GAS BOTTLE EXCHANGE and FUEL**

Gas Bottle Exchange - 8.5kg	\$ 40.00	\$ 36.36	\$ 3.64	\$ 40.00
- 45kg	\$ 174.00	\$ 158.18	\$ 15.82	\$ 174.00
Diesel and Unleaded Fuel per litre	**			

\*\* Cost price plus 15% margin to cover admin and station maintenance

**GENERAL PURPOSE FUNDING**

**RATES ENQUIRIES**

Change of ownership advices - residential	\$ 38.50	\$ 35.00	\$ 3.50	\$ 38.50
Change of ownership advices - pastoral/commercial/industrial	\$ 55.00			\$ 55.00
Instalment - Administration Fee	\$ 10.00	\$ 10.00		\$ 10.00

**LAW, ORDER AND PUBLIC SAFETY**

**DOG REGISTRATION FEES (set by the Dog Regulations 2013)**

<b>Sterilised Dog</b>				
<b>One Year</b>				
Normal Fee	\$ 20.00	\$ 20.00		\$ 20.00
Pensioner Concession	\$ 10.00	\$ 10.00		\$ 10.00
<b>Three Years</b>				
Normal Fee	\$ 42.50	\$ 42.50		\$ 42.50
Pensioner Concession	\$ 21.25	\$ 21.25		\$ 21.25
<b>Lifetime Registration</b>				
Normal Fee	\$ 100.00	\$ 100.00		\$ 100.00
Pensioner Concession	\$ 50.00	\$ 50.00		\$ 50.00
<b>Unsterilised Dog</b>				
<b>One Year</b>				
Normal Fee	\$ 50.00	\$ 50.00		\$ 50.00
Pensioner Concession	\$ 25.00	\$ 25.00		\$ 25.00
<b>Three Years</b>				
Normal Fee	\$ 120.00	\$ 120.00		\$ 120.00
Pensioner Concession	\$ 60.00	\$ 60.00		\$ 60.00
<b>Lifetime Registration</b>				
Normal Fee	\$ 250.00	\$ 250.00		\$ 250.00
Pensioner Concession	\$ 125.00	\$ 125.00		\$ 125.00

**DOG IMPOUNDING FEES**

1st Day	\$ 30.00	\$ 30.00		\$ 30.00
Additional days	\$ 15.00	\$ 15.00		\$ 15.00
Authorised destruction of Dog	\$ 40.00	\$ 40.00		\$ 40.00

**SCHEDULE OF DOG INFRINGEMENT FEES**

Charged in accordance with the Dog Act 1976

**CAT REGISTRATION FEES (set by the Cat Regulations 2012)**

<b>One Year</b>				
Normal Fee	\$ 20.00	\$ 20.00		\$ 20.00
Pensioner Concession	\$ 10.00	\$ 10.00		\$ 10.00
<b>Three Years</b>				
Normal Fee	\$ 42.50	\$ 42.50		\$ 42.50
Pensioner Concession	\$ 21.25	\$ 21.25		\$ 21.25
<b>Lifetime Registration</b>				
Normal Fee	\$ 100.00	\$ 100.00		\$ 100.00
Pensioner Concession	\$ 50.00	\$ 50.00		\$ 50.00

**ITINERANT VENDORS**

Annual license fee	\$ 341.00	\$ 310.00	\$ 31.00	\$ 341.00
--------------------	-----------	-----------	----------	-----------

**SHIRE OF SANDSTONE**  
List of Fees and Charges

2020/2021

**HOUSING**

**RENTALS (per week)**

Staff Housing / or as negotiated	\$ -	\$ -	\$ -	\$ -
Non - Staff Housing/ or as negotiated	\$ 250.00	\$ 250.00	\$ 250.00	\$ 250.00
Staff Housing Bond	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00
Cleaning charge for uncleaned premises (per person per hour)	\$ 55.00	\$ 55.00	\$ 55.00	\$ 55.00

**SANDSTONE CEMETERY**

Burial Fee - adult	\$ 880.00	\$ 800.00	\$ 80.00	\$ 880.00
Burial Fee - child	\$ 440.00	\$ 400.00	\$ 40.00	\$ 440.00
Re-opening fee - brick grave/vault	\$ 440.00	\$ 400.00	\$ 40.00	\$ 440.00
Burial Fee	\$ 22.00	\$ 20.00	\$ 2.00	\$ 22.00
Permission to erect headstone etc	\$ 55.00	\$ 50.00	\$ 5.00	\$ 55.00
Undertakers license fee	\$ 33.00	\$ 30.00	\$ 3.00	\$ 33.00
Permission to inter ashes in grave	\$ 55.00	\$ 50.00	\$ 5.00	\$ 55.00

**RECREATION & CULTURE**

**SANDSTONE COMMUNITY CENTRE**

Weddings, Plays, Socials	\$ 121.00	\$ 110.00	\$ 11.00	\$ 121.00
Local Concerts	\$ 22.00	\$ 20.00	\$ 2.00	\$ 22.00
Travelling School Shows	\$ 22.00	\$ 20.00	\$ 2.00	\$ 22.00
Quiz and Bingo nights	\$ 22.00	\$ 20.00	\$ 2.00	\$ 22.00
Business Meetings & Seminars	\$ 77.00	\$ 70.00	\$ 7.00	\$ 77.00
Karate, Gymnastics, Seniors Groups, Art & Craft, Small Meetings	\$ 22.00	\$ 20.00	\$ 2.00	\$ 22.00
Annual Fee Sandstone based Group	\$ 300.00			\$ 300.00
Special Event Fee - per day	\$ -			\$ -
Tennis Court Hire - day	\$ -			\$ -
Tennis Court Hire - night	\$ 10.00			\$ 10.00
Bowling Green Hire - day (Green Fees)	\$ 5.00			\$ 5.00
Bowling Green Hire - night (Green Fees plus lights)	\$ 10.00			\$ 10.00
Tennis and Golf Equipment	\$ 5.00	\$ 4.55	\$ 0.45	\$ 5.00
Tennis and Golf Equipment - BOND	\$ 20.00			\$ 20.00
<b>Cleaning of/ Damage to Facilities</b> All venues should be in a clean state before hire. Hirer's who do not leave the facility in the same state will be charged to clean the facility and cost of any damage. (per person per hour)	\$ 55.00	\$ 50.00	\$ 5.00	\$ 55.00

**OTHER**

<b>EQUIPMENT HIRE (Per Day)</b>				
Trestles	\$ 3.00	\$ 2.73	\$ 0.27	\$ 3.00
Chairs	\$ 0.50	\$ 0.45	\$ 0.05	\$ 0.50
<b>HIRE BOND FEES</b>				
Venues where liquor is provided - Commercial	\$ 250.00	\$ 250.00		\$ 250.00
Venues where liquor is provided-Local Organisations	\$ 100.00	\$ 100.00		\$ 100.00
Cups and saucers only (Per day)	\$ 22.00	\$ 20.00	\$ 2.00	\$ 22.00
<b>Cleaning of/ Damage to Facilities</b> All venues should be in a clean state before hire. Hirer's who do not leave the facility in the same state will be charged to clean the facility and cost of any damage. (per person per hour)	\$ 55.00	\$ 50.00	\$ 5.00	\$ 55.00

**SHIRE OF SANDSTONE**  
List of Fees and Charges

2020/2021

**OTHER PROPERTY AND SERVICES**

**PLANT HIRE**

Minimum charge of 1 hour per plant hired

Rate includes operator

	Per Hour			Per Hour		
Grader - Contractor	\$ 220.00	\$ 200.00	\$ 20.00	\$ 220.00		
Grader - Ratepayer	\$ 180.00	\$ 163.64	\$ 16.36	\$ 180.00		
Loader - Contractor	\$ 170.00	\$ 154.55	\$ 15.45	\$ 170.00		
Loader - Ratepayer	\$ 150.00	\$ 136.36	\$ 13.64	\$ 150.00		
Prime Mover & Trailers - Contractor	\$ 210.00	\$ 190.91	\$ 19.09	\$ 210.00		
Prime Mover & Trailers - Ratepayer	\$ 180.00	\$ 163.64	\$ 16.36	\$ 180.00		
Prime Mover	\$ 133.00	\$ 120.91	\$ 12.09	\$ 133.00		
Vibratory Roller - Contractor	\$ 177.00	\$ 160.91	\$ 16.09	\$ 177.00		
Vibratory Roller - Ratepayer	\$ 132.00	\$ 120.00	\$ 12.00	\$ 132.00		
Bobcat - Contractor	\$ 121.00	\$ 110.00	\$ 11.00	\$ 121.00		
Bobcat - Ratepayer	\$ 99.00	\$ 90.00	\$ 9.00	\$ 99.00		

Small Equipment, Plate Compactor, lawn mowers etc

\* Hire charges will be equal to private hire firm ie Coates Hire

Community Bus - cents per km

Community Bus - BOND

Bus is hired with a full fuel tank and is to be returned with a full tank and in a clean and tidy condition

**GRAVEL & SAND**

Flat rate of:

Large Truck - 1 trailer	\$ 275.00	\$ 250.00	\$ 25.00	\$ 275.00		
Small Truck	\$ 132.00	\$ 100.00	\$ 10.00	\$ 132.00		

**BLUE METAL**

Flat rate of:

Per tonne rate	\$ 110.00	\$ 100.00	\$ 10.00	\$ 110.00		
----------------	-----------	-----------	----------	-----------	--	--

**WATER - NON POTABLE**

Per kilolitre \$5

Minimum Charge	\$ 35.00	\$ 31.82	\$ 3.18	\$ 35.00		
----------------	----------	----------	---------	----------	--	--

Sale of:

SAND/GRAVEL/BLUE METAL BY 6x4 TRAILER LOAD	\$ 44.00	\$ 40.00	\$ 4.00	\$ 44.00		
--------------------------------------------	----------	----------	---------	----------	--	--

Additional travel costs will apply to deliveries outside of the town boundary.

**REFUSE & SANITATION**

Domestic Bin collection - per annum	\$ 185.00	\$ 185.00		\$ 185.00		
Commercial Bin collection - per annum	\$ 185.00	\$ 185.00		\$ 185.00		
Charge per additional bin	\$ 185.00	\$ 185.00		\$ 185.00		
Non rateable collection - Per Annum	\$ 300.00	\$ 300.00		\$ 300.00		
Additional non rateable collection - Per Annum	\$ 325.00	\$ 325.00		\$ 325.00		
Asbestos Waste (per cubic metre)	\$ 55.00	\$ 50.00	\$ 5.00	\$ 55.00		
Demolition rubble / refuse (per cubic metre)	\$ 55.00	\$ 50.00	\$ 5.00	\$ 55.00		
<b>Contaminated Soil (per tonne)</b>						
Up to 500t	\$ 150.00	\$ 136.37	\$ 13.63	\$ 150.00		
500t - 1 000t	\$ 140.00	\$ 127.27	\$ 12.73	\$ 140.00		
1 000t - 1 500t	\$ 130.00	\$ 118.18	\$ 11.82	\$ 130.00		
Over 1 500t	\$ 120.00	\$ 109.09	\$ 10.91	\$ 120.00		
<b>Septic Tank Cleaning</b>						
One Tank	\$ 275.00	\$ 250.00	\$ 25.00	\$ 275.00		
Two or one Large Tank	\$ 330.00	\$ 300.00	\$ 30.00	\$ 330.00		
Three Tanks	\$ 440.00	\$ 400.00	\$ 40.00	\$ 440.00		

Pensioner discount - 50%

Travel will be charged for out of town customers



**SHIRE OF SANDSTONE**  
**List of Fees and Charges**

2020/2021

**CARAVAN PARK**

Site Fees and Charges

**Daily for 2 people**

Powered Site	\$ 35.00	\$ 31.82	\$ 3.18	\$ 35.00
Powered Site - Pensioner	\$ 30.00	\$ 18.18	\$ 1.82	\$ 30.00
Tent site - without power	\$ 25.00	\$ 22.73	\$ 2.27	\$ 25.00
Tent site - without power - Pensioner	\$ 20.00	\$ 9.09	\$ 0.91	\$ 20.00
Each extra person - 13 years +	\$ 10.00	\$ 9.09	\$ 0.91	\$ 10.00
<b>Weekly for 2 people</b>				
Powered Site	\$ 165.00	\$ 150.00	\$ 15.00	\$ 165.00
Powered Site - Pensioner	\$ 144.00	\$ 130.91	\$ 13.09	\$ 144.00
Tent site - without power	\$ 120.00	\$ 109.09	\$ 10.91	\$ 120.00
Tent site - without power - Pensioner	\$ 100.00	\$ 90.91	\$ 9.09	\$ 100.00
Each extra person - regardless of age	\$ 32.00	\$ 22.73	\$ 2.27	\$ 32.00
Park empty van on-site - daily	\$ 17.00	\$ 15.45	\$ 1.55	\$ 17.00
Park empty van on-site - weekly	\$ 64.00	\$ 58.18	\$ 5.82	\$ 64.00
Showers only	\$ 6.00	\$ 4.55	# \$ 0.45	\$ 6.00
Washing Machines - per load	\$ 3.00	\$ 2.73	\$ 0.27	\$ 3.00
Dog Bond	\$ 50.00			\$ 50.00
Satellite TV Hire - per day	\$ 10.00	\$ 9.09	\$ 0.91	\$ 10.00
Satellite TV Hire - per week short stay up to 2 weeks	\$ 30.00	\$ 27.27	\$ 2.73	\$ 30.00
Satellite TV Hire - per week long stay more than 2 weeks	\$ 15.00	\$ 13.65	\$ 1.35	\$ 15.00

**TOWN PLANNING**

Maximum permitted by WA Planning Commission Planning Bulletin 93/2013 Planning and Development Regulations 2009  
(Part 7 Local Government Planning Charges)

**Part 1 - Maximum fixed fees**

1 Determining a development application (other than for an extractive industry) where the development has not commenced or been carried out and the estimated cost of the development is-

		Excluded	
(a) not more than \$50,000	\$ 147.00		\$ 147.00
(b) more than \$50,000 but not more than \$500,000	0.32% of the estimated cost of development		0.32% of the estimated cost
(c) more than \$500,000 but not more than \$2.5 million	\$1,700 + 0.257% for every \$1 in excess of \$500,000		\$1,700 + 0.257% for every \$1
(d) more than \$2.5 million but not more than \$5 million	\$7,161 + 0.206% for every \$1 in excess of \$2.5 million		\$7,161 + 0.206% for every \$1
(e) more than \$5 million but not more than \$21.5 million	\$12,633 + 0.123% for every \$1 in excess of \$5 million		\$12,633 + 0.123% for every \$1
(f) more than \$21.5 million	\$34,196		\$34,196

2 Determining a development application (other than for an extractive industry) where the development has commenced or been carried out

The fee in item 1 plus, by way of penalty, twice that The fee in item 1 plus, by wa

3 Determining a development application for an extractive industry where the development has not commenced or been carried out development has not commenced or been carried out

\$ 739.00 \$ 739.00 ex \$ 739.00

4 Determining a development application for an extractive industry where the development has commenced or been carried out

The fee in item 3 plus, by way of penalty, twice that The fee in item 3 plus, by wa

SHIRE OF SANDSTONE  
List of Fees and Charges

2020/2021

TOWN PLANNING CONT'D

5 Providing a subdivision clearance for:				
(a) not more than 5 lots - per lot	\$ 73.00	\$ 73.00	ex	\$ 73.00
(b) more than 5 lots but not more than 195 lots	\$73 per lot for the first 5 lots and then \$35 per lot \$73 per lot for the first 5 lots			
(c) more than 195 lots	\$ 7,393.00	\$ 7,390.00	ex	\$ 7,393.00
6 Determining an initial application for approval of a home occupation where the home occupation has not commenced	\$ 222.00	\$ 222.00	ex	\$ 222.00
7 Determining an initial application for approval of a home occupation where the home occupation has commenced	The fee in item 6 plus, by way of penalty, twice that of The fee in item 6 plus, by wa			
8 Determining an application for the renewal of an approval of a home occupation where the application is made before the approval expires	\$ 73.00	\$ 73.00	ex	\$ 73.00
9 Determining an application for the renewal of an approval of home occupation where the application is made after the approval has expired	The fee in item 8 plus, by way of penalty, twice that of The fee in item 8 plus, by wa			
10 Determining an application for a change of use or for an alteration or extension or change of a non-conforming use to which item 1 does not apply, where the change or the alteration, extension or change has not commenced or been carried out	\$ 295.00	\$ 295.00	ex	\$ 295.00
11 Determining an application for change of use or for alteration or extension or change of a non-conforming use to which item 2 does not apply, where the change or the alteration, extension or change has commenced or been carried out	The fee in item 10 plus, by way of penalty, twice that of The fee in item 10 plus, by w			
12 Providing a zoning certificate	\$ 73.00	\$ 73.00	ex	\$ 73.00
13 Replying to a property settlement questionnaire	\$ 73.00	\$ 73.00	ex	\$ 73.00
14 Providing written planning advice	\$ 73.00	\$ 73.00	ex	\$ 73.00

Part 2 - Maximum fees: scheme amendments and structure plans

1 Director/City/Shire Planner - per hour	\$ 88.00	\$ 88.00	ex	\$ 88.00
2 Manager/Senior Planner - per hour	\$ 66.00	\$ 66.00	ex	\$ 66.00
3 Planning Officer - per hour	\$ 36.86	\$ 36.86	ex	\$ 36.86
4 Other staff e.g. environmental health officer per hour	\$ 36.86	\$ 36.86	ex	\$ 36.86
5 Secretary/administrative clerk - per hour	\$ 30.20	\$ 30.20	ex	\$ 30.20

BUILDING SERVICES

All Fees are set by the Building Commission for inclusion in the Building Act 2011 and they are not all listed here.

Certified Application for a Building Permit	\$ 105.00	\$ 95.45	\$ 9.55	\$ 105.00
Uncertified Application for a Building Permit	\$ 105.00	\$ 95.45	\$ 9.55	\$ 105.00
Demolition Permit	\$ 105.00	\$ 95.45	\$ 9.55	\$ 105.00
Application to extend the time a building or Demolition Permit have effect	\$ 105.00	\$ 95.45	\$ 9.55	\$ 105.00
Application for an Occupancy Certificate	\$ 105.00	\$ 95.45	\$ 9.55	\$ 105.00
Application for a Building Approval Certificate	\$ 105.00	\$ 95.45	\$ 9.55	\$ 105.00