

Special Council Meeting

29 September 2021

Minutes

To: The President and Councillors

Here within the Minutes of the Special Council Meeting of the Shire of Toodyay held on the abovementioned date in the Council Chambers at the Shire of Toodyay, 15 Fiennes Street, Toodyay.

The Special Council Meeting has been called by the Shire President in accordance with section 5.4 of the *Local Government Act 1995* for the purpose of considering the adoption of the 2021/2022 Annual Budget and all matters related thereto.

Suzie Haslehurst
CHIEF EXECUTIVE OFFICER



Our Vision, Purpose and Values

The Shire of Toodyay works together with the community to obtain the best possible social, economic, and environmental outcomes for the people of Toodyay.

Vision: We are a vibrant rural community that respects our environment, celebrates our past and embraces a sustainable future.

Purpose: Local Government and community working together to obtain the best possible social, economic and environmental outcomes for the people of Toodyay.

Community Values: We value highly:

- Our sense of community support and spirit;
- Our natural environment and healthy ecosystems;
- Our rural lifestyle;
- Our historic town; and
- Our local economy built on agriculture and emerging tourism, arts and cultural opportunities.

Shire Values: To progress the community's aspirations, the Shire is guided by:

Integrity: We behave honestly to the highest ethical standard.

Accountability: We are transparent in our actions and accountable to the community.

Inclusiveness: We are responsive to the community and we encourage involvement by all people.

Commitment: We translate our plans into actions and demonstrate the persistence that produces results.

Disclaimer

Members of the public should note that in any discussion regarding any planning or other application that any statement or intimation of approval made by any member or officer of the Shire of Toodyay during the course of any meeting is not intended to be and is not to be taken as notice of approval from Council. No action should be taken on any item discussed at a Council Meeting prior to written advice on the resolution of the Council being received. Any plans or documents contained in this document may be subject to copyright law provisions (*Copyright Act 1998*, as amended) and the express permission of the copyright owner(s) should be sought prior to reproduction.

Availability of Meeting Agenda and its Attachments

Information about Council Meetings is located on the website <http://www.toodyay.wa.gov.au/Council/Council-Meetings>

Agendas & Minutes are located under the heading "Council Meetings" at <http://www.toodyay.wa.gov.au/Council/Council-Meetings/Agendas-Minutes-and-Notes>

Public copies are available by contacting the Shire on (08) 9574 9300.



TABLE OF CONTENTS

1.	DECLARATION OF OPENING / ANNOUNCEMENT OF VISITORS	1
2.	RECORDS OF ATTENDANCE	1
2.1	APOLOGIES	1
2.2	APPROVED LEAVE OF ABSENCE	1
3.	DISCLOSURE OF INTERESTS	1
4.	PUBLIC QUESTIONS (relating to the purpose of the meeting and responded to by the Shire President unless otherwise indicated)	2
5.	PUBLIC SUBMISSIONS (relating to the purpose of the meeting)	2
6.	PURPOSE OF MEETING	2
6.1	Adoption of 2021/2022 Annual Budget	2
7.	CLOSURE OF MEETING	22

ATTACHMENTS *with separate index follows Item 7.*

Preface

When the Chief Executive Officer approves these Minutes for distribution they are in essence "Unconfirmed" until the following Special Council Meeting, where the Minutes will be confirmed subject to any amendments made by the Council.

The "Confirmed" Minutes are then signed off by the Presiding Person.

Attachments that formed part of the Agenda, in addition to those tabled at the Council Meeting are put together as a separate attachment to these Minutes with the exception of Confidential Items.

Confidential Items or attachments that are confidential are compiled as separate Confidential Minuted Agenda Items.

Unconfirmed Minutes

These minutes were approved for distribution on 1 October 2021.




Suzie Haslehurst

CHIEF EXECUTIVE OFFICER

Confirmed Minutes

These minutes were confirmed at a meeting held on 26 October 2021.

Signed: 

Note: The Presiding Member at the meeting at which the minutes were confirmed is the person who signs above.



1. DECLARATION OF OPENING / ANNOUNCEMENT OF VISITORS

Cr Madacsi, Shire President, declared the meeting open at 5.01pm and read aloud an Acknowledgement of Country:

“I acknowledge the Ballardong Noongar people, the traditional custodians of the land where we meet today and the Yued and Whadjuk people, who are traditional custodians of respective lands within the wider Shire of Toodyay. I pay my respect to their Elders, past, present and emerging.”

2. RECORDS OF ATTENDANCE

Members

Cr R Madacsi	Shire President
Cr B Ruthven	Deputy Shire President
Cr T Chitty	
Cr P Hart	
Cr M McKeown	
Cr S Pearce	

Staff

Ms S Haslehurst	Chief Executive Officer
Mr J Augustin	Manager Assets and Services
Mrs T Bateman	Manager Corporate & Community Services
Mr M Werder	Acting Manager Corporate & Community Services
Mr H de Vos	Acting Manager Planning & Development
Mrs M Rebane	Executive Assistant

Visitors

M Sinclair-Jones	C Duri
P Ruthven	J Hart

2.1 APOLOGIES

Cr B Rayner

2.2 APPROVED LEAVE OF ABSENCE

Cr Bell - from 4.05pm on 28 September 2021 to Friday 5 November 2021 inclusive.

3. DISCLOSURE OF INTERESTS

The Chief Executive Officer advised that no disclosures of interest in the form of a written notice had been received prior to the commencement of the meeting.

4. PUBLIC QUESTIONS (relating to the purpose of the meeting and *responded to by the Shire President unless otherwise indicated*)

Nil

5. PUBLIC SUBMISSIONS (relating to the purpose of the meeting)

Nil

6. PURPOSE OF MEETING

6.1 Adoption of 2021/2022 Annual Budget
--

Date of Report:	23 September 2021
Applicant or Proponent:	Shire of Toodyay
File Reference:	FIN29
Author:	T Bateman – Manager Corporate & Community Services
Responsible Officer:	S Haslehurst – Chief Executive Officer
Previously Before Council:	N/A
Disclosure of Interest:	Nil
Council's Role in the matter:	Executive/Legislative
Attachments:	<ol style="list-style-type: none"> 1. 2021/2022 Annual Budget; 2. 2021/2022 Fees and Charges; and 3. 2021/2022 Capital Works Program.

PURPOSE OF THE REPORT

This report presents the 2021/2022 Annual Budget for consideration and adoption by Council.

BACKGROUND

Under Section 6.2(1) of the *Local Government Act 1995* (the Act), each local government is required to prepare and adopt by 'Absolute Majority' a budget for the following financial year. The Act prescribes this must be done between 1 June and 31 August for the financial year ending 30 June following that August.

Due to the ongoing challenges during the Shire's transition to its new software system, the CEO sought Ministerial approval for an extension to adopt the annual budget. The extension was approved on 31 August 2021 with a budget adoption target date of 30 September 2021.

The preparation of the Annual Budget is both a statutory requirement of the Act and a responsible financial management practice. The development of the Annual Budget is based largely upon the objectives of the Strategic Community Plan (SCP), Corporate Business Plan and takes into account feedback received from the community consultation undertaken in preparation for the development of the reviewed SCP. In addition, Council and Officers considered prudent financial management practices in guiding the development of the budget.

Various amendments made to the Act in response to the global pandemic have further impacted the development of the budget, reducing usual revenue streams compounded by increasing expenditures.

COMMENTS AND DETAILS

The budget document (Attachment 1) includes the Statutory Budget format with all relevant disclosures to discharge financial accountability to the community. As in past years, in preparing the budget, Officers have compiled and analysed relevant information including estimation of the year end position and held a series of budget workshops and discussions with Council.

Key Considerations that have impacted preparation of the 2021/2022 Annual Budget

- **Rate increase 5%**

The final draft budget, as presented in Attachment 1 for adoption, has been prepared with a proposed 5% increase on the rates calculated for the 2020/2021 financial year of \$6,541,679 (excluding the discount of approximately \$222,000). As a result, estimated rates revenue for 2021/2022 is \$6,870,033. The proposed penalty interest rate is 7%.

In April 2020, amendments to the Act were passed by Parliament necessary to deal with the declared state of emergency. Consequently, for the 2020/2021 annual budget, Council did not impose any rate increases or interest charges. This posed a challenge in funding the Shire's operations for the year to follow, resulting in the absorption of annual increases such as consumer price index, local government cost index, wage increases and the deferral of projects.

In developing the draft 2021/2022 budget, Officers have measured the impacts of the rate rise alongside maintaining service delivery levels arriving at a recommended rates increase of 5%. This is less than the estimated 6% increase presented in the review of the Long-Term Financial Plan in June 2020.

Whilst it is Council's ultimate goal to keep rates increases as low as possible, maintaining rate increases below the rates adopted within Council's corporate documents would result in the inability for the Shire to achieve its objectives and meet the aspirations of the community.

- **Differential rates and minimums (Recommendation 1)**

The Shire of Toodyay raises annual rates on a differential basis. This means that Council has the option to set more than one rate in the dollar based on property

class, rather than having a uniform rate for all property classes. Differential rates allow different classes of property to be taxed differently.

In accordance with legislative requirements, Officers sought Council's approval to advertise differential rates at a Special Meeting held 24 August 2021. The rates were advertised for a period of 21 days inviting submissions from the community. No submissions were received. While the rates have been modelled with an overall 5% increase on last year's model, Officers are proposing minor changes to the differential rates from those advertised based on updated property information.

The proposed differential rates are contained in the table below. It is recommended that those properties on the minimum rate will remain at \$1,351 for the third year in a row.

Basis of Rating	2020/2021 Rate in the Dollar	2021/2022 Advertised Rate in the Dollar	2021/2022 Proposed Rate in the Dollar	2021/2022 Proposed Minimum
GRV Residential	0.129430	0.135733	0.134622	1,351.00
GRV Commercial	0.140200	0.143042	0.142262	1,351.00
GRV Industrial	0.123483	0.124842	0.124842	1,351.00
GRV Rural	0.118690	0.124624	0.124494	1,351.00
GRV Rural Residential	0.112600	0.118182	0.117860	1,351.00
UV General	0.011680	0.013823	0.013750	1,351.00
UV Rural	0.008969	0.008858	0.008858	1,351.00

- **Rates payment options (Recommendation 2)**

Section 6.50 of the Act permits a Council to determine when a rate charge becomes due and payable, which cannot be earlier than 35 days after the issue date noted on the rates notice. Where a person elects to pay rates by instalments, the second and each subsequent instalment does not become due and payable at intervals of less than 2 months.

The due date of each instalment for the 2021/2022 financial year, based on the rates notices being distributed on 13 October 2021, is as follows:

Payment in full	17 November 2021
1st Instalment	17 November 2021
2nd Instalment	17 January 2022

3rd Instalment	18 March 2022
4th Instalment	18 May 2022

In the event a ratepayer is experiencing difficulty in paying their rates or finds the instalment method not suitable, application can be made to the Shire in writing to request an alternative payment arrangement. Fees to administer payment arrangements will be in accordance with the adopted fees and charges.

- **Penalty interest and instalment charges (Recommendation 3)**

Council is required to adopt the rate of penalty interest on rates and other charges incorporated into the 2021/2022 Budget in accordance with Sections 6.13 and 6.51 of the Act. The maximum interest rate for unpaid rates and other monies owed to Council is prescribed by Regulation 68 of the *Local Government (Financial Management) Regulations 1996* (the Regulations).

The State Government issued a revised Ministerial Order on 1 June 2021, which imposed an amendment to Section 6.51(3) of the Act. This reduced the maximum interest a local government can charge on outstanding rates and other monies owed to the local government from 8% in 2020/2021, to 7%. It should be noted that this is lower than the interest rate of 7.5% charged by the Shire of Toodyay since 2018/2019 on outstanding rates and other monies owed.

In accordance with Section 6.45(3) of the Act, those on the instalment option can be charged interest. The Regulations prescribe a maximum interest rate of 5.5% however, the Shire of Toodyay reduced the interest rate on instalments in 2018/2019 to 3% which is lower than many local governments in WA. This has been maintained in the draft 2021/2022 Budget.

Due to COVID-19, instalment administration charges were not charged last year but will be reinstated to reflect the administration cost of handling the four (4) instalment option provided to ratepayers. For the 2021/2022 financial year it is proposed that an instalment administration fee of \$7.50 be charged on the second, third and fourth instalment notices. This fee has not increased from the 2019/2020 charge.

- **Reporting material variances in 2021/2022 (Recommendation 4)**

Regulation 34(5) of the Regulations requires a local government to adopt a percentage or value, calculated in accordance with the Australian Accounting Standards (AAS), to be used in statements of financial activity for reporting material variances.

Materiality thresholds can be set as a percentage or dollar value. This report recommends both, with the advantage being that a minimum value threshold can be set as well as a proportional value threshold, relevant to major items or subtotals. Threshold levels should not be so high as to allow material variances to go unnoticed, and by the same token, should not be so low as to cause disproportionate administrative burden.

For the purposes of monthly financial reporting, 10% is considered a reasonable guide for values with a dollar variance of \$5,000 or more for reporting in the monthly Statement of Financial Activity.

- **Councillor’s Sitting Fees (Recommendation 5)**

In accordance with Section 7A and 7B of the *Salaries and Allowances Act 1975*, the Salaries and Allowances Tribunal (SAT) determines the minimum and maximum remuneration paid to elected members at intervals of not more than 12 months.

Subject to this annual determination and in accordance with Section 5.98 of the *Local Government Act 1995* and the Shire’s policy M.3 *Members’ Sitting Fees*, these fees and allowances are reviewed and adopted with the Annual Budget. Policy M.3 limits Councillors’ attendance fees at 75% of the maximum allowance determined by SAT and the Presidential Allowances (Shire President and Deputy Shire President) at 60% of the maximum allowances.

Following discussions at the budget workshop held 9 August 2021, and the release of the SAT’s determination, Officers have prepared the draft budget with no change to Councillors’ Sitting Fees for the 2021/2022 financial year giving consideration to Sections 12 and 13 of the determination:

- “12 *The Tribunal has determined that remuneration, fees, expenses and allowance ranges provided to CEOs and elected members will be maintained at current levels. The ranges remain appropriate within the wider framework of senior public offices and the current economic climate.*

- 13 *The Tribunal notes that each local government can set remuneration within the band to which it is allocated. Any increase, within the bands, must be determined by each local government through its own assessment of whether changes are justified.*”

The SAT determination, released on 8 April 2021 and taking effect from 1 July 2021, acknowledges the significant commitment and voluntary service of elected members within their communities.

The table below outlines the proposed Elected Members’ remuneration included in the draft 2021/2022 Budget.

Elected Members Remuneration	2021/2022 Budget	2020/2021 Budget
Councillors' Meeting Attendance fees	98,200	98,200
President’s Meeting Attendance Fees	15,205	15,205
President's allowance	22,174	22,174
Deputy President's allowance	5,544	5,544
Telecommunications allowance	3,600	3,600

	2021/2022	2020/2021
Elected Members Remuneration	Budget	Budget
Travelling Reimbursement	1,000	-
Total Elected Members costs	145,723	144,723

- **Schedule of Fees and Charges (Recommendation 6)**

The fees and charges presented in Attachment 2 were used to determine the draft 2021/2022 budget.

Each year Council is required to establish a Schedule of Fees and Charges for the use of Shire facilities and for the provision of services. In accordance with Sections 6.16 to 6.19 of the Act, a Local Government may impose a fee or charge for any goods or service it provides. Fees and charges must be imposed when adopting the annual budget. However, they may also be imposed or amended during the course of the year if necessary.

The basis for imposing fees and charges can be categorised as either statutory fees and charges, or fees and charges for goods or services. There are several statutory fees and charges determined under other legislation which dictate the level of fees and charges that may be imposed by Council. An example of this relates to the Waste Fee charged to fund ongoing maintenance of the Waste Transfer Station.

The Schedule of Fees and Charges must identify all fees applicable for the year including user charges for the hiring and use of Shire facilities and associated bonds or deposits, fees for accessing information and fees for lodgement of statutory forms and applications. The Schedule of Fees and Charges does not include fines and infringements.

Officers are proposing minimal changes to the 2021/2022 Schedule of Fees and Charges and, instead of applying a blanket CPI increase, have reviewed the charges considering the following price principles:

- Public Benefit – service provides a broad community benefit and therefore full cost recovery may not apply.
- Private Benefit – service benefits particular users making a contribution to their individual income, welfare or profits generally without any broader benefits to the community. Full cost recovery applies.
- Shared Benefit – service provides both community benefits and a private benefit. Partial cost recovery applies.
- Regulatory – fee or charge fixed by legislation, not by Council.

If adopted by Council, the fees and charges will come into force with the adoption of the annual budget with minor variations compared to the 2020/2021 financial year. Items to note include the following;

- The Schedule of Fees and Charges will be consolidated to include the Toodyay Recreation Centre user fees. Officers are proposing a similar fee structure to that adopted in May 2021, however, will undertake a detailed review throughout the year in preparation for the 2022/2023 financial year.
- The Waste Levy will increase from \$85 per property to \$90 per property to partially offset the increase in waste collection costs - in particular, the increase to recycling costs and the tonnage rate imposed by the Shire of Northam.
- Ranger fees for the impounding and sustenance of livestock and cattle have been modified with consideration to associated costs.
- Any changes to regulatory fees fixed by legislation are noted for information but cannot be amended by Council.
- No changes are proposed for the provision and cost of tip passes for the Waste Transfer Station.

- **Capital Program \$6,005,513**

- Roads

The road and infrastructure capital program for 2021/2022 comprises both new projects and carried forward projects totalling \$4.15M.

Projects were carried forward due to delays attributed largely to weather and fire events over the past year. In particular, the major storm event in March 2021 diverted significant resources from the original works program.

Major highlights of this year's program include the following;

- Bindi Bindi Toodyay Road – fully funded - \$1,056,000
- Bindi Bindi Toodyay Road – part funded - \$501,975
- Dewars Pool-Bindoon Road – 2 sections - \$581,684
- Toodyay Street (carry forward) – \$361,877
- Bejoording (carry forward) – \$260,000
- Extractive Industry Roads – funded by Reserve - \$159,215
- Boyagerring floodway repair - \$250,000

- Plant and Equipment

Supply issues brought about because of COVID-19 saw significant delays to the procurement of plant and equipment. Consequently, a number of plant items were identified to be carried forward.

A full listing of the proposed capital works can be found in Attachment 3 to this report providing further detail of associated reserve transfers and grant funding.

- **Net Transfers to Reserve \$112,607**

The capital budget has been funded in part by \$309,215 proposed to be taken from various reserves however, it is proposed that funds also be set aside or re-

purposed to support future projects. In addition, \$340,000, received from the sale of Shire properties, will be transferred to the Asset Development Reserve.

During the budget planning process, Councillors and Officers workshopped different scenarios with a view to consolidating the Reserves with the exception of one new reserve being established for the future planning and development of improved Drainage and Sewerage infrastructure in the Shire of Toodyay.

Other key movements to reserve balances include the following:

Description	Opening Balance 31 July 2021	Transfers to fund Projects	Re-purposing of funds	Closing Balance 30 June 2022
Information				
Technology Reserve	22,578	-22,578	0	0
Transfer from Reserve to Muni to fund final stages of the Datascope transition. Close 30 June 2022				
Morangup Community Centre Reserve	353,306	-150,000	-203,306	0
Draft budget includes \$150,000 for upgrades to the Morangup Community Centre. The remaining funds will be transferred to the Recreation Reserve (\$183,306) and the newly created Drainage and Sewerage Reserve (\$20,000). Close 30 June 2022.				
Recreation Reserve	31,853	0	213,558	245,411
Funds reallocated from Morangup Community Centre Reserve - \$183,306. The use of funds held in this reserve will expand from the Recreation Precinct located adjacent to the School to all recreation areas and facilities.				
Community Bus	89,780	0	-89,780	0
Funds will be transferred to the new Drainage and Sewerage Reserve for the planning and development of future drainage improvements in the Shire of Toodyay. Future Community Bus replacements may be considered from the Shire's Plant Reserve. Close 30 June 2022.				
Asset Replacement Reserve	30,252	0	-30,252	0
Funds held in this reserve were purposed for the replacement of playing surfaces at the recreation precinct. Funds will be reallocated to the Recreation Reserve which is expected to service all recreation areas and facilities. Close 30 June 2022.				
Drainage and Sewerage Reserve	0		109,780	109,780

New Reserve created for the purpose of funding future planning and development of improved Drainage and Sewerage infrastructure.

A local government can establish and maintain reserve accounts under section 6.11 of the Act. Further details of reserve balances, transfers and purposes can be found at Note 8 of the budget (Attachment 1).

- **Adoption of the Annual Budget (Recommendation 7)**

Officers are recommending that Council adopts the 2021/2022 Annual Budget as presented in Attachment 1. This will enable Officers to raise rates for the year; a process which has been significantly delayed due to Datascope transition challenges. Subsequent positive cashflow can follow, facilitating the commencement of project schedule for the 2021/2022 financial year.

IMPLICATIONS TO CONSIDER

Consultative:

Department of Local Government, Sport and Cultural Industries.

Moore Australia.

Datacom.

Council and Shire Officers.

Toodyay community – differential rates.

Salaries and Allowances Tribunal.

Strategic:

The draft 2021/2022 Annual Budget has been developed based on the Shire of Toodyay Strategic Community Plan, Long Term Financial Plan and Corporate Business Plan and provides financial strategies for the ensuing twelve months.

Policy related:

F.6 Significant Accounting Policies.

M.3 Members Sitting Fees and Reimbursable Expenses.

F.22 COVID-19 Financial Hardship.

Financial:

Financial implications are outlined in the Officer's report and itemised in the draft 2021/2022 Annual Budget attached for adoption. This report provides for the adoption of the 2021/2022 Annual Budget and the imposition of rates, fees and charges for the 2021/2022 financial year.

Legal and Statutory:

The draft budget as presented is considered to meet with legislative and statutory requirements. References to specific legislation is detailed within the Officer's comments above and summarised as follows;

Local Government Act 1995 - Divisions 5 and 6 of Part 6.

Local Government (COVID-19 Response) Amendment Order 2021.

Waste Avoidance and Resource Recovery Act.

Local Government (Financial Management) Regulations 1996.

Australian Accounting Standards.

Risk related:

As with all annual budgets, there are a range of expenses that increase each year. In addition, the draft budget proposes minimal increases in revenue generated from fees and charges, interest and other revenue.

In response to the COVID-19 pandemic in 2020/2021, Council delivered a 0% rate increase which resulted in a reduction to both operating and capital expenditure for that year. Not increasing the rates could pose both a reputational and financial risk.

After careful consideration and planning, the budget has been adapted giving attention to not only asset management and levels of service, but also continuing recovery from these unprecedented times.

There is a further risk that by not adopting the budget incorporating rates and minimum payments, cashflow implications could arise and Council operations and capital projects proposed for 2021/2022 could be jeopardised.

Workforce related:

Preparation of the draft budget and supporting information has proved an extremely challenging task for Officers who continue to allocate significant time to the address the transition to Datascape.

VOTING REQUIREMENTS

Absolute Majority

OFFICER'S RECOMMENDATION 1

That Council:

In accordance with Sections 6.33 and 6.34 of the *Local Government Act 1995*, adopts and applies the following differential and minimum rates to Shire of Toodyay properties as part of the 2021/2022 Annual Budget process:

General Rate – Gross Rental Value (GRV)

GRV Residential	0.135733
GRV Commercial	0.143042
GRV Industrial	0.124842
GRV Rural	0.124624
GRV Rural Residential	0.118182

General Rate – Unimproved Value (UV)

UV General	0.013823
------------	----------

UV Rural	0.008858
<u>Minimum Rates</u>	
GRV Residential	1,351.00
GRV Commercial	1,351.00
GRV Industrial	1,351.00
GRV Rural	1,351.00
GRV Rural Residential	1,351.00
UV General	1,351.00
UV Rural	1,351.00

PROPOSED ALTERNATE OFFICER'S RECOMMENDATION (1A) to Officer's Recommendation 1.

That Council:

- In accordance with Sections 6.33 and 6.34 of the *Local Government Act 1995*, adopts and applies the following differential rates to Shire of Toodyay properties as part of the 2021/2022 Annual Budget process which represent a 4% increase:

General Rate – Gross Rental Value (GRV)

GRV Residential	0.132896
GRV Commercial	0.141256
GRV Industrial	0.123335
GRV Rural	0.122980
GRV Rural Residential	0.116291

General Rate – Unimproved Value (UV)

UV General	0.013599
UV Rural	0.008773

- In accordance with Sections 6.35 of the *Local Government Act 1995*, adopts and applies the following minimum rates to Shire of Toodyay properties as part of the 2021/2022 Annual Budget, noting no increase from the previous year:

Minimum Rates

GRV Residential	1,351.00
-----------------	----------

GRV Commercial	1,351.00
GRV Industrial	1,351.00
GRV Rural	1,351.00
GRV Rural Residential	1,351.00
UV General	1,351.00
UV Rural	1,351.00

PROPOSED ALTERNATE OFFICER'S RECOMMENDATION (1B) to Officer's Recommendation 1.

That Council:

1. In accordance with Sections 6.33 and 6.34 of the *Local Government Act 1995*, adopts and applies the following differential rates to Shire of Toodyay properties as part of the 2021/2022 Annual Budget process which represent a 4.5% increase:

General Rate – Gross Rental Value (GRV)

GRV Residential	0.133762
GRV Commercial	0.141959
GRV Industrial	0.124095
GRV Rural	0.123743
GRV Rural Residential	0.117076

General Rate – Unimproved Value (UV)

UV General	0.013675
UV Rural	0.008816

2. In accordance with Sections 6.35 of the *Local Government Act 1995*, adopts and applies the following minimum rates to Shire of Toodyay properties as part of the 2021/2022 Annual Budget, noting no increase from the previous year:

Minimum Rates

GRV Residential	1,351.00
GRV Commercial	1,351.00
GRV Industrial	1,351.00
GRV Rural	1,351.00
GRV Rural Residential	1,351.00
UV General	1,351.00
UV Rural	1,351.00

ALTERNATE OFFICER'S RECOMMENDATION (1C) to Officer's Recommendation 1.

That Council:

1. In accordance with Sections 6.33 and 6.34 of the *Local Government Act 1995*, adopts and applies the following differential rates to Shire of Toodyay properties as part of the 2021/2022 Annual Budget process which represent a 5% increase:

General Rate – Gross Rental Value (GRV)

GRV Residential	0.134622
GRV Commercial	0.142662
GRV Industrial	0.124842
GRV Rural	0.124494
GRV Rural Residential	0.117860

General Rate – Unimproved Value (UV)

UV General	0.013750
UV Rural	0.008858

2. In accordance with Sections 6.35 of the *Local Government Act 1995*, adopts and applies the following minimum rates to Shire of Toodyay properties as part of the 2021/2022 Annual Budget, noting no increase from the previous year:

Minimum Rates

GRV Residential	1,351.00
GRV Commercial	1,351.00
GRV Industrial	1,351.00
GRV Rural	1,351.00
GRV Rural Residential	1,351.00
UV General	1,351.00
UV Rural	1,351.00

3.

At 5.06pm Cr McKeown requested that Officer's Recommendation No. 2 be considered first and that Recommendation 1 be deferred until after consideration of Recommendation No. 7.

Clarification was sought.

The Shire President ruled that Officer's Recommendation No 2 would be considered first.

OFFICER'S RECOMMENDATION 2/COUNCIL RESOLUTION NO. 197/09/21

MOVED Cr Hart

That Council, in accordance with section 6.45 of the *Local Government Act 1995*, adopts the following due dates for the payment of rates in full and by instalments:

- One payment option
 - Full payment 17 November 2021
- Four instalments option
 - First Instalment 17 November 2021
 - Second Instalment 17 January 2022
 - Third Instalment 18 March 2022
 - Fourth Instalment 18 May 2022

MOTION CARRIED BY ABSOLUTE MAJORITY 6/0

OFFICER'S RECOMMENDATION 3/COUNCIL RESOLUTION NO. 198/09/21

MOVED Cr Pearce

That Council resolves to impose:

1. In accordance with Section 6.45(3) of the *Local Government Act 1995* and Clause 13 of the *Local Government (COVID-19 Response) Amendment Order 2021*, an additional charge of \$7.50 per instalment notice and interest rate of 3% applicable to rates and charges paid by the Four Instalment Payment Option.
2. In accordance with Section 6.13 of the *Local Government Act 1995* and Clause 8 of the *Local Government (COVID-19 Response) Amendment Order 2021*, a rate of interest of 7% applicable to any amount of money owing to the local government (other than rates or service charges), with interest calculated from the due date, which is 35 days from the date of issue shown on the account for payment.
3. In accordance with Section 6.51(1) of the *Local Government Act 1995* and Clause 14 of the *Local Government (COVID-19 Response) Ministerial Amendment Order 2021*, a rate of interest of 7% applicable to overdue and unpaid rates, with interest calculated from the due date, which is 35 days from the date of issue shown on the account for payment.

MOTION CARRIED BY ABSOLUTE MAJORITY 6/0

OFFICER'S RECOMMENDATION 4/COUNCIL RESOLUTION NO. 199/09/21

MOVED Cr Ruthven

That Council, in accordance with Regulation 34 of the *Local Government (Financial Management) Regulations 1996* and AASB 1031 Materiality, resolves that the level to be used in statements of financial activity in 2021/2022 for reporting material variances shall be 10% for variances with a dollar value greater than \$5,000.

MOTION CARRIED BY ABSOLUTE MAJORITY 6/0

OFFICER’S RECOMMENDATION 5

That Council adopts the following elected member sitting fees and allowances for 2021/2022:

Elected Members Remuneration	Budget
Councillors' Meeting Attendance fees	98,200
President’s Meeting Attendance Fees	15,205
President's allowance	22,174
Deputy President's allowance	5,544
Telecommunications allowance	3,600
Travelling Reimbursement	1,000
Total Elected Members costs	145,723

Cr Ruthven moved Officer’s Recommendation 5.

Clarification was sought.

The motion was put.

OFFICER’S RECOMMENDATION 5/COUNCIL RESOLUTION NO. 200/09/21

MOVED Cr Ruthven

That Council adopts the following elected member sitting fees and allowances for 2021/2022:

Elected Members Remuneration	Budget
Councillors' Meeting Attendance fees	98,200
President’s Meeting Attendance Fees	15,205
President's allowance	22,174
Deputy President's allowance	5,544
Telecommunications allowance	3,600
Travelling Reimbursement	1,000
Total Elected Members costs	145,723

MOTION CARRIED BY ABSOLUTE MAJORITY 6/0

OFFICER'S RECOMMENDATION 6

That Council adopts the Schedule of Fees and Charges, as presented in Attachment 2 and included in the 2021/2022 Statutory Budget, effective 1 October 2021.

ALTERNATE OFFICER'S RECOMMENDATION (6A)/COUNCIL RESOLUTION NO. 201/09/21

MOVED Cr Ruthven

That Council:

1. Adopts the Schedule of Fees and Charges, as presented in Attachment 2 with the following amendments;
 - (a) That an increase of 5% be imposed on all Council fees and charges, effective 1 October 2021,
 - (b) That the words be inserted under Animal Control;
Concession
To be eligible for a 50% concession, pensioners must produce one of the following:
 - i. Pensioner Concession Card;
 - ii. Veteran Affairs Card;
 - iii. Commonwealth Seniors Health Card together with a Seniors Card;
or
 - iv. State Concession Card.
 - (c) That the words be inserted under Schedule 11 – Recreation and Culture;
Concession
To be eligible for a concession, pensioners must produce one of the following:
 - i. Pensioner Concession Card;
 - ii. Veteran Affairs Card;
 - iii. Commonwealth Seniors Health Card together with a Seniors Card;
 - iv. State Concession Card; or
 - v. Health Care Card.
 - (d) That reference to the Toodyay Hockey Club and Toodyay Soccer Club be removed under the heading "Sports Ground & Pavilion Hire".
 - (e) That all references to "12.00pm" be replaced with "midnight".
2. Requests the CEO to make the necessary adjustments to the Schedule of Fees and Charges 2021/2022 to include the above changes.

MOTION CARRIED BY ABSOLUTE MAJORITY 6/0

OFFICER'S RECOMMENDATION 7

That Council adopts, in accordance with Section 6.2 of the *Local Government Act 1995*, and Part 3 of the *Local Government (Financial Management) Regulations 1996*, the Annual Budget as presented in Attachment 1 for the financial year ending 30 June 2022 incorporating:

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

PROPOSED ALTERNATE MOTION (7A) to Officer's Recommendation 7.

That Council:

1. Adopts, in accordance with Section 6.2 of the *Local Government Act 1995*, and Part 3 of the *Local Government (Financial Management) Regulations 1996*, the Annual Budget as presented in Attachment 1 and all supporting information for the 2021/2022 financial year inclusive of the following amendments:
 - (a) That the differential rates be amended to reflect a 4% increase on the 2020/2021 rates yield.
 - (b) That the Schedule of Fees and Charges be amended to reflect a 5% increase on the 2021/2021 fees and charges for Council-imposed fees.
2. Notes, these changes will result in an estimated budget deficit of \$30,000 which sits within the parameters of Section 6.34 of the *Local Government Act 1995* whereby the rates yield must not be less than 90% of the budget deficiency.
3. Requests the CEO to provide options to address the deficit at the Mid-Year Budget Review.

PROPOSED ALTERNATE MOTION (7B) to Officer's Recommendation 7.

That Council:

1. Adopts, in accordance with Section 6.2 of the *Local Government Act 1995*, and Part 3 of the *Local Government (Financial Management) Regulations 1996*, the Annual Budget as presented in Attachment 1 and all supporting information for the 2021/2022 financial year inclusive of the following amendments:
 - (c) That the differential rates be amended to reflect a 4.5% increase on the 2020/2021 rates yield.

- (d) That the Schedule of Fees and Charges be amended to reflect a 5% increase on the 2021/2021 fees and charges for Council-imposed fees.
2. Notes, these changes will result in an estimated budget surplus of \$3,000 which sits within the parameters of Section 6.34 of the *Local Government Act 1995* whereby the rates yield must not be more than 110% of the budget deficiency.

Cr Ruthven moved Officer's Recommendation 7.

Clarification was sought.

Cr McKeown objected to the motion.

Cr Hart seconded the motion.

Debate commenced.

Cr Chitty raised a Point of Order in accordance with Standing Order 8.4 pertaining to Standing Order 6.4(6) that states the right of the reply is to be confined to rebutting arguments raised by previous speakers and no new matter is to be introduced.

Cr Madacsi upheld the Point of Order in accordance with Standing Orders 8.5.

The motion was put.

OFFICER'S RECOMMENDATION 7/COUNCIL RESOLUTION NO. 202/09/21

MOVED Cr Ruthven

SECONDED Cr Hart

That Council adopts, in accordance with Section 6.2 of the *Local Government Act 1995*, and Part 3 of the *Local Government (Financial Management) Regulations 1996*, the Annual Budget as presented in Attachment 1 for the financial year ending 30 June 2022 incorporating:

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

MOTION CARRIED BY ABSOLUTE MAJORITY 5/1

Cr Ruthven moved Alternate Officer's Recommendation 1C.

Cr McKeown objected to the motion.

Cr Pearce seconded the motion.

Debate commenced.

The motion was put.

ALTERNATE OFFICER'S RECOMMENDATION 1C/RESOLUTION NO. 203/09/21

MOVED Cr Ruthven

That Council:

1. In accordance with Sections 6.33 and 6.34 of the *Local Government Act 1995*, adopts and applies the following differential rates to Shire of Toodyay properties as part of the 2021/2022 Annual Budget process which represent a 5% increase:

<u>General Rate – Gross Rental Value (GRV)</u>	
GRV Residential	0.134622
GRV Commercial	0.142662
GRV Industrial	0.124842
GRV Rural	0.124494
GRV Rural Residential	0.117860
<u>General Rate – Unimproved Value (UV)</u>	
UV General	0.013750
UV Rural	0.008858

2. In accordance with Sections 6.35 of the *Local Government Act 1995*, adopts and applies the following minimum rates to Shire of Toodyay properties as part of the 2021/2022 Annual Budget, noting no increase from the previous year:

<u>Minimum Rates</u>	
GRV Residential	1,351.00
GRV Commercial	1,351.00
GRV Industrial	1,351.00
GRV Rural	1,351.00
GRV Rural Residential	1,351.00
UV General	1,351.00
UV Rural	1,351.00

MOTION CARRIED BY ABSOLUTE MAJORITY 5/1

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

7. CLOSURE OF MEETING

The Shire President declared the meeting closed at 5.33pm.

PURPOSE

6.1	Adoption of 2021/2022 Annual Budget	1
1.	2021/2022 Annual Budget;	1
2.	2021/2022 Fees and Charges; and	21
3.	2021/2022 Capital Works Program.	41



SHIRE OF TOODYAY
BUDGET
FOR THE YEAR ENDED 30 JUNE 2022

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 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.

This Page has been Left Blank "Intentionally"

SHIRE OF TOODYAY
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)	6,870,033	6,287,296	6,319,984
Operating grants, subsidies and contributions	10(a)	2,475,731	4,192,611	1,662,906
Fees and charges	9	1,568,041	1,385,254	1,352,013
Interest earnings	13(a)	36,000	32,224	31,543
Other revenue	13(a)	416,271	19,057	20,000
		11,366,076	11,916,442	9,386,446
Expenses				
Employee costs		(3,960,004)	(4,233,865)	(4,376,503)
Materials and contracts		(4,253,010)	(4,256,164)	(3,114,596)
Utility charges		(473,360)	(570,593)	(346,468)
Depreciation on non-current assets	5	(3,907,920)	(3,617,835)	(3,529,141)
Interest expenses	13(b)	(291,090)	(316,064)	(255,707)
Insurance expenses		(307,650)	(276,841)	(253,091)
Other expenditure		(255,910)	(238,524)	(95,000)
		(13,448,944)	(13,509,886)	(11,970,506)
Subtotal		(2,082,868)	(1,593,444)	(2,584,060)
Non-operating grants, subsidies and contributions	10(b)	3,301,633	4,709,205	6,345,520
Profit on asset disposals	4(b)	4,000	1,097	63,550
		3,305,633	4,710,302	6,409,070
Net result		1,222,765	3,116,858	3,825,010
Other comprehensive income				
Changes on revaluation of non-current assets		0	0	0
Total other comprehensive income		0	0	0
Total comprehensive income		1,222,765	3,116,858	3,825,010

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

SHIRE OF TOODYAY

FOR THE YEAR ENDED 30 JUNE 2022

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 Toodyay controls resources to carry on its functions have been included in the financial statements forming part of this budget.

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 14 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 TOODYAY
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(a)	\$	\$	\$
Governance		128,950	310,754	59,500
General purpose funding		7,706,009	6,287,296	7,135,025
Law, order, public safety		1,222,643	1,669,484	649,813
Health		80,500	760,046	67,500
Education and welfare		0	57,691	0
Housing		13,780	14,456	11,780
Community amenities		945,011	765,915	758,275
Recreation and culture		254,570	469,418	110,500
Transport		579,832	281,158	220,985
Economic services		309,740	314,865	249,866
Other property and services		129,041	185,774	123,202
		11,370,076	11,116,857	9,386,446
Expenses excluding finance costs	4(a),5,12			
Governance		(574,779)	(126,175)	(756,240)
General purpose funding		(348,773)	(88,924)	(352,322)
Law, order, public safety		(2,178,243)	(2,101,599)	(1,453,047)
Health		(241,016)	(221,172)	(309,960)
Education and welfare		(39,713)	(40,943)	(46,314)
Housing		(34,503)	(25,235)	(37,268)
Community amenities		(1,664,841)	(1,808,458)	(1,183,837)
Recreation and culture		(1,899,471)	(1,721,280)	(1,802,633)
Transport		(3,842,034)	(4,410,862)	(4,483,695)
Economic services		(1,280,379)	(1,278,931)	(1,005,236)
Other property and services		(1,231,790)	(780,179)	(284,247)
		(13,335,542)	(12,603,758)	(11,714,799)
Finance costs	7,6(a),13(b)			
Community amenities		(470)	0	0
Recreation and culture		(81,000)	(77,886)	(224,746)
Transport		(31,013)	(26,846)	(28,905)
Economic services		(918)	(984)	(1,046)
Other property and services		0	(827)	(1,010)
		(113,401)	(106,543)	(255,707)
Subtotal		(2,078,867)	(1,593,444)	(2,584,060)
Non-operating grants, subsidies and contributions	10(b)	3,301,633	4,709,205	6,345,520
Profit on disposal of assets	4(b)	4,000	1,097	63,550
		3,305,633	4,710,302	6,409,070
Net result		1,226,766	3,116,858	3,825,010
Other comprehensive income				
Changes on revaluation of non-current assets		0	0	0
Total other comprehensive income		0	0	0
Total comprehensive income		1,226,766	3,116,858	3,825,010

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

KEY TERMS AND DEFINITIONS - REPORTING PROGRAMS

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

OBJECTIVE

GOVERNANCE

To provide a decision making process for the efficient allocations 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 on matters which do not concern specific council services. Development of policies, strategic planning and long term financial plans.

GENERAL PURPOSE FUNDING

To collect revenue to allow for provisions of services.

Rates, general purpose government grants and interest revenue.

LAW, ORDER, PUBLIC SAFETY

To provide services to help ensure a safer community.

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

HEALTH

To provide an operational framework for good community health.

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

EDUCATION AND WELFARE

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

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

HOUSING

Ensure adequate housing.

Maintenance of staff housing and other rental properties.

COMMUNITY AMENITIES

Provide services required by the community.

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

RECREATION AND CULTURE

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

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

TRANSPORT

To provide effective and efficient transport services for the community.

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

ECONOMIC SERVICES

To help promote the Shire and improve economic wellbeing.

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

OTHER PROPERTY AND SERVICES

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

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

	NOTE	2021/22 Budget	2020/21 Actual	2020/21 Budget
		\$	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Rates		6,870,033	6,210,401	6,319,984
Operating grants, subsidies and contributions		2,475,731	3,782,951	1,269,786
Fees and charges		1,568,041	1,385,254	1,352,013
Interest received		40,000	32,224	31,543
Goods and services tax received		0	328,154	
Other revenue		416,271	19,057	20,000
		11,370,076	11,758,041	8,993,326
Payments				
Employee costs		(3,960,004)	(3,134,060)	(4,376,503)
Materials and contracts		(4,253,010)	(4,032,134)	(3,114,596)
Utility charges		(473,360)	(570,593)	(346,468)
Interest expenses		(291,090)	(316,064)	(255,707)
Insurance paid		(307,650)	(276,841)	(253,091)
Other expenditure		(255,910)	(238,524)	(95,000)
		(9,541,024)	(8,568,216)	(8,441,365)
Net cash provided by (used in) operating activities	3	1,829,052	3,189,825	551,961
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for purchase of property, plant & equipment	4(a)	(1,846,684)	(458,213)	(4,556,961)
Payments for construction of infrastructure	4(a)	(4,158,829)	(5,683,215)	(3,089,689)
Non-operating grants, subsidies and contributions	10(b)	3,301,633	4,709,205	6,345,520
Proceeds from sale of plant and equipment	4(b)	692,500	179,658	159,000
Proceeds on disposal of financial assets at fair value through profit and loss		0	(1,939)	
Net cash provided by (used in) investing activities		(2,011,380)	(1,254,504)	(1,142,130)
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings	6(a)	(471,167)	(187,594)	(344,166)
Net cash provided by (used in) financing activities		(471,167)	(187,594)	(344,166)
Net increase (decrease) in cash held		(653,495)	1,747,727	(934,335)
Cash at beginning of year		2,856,717	2,851,514	2,851,514
Cash and cash equivalents at the end of the year	3	2,203,222	4,599,241	1,917,179

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

SHIRE OF TOODYAY
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)	780,101	340,424	301,670
		780,101	340,424	301,670
Revenue from operating activities (excluding rates)				
Governance		128,950	310,754	59,500
General purpose funding		837,249	1,528	815,040
Law, order, public safety		1,222,643	1,669,484	649,813
Health		80,500	760,046	67,500
Education and welfare		0	57,691	0
Housing		13,780	14,456	11,780
Community amenities		945,011	765,915	758,275
Recreation and culture		254,570	469,418	110,500
Transport		579,832	281,158	220,985
Economic services		309,740	314,865	249,866
Other property and services		133,041	185,774	186,752
		4,505,316	4,831,089	3,130,011
Expenditure from operating activities				
Governance		(574,779)	(126,175)	(756,240)
General purpose funding		(350,046)	(88,924)	(352,322)
Law, order, public safety		(2,178,243)	(2,101,599)	(1,453,047)
Health		(241,016)	(221,172)	(309,960)
Education and welfare		(39,713)	(40,943)	(46,314)
Housing		(34,503)	(25,235)	(37,268)
Community amenities		(1,665,311)	(1,886,344)	(1,183,837)
Recreation and culture		(1,980,471)	(1,748,126)	(2,027,379)
Transport		(3,873,047)	(4,411,846)	(4,512,600)
Economic services		(1,281,297)	(1,279,758)	(1,006,282)
Other property and services		(1,231,790)	(780,179)	(285,257)
		(13,450,216)	(12,710,301)	(11,970,506)
Non-cash amounts excluded from operating activities	2(b)	3,903,920	3,616,738	3,470,591
Amount attributable to operating activities		(4,260,879)	(3,922,050)	(5,068,234)
INVESTING ACTIVITIES				
Non-operating grants, subsidies and contributions		3,301,633	4,709,205	6,345,520
Payments for property, plant and equipment	4(a)	(1,846,684)	(458,213)	(4,556,961)
Payments for construction of infrastructure	4(a)	(4,158,829)	(5,683,215)	(3,089,689)
Proceeds from disposal of assets		692,500	161,111	159,000
Proceeds on disposal of financial assets at fair value through profit and loss		0	(1,939)	
		(2,011,380)	(1,273,051)	(1,142,130)
Amount attributable to investing activities		(2,011,380)	(1,273,051)	(1,142,130)
FINANCING ACTIVITIES				
Repayment of borrowings	6(a)	(471,167)	(187,594)	(344,166)
Transfers to cash backed reserves (restricted assets)	8(a)	(771,738)	(124,500)	(195,100)
Transfers from cash backed reserves (restricted assets)	8(a)	655,131	0	431,670
Amount attributable to financing activities		(587,774)	(312,094)	(107,596)
Budgeted deficiency before imposition of general rates		(6,860,033)	(5,507,195)	(6,317,960)
Estimated amount to be raised from general rates	1	6,870,033	6,287,296	6,319,984
Net current assets at end of financial year - surplus/(deficit)	2(a)	10,000	780,101	2,024

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

SHIRE OF TOODYAY
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									
GRV Residential	0.13462	540	7,563,247	1,018,184			1,018,184	928,063	928,063
GRV Commercial	0.14266	28	1,341,090	191,323			191,323	187,627	187,627
GRV Industrial	0.12484	19	418,800	52,284			52,284	52,415	52,415
GRV Rural	0.12449	106	1,494,520	186,060			186,060	169,480	169,480
GRV Rural Residential	0.11786	938	13,547,340	1,596,702			1,596,702	1,444,039	1,444,039
Unimproved valuations									
UV General	0.01375	446	80,561,500	1,107,749			1,107,749	1,123,009	1,123,009
UV Rural	0.00886	182	167,713,000	1,485,619			1,485,619	1,391,424	1,391,424
Sub-Totals		2,259	272,639,497	5,637,921	0	0	5,637,921	5,296,057	5,296,057
Minimum									
Minimum payment									
\$									
Gross rental valuations									
GRV Residential	1,351	257	1,332,611	347,207			347,207	303,975	303,975
GRV Commercial	1,351	5	35,200	6,755			6,755	8,106	8,106
GRV Industrial	1,351	10	38,040	13,510			13,510	13,510	13,510
GRV Rural	1,351	37	354,688	49,987			49,987	58,093	58,093
GRV Rural Residential	1,351	471	3,493,132	636,321			636,321	720,083	720,083
Unimproved valuations									
UV General	1,351	128	11,751,914	172,928			172,928	141,855	141,855
UV Rural	1,351	4	352,000	5,404			5,404		0
Sub-Totals		912	17,357,585	1,232,112	0	0	1,232,112	1,245,622	1,245,622
		3,171	289,997,082	6,870,033	0	0	6,870,033	6,541,679	6,541,679
Discounts (Refer note 1(f))							0	(254,383)	(221,695)
Total amount raised from general rates							6,870,033	6,287,296	6,319,984
Ex gratia rates							1,273	1,528	1,273
Total rates							6,871,306	6,288,824	6,321,257

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

The general rates detailed for the 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 TOODYAY
 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	17/11/2021	0	0.0%	7.0%
First instalment				
Second instalment				
Option three				
First instalment	17/11/2021	0	3.0%	7.0%
Second instalment	17/01/2022	7.50	3.0%	7.0%
Third instalment	18/03/2022	7.50	3.0%	7.0%
Fourth instalment	18/05/2022	7.50	3.0%	7.0%

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

(c) Objectives and Reasons for Differential Rating

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

Differential general rate

Description	Characteristics	Objects	Reasons
GRV Residential	The rate in the \$ of 0.13462 has been set to ensure that the porportion of total rate revenue derived from Residential property remains consistent with previous years. This is based on the total raised from all properties now rated as Residential.		
GRV Commercial	The rate in the \$ of 0.14266 has been set to ensure that the porportion of total rate revenue derived from Commercial property remains consistent with previous and recognises the higher demand on Shire infrastructure and services from the activity on Commercial property.		
GRV Industrial	The rate in the \$ of 0.12484 has been set to ensure that the porportion of total rate revenue derived from Industrial property remains consistent with previous and recognises the higher demand on Shire infrastructure and services from the activity on Industrial property.		
GRV Rural	The rate in the \$ of 0.12449 has been set to ensure that the porportion of total rate revenue derived from these properties remains consistent with previous years.		
GRV Rural Residential	The rate in the \$ of 0.11786 has been set to ensure that the porportion of total rate revenue derived from these properties remains consistent with previous years, notwithstanding that in previous years these properties had been rated as UV General.		
UV General	The rate in the \$ of 0.01375 has been set to ensure that the porportion of total rate revenue derived from small rural holdings remains consistent with previous years.		
UV Rural	The rate of \$ 0.008858 has been set to ensure that broadacre farming properties, those above 100 hectares and used for grazing or cropping, are not adversely affected by the valuation changes resulting from preponderance of small rural holdings.		

(d) Differential Minimum Payment

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

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

(e) Variation in Adopted Differential Rates to Local Public Notice

The following rates and minimum payments were previously set out in the local public notice giving notice of the intention to charge differential rates.

Differential general rate or general rate	Proposed Rate in \$	Adopted Rate in \$	Reasons for the difference
GRV Residential	0.13573	0.13462	Changes in valuations resulted in adjustments to maintain planned rate revenue
GRV Commercial	0.14304	0.14266	Changes in valuations resulted in adjustments to maintain planned rate revenue
GRV Industrial	0.12484	0.12484	Changes in valuations resulted in adjustments to maintain planned rate revenue
GRV Rural	0.12462	0.12449	Changes in valuations resulted in adjustments to maintain planned rate revenue
GRV Rural Residential	0.11818	0.11786	Changes in valuations resulted in adjustments to maintain planned rate revenue
UV General	0.01382	0.01375	Changes in valuations resulted in adjustments to maintain planned rate revenue
UV Rural	0.00886	0.00886	Changes in valuations resulted in adjustments to maintain planned rate revenue

SHIRE OF TOODYAY
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	2,674,389	2,856,717	515,086
Reserves	1,768,312	0	1,402,092
Total cash and cash equivalents	4,442,701	2,856,717	1,917,178
Held as			
- Unrestricted cash and cash equivalents	2,038,876	561,099	515,086
- Restricted cash and cash equivalents	2,403,825	2,295,618	1,402,092
	4,442,701	2,856,717	1,917,178
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	2,403,825	2,295,618	1,402,092
	2,403,825	2,295,618	1,402,092
The restricted assets are a result of the following specific purposes to which the assets may be used:			
Reserves - cash/financial asset backed	8	1,876,519	1,768,312
Contract liabilities		527,306	527,306
		2,403,825	2,295,618
		2,295,618	1,402,092
Reconciliation of net cash provided by operating activities to net result			
Net result		1,226,766	3,162,871
Depreciation	5	3,907,920	3,617,835
(Profit)/loss on sale of asset	4(b)	(4,000)	(1,097)
(Increase)/decrease in receivables		0	(292,587)
(Increase)/decrease in inventories		0	(68,756)
Increase/(decrease) in payables		0	1,121,967
Increase/(decrease) in contract liabilities		0	134,186
Increase/(decrease) in employee provisions		0	270,624
Non-operating grants, subsidies and contributions		(3,301,633)	(4,709,205)
Net cash from operating activities		1,829,053	3,235,838

SIGNIFICANT ACCOUNTING POLICES

CASH AND CASH EQUIVALENTS

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

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

FINANCIAL ASSETS AT AMORTISED COST

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

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

SHIRE OF TOODYAY
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 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	General purpose funding	Law, order, public safety	Health	Education and welfare	Housing	Community amenities	Recreation and culture	Transport	Economic services				Other property and services
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<i>Property, Plant and Equipment</i>														
Buildings - non-specialised			32,207					150,000				182,207	246,592	3,286,361
Buildings - specialised			574,892									574,892		7,500
Buildings - Heritage												0		21,500
Plant and equipment			198,785						890,800			1,089,585	211,621	1,241,600
	0	0	805,884	0	0	0	0	150,000	890,800	0	0	1,846,684	458,213	4,556,961
<i>Infrastructure</i>														
Infrastructure - roads									3,749,829			3,749,829	2,231,743	1,980,881
Infrastructure - Footpaths												0	87,052	52,000
Infrastructure - Parks and Ovals												0		0
Infrastructure - Other									53,000			53,000	2,876,050	591,808
Infrastructure - Bridges												0	488,370	465,000
Infrastructure - Drainage									356,000			356,000		
	0	0	0	0	0	0	0	0	4,158,829	0	0	4,158,829	5,683,215	3,089,689
Total acquisitions	0	0	805,884	0	0	0	0	150,000	5,049,629	0	0	6,005,513	6,141,428	7,646,650

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 TOODYAY
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												
Transport	352,500	352,500	0	0		0	0	0		0	0	0
Other property and services	340,000	340,000	0	0	178,561	179,658	1,097	0	95,450	159,000	63,550	0
	692,500	692,500	0	0	178,561	179,658	1,097	0	95,450	159,000	63,550	0
By Class												
<i>Property, Plant and Equipment</i>												
Buildings - non-specialised	340,000	340,000				0				0		
Plant and equipment	352,500	352,500			178,561	179,658	1,097		95,450	159,000	63,550	
	692,500	692,500	0	0	178,561	179,658	1,097	0	95,450	159,000	63,550	0

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

SIGNIFICANT ACCOUNTING POLICIES

GAINS AND LOSSES ON DISPOSAL

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

5. ASSET DEPRECIATION

By Program

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

By Class

Buildings - non-specialised
Buildings - specialised
Buildings - Heritage
Plant and equipment
Furniture and Equipment
Computer
Infrastructure - roads
Infrastructure - Footpaths
Infrastructure - Parks and Ovals
Infrastructure - Other
Infrastructure - Bridges
Infrastructure - Drainage

2021/22 Budget	2020/21 Actual	2020/21 Budget
\$	\$	\$
83,000	83,000	83,000
245,900	245,900	245,900
35,500	35,500	35,500
25,500	25,500	25,500
14,200	14,200	14,200
253,000	253,000	253,000
2,627,235	2,627,235	2,538,541
68,500	68,500	68,500
265,000	265,000	265,000
3,617,835	3,617,835	3,529,141
144,371	144,371	144,371
8,552	8,552	8,552
90,801	90,801	90,801
499,790	499,790	499,790
72,392	72,392	72,392
11,135	11,135	11,135
1,974,023	1,974,023	1,885,329
26,089	26,089	26,089
66,010	66,010	66,010
406,203	116,118	116,118
544,673	544,673	544,673
63,881	63,881	63,881
3,907,920	3,617,835	3,529,141

SIGNIFICANT ACCOUNTING POLICIES

DEPRECIATION

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

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

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

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

Buildings - non-specialised	30 to 100 years
Buildings - specialised	30 to 100 years
Buildings - Heritage	30 to 100 years
Plant and equipment	5 to 15 years
Furniture and Equipment	4 to 10 years
Computer	4 to 10 years
Infrastructure - roads	20 to 150 years
Infrastructure - Footpaths	20 years
Infrastructure - Parks and Ovals	80 years
Infrastructure - Other	30 to 75 years
Infrastructure - Bridges	20 to 60 Years
Infrastructure - Drainage	

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 TOODYAY
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) Employee Entitlement Reserve	222,430	25,000		247,430	222,430			222,430	221,733	55,000	(50,000)	226,733
(b) Asset Development Reserve	30,000	340,000		370,000	0	30,000		30,000	0	30,000	0	30,000
(c) CCTV Reserve	27,116			27,116	27,116			27,116	27,031	350	0	27,381
(d) Emergency Mangement Reserve	75,350			75,350	75,350			75,350	75,114	1,000	0	76,114
(e) Heritage Asset Reserve	11,165			11,165	11,165			11,165	11,130	250	0	11,380
(f) Information Technology Reserve	22,578		(22,578)	0	22,578			22,578	22,507	500	0	23,007
(g) Newcastle Footbridge & Pedestrian	38,494			38,494	38,494			38,494	38,373	500	0	38,873
(h) Plant Replacement Reserve	152,005			152,005	152,005			152,005	151,529	2,000	0	153,529
(i) Community Bus Reserve	89,780		(89,780)	0	89,780			89,780	89,499	500	0	89,999
(j) Recreation Development Reserve	31,853	213,558		245,411	17,353	14,500		31,853	17,299	15,000	0	32,299
(k) Refuse Reserve	115,379			115,379	115,379			115,379	115,017	1,000	0	116,017
(l) Road Contribution Reserve	334,285	75,000	(159,215)	250,070	264,285	70,000		334,285	263,457	75,000	(30,000)	308,457
(m) Strategic Access & Fire Egress Tra	234,319			234,319	234,319			234,319	233,585	2,000	0	235,585
(n) Morangup Community Centre Reser	353,306		(353,306)	0	353,306			353,306	352,199	2,000	(351,670)	2,529
(o) Asset Replacement Reserve	30,252		(30,252)	0	20,252	10,000		30,252	20,189	10,000	0	30,189
(p) Drainage and Sewerage Reserve	0	109,780		109,780								
	1,768,312	763,338	(655,131)	1,876,519	1,643,812	124,500	0	1,768,312	1,638,662	195,100	(431,670)	1,402,092

9. FEES & CHARGES REVENUE

	2021/22 Budget	2020/21 Budget
	\$	\$
General purpose funding	24,500	24,500
Law, order, public safety	87,874	87,874
Health	67,000	67,000
Housing	10,280	10,280
Community amenities	773,275	753,275
Recreation and culture	270,028	94,000
Economic services	243,866	243,866
Other property and services	91,218	91,218
	1,568,041	1,372,013

10. GRANT REVENUE

	2021/22 Budget	2020/21 Budget
	\$	\$
By Program:		
(a) Operating grants, subsidies and contributions		
Governance	7,500	59,500
General purpose funding	705,576	758,998
Law, order, public safety	1,134,763	561,939
Health	0	500
Housing	0	1,500
Community amenities	0	5,000
Recreation and culture	65,370	16,500
Transport	562,522	220,985
Economic services	0	6,000
Other property and services	0	31,984
	2,475,731	1,662,906
(b) Non-operating grants, subsidies and contributions		
Law, order, public safety	639,879	2,228,815
Recreation and culture	0	2,100,246
Transport	2,661,754	2,016,459
	3,301,633	6,345,520
Total grants, subsidies and contributions	5,777,364	8,008,426

12. ELECTED MEMBERS REMUNERATION

	2021/22 Budget	2020/21 Budget
	\$	\$
Shire President		
President's allowance	22,174	22,174
Meeting attendance fees	15,205	15,205
ICT expenses	400	400
	37,779	37,779
Deputy Shire President		
Deputy President's allowance	5,544	5,544
Meeting attendance fees	12,275	12,275
ICT expenses	400	400
	18,219	18,219
Councillor		
Meeting attendance fees	12,275	12,275
ICT expenses	400	400
	12,675	12,675
Combined Travel reimbursement	1,000	
Total Elected Member Remuneration	145,723	68,673
President's allowance	22,174	22,174
Deputy President's allowance	5,544	5,544
Meeting attendance fees	113,405	113,405
ICT expenses	3,600	3,600
Combined Travel reimbursement	1,000	0
	145,723	144,723

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.



Schedule of Fees & Charges - 2021/2022

Description	Statutory (s) or Council (c)	GST	2020/2021	2021/2022
SCHEDULE 3 - GENERAL PURPOSE FUNDING				
RATES				
Rates Charges				
Rating Information Statement & Reprints - per assessment (current year free)	(c)	***	10.00	10.00
Property Title Search (per title)	(c)	Exempt	35.00	35.00
Property File Search (includes copies of building plans)	(c)	***	30.00	30.00
Settlement Enquiry (Rates Only)	(c)	***	60.00	60.00
Settlement Enquiry (Building, Planning, Health & Works)	(c)	***	110.00	110.00
Ownership Enquiries (per assessment)	(c)	***	10.00	10.00
Rates Payment Arrangement Administration Fee	(c)	***	40.00	40.00
Rate Book - Owner Listing	(c)	***	150.00	150.00
Electoral Roll (per copy: on CD) including Owners & Occupiers Roll	(c)	***	50.00	50.00
Electoral Roll (per copy: paper) including Owners & Occupiers Roll	(c)	***	70.00	70.00
Rates Legal Fees				
Legal Fees for Rates Recovery	(s)	***	At Cost	At Cost
Debt Paid Confirmation Letter (per assessment, per enquiry)	(c)	***	20.00	20.00
Caveat Lodgement Fee	(s)	***	At Cost	At Cost
Caveat Withdrawal Fee (prepared & lodged by Debt Collection Agency)	(s)	***	At Cost	At Cost
Caveat Withdrawal Fee (prepared by Shire staff & lodged by applicant)	(s)	***	At Cost	At Cost
Notice of Discontinuance	(s)	***	At Cost	At Cost
Notice of Discontinuance (for each additional Owner)	(s)	***	At Cost	At Cost
SCHEDULE 4 - GOVERNANCE AND ADMINISTRATION				
ADMINISTRATION, VISITORS CENTRE AND LIBRARY				
Council Documents - Bound				
Annual Budget	(c)	***	30.00	30.00
Annual Report	(c)	***	30.00	30.00
Council Agenda (Including Attachments)	(c)	***	30.00	30.00
Council Minutes (Including Attachments)	(c)	***	30.00	30.00
Delegation Register	(c)	***	30.00	30.00
Local Laws	(c)	***	30.00	30.00
Policy Manual	(c)	***	30.00	30.00
NOTE: All documents are available and free to download from the Shire of Toodyay website @ www.toodyay.wa.gov.au				
Freedom of Information Charges				
(set by Schedule 1 of the Freedom of Information Regulations 1993)				
Application Fee	(s)	Exempt	30.00	30.00
Hourly charge to deal with application (per hour, or pro rata for a part of an hour)	(s)	Exempt	30.00	30.00
Photocopying - per page	(s)	Exempt	0.10	0.10
Advanced Deposit	(s)	Exempt	25%	25%
A further advance deposit which may be required by an agency under Section 18(4) of the Act, expressed as a percentage of estimated charges, will be payable in excess of the application fee.	(s)	Exempt	75%	75%
Laminating				
Per page A4	(c)	***	3.00	3.00
Per page A3	(c)	***	5.00	5.00
Binding				
Per document provided	(c)	***	15.00	15.00
Facsimile				
Facsimile – Within Australia First Page	(c)	***	3.00	3.00



Schedule of Fees & Charges - 2021/2022

Description	Statutory (s) or Council (c)	GST	2020/2021	2021/2022
Facsimile – Within Australia Each Subsequent Page	(c)	***	0.60	0.60
Facsimile – Overseas First Page	(c)	***	6.00	6.00
Facsimile – Overseas Each Subsequent Page	(c)	***	1.25	1.25
Photocopying				
Photocopying (A4 single sided)	(c)	***	0.30	0.30
Photocopying (A4 double sided)	(c)	***	0.50	0.50
Photocopying (A3 single sided)	(c)	***	1.10	1.10
Photocopying (A3 double sided)	(c)	***	1.70	1.70
Photocopying (A4 single sided) Colour	(c)	***	1.10	1.10
Photocopying (A4 double sided) Colour	(c)	***	2.00	2.00
Photocopying (A3 single sided) Colour	(c)	***	3.30	3.30
Photocopying (A3 double sided) Colour	(c)	***	4.20	4.20
Bank Fees				
Dishonoured Cheque Bank Fee	(s)	Exempt	at cost	at cost
Elections				
Election Candidates - Nomination Deposit (per Local Government Election Regulations 1997 26(1))	(s)	Exempt	80.00	80.00
Other - Staff Time - Hourly Rate				
Level 1 - Administration Officer	(c)	***	50.00	50.00
Level 2 - Qualified/Certified Officer eg: EHO, SBS, Planner, Mechanic	(c)	***	120.00	120.00
Level 3 - Management	(c)	***	150.00	150.00
SCHEDULE 5 - LAW ORDER AND PUBLIC SAFETY				
ANIMAL CONTROL				
Dog Registrations				
Registration - Unsterilised				
- One Year	(s)	Exempt	50.00	50.00
- Three Years	(s)	Exempt	120.00	120.00
- Lifetime	(s)	Exempt	250.00	250.00
Registration - Sterilised				
- One Year	(s)	Exempt	20.00	20.00
- Three Years	(s)	Exempt	42.50	42.50
- Lifetime	(s)	Exempt	100.00	100.00
Working Dogs - Unsterilised				
- One Year	(s)	Exempt	12.50	12.50
- Three Years	(s)	Exempt	30.00	30.00
- Lifetime	(s)	Exempt	62.50	62.50
Working Dogs - Sterilised				
- One Year	(s)	Exempt	5.00	5.00
- Three Years	(s)	Exempt	10.60	10.60
- Lifetime	(s)	Exempt	25.00	25.00
Registration - Unsterilised - with Concession Card				
- One Year	(s)	Exempt	25.00	25.00
- Three Years	(s)	Exempt	60.00	60.00
- Lifetime	(s)	Exempt	125.00	125.00
Registration - Sterilised - with Concession Card				
- One Year	(s)	Exempt	10.00	10.00
- Three Years	(s)	Exempt	21.25	21.25
- Lifetime	(s)	Exempt	50.00	50.00
Registrations after the 31 May in any year, registration year - Sterilised	(s)	Exempt	10.00	10.00
Registrations after the 31 May in any year, registration year - Unsterilised	(s)	Exempt	25.00	25.00
Guide Dogs	(s)		Nil	Nil



Schedule of Fees & Charges - 2021/2022

Description	Statutory (s) or Council (c)	GST	2020/2021	2021/2022
Kennels				
Kennel Licence Fees	(s)	Exempt	200.00	200.00
Planning Approval Fee for application for Kennel Establishment	(s)	Exempt	147.00	147.00
Inspection - Issue or Renewal of a Kennel Licence annually	(c)	Exempt	147.00	147.00
Lodging a application for the transfer of a valid Kennel Licence	(c)	Exempt	60.00	60.00
Foxhounds Bona Fide kept together in kennelled pack not less than ten (per pack)	(s)	Exempt	40.00	40.00
Other				
Inspection Of Register	(c)	***	5.00	5.00
Certified Copy Of An Entry In Register – per request	(c)	***	5.00	5.00
Replacement Tag Fee	(c)	***	5.00	5.00
Cat Registrations				
Registration - Sterilised - Cat				
- One Year	(s)	Exempt	20.00	20.00
- Three Years	(s)	Exempt	42.50	42.50
- Lifetime	(s)	Exempt	100.00	100.00
Registration - Sterilised Cat - with Concession Card				
- One Year	(s)	Exempt	10.00	10.00
- Three Years	(s)	Exempt	21.25	21.25
- Lifetime	(s)	Exempt	50.00	50.00
Registrations after the 31 May in any year, registration year	(s)	Exempt	10.00	10.00
Application For A Cattery Permit / Approved Breeder				
Planning Approval Fee for application to use premises as a "Cattery	(s)	Exempt	147.00	147.00
Application for a Cattery Permit/Approved Breeder (application to breed cats) per breeding cat	(c)	Exempt	100.00	100.00
Application for a permit to use a premise as a 'cattery'	(c)	Exempt	100.00	100.00
Renewal Of approved cattery permit – per renewal	(c)	Exempt	100.00	100.00
Impound & Other Fees - Cats & Dogs				
Impound Fee	(c)	***	100.00	100.00
Care & Sustenance (per day)	(c)	***	25.00	25.00
Surrender (including Care and Sustenance for 72 hours)	(c)	***	75.00	75.00
Release of Dog or Cat outside Facility Opening hours	(c)	***	100.00	100.00
Dog Yard Inspection - (3 to 6 dog application)	(s)	***	60.00	100.00
Dog Yard Inspection (Restricted Breeds, Dangerous Dogs and Declared Dangerous Dogs)	(s)	***	100.00	150.00
First Aid Treatment of Dog or Cat	(c)	***	At cost	At cost plus \$100
Bond for Animal Trap	(c)	Exempt	70.00	100.00
Impound & Other Fees - Dog & Cats (Other Shires)				
Impound Fee	(c)	***	125.00	125.00
Care & Sustenance (per day)	(c)	***	25.00	25.00
Surrender (including Care and Sustenance for 72 hours)	(c)	***	85.00	85.00
Release of Dog or Cat outside Facility Opening hours	(c)	***	100.00	100.00



Schedule of Fees & Charges - 2021/2022

Description	Statutory (s) or Council (c)	GST	2020/2021	2021/2022
Impounding - Ranger fees				
Impounding of rams, wethers, ewes, lambs, goats (After 6.00 am but before 6.00 pm)				
Per head	(c)	Exempt	35.00	0.00
1 - 5 animals	(c)	Exempt	0.00	125.00
6 - 10 animals	(c)	Exempt	0.00	150.00
over 10 animals	(c)	Exempt	0.00	200.00
Impounding of rams, wethers, ewes, lambs, goats (After 6.00 pm but before 6.00 am)				
Per head	(c)	Exempt	75.00	0.00
1 - 5 animals	(c)	Exempt	0.00	225.00
6 - 10 animals	(c)	Exempt	0.00	250.00
over 10 animals	(c)	Exempt	0.00	325.00
Impounding of horses, mules, asses, camels, bulls, boars, mares, geldings, colts, fillies, foals, oxen, cows, steers, heifers, calves or pigs (After 6.00 am but before 6.00 pm)				
Per head	(c)	Exempt	35.00	0.00
First Animal - Initial charge same irrespective of impoundings	(c)	Exempt	0.00	150.00
2- 5 Animals	(c)	Exempt	0.00	250.00
6-10 Animals	(c)	Exempt	0.00	325.00
Over 10 Animals	(c)	Exempt	0.00	375.00
Impounding of horses, mules, asses, camels, bulls, boars, mares, geldings, colts, fillies, foals, oxen, cows, steers, heifers, calves or pigs (After 6.00 pm but before 6.00 am)				
Per head	(c)	Exempt	75.00	0.00
First Animal - Initial charge same irrespective of impoundings	(c)	Exempt	0.00	200.00
2- 5 Animals	(c)	Exempt	0.00	350.00
6-10 Animals	(c)	Exempt	0.00	450.00
Over 10 Animals	(c)	Exempt	0.00	525.00
Charges for Sustenance of Stock Impounded – First 24 hours or part thereof, per head				
Entire horses, mules, asses, camels, bulls, mares, geldings, colts, fillies, foals, oxen, cows, steers, heifers or calves	(c)	Exempt	10.00	15.00
Pigs of any description	(c)	Exempt	10.00	15.00
Rams, wethers, ewes, lambs or goats	(c)	Exempt	10.00	15.00
Charges for Sustenance of Stock Impounded – Subsequently each 24 hours or part thereof, per head				
Entire horses, mules, asses, camels, bulls, mares, geldings, colts, fillies, foals, oxen, cows, steers, heifers or calves	(c)	Exempt	10.00	15.00
Pigs of any description	(c)	Exempt	10.00	15.00
Rams, wethers, ewes, lambs or goats	(c)	Exempt	10.00	15.00
Poundage Fees for Stock – first 24hrs or part thereof, per head				
Entire horses, mules, asses, camels, bulls or boars - above age of 2 years	(c)	Exempt	20.00	20.00
Entire horses, mules, asses, camels, bulls or boars	(c)	Exempt	20.00	20.00
Mares, geldings, colts, fillies, foals, oxen, cows, steers, heifers, calves, rams or pigs	(c)	Exempt	10.00	10.00
Wethers, ewes, lambs or goats	(c)	Exempt	10.00	10.00
Poundage Fees for Stock – Subsequently each 24 hours or part thereof, per head				
Entire horses, mules, asses, camels, bulls or boars - above age of 2 years	(c)	Exempt	20.00	20.00
Entire horses, mules, asses, camels, bulls or boars	(c)	Exempt	20.00	20.00
Mares, geldings, colts, fillies, foals, oxen, cows, steers, heifers, calves, rams or pigs	(c)	Exempt	10.00	10.00
Wethers, ewes, lambs or goats	(c)	Exempt	10.00	10.00

There are no fees payable for a suckling animal under the age of six months running with its mother.



Schedule of Fees & Charges - 2021/2022

Description	Statutory (s) or Council (c)	GST	2020/2021	2021/2022
Rates for Damage by Livestock and Cattle Trespassing enclosed or unenclosed land				
Per head	(c)	Exempt	25.00	50.00
Transportation Fees for Stock Impounded				
For each vehicle load or part thereof for transportation over to 3km (per every 1.5km)	(c)	Exempt	2.00	2.00
Staff Time for Transportation of Stock Impounded (per hour)	(c)	***	100.00	100.00
<u>ANIMAL CONTROL - OTHER</u>				
Vehicle Impound Fees				
Removal of abandoned vehicle	(c)	***	At Cost	At Cost
Storage of Abandoned Vehicle per week or part thereof	(c)	***	15.00	15.00
Release of Vehicle	(c)	***	50.00	50.00
Release of Impounded Signage	(c)	***	20.00	20.00
Fines and Penalties				
Authorised Officer's may issue fines and penalties, per Shire of Toodyay Local Laws and prescribed fines/penalties in relevant legislation.				
SCHEDULE 7 - HEALTH				
<u>PUBLIC HEALTH</u>				
Food Act 2008				
This fee is based on Clause 5.2 of the Shire of Toodyay Thoroughfares and Trading in Thoroughfare Local Law.				
Notification Fee	(c)	Exempt	50.00	50.00
Transfer Fee	(c)	Exempt	50.00	50.00
Annual Risk Assessment/Inspection Fee – Primary Classification				
High Risk	(c)	Exempt	260.00	260.00
Medium Risk	(c)	Exempt	186.00	186.00
Low Risk	(c)	Exempt	100.00	100.00
Very Low Risk	(c)	Exempt	50.00	50.00
Additional Classification – For premises with multiple food business categories				
High and Medium Risk	(c)	Exempt	100.00	100.00
Low Risk	(c)	Exempt	50.00	50.00
Very Low Risk	(c)	Exempt	Nil	Nil
Application Fee for Construction and Establishment of food premises – includes a one off notification fee				
High & Medium Risk	(c)	Exempt	433.00	433.00
Low Risk	(c)	Exempt	232.00	232.00
Very Low Risk	(c)	Exempt	50.00	50.00
Application Fee for Amended or Refurbished food premises				
Minor	(c)	Exempt	152.00	152.00
Major	(c)	Exempt	295.00	295.00
Freezer Breakdown – Food Condemnation				
Hourly Rate	(c)	Exempt	100.00	100.00
Minimum Charge	(c)	Exempt	152.00	152.00

Fees for Food Act 2008 requirements will be waived for local not for profit groups

TRADING PERMITS AND STALLHOLDERS FEES

These fees are based on the Shire of Toodyay Thoroughfares and Trading in Thoroughfares and Public Places Local Law.



Schedule of Fees & Charges - 2021/2022

Description	Statutory (s) or Council (c)	GST	2020/2021	2021/2022
Obstruction (Clause 4.6(2))				
Failure to remove shopping trolley upon being advised of location	(c)	***	100.00	100.00
Stallholders (Clauses 6.2 & 7.1)				
Daily Stallholders Fee	(c)	***	40.00	40.00
Retrospective Approval Fee	(c)	***	55.00	55.00
Six Month Stallholders Fee	(c)	***	500.00	500.00
Annual Stallholders Fee	(c)	***	1,000.00	1,000.00
Stallholders Fee - per event (excluding Food Stalls)	(c)	***	150.00	150.00
Farmers Market Stalls (per stall, per event)	(c)	***	20.00	20.00
Traders (Clauses 6.3 & 7.1)				
Daily Traders Permit	(c)	***	40.00	40.00
Six Month Traders Permit	(c)	***	500.00	500.00
Annual Traders Permit	(c)	***	1,000.00	1,000.00
Performers Permit Application Fee	(c)	***	0.00	0.00
Facility Permit Application Fee	(c)	***	40.00	40.00
Outdoor Eating Facilities (Clause 6.16) - Alfresco Dining (on Shire vested land)				
Outdoor Eating Facility - Application Fee	(c)	***	25.00	25.00
Annual fee - per table with 4 chairs	(c)	***	50.00	50.00
Annual fee - each additional chair	(c)	***	10.00	10.00
Toodyay International Food Festival – Stallholders Fees				
Stallholder - Not for Profit Community Group	(c)	***	100.00	100.00
Stallholder - Resident/Business in Toodyay	(c)	***	150.00	150.00
Stallholder - with Truck/Van	(c)	***	175.00	175.00
Stallholder (includes Marquee)	(c)	***	250.00	250.00
HEALTH ACT (Miscellaneous Provisions Act 1911)				
Licence/Registration Fee – Offensive Trades				
Transfer of Licence Fee	(s)	Exempt	40.00	40.00
Application for consent to establish an Offensive Trade	(s)	Exempt	270.00	270.00
Offensive Trade Licence				
(per property, per annum, pro rata ending 30 June)				
Slaughterhouses	(s)	Exempt	298.00	298.00
Piggeries	(s)	Exempt	298.00	298.00
Artificial Manure Depots	(s)	Exempt	211.00	211.00
Bone Mills	(s)	Exempt	171.00	171.00
Places for Storing, Drying or Preserving Bones	(s)	Exempt	171.00	171.00
Fat Melting, Fat Extracting or Tallow Melting Establishment - Butcher shops and similar	(s)	Exempt	171.00	171.00
Fat Melting, Fat Extracting or Tallow Melting Establishment - Larger establishments	(s)	Exempt	298.00	298.00
Blood Drying	(s)	Exempt	171.00	171.00
Gut Scrapping, preparation of sausage skins	(s)	Exempt	171.00	171.00
Fellmongers	(s)	Exempt	171.00	171.00
Manure Works	(s)	Exempt	211.00	211.00
Fish Curing Establishment	(s)	Exempt	211.00	211.00
Laundries, Dry Cleaning Establishments	(s)	Exempt	147.00	147.00
Bone Merchant Premises	(s)	Exempt	171.00	171.00
Flock Factories	(s)	Exempt	171.00	171.00
Knackeries	(s)	Exempt	298.00	298.00
Poultry Processing Establishments	(s)	Exempt	298.00	298.00
Poultry Farming	(s)	Exempt	298.00	298.00
Rabbit Farming	(s)	Exempt	298.00	298.00
Fish Processing Establishments - whole fish cleaned and prepared	(s)	Exempt	298.00	298.00



Schedule of Fees & Charges - 2021/2022

Description	Statutory (s) or Council (c)		2020/2021	2021/2022
		GST		
Shellfish & Crustacean processing Establishments	(s)	Exempt	298.00	298.00
Any other Offensive Trade not specified	(s)	Exempt	298.00	298.00
Septic Tank Application				
Application Fee	(s)	Exempt	118.00	118.00
Permit to Use	(s)	Exempt	118.00	118.00
Public Buildings				
Application to Construct/Alter/Extend Fee – High Risk	(s)	Exempt	794.00	794.00
Application to Construct/Alter/Extend Fee – Low Risk	(s)	Exempt	150.00	150.00
Application to Construct/Alter/Extend Fee (Community Group) – High Risk	(s)	Exempt	152.00	152.00
Application to Construct/Alter/Extend Fee (Community Group) – Low Risk	(s)	Exempt	76.00	76.00
Water Sampling Requests				
Water Sampling Public Pools (Per sample set)	(c)	Exempt	65.00	65.00
Water Sampling Potable Water (Per sample)	(c)	Exempt	65.00	65.00
Lodging Houses – Initial Application	(s)	Exempt	412.00	412.00
Lodging Houses – Annual Registration	(s)	Exempt	143.00	143.00
Administration Fees				
Provision of Section 39 Certificate (Liquor Act)				
No Inspection Required	(c)	Exempt	76.00	76.00
Inspection Required	(c)	Exempt	152.00	152.00
Minimum Charge - One Hour @ Hourly Rate	(c)	***	76.00	76.00
Other Inspection, monitoring or reporting at EHO request	(c)	***	76.00	76.00
Minimum Charge - Two Hours Per Officer	(c)	***	152.00	152.00
Hourly rate for greater than Two Hours	(c)	***	152.00	152.00
Waste Transfer Station levy to fund operations of the Waste Transfer Station				
These fees are based on Section 66 of the <i>Waste Avoidance and Resource Recovery Act 2007</i> .				
GRV rate in the dollar	(c)	Exempt	0.0003150	0.0003335
UV rate in the dollar	(c)	Exempt	0.0000153	0.0000145
Minimum charge on GRV and UV properties	(c)	Exempt	85.00	90.00
Residential/Rural Living/Rural				
These fees are based on Section 67 (1) of the <i>Waste Avoidance and Resource Recovery Act 2007</i> .				
First Mobile Garbage Bin – weekly collection				
- Includes cost of recycle bin – fortnightly collection	(c)	Exempt	230.00	230.00
Additional Recycle Bin Collection	(c)	Exempt	80.00	80.00
Additional Mobile Garbage Bin	(c)	Exempt	80.00	80.00
Commercial/Light Industrial/Mixed Business				
First Mobile Garbage Bin – weekly collection				
- Includes cost of recycle bin – fortnightly collection	(c)	Exempt	250.00	250.00
Additional Recycle Bin Collection	(c)	Exempt	100.00	100.00
Additional Mobile Garbage Bin	(c)	Exempt	100.00	100.00
Waste Transfer Station Pass Fees				
Additional Waste Transfer Station Pass (Twelve Passes)	(c)	***	60.00	60.00
Additional Waste Transfer Station Pass (Six Passes)	(c)	***	30.00	30.00
Individual Waste Transfer Station Pass (One Pass)	(c)	***	5.00	5.00
Disposal of Domestic Refuse At Waste Transfer Station				
Per car or utility With Valid Tip Pass	(c)		Free	Free
Per car or utility Without Valid Tip Pass	(c)	***	15.00	15.00
Trailer pulled by a car or utility With Valid Tip Pass	(c)		Free	Free
Trailer pulled by a car or utility Without Valid Tip Pass	(c)	***	15.00	15.00



Schedule of Fees & Charges - 2021/2022

Description	Statutory (s) or Council (c)	GST	2020/2021	2021/2022
Motor Vehicle Bodies – Commercial	(c)		Free	Free
Motor Vehicle Bodies – Residential	(c)		Free	Free
Sorted recyclables disposed of at designated areas (at discretion of attendant)				
eg: newspapers, glass, used oil, car batteries, scrap metal and Clean Mulchable Waste	(c)		Free	Free
Fridge or Freezers				
Items which have not been degassed and/or no certification certificate provided	(c)	***	25.00	25.00
De-gassed items, per item	(c)		Free	Free
*degassed items must be certified otherwise fee applies				

SCHEDULE 10 - TOWN PLANNING

PLANNING & DEVELOPMENT

These fees are based on the Planning & Development Regulations 2009

Development Applications – As per the maximum fees set in the Planning & Development Regulations 2009 (S)

(a) Development Applications not more than 50,000.00	(s)	Exempt	147.00	147.00
(b) Development Applications 50,000.00 but not more than 500,000.00	(s)	Exempt	0.32% of the estimated development cost	0.32% of the estimated development cost
(c) Development Applications 500,000.00 but not more than 2,500,000.00	(s)	Exempt	\$1,700 plus 0.257% for every \$ in excess of \$500,000	\$1,700 plus 0.257% for every \$ in excess of \$500,000
(d) Development Applications 2,500,000.00 but not more than 5,000,000.00	(s)	Exempt	\$7,161 plus 0.206% for every % in excess of \$2.5 million	\$7,161 plus 0.206% for every % in excess of \$2.5 million
(e) Development Applications 5,000,000.00 but not more than 21,500,000.00	(s)	Exempt	\$12,633 plus 0.123% for every dollar in excess of \$5 million	\$12,633 plus 0.123% for every dollar in excess of \$5 million
(f) Development Applications more than 21,500,000.00	(s)	Exempt	34,196.00	34,196.00

Variation of Residential Design codes and Shire Local Planning

Where the estimated cost of the development is - not more than \$50,000	(c)	***	147.00	147.00
Where the estimated cost of the development is - more than \$50,000	(c)	***	300.00	300.00
Determining a development application (other than for an Extractive Industry) where the development has commenced or been carried out (retrospective applications)	(s)	Exempt	The fee in (a) to (f) above plus, by way of penalty, twice that fee	The fee in (a) to (f) above plus, by way of penalty, twice that fee
Determining an application to amend or cancel Development Approval	(s)	Exempt	295.00	295.00
Determining an initial application for approval of a home occupation where the home occupation has not commenced	(s)	Exempt	222.00	222.00
Determining an initial application for approval of a home occupation where the home occupation has commenced	(s)	Exempt	The fee for home occupation above plus, by way of penalty, twice that fee	The fee for home occupation above plus, by way of penalty, twice that fee
Determining an application for the renewal of an approval of a home occupation where the application is made before the approval expires	(s)	Exempt	73.00	73.00
Determining an application for the renewal of an approval of a home occupation where the application is made before the approval expires	(s)	Exempt	The fee for the renewal of an approval of a home occupation above plus, by way of penalty, twice that fee	The fee for the renewal of an approval of a home occupation above plus, by way of penalty, twice that fee
Determining an application for a change of use or for an alteration or extension or change of a non-conforming use to which (a) to (f) above does not apply, where the change or the alteration, extension or change has not commenced or been carried out	(s)	Exempt	295.00	295.00



Schedule of Fees & Charges - 2021/2022

Description	Statutory (s) or Council (c)	GST	2020/2021	2021/2022
Determining an application for a change of use or for an alteration or extension or change of a non-conforming use to which (a) to (f) above does not apply, where the change or the alteration, extension or change has commenced or been carried out	(s)	Exempt	The fee for an application for a change of use or for an alteration or extension or change of a non-conforming use above plus, by way of penalty, twice that fee	The fee for an application for a change of use or for an alteration or extension or change of a non-conforming use above plus, by way of penalty, twice that fee
Development Application – Extractive Industry - Fee of Normal Development Application	(s)	Exempt	739.00	739.00
Development Application - Extractive Industry where the development has commenced or been carried out (retrospective application)	(s)	Exempt	The fee for extractive industry above plus, by way of penalty, twice that fee	The fee for extractive industry above plus, by way of penalty, twice that fee
Subdivision Clearances – As per the maximum fees set in the Planning & Development Regulations 2009 (S)				
Subdivision Clearances not more than five lots (per lot)	(s)	Exempt	73.00 per lot	73.00 per lot
Subdivision Clearances more than five lots but not more than 195 lots (per lot)	(s)	Exempt	\$73 per lot for first five then \$35 per lot	\$73 per lot for first five then \$35 per lot
Subdivision Clearances more than 195 lots	(s)	Exempt	7,393.00	7,393.00
Scheme Amendments				
Processing of Scheme Amendment	(s)	***	In accordance with Reg 48(3) of the Planning & Development Regs 2009	In accordance with Reg 48(3) of the Planning & Development Regs 2009
Structure Plans/Development Plans – As per Schedule 4 set out in the Planning & Development Regulations 2009 (S)				
Processing of a structure plan/development plan	(s)	Exempt	In accordance with Reg 48(4) of the Planning & Development Regs 2009	In accordance with Reg 48(4) of the Planning & Development Regs 2009
Advertising				
Development Applications – Level E Consultation - Fee plus cost of advertising to Shire	(c)	***	100 plus cost	100 plus cost
Temporary Road Closure Applications - Fee plus cost of advertising to Shire	(c)	***	150 plus cost	150 plus cost
Permanent Road Closure Applications - Fee plus cost of advertising to Shire	(c)	***	300 plus cost	300 plus cost
Miscellaneous				
Public Events (other than those run by Local Community Groups)	(c)	***	150.00	150.00
Copy of Local Planning Scheme – Text only (per scheme)	(c)	***	40.00	40.00
Car Parking Contribution – Cash in Lieu (per bay)	(c)	***	7,202.50	7,202.50
Additional inspection (conditions not satisfied)	(c)	***	100.00	100.00
Zoning Enquiry	(s)	***	73.00	73.00
Plan Search Fee	(c)	***	30.00	30.00
Planning/Building consultation for technical matter (per hour – Min charge 3hrs.)	(c)	***	100.00	100.00
Planning/Building onsite inspections (prior to submission of application, per hr.)	(c)	***	100.00	100.00
Written planning advice	(s)	***	73.00	73.00
Temporary Accommodation Permit	(c)	***	150.00	150.00
Application for three to six dogs	(c)	***	150.00	150.00
Provision of Section 40 Certificate (Liquor Act)	(c)	Exempt	75.00	75.00
Minor Amendment Fee	(s)	Exempt	150.00	150.00
Building Returns (per annum)	(c)	***	250.00	250.00
Subdivision Map Book (A4)	(c)	***	30.00	30.00

Notes:



Schedule of Fees & Charges - 2021/2022

Description	Statutory (s) or Council (c)	GST	2020/2021	2021/2022
Where the person has not engaged a Consulting Engineer to Design and Supervise the construction and drainage - 3% of the estimated construction and drainage cost as per Council estimation				
Where the person has engaged a Consulting Engineer to design and supervise the construction and drainage – 1.5% of the estimated construction and drainage cost as per Council estimation				
Maintenance and Retention Bond (refer to Subdivision Guidelines)				
<p>^ If Council resolves not to initiate the scheme amendment, 80% of the fee shall be refunded, minus any deductions required for preliminary advertising charges. If not all moneys are expended throughout the scheme process, the Council may consider refunding part of the application fee.</p> <p>If the development has commenced or been carried out, an additional amount of twice the maximum fee payable will be charged by way of penalty.</p> <p>All planning fees must be paid upon submission of application. Applications will not be considered or processed unless fees are paid. Fees will not be refunded.</p> <p>Fees for local community groups for development on reserved land under the value of \$50,000 will be waived.</p> <p>Fees for the development applications for the painting of buildings within the Central Heritage area are to be waived.</p>				
SCHEDULE 10 - OTHER COMMUNITY SERVICES				
CEMETERIES				
These fees are based on the Shire of Toodyay Cemeteries Local Law.				
Toodyay & Jimperding Cemeteries				
Grant of Right of Burial				
Grant of Right of Burial (25 years)	(c)	***	150.00	150.00
Grant of Right of Burial Reissue(25 years)	(c)	***	150.00	150.00
Transfer of Grant of Right of Burial	(c)	***	70.00	70.00
Copy of Grant of Right of Burial	(c)	***	15.00	15.00
Burial Fees				
Grave (new) 2.8m x 1.5mx 1.8m	(c)	***	1,250.00	1,250.00
Grave (new) for oversized casket	(c)	***	1,500.00	1,500.00
Grave (new) for any child under 3 years	(c)	***	650.00	650.00
Extra depth - for each additional 300mm	(c)	***	90.00	90.00
Extra width - Oversize Casket each additional 300mm	(c)	***	90.00	90.00
Extra Charges				
In the event of labour being required where overtime/penalty rates apply, such additional rates shall be added to fees as prescribed in the schedule.				
Interment without due notice under Clause 3.5	(c)		140.00	140.00
Administration Fee for Exhumation	(c)	***	140.00	140.00
Re-opening Grave for Exhumation	(c)	***	700.00	700.00
Re-opening Grave for Exhumation of Child under 10 years	(c)	***	600.00	600.00
Re-opening Grave for Additional Interment	(c)	***	800.00	800.00
Re-interment in New Grave After Exhumation	(c)	***	950.00	950.00
Re-interment in New Grave After Exhumation for Child under 10 years	(c)	***	950.00	950.00
Placement of Ashes in a Grave	(c)	***	160.00	160.00
Removal of Ashes from a Grave	(c)	***	160.00	160.00
Miscellaneous Charges				
Funeral Directors Annual Licence Fee	(c)	Exempt	160.00	160.00
Monumental Mason's Annual Licence Fee – Clause 7.16	(c)	Exempt	70.00	70.00
Monumental Application Fee	(c)	Exempt	50.00	50.00
Niche Wall				
Grant of Right of Burial (25 years) Lower Four Rows – Double	(c)	***	250.00	250.00



Schedule of Fees & Charges - 2021/2022

Description	Statutory (s) or Council (c)		2020/2021	2021/2022
		GST		
Grant of Right of Burial (25 years) Lower Four Rows – Single	(c)	***	175.00	175.00
Grant of Right of Burial (25 years) Upper Four Rows – Double	(c)	***	250.00	250.00
Grant of Right of Burial (25 years) Upper Four Rows – Single	(c)	***	175.00	175.00
Interment of Ashes	(c)	***	60.00	60.00
Removal of Ashes	(c)	***	60.00	60.00
Second Interment in a Double Niche	(c)	***	250.00	250.00
Plaque fitting	(c)	***	75.00	75.00
Memorial Garden				
Grant of Right of Burial (25 years) Memorial Garden	(c)	***	175.00	175.00
Placement of Ashes	(c)	***	60.00	60.00
Removal of Ashes	(c)	***	60.00	60.00
Placement of Plinth	(c)	***	75.00	75.00
SCHEDULE 11 - RECREATION AND CULTURE				
Cleaning (per hour)				
Community Groups	(c)	***	50.00	50.00
Others	(c)	***	50.00	50.00
MEMORIAL HALL				
Bond for Hall, Lesser Hall, Bar, Kitchen & Audio Visual Equipment				
Community Groups	(c)	Exempt	1,000.00	1,000.00
Others	(c)	Exempt	1,000.00	1,000.00
Memorial Hall Hire				
Toodyay Theatre Group (per annum)	(c)	***	200.00	200.00
Memorial Hall Hire (Hourly Rate)				
Hall, Lesser Hall, Bar & Kitchen				
Community Groups	(c)	***	20.00	20.00
Others	(c)	***	35.00	35.00
Memorial Hall Kitchen				
Community Groups	(c)	***	10.00	10.00
Others	(c)	***	20.00	20.00
Lesser Hall Only				
Community Groups	(c)	***	5.00	5.00
Others	(c)	***	15.00	15.00
Bond for Hall Hire				
Community Groups	(c)	Exempt	500.00	500.00
Others	(c)	Exempt	500.00	500.00
Bond for Kitchen Hire				
Community Groups	(c)	Exempt	300.00	300.00
Others	(c)	Exempt	300.00	300.00
Hall, Lesser Hall, Bar, Kitchen & Audio Visual				
Community Groups	(c)	***	45.00	45.00
Others	(c)	***	75.00	75.00
Note: Minimum Hire of 3 hours				
COMMUNITY CENTRE				
Community Centre Hire (Hourly Rate)				
Main Hall & Kitchen				
Community Groups	(c)	***	10.00	10.00
Others	(c)	***	30.00	30.00
Meeting Room Two & Kitchen				
			1.11	



Schedule of Fees & Charges - 2021/2022

Description	Statutory (s)		2020/2021	2021/2022
	or Council (c)	GST		
Community Groups	(c)	***	5.00	5.00
Others	(c)	***	15.00	15.00
Meeting Room One				
Community Groups	(c)	***	5.00	5.00
Others	(c)	***	15.00	15.00
Bond for Full day hire				
Community Groups	(c)	Exempt	100.00	100.00
Others	(c)	Exempt	500.00	500.00
Note: Minimum Hire of 3 hours				
Sports Ground & Pavillion Hire				
Toodyay Football Club (per annum)	(c)	***	750.00	750.00
Toodyay Cricket Club (per annum)	(c)	***	500.00	500.00
Toodyay Junior Football Club (per annum)	(c)	***	300.00	300.00
Toodyay Hockey Club (per annum)	(c)	***	200.00	200.00
Toodyay Soccer Club (per annum)	(c)	***	200.00	200.00
Brumby Fitness (per annum)	(c)	***	200.00	200.00
Showground Pavilion Hire				
Toodyay Kinder Gym (per annum)	(c)	***	200.00	200.00
Toodyay Autumn Club (per annum)	(c)	***	200.00	200.00
Pavilion (hourly Rate)				
Community Groups	(c)	***	5.00	5.00
Others	(c)	***	20.00	20.00
Pavilion & Kitchen				
Community Groups	(c)	***	5.00	5.00
Others	(c)	***	25.00	25.00
Pavilion, Kitchen & Bar				
Community Groups	(c)	***	8.00	8.00
Others	(c)	***	28.00	28.00
Pavilion, Kitchen, Bar & Change-rooms				
Community Groups	(c)	***	10.00	10.00
Others	(c)	***	35.00	35.00
Grandstand change-rooms				
Community Groups	(c)	***	5.00	5.00
Others	(c)	***	15.00	15.00
Bond for Oval Hire - Low Risk Event 1				
Community Groups	(c)	Exempt	100.00	100.00
Others	(c)	Exempt	100.00	100.00
Bond for Oval Hire - Low Risk Event 2				
Community Groups	(c)	Exempt	500.00	500.00
Others	(c)	Exempt	500.00	500.00
Bond for Pavilion Hire				
Community Groups	(c)	Exempt	100.00	100.00
Others	(c)	Exempt	500.00	500.00
Youth Hall Hire				
Toodyay Karate Club (per annum)	(c)	***	200.00	200.00
Toodyay Scouts (per annum)	(c)	***	200.00	200.00
Youth Hall Hire				
Community Groups	(c)	***	5.00	5.00
Others	(c)	***	20.00	20.00
Youth Hall Hire Bond				
Community Groups	(c)	Exempt	100.00	100.00



Schedule of Fees & Charges - 2021/2022

Description	Statutory (s) or Council (c)	GST	2020/2021	2021/2022
Others	(c)	Exempt	500.00	500.00
Note: Minimum Hire of 3 hours				
Toodyay Recreation Centre Fees may be applied on a pro rata basis.				
Seasonal Club Use - Winter/Summer Sporting pitch/courts Changerooms/toilets Pavilion 1/2 Storage Room Fee is based on 3 sessions per week: Training x 2 and Game. Night training sessions require the use of lights. This is included in the fee. Any additional use will attract fees.	(c)	***	from \$550	from \$550
Annual Club Use Sporting pitch/courts Changerooms/toilets Pavilion 1/2 Storage Room Fee is based on 3 sessions per week. Night training sessions require the use of lights. This is included in the fee. Any additional use will attract fees.	(c)	***	2,750.00	2,750.00
Casual Use - Pitch hire and use of changerrooms Per hour minimum 2 hours 1/2 day Full day Night training sessions require the use of lights. This is included in the fee.	(c) (c) (c)	*** *** ***	no charge 250.00 350.00	no charge 250.00 350.00
Casual Use - Multi use netball/basketball courts Night training sessions may require the use of lights (free).	(c)	***	no charge	no charge
Casual Hire - Tennis Courts 1 court per hour 4 courts per hour Racquet hire Ball Hire Night training sessions require the use of lights. This is included in the fee.	(c) (c) (c) (c)	*** *** *** ***	25.00 80.00 5.00 5.00	25.00 80.00 5.00 5.00
Social Sports Team Registration Per game per player	(c) (c)	*** ***	35.00 5.00	35.00 5.00
Kitchen Kitchen - general user - per hour Kitchen - general user - per day Community fee	(c) (c) (c)	*** *** ***	20.00 100.00 20.00	20.00 100.00 20.00
Kiosk food and beverage	(c)	***	Cost +15%	Cost +15%
Pavilion Function Room - 1/2 room - Clubs and Community Groups Per hour Full day Cleaning Bond	(c) (c) (c) (c)	*** *** *** Exempt	30.00 150.00 100% 500.00	30.00 150.00 100% 500.00
Pavilion Function Room - Full room - Clubs and Community Groups Per hour	(c)	***	50.00	50.00



Schedule of Fees & Charges - 2021/2022

Description	Statutory (s) or Council (c)		2020/2021	2021/2022
		GST		
Full day	(c)	***	250.00	250.00
Cleaning	(c)	***	100%	100%
Bond	(c)	Exempt	500.00	500.00
<p>Registered clubs and not for profit community groups can use this fee structure. Hire periods can be negotiated with Venue Manager. Catering facility will be included at a separate rate. Cleaning fee where applicable will be 100% of the cost charged by the Shire's nominated contractor. Evening functions must be concluded by 12.00pm.</p>				
Pavilion Function Room - Full room - Commercial Use				
Per hour	(c)	***	70.00	30.00
Full day	(c)	***	300.00	150.00
Cleaning	(c)	***	100%	100%
Bond	(c)	Exempt	500.00	500.00
<p>Catering facility will be included at a separate rate. Cleaning fees where applicable will be 100% of the cost charged by the Shire's nominated contractor. Evening functions must be concluded by 12.00pm</p>				
Pavilion Function Room - Full room				
Per hour	(c)	***	50.00	50.00
Full day	(c)	***	250.00	250.00
Cleaning	(c)	***	0.00	0.00
Bond	(c)	Exempt	500.00	500.00
Aquatic Centre				
Multi Use Room Hire - Full room	(c)	***	100.00	100.00
Outside grounds - Party with >20 children attending	(c)	***	100.00	100.00
Kiosk food and beverage	(c)	***	Cost +15%	Cost +15%
<u>Swimming Pool - Casual use</u>				
Adult	(c)	***	5.00	5.00
Child - 6-16 years	(c)	***	4.00	4.00
Child - 2-5 years (0-1 year old free)	(c)	***	2.00	2.00
Family - 2 adults & 2 children	(c)	***	12.00	12.00
Concession	(c)	***	4.00	4.00
<u>Swimming Pool - Multi Visit Pass</u>				
Adult	(c)	***	50.00	50.00
Child - 2-16 years (0-1 year old free)	(c)	***	40.00	40.00
Family - 2 adults & 2 children	(c)	***	120.00	120.00
Concession	(c)	***	40.00	40.00
<u>Swimming Pool - Season Pass</u>				
Adult	(c)	***	90.00	90.00
Child - 2-16 years (0-1 year old free)	(c)	***	80.00	80.00
Family - 2 adults & 2 children	(c)	***	320.00	320.00
Concession	(c)	***	80.00	80.00
<u>Swim Programs</u>				
8 week swim program	(c)	***	110.00	110.00
Pre squad	(c)	***	144.00	144.00
Squad	(c)	***	155.00	155.00
Competitive	(c)	***	196.00	196.00
Master/Social Fitness	(c)	***	155.00	155.00
School Carnivals	(c)	***	440.00	440.00
School time trials	(c)	***	200.00	200.00



Schedule of Fees & Charges - 2021/2022

Description	Statutory (s) or Council (c)	GST	2020/2021	2021/2022
Non-Member (includes pool entry)	(c)	***	125.00	125.00
A bond of \$100 may be charged for use of this facility.	(c)	Exempt		
Keys for Council Buildings				
Replacement key/s (to be paid in advance)				
Community Groups	(c)	***	50.00	50.00
Others	(c)	***	50.00	50.00
Bond for key/s (to be paid in full)				
Community Groups	(c)	Exempt	50.00	50.00
Others	(c)	Exempt	50.00	50.00

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

"Community Groups" are groups and/or individuals providing local community services or community development activities with minimal or no profit motive - including local religious groups. Does not include external religious and political organisations.

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

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

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

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

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

SCHEDULE 11 - LIBRARIES

LIBRARY

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

SCHEDULE 11 - HERITAGE

Hire of Connors Mill

Community - per hour	(c)	***	20.00	20.00
Other - per hour	(c)	***	35.00	35.00

Bond for Hire	(c)	Exempt	500.00	500.00
---------------	-----	--------	--------	--------

Note: Minimum Hire of 3 hours

Connor's Mill Admission Fees

Per Person per venue	(c)	***	5.00	6.00
Family Pass (2 adults & 2 children)	(c)	***	12.00	14.00
Children sixteen and under	(c)	***	4.00	4.00
Students & Teachers of Toodyay District High School	(c)	Exempt	Free	Free
Pensioner Concession Card Holders	(c)	***	4.00	4.00
Toodyay Residents	(c)	Exempt	Free	Free

Old Newcastle Goal Museum Facility Hire

Community - per hour	(c)	***	20.00	20.00
Other - per hour	(c)	***	35.00	35.00

Bond for Hire	(c)	Exempt	500.00	500.00
---------------	-----	--------	--------	--------

Note: Minimum Hire of 3 hours



Schedule of Fees & Charges - 2021/2022

Description	Statutory (s) or Council (c)	GST	2020/2021	2021/2022
Old Newcastle Gaol Museum Admission Fees				
Per Person per venue	(c)	***	5.00	6.00
Family Pass (2 adults & 2 children)	(c)	***	12.00	14.00
Children sixteen and under	(c)	***	4.00	4.00
Students & Teachers of Toodyay District High School	(c)	Exempt	Free	Free
Pensioner Concession Card Holders	(c)	***	4.00	4.00
Toodyay Residents	(c)	Exempt	Free	Free
Wicklow Shearing Shed Facility Hire				
Community - per hour	(c)	***	20.00	20.00
Other - per hour	(c)	***	35.00	35.00
Bond for Hire	(c)	Exempt	500.00	500.00
Note: Minimum Hire of 3 hours				
Visitor Centre Package - Admission per venue Connor's Mill & Museum (2 for 1)	(c)	***	5.00	6.00
Heritage Consultant - Cost of Advice on applications	(c)		At cost	At cost
SCHEDULE 12 - TRANSPORT				
Permit For Restricted Access Vehicles To Travel On Shire Roads				
Cost for permit to use RAV on Shire Roads	(c)	***	50.00	50.00
Road Maintenance Contributions				
Equivalent Standard Axle per kilometre (ESA/km) for rural collector roads	(c)	Exempt	0.08 per ESA/km	0.08 per ESA/km
Crossover Rebates and Bonds: 50% of costs up to a maximum of -				
Crossover Rebates:				
Gravel	(c)	Exempt	400.00	400.00
Concrete/Paving/Sealed	(c)	Exempt	1,000.00	1,000.00
Crossover Bonds:				
Gravel	(c)	Exempt	1,000.00	1,000.00
Concrete/Paving	(c)	Exempt	2,800.00	2,800.00
A maximum of one rebate may be claimed per property. Crossovers will only be reimbursed where they are constructed to the specifications set by Council. Crossovers will not be reimbursed when it is meant to be provided by the subdivider. No second crossover will be subsidised.				
Footpath Bond:				
Asphalted	(c)	Exempt	1,000.00	1,000.00
Concrete	(c)	Exempt	1,000.00	1,000.00
Bitumen	(c)	Exempt	1,000.00	1,000.00
Kerb Bond:	(c)	Exempt	500.00	500.00

SCHEDULE 13 - ECONOMIC SERVICES

RURAL SERVICES

Rural Street Addressing

Rural Street Numbering (per number)	(c)	***	50.00	50.00
-------------------------------------	-----	-----	-------	-------

TOURISM & AREA PROMOTION

Visitors Centre

Annual Membership Fee



Schedule of Fees & Charges - 2021/2022

Description	Statutory (s) or Council (c)	GST	2020/2021	2021/2022
July to September - 100% October to December - 75% January to March - 50% April to June 25%				
Not For Profit	(c)	***	50.00	50.00
Local Businesses	(c)	***	100.00	100.00
Businesses Outside of Toodyay Shire	(c)	***	150.00	150.00
Brochure racking only	(c)	***	0.00	50.00
Participation in Joint Tourism Marketing Campaigns including Valley for All Seasons	(c)	***	at cost	at cost
Event Signage - Set of four (4) supplied (Includes Information Bay)	(c)	***	at cost	at cost
Annual Signage Fee - Maintenance and Replacement	(c)	***	100.00	75.00
Event Banners - New	(c)	***	at cost	at cost
Annual Fee - Event Banners	(c)	***	100.00	100.00
Agency Booking Fees				
Commission of TransWA	(c)	***	15%	15%
Advertising - Town Tourist Information Bay				
Sign Establishment Fee	(c)	***	At Cost	At Cost
Replacement Sign	(c)	***	At Cost	At Cost
Annual Fee - invoiced July each year	(c)	***	100.00	100.00
Annual Fee - Not for Profit			Exempt	Exempt
July to September - 100% October to December - 75% January to March - 50% April to June - 25%				
Commission on Consignment Stock at Visitors Centre				
0.00 to 50.00 Sale Price	(c)	***	30%	30%
51.00 to 100.00 Sale Price	(c)	***	25%	25%
101.00 to 250.00 Sale Price	(c)	***	20%	20%
Over 251.00 Sale Price	(c)	***	15%	15%
<u>BUILDING SERVICES</u>				
BUILDING REGULATIONS				
Certified Application for A Building Permit - For a Class 1 or Class 10 building or incidental structure (s)				
0.19% of the estimated value of the building work, but not less than 97.70	(s)	Exempt	105.00	105.00
Certified Application for A Building Permit – For a Class 2 to Class 9 building or incidental structure (s)				
0.09% of the estimated value of the building work, but not less than 97.70	(s)	Exempt	105.00	105.00
Uncertified Application for A Building Permit (s)				
0.32% of the estimated value of the building work, but not less than 97.70	(s)	Exempt	105.00	105.00
Application for a Demolition Permit				
For demolition work in respect of a Class 1 or Class 10 building or incidental structure	(s)	Exempt	105.00	105.00
For demolition work in respect of a Class 2 to Class 9 building (for each story of the building)	(s)	Exempt	105.00	105.00
Application to extend the time during which a building demolition permit has effect	(s)	Exempt	105.00	105.00
Application for an occupancy permit for a completed building	(s)	Exempt	105.00	105.00
Application for a temporary occupancy permit for an incomplete building	(s)	Exempt	105.00	105.00
Application for modification of an occupancy permit for additional use of a building on a temporary basis	(s)	Exempt	105.00	105.00
Application for a replacement occupancy permit for permanent change of the building's use / classification	(s)	Exempt	105.00	105.00
Application to replace an occupancy permit for an existing building	(s)	Exempt	105.00	105.00
Application for a building approval certificate for an existing building where unauthorised work has not been done. 0.18% of the estimated value, but not less than 97.70	(s)	Exempt	105.00	105.00
Application to extend the time during which an occupancy permit or building approval certificate has effect	(s)	Exempt	105.00	105.00



Schedule of Fees & Charges - 2021/2022

Description	Statutory (s) or Council (c)	GST	2020/2021	2021/2022
Application for occupancy permit or building approval certificate for registration of Strata Scheme, plan for re-subdivision				
The fee is \$10.80 for each strata unit covered by the application, but not less than \$107.70	(s)	Exempt	115.00	115.00
Application for an occupancy permit for a building in respect of which unauthorised work has been done				
0.18% of the estimated value of the unauthorised work but not less than 97.70	(s)	Exempt	105.00	105.00
Application for a building approval certificate for a building in respect of which unauthorised work has been done				
0.38% of the estimated value of the unauthorised work but not less than 97.70	(s)	Exempt	105.00	105.00
Application for approval of battery powered smoke alarm	(s)	Exempt	179.40	179.40
Amendments to Building Plans - Minor	(c)	***	105.00	105.00
Amendments to Building Plans - Major (per hour)	(c)	***	120.00	120.00
Swimming Pool Inspection Fee	(s)	Exempt	58.45	58.45
Reinspection Fee	(c)	***	57.45	57.45
All fees must be paid on submission of an application. Applications will not be considered or processed unless fees are paid. Once an assessment has been undertaken no fees are refunded.				
Local Government Building Licence Fees will be waived for local community groups for development on reserve land in the Shire of Toodyay . State Government fees are payable.				
With regard to fees based on estimated value of building work or unauthorised building work, in accordance with Regulations, this is to be determined by the Shire of Toodyay.				
These fees are based on the Shire of Toodyay's Extractive Industry Local Law.				
Annual Licence Fee – Excavation less than 5ha (Clause 3.1(4)(a))	(c)	***	450.00	450.00
Annual Licence Fee – Excavation greater than 5ha (Clause 3.1(4)(a))	(c)	***	900.00	900.00
Transfer of Licence (Clause 4.1(1)(f))	(c)	***	550.00	550.00
Secured Sum – Rehabilitation for sand or fine grain less than 3m deep per ha.(Clause 5.1)	(c)	***	5,000.00	5,000.00
Secured Sum – Rehabilitation for sand or fine grain more than 3 m deep per ha.(Clause 5.1)	(c)	***	12,000.00	12,000.00
Secured Sum – Rehabilitation for gravel, clay or stone less than 3 m deep per ha.(Clause 5.1)	(c)	***	7,000.00	7,000.00
Secured Sum – Rehabilitation for gravel, clay or stone more than 3m deep per ha.(Clause 5.1)	(c)	***	16,000.00	16,000.00
CARAVAN PARKS & CAMPING GROUNDS				
These fees are based on the Caravan and Camping Grounds Regulations 1997.				
Application Fee – or multiplication of below site prices – whichever is greater	(s)	Exempt	200.00	200.00
Long Stay Sites (per site)	(s)	***	6.00	6.00
Short Stay Sites and Sites in Transit (per site)	(s)	***	6.00	6.00
Camp Site (per site)	(s)	***	3.00	3.00
Overflow Site (per site)	(s)	***	1.50	1.50
Fee for renewal of licence after expiry	(s)	Exempt	20.00	20.00
Temporary Licence – Pro-rata of Application Fee with minimum	(s)	Exempt	100.00	100.00
Transfer of Licence	(s)	Exempt	100.00	100.00
Overflow Parking at Shire Oval (maximum 10 sites) per night unpowered	(c)	***	32.00	32.00
COMMUNITY DEVELOPMENT				
Toodyay Junction Hire - Per annum				
Toodyay Theatre Group	(c)	***	300.00	300.00
2J 2Air Live Radio	(c)	***	300.00	300.00
Toodyay Event Planner	(c)	***	300.00	300.00
Toodyay Farmers Market	(c)	***	300.00	300.00
Toodyay Singers	(c)	***	300.00	300.00
Avon Woodturners	(c)	***	300.00	300.00
Seed Orchid Group	(c)	***	300.00	300.00



Schedule of Fees & Charges - 2021/2022

Description	Statutory (s) or Council (c)	GST	2020/2021	2021/2022
2J 2Air Live Radio	(c)	***	50.00	50.00
Toodyay Chamber of Commerce	(c)	***	50.00	50.00
Toodyay Garden Club	(c)	***	50.00	50.00
Avivo - Car parking space	(c)	***	2,000.00	2,000.00
OTHER ECONOMIC SERVICES				
STANDPIPE WATER SALES				
Per Kilolitre (1000)	(c)	***	Cost plus \$1.00	Cost plus \$1.00
Bond for Electric Access Tag	(c)	Exempt	250.00	250.00
Replacement Electronic Access Tag	(c)	***	50.00	50.00
Electrical Vehicle Charging Station	(c)	***	at cost	at cost

SCHEDULE 14 - OTHER PROPERTY AND SERVICES

Private Works With Operator - Per Half Hour

Graders	(c)	***	90.00	90.00
Loader	(c)	***	82.50	82.50
Backhoe	(c)	***	80.00	80.00
12/13 tonne trucks	(c)	***	80.00	80.00
12/13 tonne truck with low loader/side tippers	(c)	***	105.00	105.00
Prime Mover with Side Tipper or Low Loader	(c)	***	105.00	105.00
Skid Steer	(c)	***	62.50	62.50
Maintenance Truck	(c)	***	62.50	62.50
Rubber Roller	(c)	***	82.50	82.50
Self-Propelled Vibrating Steel Roller	(c)	***	82.50	82.50
Works Utilities	(c)	***	57.50	57.50
Compressor Only/Broom	(c)	***	57.50	57.50
Compressor and Attachments	(c)	***	70.00	70.00
Labour Hire per half hour	(c)	***	35.00	35.00

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

This Page has been Left Blank "Intentionally"

Capital Expenditure 2021/2022

	BUDGET	FUNDING SOURCE			Trade Ins	COMMENTS
		Muni	Grants	Reserves / Other		
LAND AND BUILDINGS	757,099	166,005	441,094	150,000		
Morangup Hall	150,000			150,000		Morangup Hall Improvements funded
Emergency Water Facilities	32,207	13,596	18,611			DWER funds LGGS DFES / CESP DWER Funding partially received in 2020/2021 carried forward.
Julimar Bush Fire Station (LGGS)	528,892	106,409	422,483			For future application; LGGS
Bejording Fire Station (Seed Funding)	46,000	46,000				
PLANT AND EQUIPMENT	890,800	538,300	-	-	352,500	
Slide-in Water Cart	35,000	35,000				Request in place of hiring water cart at \$46,000 in 2020/2021
Vehicle Hoist - Depot	15,000	15,000				OHS risk on existing hoist
Komatsu WA320-6 Front End Loader	50,000	50,000				Current lease
Komatsu GD655-5	53,500	53,500				Current lease
2014 Hino FS2844 Tipper	43,000	(42,000)			85,000	Proposed lease
2012 Hino FS2844 Diesel Truck	36,000	(34,000)			70,000	Proposed lease
2018 Iveco Stralis 450 Prime Mover	35,000	35,000				Current lease
Wacker Neuson Vibrating Roller	25,000	25,000				Current lease
Tow Behind Sweeper	50,000	40,000			10,000	Purchase & trade in
Kubota F2890 Front Deck Mower	-	(8,000)			8,000	Surplus to requirements - \$8,000
Kubota Tractor	43,000	31,500			11,500	Option to defer
Pig Trailer low loader	-	(5,000)			5,000	Surplus to requirements - \$5,000
Box Trailer	5,000	5,000				P&G Operations trailer
Mower Trailer	11,300	11,300				Replace damaged
Water filled Border Barrier	10,000	10,000				Barriers for Bridge 4480 etc.
Light Fleet:						
T000 - MCCA	45,000	25,000			20,000	
T0000 - MAS (Pajero Sport)	-	(37,000)			37,000	Surplus to requirements - \$37,000
T020 - MAS	45,000	25,000			20,000	
T0013 - Parks and Garden's Utility	50,000	40,000			10,000	
T0014 - Works Utility	37,000	25,000			12,000	
T0015 - Works Utility	45,000	39,000			6,000	
T0016 - Parks and Garden's Utility	50,000	35,000			15,000	
T0024 - Works Grader Utility	45,000	40,000			5,000	
T6177 - Toyota Camry (PO)	30,000	18,000			12,000	
T6480 - Mitsubishi Triton GL Utility	42,000	36,000			6,000	
1EWM806 - Mitsubishi Triton Utility (RMO)	45,000	35,000			10,000	
T7030 - Toyota Hilux 4x2 Cab Chassis (BMO)	45,000	35,000			10,000	
WATER TANK ALLOCATIONS DFES	198,785	-	198,785	-		
Bejording BFB	14,825		14,825		47,000L	
Coondle/Nunile (Timber Creek Crescent and Horse Shoe Road) BFB	17,289		17,289		47,000L	
Coondle/Nunile (East Coondle) BFB	28,035		28,035		47,000L	
Julimar BFB	14,825		14,825		47,000L	
Morangup (Brumby Chase) BFB	17,495		17,495		47,000L	
Morangup (Avon Valley) BFB	17,495		17,495		47,000L	
Morangup BFB	29,607		29,607		47,000L	
Morangup BFB	29,607		29,607		47,000L	
Morangup BFB	29,607		29,607		47,000L	

Capital Expenditure 2021/2022

	Start	End	BUDGET	FUNDING SOURCE			Trade Ins	COMMENTS
				Muni	Grants	Reserves / Other		
INFRASTRUCTURE			4,158,829	1,337,860	2,661,754	159,215		
<u>ROADS</u>	<u>SKL</u>	<u>SKL</u>	3,749,829	1,071,860	2,518,754	159,215		
Hall Road	1.80	4.00	242,000	242,000			Gravel Sheet / Resheet	
Leeming Road	0.00	1.85	181,300	181,300			Gravel Sheet / Resheet	
Morangup Road	10.21	14.25	99,983		99,983		LRCI; Gravel Sheet / Resheet	
Dewars Pool-Bindoon Road	8.95	11.15	288,597	96,199	192,398		RRG; Reconstruct / Upgrade	
Dewars Pool-Bindoon Road	11.68	14.30	293,057	97,686	195,371		RRG; Reconstruct / Upgrade RTR Carry forward; Reconstruct / Upgrade	
Toodyay Street	0.00	1.00	361,877		361,877		Upgrade	
Red Brook Circle	0.00	3.74	99,750	99,750			Reseal 2nd coat	
Sinclair Place	0.00	1.05	40,000	40,000			Reseal 3rd coat	
Bejoording Road	0.00	9.30	260,000	260,000			Reseal 2nd coat	
Ferguson Road	0.00	0.42	10,290	10,290			Reseal 2nd coat	
Ferguson Road	0.42	0.65	5,635	5,635			Reseal 2nd coat	
Salt Valley Road (section 1)	0.00	2.24	70,560			70,560	Reseal 2nd coat Contribution Extractive Industries	
Salt Valley Road (section 2)	4.23	6.15	60,480			60,480	Reseal 2nd coat Contribution Extractive Industries	
Chitty Road	0.00	1.15	28,175			28,175	Reseal 2nd coat Contribution Extractive Industries	
Katta Rise	0.00	0.29	10,150		10,150		LRCI; 2nd Reseal	
River Road	5.60	7.10	55,000		55,000		LRCI; 2nd Reseal	
Coondle West (1.00 to 3.56 & 4.56 to 4.84)	1.00	4.84	85,000		85,000		LRCI; 2nd Reseal	
Bindi Bindi Toodyay Road (From Connor St)	0.00	3.00	1,056,000		1,056,000		FBSP; Widening	
Bindi Bindi Toodyay Road	9.18	20.33	501,975	39,000	462,975		RRSP; Widening & Clearing	
<u>DRAINAGE</u>			356,000	266,000	90,000	-		
Culvert Re-Lining - Clackline Road Drainage improvement - / Harcourt Street	10.18	10.18	90,000		90,000		LRCI; Refurbishment	
			10,000	10,000			Construction; Works request	
Floodway repair - Boyagering Road			250,000	250,000			Urgent Repair & Improvement	
Drainage repair - Range Road			6,000	6,000			Culvert Repair; Works request	
<u>OTHER INFRASTRUCTURE</u>			53,000	-	53,000	-		
Duidgee Park - Pendulum Swing			38,000		38,000		LRCI; Installation	
Toodyay townsite - Accessible Bay Improvements			15,000		15,000		LRCI; Improvement	
TOTAL CAPITAL EXPENDITURE			6,005,513	2,042,165	3,301,633	309,215	352,500	

Roads to Recovery RTR
Regional Roads Group RRG
Local Roads and Community Infrastructure LRCI
Federal Black Spot Project FBSP
Regional Roads Safety Program RRSP