

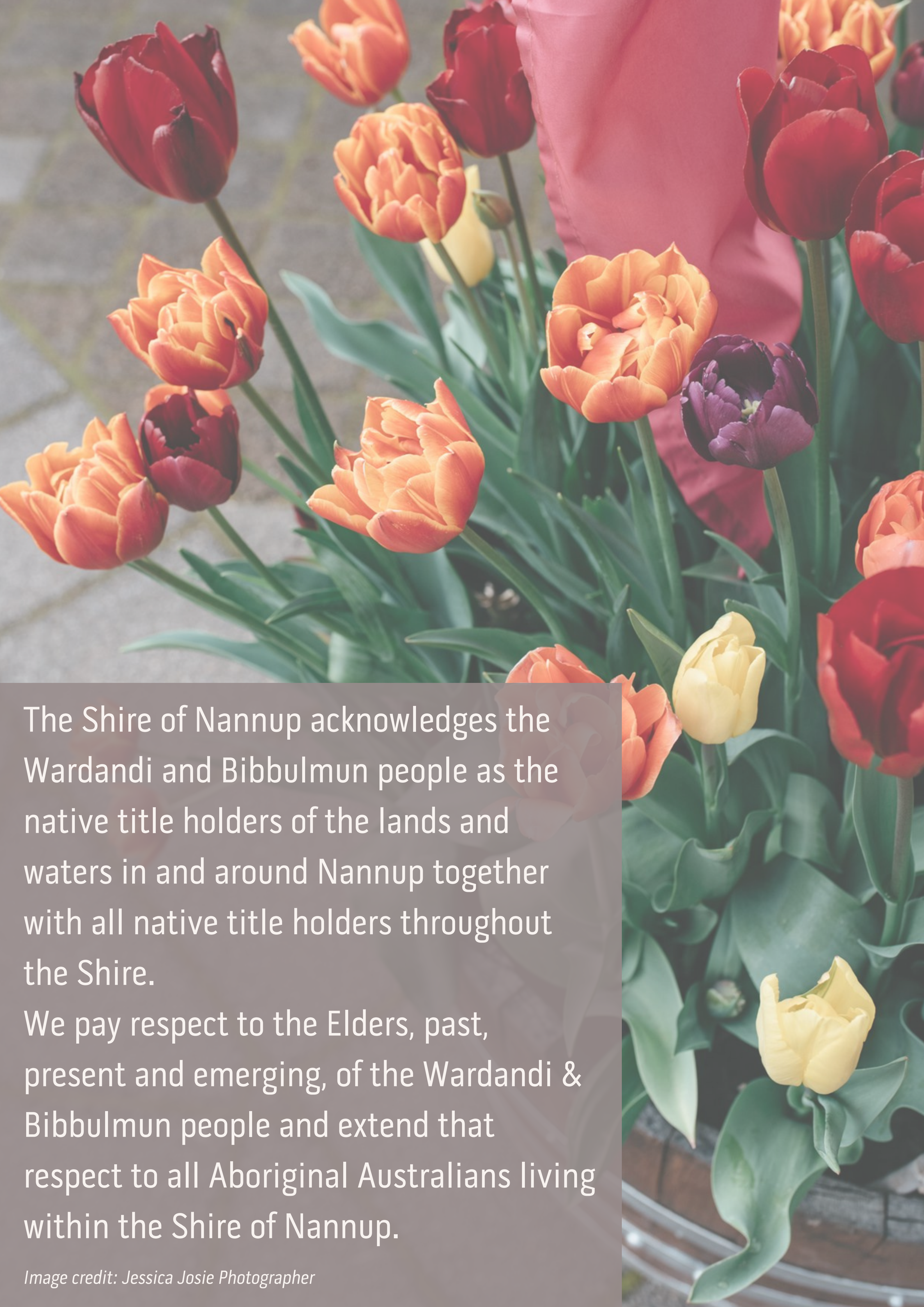


ANNUAL BUDGET

2023/2024



Shire of
Nannup
rest • connect • grow



The Shire of Nannup acknowledges the Wardandi and Bibbulmun people as the native title holders of the lands and waters in and around Nannup together with all native title holders throughout the Shire.

We pay respect to the Elders, past, present and emerging, of the Wardandi & Bibbulmun people and extend that respect to all Aboriginal Australians living within the Shire of Nannup.

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SHIRE OF NANNUP
ANNUAL BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

LOCAL GOVERNMENT ACT 1995

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SHIRE'S VISION

To foster a community that acknowledges its heritage, values and lifestyle whilst encouraging sustainable development.

SHIRE OF NANNUP
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2024

	NOTE	2023/24 Budget	2022/23 Actual	2022/23 Budget
Revenue		\$	\$	\$
Rates	2(a)	2,287,735	2,043,753	1,974,413
Grants, subsidies and contributions	11	1,113,455	2,641,710	889,028
Fees and charges	15	605,668	478,528	565,101
Interest revenue	12(a)	54,903	49,944	41,743
Other revenue	12(b)	43,800	51,694	31,601
		4,105,561	5,265,629	3,501,886
Expenses				
Employee costs		(2,525,449)	(2,244,752)	(2,463,211)
Materials and contracts		(2,542,565)	(1,753,693)	(2,352,019)
Utility charges		(58,150)	(71,270)	(50,500)
Depreciation	6	(1,406,769)	(1,287,107)	(1,476,440)
Finance costs	12(d)	(28,981)	(9,950)	(22,138)
Insurance		(183,189)	(218,759)	(175,443)
Other expenditure		(239,900)	(187,864)	(254,917)
		(6,985,003)	(5,773,395)	(6,794,668)
		(2,879,442)	(507,766)	(3,292,782)
Capital grants, subsidies and contributions	11	5,548,240	468,798	3,180,240
Profit on asset disposals	5	68,087	29,600	61,499
Loss on asset disposals		(8,893)	0	(3,404)
		5,607,434	498,398	3,238,335
Net result for the period		2,727,992	(9,368)	(54,447)
Other comprehensive income				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Total other comprehensive income for the period		0	0	0
Total comprehensive income for the period		2,727,992	(9,368)	(54,447)

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

SHIRE OF NANNUP
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2024

	NOTE	2023/24 Budget	2022/23 Actual	2022/23 Budget
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
		\$	\$	\$
Rates		2,387,735	1,814,862	1,974,413
Grants, subsidies and contributions		1,078,455	3,469,397	1,687,243
Fees and charges		605,668	478,528	565,101
Interest revenue		54,903	49,944	41,743
Goods and services tax received		1,075,020	305,620	464,518
Other revenue		43,800	51,694	31,601
		5,245,581	6,170,045	4,764,619
Payments				
Employee costs		(2,525,449)	(2,190,936)	(2,463,211)
Materials and contracts		(2,680,522)	(2,492,770)	(2,952,019)
Utility charges		(58,150)	(71,270)	(50,500)
Finance costs		(28,981)	(9,950)	(22,138)
Insurance		(183,189)	(218,759)	(175,443)
Goods and services tax paid		(1,075,020)	(337,645)	(410,087)
Other expenditure		(239,900)	(187,864)	(254,917)
		(6,791,211)	(5,509,194)	(6,328,315)
Net cash provided by (used in) operating activities	4	(1,545,630)	660,851	(1,563,696)
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for financial assets at amortised cost - self supporting loans	7	0	(330,000)	(330,000)
Payments for purchase of property, plant & equipment	5(a)	(2,385,993)	(186,355)	(1,249,454)
Payments for construction of infrastructure	5(b)	(5,638,455)	(1,217,639)	(3,543,494)
Capital grants, subsidies and contributions		5,548,240	468,798	3,180,240
Proceeds from sale of property, plant and equipment	5(a)	221,000	51,557	220,000
Proceeds on financial assets at amortised cost - self supporting loans	7(a)	56,729	29,027	50,699
Net cash provided by (used in) investing activities		(2,198,479)	(1,184,612)	(1,672,009)
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings	7(a)	(105,848)	(64,878)	(90,558)
Payments for principal portion of lease liabilities	8	(12,752)	(17,002)	(17,002)
Proceeds from new borrowings	7(a)	300,000	330,000	630,000
Net cash provided by (used in) financing activities		181,400	248,120	522,440
Net increase (decrease) in cash held		(3,562,709)	(275,641)	(2,713,265)
Cash at beginning of year		6,005,669	6,281,310	5,934,678
Cash and cash equivalents at the end of the year	4	2,442,960	6,005,669	3,221,413

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

SHIRE OF NANNUP
STATEMENT OF FINANCIAL ACTIVITY
FOR THE YEAR ENDED 30 JUNE 2024

		2023/24	2022/23	2022/23
	NOTE	Budget	Actual	Budget
OPERATING ACTIVITIES				
Revenue from operating activities				
		\$	\$	\$
General rates	2(a)	2,225,650	1,981,669	1,974,413
Rates excluding general rates	2(a)	62,085	62,084	0
Grants, subsidies and contributions	11	1,113,455	2,641,710	889,028
Fees and charges	15	605,668	478,528	565,101
Interest revenue	12(a)	54,903	49,944	41,743
Other revenue	12(b)	43,800	51,694	31,601
Profit on asset disposals	5	68,087	29,600	61,499
		4,173,648	5,295,229	3,563,385
Expenditure from operating activities				
Employee costs		(2,525,449)	(2,244,752)	(2,463,211)
Materials and contracts		(2,542,565)	(1,753,693)	(2,352,019)
Utility charges		(58,150)	(71,270)	(50,500)
Depreciation	6	(1,406,769)	(1,287,107)	(1,476,440)
Finance costs	12(d)	(28,981)	(9,950)	(22,138)
Insurance		(183,189)	(218,759)	(175,443)
Other expenditure		(239,900)	(187,864)	(254,917)
Loss on asset disposals	5	(8,893)	0	(3,404)
		(6,993,896)	(5,773,395)	(6,798,072)
Non-cash amounts excluded from operating activities	3(b)	1,348,634	1,258,225	1,419,393
Amount attributable to operating activities		(1,471,614)	780,059	(1,815,294)
INVESTING ACTIVITIES				
Inflows from investing activities				
Capital grants, subsidies and contributions	11	5,548,240	468,798	3,180,240
Proceeds from disposal of assets	5	221,000	51,557	220,000
Proceeds from financial assets at amortised cost - self supporting loans	7(a)	56,729	29,027	50,699
		5,825,969	549,382	3,450,939
Outflows from investing activities				
Payments for property, plant and equipment	5(a)	(2,385,993)	(186,355)	(1,249,454)
Payments for construction of infrastructure	5(b)	(5,638,455)	(1,217,639)	(3,543,494)
Payments for financial assets at amortised cost - self supporting loans	7(a)	0	(330,000)	(330,000)
		(8,024,448)	(1,733,994)	(5,122,948)
Amount attributable to investing activities		(2,198,479)	(1,184,612)	(1,672,009)
FINANCING ACTIVITIES				
Inflows from financing activities				
Proceeds from new borrowings	7(a)	300,000	330,000	630,000
Transfers from reserve accounts	9(a)	1,674,168	0	715,000
		1,974,168	330,000	1,345,000
Outflows from financing activities				
Repayment of borrowings	7(a)	(105,848)	(64,878)	(90,558)
Payments for principal portion of lease liabilities	8	(12,752)	(17,002)	(17,002)
Transfers to reserve accounts	9(a)	(748,084)	(10,278)	(115,000)
		(866,684)	(92,158)	(222,560)
Amount attributable to financing activities		1,107,484	237,842	1,122,440
MOVEMENT IN SURPLUS OR DEFICIT				
Surplus or deficit at the start of the financial year	3	2,562,609	2,729,320	2,386,002
Amount attributable to operating activities		(1,471,614)	780,059	(1,815,294)
Amount attributable to investing activities		(2,198,479)	(1,184,612)	(1,672,009)
Amount attributable to financing activities		1,107,484	237,842	1,122,440
Surplus or deficit at the end of the financial year	3	0	2,562,609	21,139

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

**SHIRE OF NANNUP
FOR THE YEAR ENDED 30 JUNE 2024
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SHIRE OF NANNUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

1(a) BASIS OF PREPARATION

The annual budget is a forward looking document and has been prepared in accordance with the Local Government Act 1995 and accompanying regulations.

Local Government Act 1995 requirements

Section 6.4(2) of the *Local Government Act 1995* read with the *Local Government (Financial Management) Regulations 1996* prescribe that the annual budget be prepared in accordance with the *Local Government Act 1995* and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards. The Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and Interpretations of the Australian Accounting Standards Board were applied where no inconsistencies exist.

The *Local Government (Financial Management) Regulations 1996* specify that vested land is a right-of-use asset to be measured at cost, and is considered a zero cost concessionary lease. All right-of-use assets under zero cost concessionary leases are measured at zero cost rather than at fair value, except for 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 annual budget have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the annual 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 controls resources to carry on its functions have been included in the financial statements forming part of this annual budget.

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 annual budget.

2022/23 actual balances

Balances shown in this budget as 2022/23 Actual are estimates as forecast at the time of preparation of the annual budget and are subject to final adjustments.

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.

Comparative figures

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

Rounding off figures

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

Initial application of accounting standards

During the budget year, the below revised Australian Accounting Standards and Interpretations are expected to be compiled, become mandatory and be applicable to its operations.

- AASB 2021-2 Amendments to Australian Accounting Standards
 - Disclosure of Accounting Policies or Definition of Accounting Estimates
- AASB 2021-6 Amendments to Australian Accounting Standards
 - Disclosure of Accounting Policies: Tier 2 and Other Australian Accounting Standards
- AASB 2022-7 Editorial Corrections to Australian Accounting Standards and Repeal of Superseded and Redundant Standards

It is not expected these standards will have an impact on the annual budget.

New accounting standards for application in future years

The following new accounting standards will have application to local government in future years:

- AASB 2014-10 Amendments to Australian Accounting Standards
 - Sale or Contribution of Assets between an Investor and its Associate or Joint Venture
- AASB 2020-1 Amendments to Australian Accounting Standards
 - Classification of Liabilities as Current or Non-current
- AASB 2021-7c Amendments to Australian Accounting Standards
 - Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections [deferred AASB 10 and AASB 128 amendments in AASB 2014-10 apply]
- AASB 2022-5 Amendments to Australian Accounting Standards
 - Lease Liability in a Sale and Leaseback
- AASB 2022-6 Amendments to Australian Accounting Standards
 - Non-current Liabilities with Covenants
- AASB 2022-10 Amendments to Australian Accounting Standards
 - Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities

It is not expected these standards will have an impact on the annual budget.

Judgements, estimates and assumptions

The preparation of the annual 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.

The balances, transactions and disclosures impacted by accounting estimates are as follows:

- estimated fair value of certain financial assets
- estimation of fair values of land and buildings and investment property
- impairment of financial assets
- estimation uncertainties and judgements made in relation to lease accounting
- estimated useful life of assets

SHIRE OF NANNUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

1(b) KEY TERMS AND DEFINITIONS - NATURE OR TYPE

REVENUES

RATES

All rates levied under the *Local Government Act 1995*. Includes general, differential, specific area rates, minimum payment, interim rates, back rates, ex-gratia rates, less discounts offered.

Exclude administration fees, interest on instalments, interest on arrears, service charges and sewerage rates.

GRANTS, SUBSIDIES AND CONTRIBUTIONS

All amounts received as grants, subsidies and contributions that are not capital grants.

CAPITAL 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.

REVENUE FROM CONTRACTS WITH CUSTOMERS

Revenue from contracts with customers is recognised when the local government satisfies its performance obligations under the contract.

FEES AND CHARGES

Revenues (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.

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 the charges which can be raised. These are television and radio broadcasting, underground electricity and neighbourhood surveillance services and water.

Exclude rubbish removal charges which should not be classified as a service charge. 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.

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 cannot be classified under the above headings, includes dividends, discounts, rebates etc.

PROFIT ON ASSET DISPOSAL

Gain on the disposal of assets including gains on the disposal of long-term investments.

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.

Note *AASB 119 Employee Benefits* provides a definition of employee benefits which should be considered.

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 (such as telephone and internet charges), 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 and rental or lease expenditures.

UTILITIES (GAS, ELECTRICITY, WATER)

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.

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation and amortisation expenses raised on all classes of assets.

FINANCE COSTS

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 levies including DFES levy and State taxes. Donations and subsidies made to community groups.

SHIRE OF NANNUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

2. RATES AND SERVICE CHARGES

(a) Rating Information

Rate Description	Basis of valuation	Rate in	Number of properties	Rateable value	2023/24 Budgeted rate revenue	2023/24 Budgeted interim rates	2023/24 Budgeted back rates	2023/24 Budgeted total revenue	2022/23 Actual total revenue	2022/23 Budget total revenue
		\$		\$	\$	\$	\$	\$	\$	\$
(i) General rates										
General	Gross rental valuation	0.097188	393	6,725,083	653,597	0	0	653,597	618,331	622,142
Industrial	Gross rental valuation	0.104130	12	465,235	48,445	0	0	48,445	45,981	45,981
Short Term	Gross rental valuation	0.108135	24	491,660	53,166	0	0	53,166	43,448	43,448
General	Unimproved valuation	0.004710	234	155,302,000	731,473	0	0	731,473	534,472	534,821
Plantations	Unimproved valuation	0.005178	42	44,939,000	232,694	0	0	232,694	185,863	185,863
Total general rates			705	207,922,978	1,719,375	0	0	1,719,375	1,428,095	1,432,255
(ii) Minimum rates										
		Minimum								
		\$								
General	Gross rental valuation	1,163	293	2,319,468	340,759	0	0	340,759	344,344	344,344
Industrial	Gross rental valuation	1,246	3	25,900	3,738	0	0	3,738	4,792	4,792
Short Term	Gross rental valuation	1,294	8	68,380	10,352	0	0	10,352	9,584	9,584
General	Unimproved valuation	1,092	123	14,372,924	134,316	0	0	134,316	172,200	172,200
Mining	Unimproved valuation	1,092	15	583,247	16,380	0	0	16,380	16,938	17,850
Plantations	Unimproved valuation	1,510	3	668,000	4,530	0	0	4,530	8,388	8,388
Total minimum payments			445	18,037,919	510,075	0	0	510,075	556,246	557,158
Total general rates and minimum rates			1,150	225,960,897	2,229,450	0	0	2,229,450	1,984,341	1,989,413
(iv) Ex-gratia rates										
Department of Biosecurity, Conservation & Attractions						62,085		62,085	62,084	0
Total ex-gratia rates			0	0	0	62,085	0	62,085	62,084	0
					2,229,450	62,085	0	2,291,535	2,046,425	1,989,413
Waivers or Concessions (Refer note 2(f))								(3,800)	(2,672)	(15,000)
Total rates					2,229,450	62,085	0	2,287,735	2,043,753	1,974,413

The Shire did not raise specified area rates for the year ended 30th June 2024.

All land (other than exempt land) in the Shire of Nannup is rated according to its Gross Rental Value (GRV) if its use is predominately non rural or, Unimproved Value (UV) if its use is predominately rural.

The general rates for the 2023/24 financial year have been determined by Council on the basis of raising the revenue required to meet the estimated deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than general rates and also considering the extent of any increase in rating over the level adopted in the previous year.

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

Ex-gratia rates are payments received as contributions towards the Shire of Nannup operational costs from property owners which are otherwise exempt from paying rates.

SHIRE OF NANNUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

2. RATES AND SERVICE CHARGES (CONTINUED)

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

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

Option 1 (Full Payment)

Single full payment

Option 2 (Four Instalments)

First instalment

Second instalment

Third instalment

Fourth instalment

Instalment options	Date due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates *
		\$	%	%
Option one				
Single full payment	19/10/2023	N/A	N/A	7.00%
Option two				
First instalment	19/10/2023	N/A	N/A	7.00%
Second instalment	19/12/2023	5	5.50%	7.00%
Third instalment	19/02/2024	5	5.50%	7.00%
Fourth instalment	22/04/2024	5	5.50%	7.00%

* Council will not be charging unpaid rates interest rates until 1 January 2024.

	2023/24 Budget revenue	2022/23 Actual revenue	2022/23 Budget revenue
	\$	\$	\$
Instalment plan admin charge revenue	3,000	2,680	3,000
Instalment plan interest earned	5,500	5,185	5,500
Unpaid rates and service charge interest earned	15,000	14,447	8,000
	23,500	22,312	16,500

**SHIRE OF NANNUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024**

2. RATES AND SERVICE CHARGES (CONTINUED)

(c) Objectives and Reasons for Differential Rating

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

Differential general rate

Description	Characteristics	Objects	Reasons
GRV Industrial	Land zoned or used or held for Industrial purposes	To ensure that all ratepayers make a reasonable contribution towards the services and facilities provided and maintained by the Shire for the benefit of residents.	Assist with the funding contribution towards the ongoing maintenance and provision of works and services within the Shire.
GRV Short Term	Includes lodging houses, bed and breakfasts, self-contained accommodation, caravan and camping grounds	To apply a differential rate and minimum payment to land used or held for short-term accommodation purposes.	Maintain fairness and equity with the funding of tourism development, marketing and event related projects throughout the district.
UV Plantations	Land used or held typically for plantations purposes	To ensure that all ratepayers make a reasonable contribution towards the services and facilities provided and maintained by the Shire for the benefit of residents.	Ensure that all ratepayers make a fair and reasonable contribution towards the ongoing maintenance and provision of works and services, particularly roadworks maintenance and renewal throughout the Shire.

(d) Differential Minimum Payment

GRV Industrial	Land zoned or used or held for Industrial purposes	To ensure that all ratepayers make a reasonable contribution towards the services and facilities provided and maintained by the Shire for the benefit of residents.	Ensure that all ratepayers make a fair and reasonable contribution towards the ongoing maintenance and renewal of infrastructure throughout the Shire.
GRV Short Term	Includes lodging houses, bed and breakfasts, self-contained accommodation, caravan and camping grounds	To apply a differential rate and minimum payment to land used or held for short-term accommodation purposes.	Ensure that all ratepayers make a fair and reasonable contribution towards the ongoing maintenance and renewal of infrastructure throughout the Shire.
UV Plantations	Land used or held typically for plantations purposes	To ensure that all ratepayers make a reasonable contribution towards the services and facilities provided and maintained by the Shire for the benefit of residents.	Ensure that all ratepayers make a fair and reasonable contribution towards the ongoing maintenance and renewal of infrastructure throughout the Shire.

**SHIRE OF NANNUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024**

2. RATES AND SERVICE CHARGES (CONTINUED)

(e) Service Charges

The Shire did not raise service charges for the year ended 30th June 2024.

(f) Waivers or concessions

Rate, fee or charge to which the waiver or concession is granted	Type	Waiver/Concession	Discount %	Discount (\$)	2023/24 Budget	2022/23 Actual	2022/23 Budget	Circumstances in which the waiver or concession is granted	Objects and reasons of the waiver or concession
GRV Short Term	Rate	Concession	3.00%	Various	\$ 500	\$ 301	\$ 2,500	Where a property is also the place of full-time residence for the owners therefore isn't solely for short term accommodation.	When compared to a normal place of residence, these hybrid properties are deriving a short term accommodation income through tourist visitation therefore making it reasonable for them to contribute more towards the rate burden than one that is not.
UV Plantations	Rate	Concession	4.00%	Various	500	348	7,500	Owners who demonstrate 75%+ of the arable area is not used for plantation.	Properties used for both plantation and non-plantation purposes may be eligible for a concession based on % of arable land used.
UV Plantations	Rate	Concession	2.50%	Various	500	72	3,500	Owners who demonstrate between 50% to 75% of the arable area is not used for plantation.	Properties used for both plantation and non-plantation purposes may be eligible for a concession based on % of arable land used.
UV Plantations	Rate	Concession	1.00%	Various	0	16	1,500	Owners who demonstrate between 25% - 50% of the arable land is not used for plantation.	Properties used for both plantation and non-plantation purposes may be eligible for a concession based on % of arable land used.
Charitable Properties	Rate	Concession	100.00%	Various	2,300	1,935	0	Owners who can demonstrate that the land is being used exclusively for charitable purposes.	Properties used exclusively for charitable purposes.
					3,800	2,672	15,000		

SHIRE OF NANNUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

3. NET CURRENT ASSETS

(a) Composition of estimated net current assets

Current assets

		2023/24 Budget 30 June 2024	2022/23 Actual 30 June 2023	2022/23 Budget 30 June 2023
Cash and cash equivalents	4	2,442,960	6,005,669	3,221,413
Financial assets		58,839	56,729	42,479
Receivables		387,233	452,233	226,313
Inventories		4,164	4,164	4,164
		2,893,196	6,518,795	3,494,369

Less: current liabilities

Trade and other payables		(318,172)	(456,129)	(621,233)
Lease liabilities	8	(1)	(12,752)	(12,752)
Long term borrowings	7	(105,000)	(105,848)	(122,468)
Employee provisions		(448,482)	(448,482)	(425,280)
		(871,655)	(1,023,211)	(1,181,733)

Net current assets

Less: Total adjustments to net current assets

	3(c)	(2,021,541)	(2,932,975)	(2,291,497)
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Net current assets used in the Statement of Financial Activity

		0	2,562,609	21,139
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EXPLANATION OF DIFFERENCE IN NET CURRENT ASSETS AND SURPLUS/(DEFICIT)

Items excluded from calculation of budgeted deficiency

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

(b) Non-cash amounts excluded from operating activities

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

Adjustments to operating activities

		2023/24 Budget 30 June 2024	2022/23 Actual 30 June 2023	2022/23 Budget 30 June 2023
Less: Profit on asset disposals	5	(68,087)	(29,600)	(61,499)
Add: Loss on asset disposals	5	8,893	0	3,404
Add: Depreciation	6	1,406,769	1,287,107	1,476,440
Movement in current employee provisions associated with restricted cash		1,059	718	1,048
Non cash amounts excluded from operating activities		1,348,634	1,258,225	1,419,393

(c) Current assets and liabilities excluded from budgeted deficiency

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

Adjustments to net current assets

Less: Cash - reserve accounts	9	(2,293,708)	(3,219,792)	(2,609,514)
Less: Current assets not expected to be received at end of year				
- Current financial assets at amortised cost - self supporting loans		(58,839)	(56,729)	(42,479)
Add: Current liabilities not expected to be cleared at end of year				
- Current portion of borrowings		105,000	105,848	122,468
- Current portion of lease liabilities		1	12,752	12,752
- Current portion of employee benefit provisions held in reserve		226,005	224,946	225,276
Total adjustments to net current assets		(2,021,541)	(2,932,975)	(2,291,497)

3(d) NET CURRENT ASSETS (CONTINUED)

MATERIAL ACCOUNTING POLICIES

CURRENT AND NON-CURRENT CLASSIFICATION

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

TRADE AND OTHER PAYABLES

Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the financial year that are unpaid and arise when the Shire becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition. The carrying amounts of trade and other payables are considered to be the same as their fair values, due to their short-term nature.

PREPAID RATES

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

INVENTORIES

General

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

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

Superannuation

The Shire contributes to a number of superannuation funds on behalf of employees. All funds to which the Shire contributes are defined contribution plans.

LAND HELD FOR RESALE

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

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

Land held for resale is classified as current except where it is held as non-current based on the Shire's intentions to release for sale.

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.

CONTRACT ASSETS

Contract assets primarily relate to the Shire's right to consideration for work completed but not billed at the end of the period.

TRADE AND OTHER RECEIVABLES

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

Trade and other receivables are recognised initially at the amount of consideration that is unconditional, unless they contain significant financing components, when they are recognised at fair value.

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

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

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

PROVISIONS

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

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

EMPLOYEE BENEFITS

Short-term employee benefits

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

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

Other long-term employee benefits

Long-term employee benefits provisions are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur.

The Shire's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the Shire does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current provisions.

SHIRE OF NANNUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

4. 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	2023/24 Budget	2022/23 Actual	2022/23 Budget
		\$	\$	\$
Cash at bank and on hand		269,745	2,821,897	611,899
Term deposits		2,173,215	3,183,772	2,609,514
Total cash and cash equivalents		2,442,960	6,005,669	3,221,413
Held as				
- Unrestricted cash and cash equivalents	3(a)	149,252	2,785,877	611,899
- Restricted cash and cash equivalents	3(a)	2,293,708	3,219,792	2,609,514
		2,442,960	6,005,669	3,221,413
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		2,293,708	3,219,792	2,609,514
		2,293,708	3,219,792	2,609,514
The assets are restricted as a result of the specified purposes associated with the liabilities below:				
Financially backed reserves	9	2,293,708	3,219,792	2,609,514
		2,293,708	3,219,792	2,609,514
Reconciliation of net cash provided by operating activities to net result				
Net result		2,727,992	(9,368)	(54,447)
Depreciation	6	1,406,769	1,287,107	1,476,440
(Profit)/loss on sale of asset	5	(59,194)	(29,600)	(58,095)
(Increase)/decrease in receivables		65,000	(231,443)	54,431
(Increase)/decrease in contract assets		0	798,214	798,215
(Increase)/decrease in other assets		0	1,262	0
Increase/(decrease) in payables		(137,957)	(686,523)	(600,000)
Capital grants, subsidies and contributions		(5,548,240)	(468,798)	(3,180,240)
Net cash from operating activities		(1,545,630)	660,851	(1,563,696)

MATERIAL 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 3 - 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 NANNUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

5. FIXED ASSETS

The following assets are budgeted to be acquired and/or disposed of during the year.

	2023/24 Budget Additions	2023/24 Budget Disposals - Net Book Value	2023/24 Budget Disposals - Sale Proceeds	2023/24 Budget Disposals - Profit or Loss	2022/23 Actual Additions	2022/23 Disposals - Net Book Value	2022/23 Actual Disposals - Sale Proceeds	2022/23 Actual Disposals - Profit or Loss	2022/23 Budget Additions	2022/23 Budget Disposals - Net Book Value	2022/23 Budget Disposals - Sale Proceeds	2022/23 Budget Disposals - Profit or Loss
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
(a) Property, Plant and Equipment												
Buildings - non-specialised	652,001	0	0	0	127,727	0	0	0	395,510	0	0	0
Buildings - specialised	0	0	0	0	14,293	0	0	0	0	0	0	0
Furniture and equipment	405,000	0	0	0	235	0	0	0	355,000	0	0	0
Plant and equipment	1,328,992	161,806	221,000	59,194	44,100	21,957	51,557	29,600	498,944	161,905	220,000	58,095
Total	2,385,993	161,806	221,000	59,194	186,355	21,957	51,557	29,600	1,249,454	161,905	220,000	58,095
(b) Infrastructure												
Infrastructure - roads	1,674,800	0	0	0	791,383	0	0	0	1,529,000	0	0	0
Infrastructure - footpaths & cyclepaths	2,909,598	0	0	0	254,796	0	0	0	1,146,494	0	0	0
Infrastructure - drainage	271,823	0	0	0	0	0	0	0	130,000	0	0	0
Infrastructure - bridges	713,000	0	0	0	0	0	0	0	605,000	0	0	0
Infrastructure - parks and ovals	0	0	0	0	171,460	0	0	0	123,000	0	0	0
Infrastructure - other	69,234	0	0	0	0	0	0	0	10,000	0	0	0
Total	5,638,455	0	0	0	1,217,639	0	0	0	3,543,494	0	0	0
(c) Right of Use Assets												
Right of use - plant and equipment	1	0	0	0	0	0	0	0	0	0	0	0
Total	1	0	0	0	0	0	0	0	0	0	0	0
Total	8,024,449	161,806	221,000	59,194	1,403,994	21,957	51,557	29,600	4,792,948	161,905	220,000	58,095

MATERIAL 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.

GAINS AND LOSSES ON DISPOSAL

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

SHIRE OF NANNUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

6. DEPRECIATION

By Class

Buildings - non-specialised
Buildings - specialised
Furniture and equipment
Plant and equipment
Infrastructure - roads
Infrastructure - footpaths & cyclepaths
Infrastructure - drainage
Infrastructure - bridges
Infrastructure - parks and ovals
Right of use - plant and equipment

By Program

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

	2023/24 Budget	2022/23 Actual	2022/23 Budget
	\$	\$	\$
	28,469	25,914	46,033
	21,894	21,608	0
	11,265	11,241	7,107
	300,887	297,249	274,997
	757,658	659,442	878,996
	48,555	42,185	20,447
	72,097	72,097	72,097
	126,249	126,249	158,032
	22,694	14,121	1,730
	17,001	17,001	17,001
	1,406,769	1,287,107	1,476,440
	91,191	91,191	96,920
	682	682	682
	4,461	4,461	4,461
	5,773	5,773	5,773
	56,088	45,718	30,084
	971,653	875,463	1,073,829
	10,680	10,680	7,582
	266,241	253,139	257,109
	1,406,769	1,287,107	1,476,440

MATERIAL 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	20 to 100 years
Buildings - specialised	20 to 100 years
Furniture and equipment	4 to 10 years
Plant and equipment	4 to 20 years
Infrastructure - roads	10 to 80 years
Infrastructure - footpaths & cyclepaths	35 to 60 years
Infrastructure - drainage	70 to 150 years
Infrastructure - bridges	90 to 100 years
Infrastructure - parks and ovals	50 to 75 Years
Right of use - plant and equipment	Based on the remaining lease

SHIRE OF NANNUP
 NOTES TO AND FORMING PART OF THE BUDGET
 FOR THE YEAR ENDED 30 JUNE 2024

7. BORROWINGS

(a) Borrowing repayments

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

Purpose	Loan Number	Institution	Interest Rate	Budget	2023/24	2023/24	Budget	2023/24	Actual	2022/23	2022/23	Actual	2022/23	Budget	2022/23	2022/23	Budget	2022/23
				Principal	Budget	Budget	Principal	Actual		Actual	Principal	Actual	Principal		Budget	Budget	Budget	Principal
				1 July 2023	New Loans	Principal Repayments	outstanding 30 June 2024	Interest Repayments	1 July 2022	New Loans	Principal Repayments	outstanding 30 June 2023	Interest Repayments	1 July 2022	New Loans	Principal Repayments	outstanding 30 June 2023	Interest Repayments
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Waste Facility Machine	40	WATC	2.48%	263,762	0	(35,851)	227,911	(3,158)	299,613	0	(35,851)	263,762	(3,604)	299,613	0	(35,851)	263,762	(3,605)
Enterprise Resource Training (ERP) System	42	WATC	4.19%	0	300,000	(13,268)	286,732	(6,919)	0	0	0	0	(1,021)	0	300,000	(12,229)	287,771	(6,290)
				263,762	300,000	(49,119)	514,643	(10,077)	299,613	0	(35,851)	263,762	(4,625)	299,613	300,000	(48,080)	551,533	(9,895)
Self Supporting Loans																		
Nannup Music Club	39a	WATC	2.96%	164,061	0	(29,897)	134,164	(4,453)	193,088	0	(29,027)	164,061	(5,325)	193,088	0	(29,027)	164,061	(5,324)
Nannup Music Club	41	WATC	4.47%	330,000	0	(26,832)	303,168	(14,451)	0	330,000	0	330,000	0	0	330,000	(13,451)	316,549	(6,919)
				494,061	0	(56,729)	437,332	(18,904)	193,088	330,000	(29,027)	494,061	(5,325)	193,088	330,000	(42,478)	480,610	(12,243)
				757,823	300,000	(105,848)	951,975	(28,981)	492,701	330,000	(64,878)	757,823	(9,950)	492,701	630,000	(90,558)	1,032,143	(22,138)

All borrowing repayments, other than self supporting loans, will be financed by general purpose revenue.

SHIRE OF NANNUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

7. BORROWINGS

(b) New borrowings - 2023/24

Particulars/Purpose	Institution	Loan type	Term (years)	Interest rate	Amount borrowed budget	Total interest & charges	Amount used budget	Balance unspent
				%	\$	\$	\$	\$
Enterprise Resource Training (ERP) System WATC		Fixed	10	4.19%	300,000	70,375	300,000	0
					300,000	70,375	300,000	0

(c) Unspent borrowings

The Shire had no unspent borrowing funds as at 30th June 2023 nor is it expected to have unspent borrowing funds as at 30th June 2024.

(d) Credit Facilities

	2023/24 Budget	2022/23 Actual	2022/23 Budget
	\$	\$	\$
Undrawn borrowing facilities credit standby arrangements			
Bank overdraft limit	0	0	0
Bank overdraft at balance date	0	0	0
Credit card limit	10,000	10,000	10,000
Credit card balance at balance date	0	0	0
Total amount of credit unused	10,000	10,000	10,000
Loan facilities			
Loan facilities in use at balance date	951,975	757,823	1,032,143

MATERIAL ACCOUNTING POLICIES

BORROWING COSTS

The Shire has elected to recognise borrowing costs as an expense when incurred regardless of how the borrowings are applied.

Fair values of borrowings are not materially different to their carrying amounts, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short term nature. Borrowings fair values are based on discounted cash flows using a current borrowing rate. They are classified as level 3 fair values in the fair value hierarchy due to the unobservable inputs, including own credit risk.

SHIRE OF NANNUP
 NOTES TO AND FORMING PART OF THE BUDGET
 FOR THE YEAR ENDED 30 JUNE 2024

8. LEASE LIABILITIES

Purpose	Lease Number	Institution	Lease Interest Rate	Lease Term	Budget Lease	2023/24	2023/24	Budget Lease	2023/24	Actual Principal	2022/23	2022/23	Actual Lease	2022/23	2022/23	Budget Lease	2022/23	Budget Lease	2022/23
					Principal	Budget New	Budget Lease	Principal	Lease		Actual	Actual	Principal	Principal	Lease	Lease	Principal	Lease	Principal
					1 July 2023	Leases	Repayments	outstanding	Repayments	1 July 2022	New	repayments	outstanding	repayments	1 July 2022	New	repayments	outstanding	repayments
					\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
CESM Vehicle	979823	SG Fleet	0.00%	3 Years	12,752	0	(12,752)	0	0	29,754	0	(17,002)	12,752	0	26,754	0	(17,002)	9,752	0
CESM Vehicle	New	SG Fleet	TBA	TBA	0	1	0	1	0	0	0	0	0	0	0	0	0	0	0
					12,752	1	(12,752)	1	0	29,754	0	(17,002)	12,752	0	26,754	0	(17,002)	9,752	0

MATERIAL ACCOUNTING POLICIES

LEASES

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

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

LEASE LIABILITIES

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

SHIRE OF NANNUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

9. RESERVE ACCOUNTS

(a) Reserve Accounts - Movement

	2023/24 Budget Opening Balance	2023/24 Budget Transfer to	2023/24 Budget Transfer (from)	2023/24 Budget Closing Balance	2022/23 Actual Opening Balance	2022/23 Actual Transfer to	2022/23 Actual Transfer (from)	2022/23 Actual Closing Balance	2022/23 Budget Opening Balance	2022/23 Budget Transfer to	2022/23 Budget Transfer (from)	2022/23 Budget Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by council												
(a) Leave reserve	224,946	1,059	0	226,005	224,228	718	0	224,946	224,228	1,048	0	225,276
(b) Plant	458,445	267,388	(604,000)	121,833	456,981	1,464	0	458,445	456,981	52,136	(290,000)	219,117
(c) Recreation	580	3	(583)	0	578	2	0	580	578	3	0	581
(d) Office Equipment	166,647	785	(105,000)	62,432	166,115	532	0	166,647	166,115	776	0	166,891
(e) Asset Management	852,101	4,011	(360,000)	496,112	849,381	2,720	0	852,101	849,381	3,967	(375,000)	478,348
(f) Main Street Upgrade	61	0	(61)	0	60	1	0	61	60	1	0	61
(g) Landfill	181,111	852	0	181,963	180,586	525	0	181,111	180,586	844	0	181,430
(h) Emergency Management	63,946	301	0	64,247	63,742	204	0	63,946	63,742	298	0	64,040
(i) Aged Accommodation	401,706	1,891	0	403,597	400,423	1,283	0	401,706	400,423	1,871	0	402,294
(j) Gravel Pit	164,662	775	0	165,437	164,084	578	0	164,662	164,084	767	0	164,851
(k) Community Bus	31,029	146	(31,175)	0	30,930	99	0	31,029	30,930	145	0	31,075
(l) Infrastructure	201,924	368,665	(442,999)	127,590	201,279	645	0	201,924	201,279	941	0	202,220
(m) Statagic Initiatives	365,533	1,704	(100,000)	267,237	364,367	1,166	0	365,533	364,367	1,703	(50,000)	316,070
(n) Youth	16,422	77	0	16,499	16,370	52	0	16,422	16,370	77	0	16,447
(o) Footpaths	30,208	142	(30,350)	0	30,112	96	0	30,208	30,112	141	0	30,253
(p) Trails	60,471	100,285	0	160,756	60,278	193	0	60,471	60,278	50,282	0	110,560
	3,219,792	748,084	(1,674,168)	2,293,708	3,209,514	10,278	0	3,219,792	3,209,514	115,000	(715,000)	2,609,514

(b) Reserve Accounts - Purposes

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

Reserve name	Anticipated date of use	Purpose of the reserve
(a) Leave reserve	Ongoing	An accounting requirement to fund leave accumulated by employees.
(b) Plant	Ongoing	To fund replacement or new acquisition of plant and associated equipment.
(c) Recreation	30/06/2024	To be used for future enhancements to recreation facility.
(d) Office Equipment	Ongoing	To be used to ensure the equipment required for Council Administration and the supporting computer system is maintained.
(e) Asset Management	Ongoing	To fund the improvement or development of Buildings.
(f) Main Street Upgrade	30/06/2024	To be used for works to support the Main Street Upgrade project.
(g) Landfill	Ongoing	To provide funding for the rehabilitation of the refuse disposal site once it reaches the end of useful life.
(h) Emergency Management	Ongoing	To provide funding for costs associated with local emergencies, where the costs cannot be recovered from another party.
(i) Aged Accommodation	Ongoing	To be used to facilitate the development of Aged Housing within the Shire of Nannup.
(j) Gravel Pit	Ongoing	To be used for the rehabilitation of gravel pits at the end of their useful lives.
(k) Community Bus	30/06/2024	To be used to cover future capital upgrades
(l) Infrastructure	Ongoing	To fund the improvement or development of infrastructure.
(m) Statagic Initiatives	Ongoing	To fund Strategic Projects identified by Council not included within original budgets.
(n) Youth	Ongoing	To be used for future Youth Asset Purchases.
(o) Footpaths	30/06/2024	To be used for preservation of footpaths
(p) Trails	Ongoing	To be used for trail upgrade project.

SHIRE OF NANNUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

9. RESERVE ACCOUNTS (CONTINUED)

(c) Reserve Accounts - Change in Use

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

Reserve name	Proposed new purpose of the reserve	Objects of changing of the reserve	Reasons for changing the use of the reserve	2023/24 Budget amount to be used	2023/24 Budget amount change of purpose
Plant	To fund replacement or new acquisition of plant and associated equipment.	The Plant Reserve was established to set aside funds for the purchase of major plant purchases.	To ensure funds are available to purchase replacement or new acquisition plant and associated equipment.	\$ 604,000	\$
Recreation	The Recreation Reserve account is expected to be closed by 30 June 2024.	\$583 will be transferred from Recreation Reserve into the Infrastructure Reserve.	Consolidate with Infrastructure Reserve in 2023/24 to replace a few reserves including the Recreation Reserve.		583
Asset Management	To fund the improvement or development of Buildings.	The Asset Management Reserve was established to be used for works to Council buildings as determined by the Asset Management Plan.	To ensure funds are available to improve and develop Building Assets.	350,000	
Main Street Upgrade	The Main Street Upgrade Reserve account is expected to be closed by 30 June 2024.	\$61 will be transferred from Main Street Upgrade Reserve into the Infrastructure Reserve.	Consolidate with Infrastructure Reserve in 2023/24 to replace a few of reserves including the Main Street Upgrade Reserve.		61
Infrastructure	To fund the improvement or development of infrastructure.	The Infrastructure Reserve was established to set aside funds to provide support to future budgets to minimise the impact of the loss of capital grants as and when required.	To ensure funds are available to improve and develop Infrastructure Assets.	442,999	
Community Bus	The Community Bus Reserve account is expected to be closed by 30 June 2024.	\$31,175 will be transferred from Community Bus Reserve into the Plant Reserve.	Consolidate with Plant Reserve in 2023/24 to replace a few reserves including the Community Bus Reserve.		31,175
Footpaths	The Footpath Reserve account is expected to be closed by 30 June 2024.	\$30,350 will be transferred from Footpaths Reserve into the Infrastructure Reserve.	Consolidate with Infrastructure Reserve in 2023/24 to replace a few reserves including the Footpaths Reserve.		30,350
				1,396,999	62,169

10 REVENUE RECOGNITION

MATERIAL ACCOUNTING POLICIES

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

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/Refunds/Warranties	Determination of transaction price	Allocating transaction price	Measuring obligations for returns	Timing of Revenue recognition
Grant contracts with customers	Community events, minor facilities, research, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Licences/ Registrations/ Approvals	Building, planning, development and animal management, having the same nature as a licence regardless of naming.	Single point in time	Full payment prior to issue	None	Set by State legislation or limited by legislation to the cost of provision	Based on timing of issue of the associated rights	No refunds	On payment and issue of the licence, registration or approval
Waste management entry fees	Waste treatment, recycling and disposal service at disposal sites	Single point in time	Payment in advance at gate or on normal trading terms if credit provided	None	Adopted by council annually	Based on timing of entry to facility	Not applicable	On entry to facility
Fees and charges for other goods and services	Cemetery services, library fees, reinstatements and private works	Single point in time	Payment in full in advance	None	Adopted by council annually	Applied fully based on timing of provision	Not applicable	Output method based on provision of service or completion of works
Sale of stock	Kiosk and visitor centre stock	Single point in time	Payment in full in advance	Refund for faulty goods	Adopted by council annually, set by mutual agreement	Applied fully based on timing of provision	Returns limited to repayment of transaction price	Output method based on goods

SHIRE OF NANNUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

11. PROGRAM INFORMATION

(a) Key Terms and Definitions - Reporting Programs

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

OBJECTIVE

ACTIVITIES

Governance

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

Administration and operation of facilities and services to members of the council. Other costs that relate to assisting elected members and ratepayers 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 the provision 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 support for the operation of child health clinics.

Education and welfare

To support disadvantaged persons, the elderly, children and youth.

Support with the provision of day care and pre-school facilities; assistance to playgroups, retirement villages, services for senior citizens and youth, and other voluntary services.

Housing

Help ensure adequate housing.

Maintenance of staff and rental housing.

Community amenities

Provide services required by the community.

Rubbish collection services, operation of refuse sites, environmental protection, administration of the town planning scheme, development of land, maintenance of cemeteries, maintenance and operation of public conveniences and storm water drainage maintenance.

Recreation and culture

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

Maintenance of halls, the leisure centre and various reserves; operation of library, heritage facilities and cultural activities.

Transport

To provide effective and efficient transport services to the community.

Construction and maintenance of streets, roads, bridges, cleaning and lighting of streets, depot maintenance and parking control.

Economic services

To help promote the Shire and improve its economic wellbeing.

The regulation and provision of tourism, area promotion, economic development, building control, (agricultural) noxious weeds management and water standpipes.

Other property and services

Identification of expenses not included in programs above and for the pooling of costs that have been reallocated to the programs above.

Private works, plant repairs and operation costs, business units activities and directorate costs.

SHIRE OF NANNUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

11 PROGRAM INFORMATION (CONTINUED)

(b) Income and expenses

	2023/24 Budget	2022/23 Actual	2022/23 Budget
Income excluding grants, subsidies and contributions	\$	\$	\$
Governance	0	969	0
General purpose funding	2,330,735	2,094,054	2,032,414
Law, order, public safety	22,600	13,263	26,351
Health	3,400	5,109	2,700
Education and welfare	4,100	6,829	0
Housing	24,000	23,092	24,000
Community amenities	455,811	377,233	425,243
Recreation and culture	66,140	35,663	40,205
Transport	35,500	17,292	31,543
Economic services	85,200	30,181	79,500
Other property and services	32,707	49,834	12,401
	3,060,193	2,653,519	2,674,357
Grants, subsidies and contributions			
Governance	50,000	20,000	0
General purpose funding	431,000	2,070,672	440,420
Law, order, public safety	440,855	328,356	322,131
Education and welfare	44,000	44,653	40,727
Community amenities	0	0	51,750
Recreation and culture	29,600	59,139	30,000
Transport	115,000	118,890	0
Economic services	3,000	0	4,000
	1,113,455	2,641,710	889,028
Capital grants, subsidies and contributions			
Law, order, public safety	625,993	142,418	219,454
Education and welfare	0	0	0
Recreation and culture	209,234	0	148,000
Transport	4,713,013	326,380	2,812,786
	5,548,240	468,798	3,180,240
Total Income	9,721,888	5,764,027	6,743,625
Expenses			
Governance	(1,236,287)	(737,470)	(1,023,566)
General purpose funding	(25,800)	(22,857)	(38,000)
Law, order, public safety	(863,176)	(821,788)	(691,751)
Health	(76,799)	(75,338)	(76,413)
Education and welfare	(158,413)	(116,200)	(119,079)
Housing	(85,035)	(41,932)	(43,155)
Community amenities	(695,443)	(551,422)	(740,965)
Recreation and culture	(1,015,125)	(670,411)	(732,735)
Transport	(2,253,950)	(2,136,618)	(2,833,244)
Economic services	(571,178)	(419,516)	(492,164)
Other property and services	(12,690)	(179,843)	(7,000)
Total expenses	(6,993,896)	(5,773,395)	(6,798,072)
Net result for the period	2,727,992	(9,368)	(54,447)

**SHIRE OF NANNUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024**

12. OTHER INFORMATION

	2023/24 Budget	2022/23 Actual	2022/23 Budget
The net result includes as revenues			
	\$	\$	\$
(a) Interest earnings			
Investments			
- Reserve accounts	3,500	13,751	15,000
- Other funds	30,903	16,561	13,243
Other interest revenue	20,500	19,632	13,500
	54,903	49,944	41,743
(b) Other revenue			
Reimbursements and recoveries	43,800	51,694	31,601
	43,800	51,694	31,601
The net result includes as expenses			
(c) Auditors remuneration			
Audit services	32,000	37,000	30,000
Other services	5,000	5,350	0
	37,000	42,350	30,000
(d) Interest expenses (finance costs)			
Borrowings (refer Note 7(a))	28,981	9,950	22,138
	28,981	9,950	22,138

SHIRE OF NANNUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

13. ELECTED MEMBERS REMUNERATION

	2023/24 Budget	2022/23 Actual	2022/23 Budget
	\$	\$	\$
President T Dean			
President's allowance	12,000	12,000	12,000
Meeting attendance fees	12,000	12,000	12,000
Annual allowance for ICT expenses	1,100	1,100	1,100
Travel and accommodation expenses	375	3,576	375
	25,475	28,676	25,475
Deputy President V Hansen			
Deputy President's allowance	3,000	3,000	3,000
Meeting attendance fees	6,000	6,000	6,000
Annual allowance for ICT expenses	1,100	1,100	1,100
Travel and accommodation expenses	375	1,076	375
	10,475	11,176	10,475
Councillor C Brown			
Meeting attendance fees	6,000	6,000	6,000
Annual allowance for ICT expenses	1,100	1,100	1,100
Travel and accommodation expenses	375	0	375
	7,475	7,100	7,475
Councillor C Buckland			
Meeting attendance fees	6,000	6,000	6,000
Annual allowance for ICT expenses	1,100	1,100	1,100
Travel and accommodation expenses	375	0	375
	7,475	7,100	7,475
Councillor I Gibb			
Meeting attendance fees	6,000	6,000	6,000
Annual allowance for ICT expenses	1,100	1,100	1,100
Travel and accommodation expenses	375	0	375
	7,475	7,100	7,475
Councillor C Gilbert			
Meeting attendance fees	6,000	6,000	6,000
Annual allowance for ICT expenses	1,100	1,100	1,100
Travel and accommodation expenses	375	0	375
	7,475	7,100	7,475
Councillor R Longmore			
Meeting attendance fees	6,000	6,000	6,000
Annual allowance for ICT expenses	1,100	1,100	1,100
Travel and accommodation expenses	375	0	375
	7,475	7,100	7,475
Councillor P Fraser			
Meeting attendance fees	6,000	0	6,000
Annual allowance for ICT expenses	1,100	0	1,100
Travel and accommodation expenses	375	0	375
	7,475	0	7,475
Total Elected Member Remuneration	80,800	75,352	80,800
President's allowance	12,000	12,000	12,000
Deputy President's allowance	3,000	3,000	3,000
Meeting attendance fees	54,000	48,000	54,000
Annual allowance for ICT expenses	8,800	7,700	8,800
Travel and accommodation expenses	3,000	4,652	3,000
	80,800	75,352	80,800

SHIRE OF NANNUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

14. TRUST FUNDS

Funds held at balance date which are required by legislation to be credited to the trust fund and which are not included in the financial statements are as follows:

Detail	Balance 1 July 2023	Estimated amounts received	Estimated amounts paid	Estimated balance 30 June 2024
	\$	\$	\$	\$
Building Services Levy (BSL)	(1,038)	12,000	(10,962)	0
Construction Training Fund (CTF)	0	10,000	(10,000)	0
Department of Transport	813	275,000	(275,813)	0
Key, Facility & Equipment Bonds	7,520	1,000	(1,000)	7,520
Retention Bonds	39,692	5,000	(18,000)	26,692
Other Bonds	44,018	25,000	(30,000)	39,018
Unclaimed Funds	180	0	(180)	0
	91,185	328,000	(345,955)	73,230

SHIRE OF NANNUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

15. FEES AND CHARGES

	2023/24 Budget	2022/23 Actual	2022/23 Budget
	\$	\$	\$
By Program:			
General purpose funding	3,000	2,966	3,000
Law, order, public safety	22,600	9,308	26,351
Health	3,400	5,109	2,700
Education and welfare	1,600	1,584	0
Housing	24,000	23,092	24,000
Community amenities	435,908	379,332	413,000
Recreation and culture	35,660	30,969	16,050
Transport	0	0	500
Economic services	79,500	23,833	79,500
Other property and services	0	2,335	0
	605,668	478,528	565,101

The subsequent pages detail the fees and charges proposed to be imposed by the local government.

Appendix A
2023/2024 Capital, Carry Forwards and Non Recurrent Budget

G/L	Job Number	Description	Municipal Funds	Grants & Contributions	Reserves	Sale of Assets	Borrowings	Total	External Grant & Contribution Funding (\$)														
									Regional Road Grant	Roads to Recovery	Main Roads Bridge Renewal Program	Regional Recovery Partnership (DPIRD)	LRCI Phase 3	LRCI Phase 4	Department of Transport	DFES	SWDC	Talison	NMBC				
Capital Projects																							
	514	Land & Building																					
4050614	BC5601	Nannup SES - Facility Modifications - Electric Roller Doors		15,282				15,282													15,282		
4050614	BC5601	Nannup SES - SES Boat Shed		51,209				51,209													51,209		
4080114	BC8101	Pre-School Centre Nannup - Refurbishments			30,000			30,000															
4090114	BC9101	Shire Housing Refurbishments - 30 Dunnett Road			100,000			100,000															
4100114	BC10101	Waste Facility - Solar Power, Secure Office Space, Airconditioning and Heating			40,000			40,000															
4110314	BC11303	Recreation Centre Refurbishments - Solar Power, Floor repairs, Sewage/ Water Supply Upgrade		40,000	110,000			150,000													40,000		
4110314	BC11305	Foreshore Park Amphitheatre Stage - Replace stage cover			30,000			30,000															
4110114	BC11101	Town Hall Refurbishments - Roof Anchor and Solar Power		15,000	25,000			40,000													15,000		
4120114	BC12102	Shire Depot - Roof Anchor and Solar Power		-	25,000			25,000															
		Total - Land & Building	-	121,491	360,000			481,491													66,491	55,000	
	530	Furniture and Equipment																					
4140220		Microsoft 365 Telephone including Headsets and phones			50,000			50,000															
		Total - Furniture & Equipment	-	-	50,000			50,000															
	530	Plant & Equipment																					
4050530		Purchase Fast Fill Trailer - Peerabeelup BFB		7,346				7,346													7,346		
4050530		Purchase Fast Fill Trailer - East Nannup BFB		7,346				7,346													7,346		
4050530		Purchase Light Tanker - 2.4 Braodacre Tanker - Carlotta BFB		489,300				489,300													489,300		
4110330		P238 - NP3010 - Ford Transit Tipper Replacement			80,000	20,000		100,000															
4110330		Parks and Rec - Minor Equipment Replacements (ie Chainsaws)			15,000			15,000															
4110330		Parks and Rec - Tractor/ Mini Loader			60,000			60,000															
4120330		P315 - NP3004 - Fuso Tipper Replacement			205,000	45,000		250,000															
4140230		P175 - NP413 - Hilux Dualcab - Works Coordinator Replacement			15,000	35,000		50,000															
4130830		Purchase Community Non-Urgent Patient Transfer Vehicle			50,000			50,000															
		Total - Plant & Equipment	-	503,992	425,000	100,000		1,028,992													503,992		
	540	Infrastructure Roads																					
4120141	RC005	Milyeannup Coast Road - Shoulders		100,000				100,000					100,000										
4120141	RC094	Cundinup South Road - Shoulders		20,000				20,000					20,000										
4120141	RC109	Brockman Hwy (Bridgetown Nannup Rd) - Shoulders		20,000				20,000					20,000										
4120143	RC026	Guthridge Road - reform and resheet Gravel		50,000				50,000					50,000										
4120149	RRG094	Cundinup South Road - Re seal	35,000	70,000				105,000	70,000														
4120142	RRG109	Bridgetown Nannup Road - Re seal	30,000	60,000				90,000	60,000														
4120151	RRG007	Governor Broome Road - Re form, widen and re sheet	40,000	80,000				120,000	80,000														
4120151	RRG069	Fouracres Road - Re form, widen and re sheet	40,000	80,000				120,000	80,000														
		Total - Infrastructure Roads	145,000	480,000	-	-	-	625,000	290,000	-	-	-	90,000	100,000	-	-	-	-	-	-	-		
	555	Infrastructure Bridges																					
4120167	BR863A	Bridge refurbishment - Balingup Nannup Road			21,000			21,000															
4120167	BR867A	Bridge refurbishment - Balingup Nannup Road			21,000			21,000															
4120167	BR3958A	Bridge refurbishment - East Nannup Road			51,000			51,000															
4120167	BR3983A	Bridge refurbishment - Sears Road			15,000			15,000															
		Total - Infrastructure Bridges	-	-	108,000	-	-	108,000	-	-	-	-	-	-	-	-	-	-	-	-	-		
	560	Infrastructure Footpaths & Cycleways																					
4120170	FC000	Footpath - Annual Replacement Allocation	20,000					20,000															
4120170	OC12113	Stage 3 Native Forest MTB park Trail development		1,442,110				1,442,110					1,442,110										
4120170	OC12113	Stage 3 Native Forest MTB park Trailhead		142,378				142,378					142,378										
4120170	OC12113	Stage 3 Native Forest MTB park Parking		158,355				158,355					158,355										
4120170	OC12113	Stage 3 Native Forest MTB park signage		48,561				48,561					48,561										
4120170	FC305	Hitchcock Drive - replace damaged footpath			50,000			50,000															
		Total - Infrastructure Footpaths & Cycleways	20,000	1,791,404	50,000	-	-	1,861,404	-	-	-	-	1,791,404	-	-	-	-	-	-	-	-		
	560	Infrastructure Drainage																					
4120145	R2R047	Mowen Road Drainage - upgrade		306,800				306,800		306,800													
4120166	DC004	East Nannup Road Drainage - Replacement		91,823				91,823					91,823										
4120166	DC094	Cundinup South Road Drainage - Replacement		50,000				50,000					50,000										
		Total - Infrastructure Drainage	-	448,623	-	-	-	448,623	-	306,800	-	-	141,823	-	-	-	-	-	-	-	-		
	590	Infrastructure Other																					
4110390	OC12110	Tank 7 MTB Park Road Network Improvement		59,234				59,234					59,234										
		Total - Infrastructure Other	-	59,234	-	-	-	59,234	-	-	-	-	59,234	-	-	-	-	-	-	-	-		
		Total Capital Projects	165,000	3,404,744	993,000	100,000	-	4,662,744	290,000	306,800	-	1,791,404	149,234	241,823	-	570,483	-	-	55,000	-	-		

2023/2024 Capital, Carry Forwards and Non Recurrent Budget

G/L	Job Number	Description	Municipal Funds	Grants & Contributions	Reserves	Sale of Assets	Borrowings	Total	External Grant & Contribution Funding (\$)													
									Regional Road Grant	Roads to Recovery	Main Roads Bridge Renewal Program	Regional Recovery Partnership (DPIRD)	LRCI Phase 3	LRCI Phase 4	Department of Transport			NMBC				
															DFES	SWDC	Talison					
Capital Carry Forward Projects																						
	514	Land & Building																				
4050514	BC5509	Cundinup - BFB Fire Shed Fitout	20,000					20,000														
4050614	BC5601	Nannup SES - Facility Modifications & Toilet upgrades		55,510				55,510												55,510		
4110314	BC11308	Nannup Bowling Club - Building Works		50,000				50,000					50,000									
4110614	BC11601	Nannup Old Roads Board Building		45,000				45,000					45,000									
		Total - Land & Building	20,000	150,510	-	-	-	170,510	-	-	-	-	95,000	-	-	-	55,510	-	-	-		
	530	Furniture and Equipment																				
4140220		Enterprise Resource Planning (ERP) System					300,000	300,000														
4140220		Microsoft 365 Implementation			55,000			55,000														
		Total - Furniture & Equipment	-	-	55,000	-	300,000	355,000	-	-	-	-	-	-	-	-	-	-	-	-		
	530	Plant & Equipment																				
4110330		Replace JD Out front Rom Z920M - P178			14,000	6,000		20,000														
4120330		Purchase Tri Axle Low Loader Heavy Plant Trailer			135,000	15,000		150,000														
4140230		P190 - NP0 - Vehicle Replacement			5,000	65,000		70,000														
4140230		P179 - NP000 - Vehicle Replacement			25,000	35,000		60,000														
		Total - Plant & Equipment	-	-	179,000	121,000	-	300,000	-	-	-	-	-	-	-	-	-	-	-	-		
	540	Infrastructure Roads																				
4120138	RC032	Grange Road Car Park - expansion for CBD		443,000				443,000					443,000									
4120138	RC042	Jephson Street - Reform, Drainage and Seal		180,000				180,000						180,000								
4120142	RC317	Gracillis Road (inc. Aboriginal Heritage and 4m wide Gravel surface)		120,000				120,000						120,000								
		Total - Infrastructure Roads	-	743,000	-	-	-	743,000	-	-	-	-	443,000	300,000	-	-	-	-	-	-		
	550	Infrastructure Bridges																				
4120167	BR3950	Bridge - Bridge Renewal - Cundinup West Road Bridge N.o 3950		320,000	120,000			440,000			320,000											
4120167	BR4643A	Bridge - Brushtail Road Bridge Preventative Maintenance			63,500			63,500														
4120167	BR9222	Bridge - Old Rail Bridge Preventative Maintenance and Hand Rail Fixings			101,500			101,500														
		Total - Infrastructure Bridges	-	320,000	285,000	-	-	605,000	-	-	320,000	-	-	-	-	-	-	-	-	-		
	560	Infrastructure Footpaths & Cycleways																				
4120170	OC12111	Stage 1 Trail Town - Southern Entrance to town Bridge	118,208	354,622				472,830					118,207				236,415					
4120170	OC12112	Stage 2 Trail Town - Donnelly Link - Directional Signage		53,653				53,653					53,653									
4120170	OC12112	Stage 2 Trail Town - Freestyle Jump Park - Trail Development		185,000				185,000					185,000									
4120170	OC12112	Stage 2 Trail Town - Freestyle Jump Park - Detailed Design and PM		28,000				28,000					28,000									
4120170	OC12112	Stage 2 Trail Town - Freestyle Jump Park - Signage		25,000				25,000					25,000									
4120170	OC12112	Stage 2 Trail Town - Freestyle Jump Park - Marketing & Branding		15,000				15,000					15,000									
4120170	OC12113	Stage 3 - Native Forest MTB Park Detailed Design and PM		268,711				268,711					268,711									
		Total - Infrastructure Footpaths & Cycleways	118,208	929,986	-	-	-	1,048,194	-	-	-	693,571	-	-	236,415	-	-	-	-	-		
	560	Infrastructure Drainage																				
4120165	DC039	Brockman Hwy - Drainage	130,000					130,000														
		Total - Infrastructure Drainage	130,000	-	-	-	-	130,000	-	-	-	-	-	-	-	-	-	-	-	-		
	590	Infrastructure Other																				
4100290		Waste Site Fencing - Compliance	10,000					10,000														
		Total - Infrastructure Other	10,000	-	-	-	-	10,000	-	-	-	-	-	-	-	-	-	-	-	-		
		Total Capital Carry Forward Projects	278,208	2,143,496	519,000	121,000	300,000	3,361,704	-	-	320,000	693,571	538,000	300,000	236,415	55,510	-	-	-	-		
		Total New Capital and Carry Forward Projects	443,208	5,548,240	1,512,000	221,000	300,000	8,024,448	290,000	306,800	320,000	2,484,975	687,234	541,823	236,415	625,993	-	55,000	-	-		
		Non-Recurrent Projects (Major Operating)																				
2040251		Nannup Arts, Recreation, Tourism and Liveability Masterplan	30,000	50,000	50,000			130,000												50,000		
2040251		Senior Housing Precinct			50,000			50,000														
2100150		Waste Management Site - Post Closure Plan - Compliance	16,000					16,000														
2120265		Road Side Clearing Permits	30,000					30,000														
2140250		Asset Revaluation	150,000					150,000														
		Total - Non-recurrent (Operating) Projects	226,000	50,000	100,000	-	-	376,000	-	-	-	-	-	-	-	-	50,000	-	-	-		
		Total New Capital and Non-recurrent expenditure	669,208	5,598,240	1,612,000	221,000	300,000	8,400,448	290,000	306,800	320,000	2,484,975	687,234	541,823	236,415	625,993	50,000	55,000	-	-		



Schedule of Fees and Charges

FOR THE YEAR ENDED 30 JUNE 2024

Fee Name	Unit	GST	Year 23/24 Fee	Year 22/23 Fee
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ADMINISTRATIVE SERVICES

Information Requiring Dedicated Staff Time (15mins)	Per 15 Mins	Y	\$30.00	\$30.00
Information Requiring Dedicated Staff Time (per hour)	Per Hour	Y	\$115.00	\$115.00
Rates, Orders & Requisitions - Report to Settlement Agent or like	Per Report	Y	\$110.00	\$110.00
Sale of Electoral Roll	Per Roll	Y	\$40.00	\$40.00

RIGHT OF BURIAL

Grant of Exclusive Right of Burial - 25 Year Period	Each	Y	\$905.00	\$905.00
Grant of Exclusive Right of Burial Niche Wall/Rose Garden - 25 Year Period	Each	Y	\$220.00	\$220.00
Renewal of Grant of Exclusive Right of Burial - 25 Year Period	Each	Y	\$160.00	\$160.00
Registration of Transfer of Form of Grant of Right of Burial	Each	Y	\$35.00	\$35.00
Pre-need purchase of certificate for grave site - same fees applicable as Grant Exclusive Right of Burial	Each	Y	\$905.00	\$905.00
Pre-need purchase of certificate for burial Niche Wall/Rose Garden- same fees applicable as Grant Exclusive Right of Burial	Each	Y	\$220.00	\$220.00
Re-fund of Pre-need certificate not to exceed the amount originally paid less an administration fee	Each	Y	\$95.00	\$95.00

INTERMENT TO A DEPTH OF 2.1M

Any Person Ten Years of Age or Older	Each	Y	\$1,130.00	\$1,130.00
Any Person Under Ten Years of Age	Each	Y	\$970.00	\$970.00
A Stillborn Child	Each	Y	\$640.00	\$640.00
Additional Fee - Interment Without Due Notice	Each	Y	\$135.00	\$135.00
Additional Fee - Interment Not in Usual Hours	Each	Y	\$135.00	\$135.00
Additional Fee - Interment on a Saturday, Sunday or Public Holiday	Each	Y	\$630.00	\$630.00

ASHES

Interment of Ashes	Each	Y	\$270.00	\$270.00
Placement of Ashes Within Niche Wall (includes plaque with inscription)	Each	Y	\$550.00	\$550.00
Placement of Ashes in Rose Garden (includes plaque with inscription & concrete base)	Each	Y	\$580.00	\$580.00
Transfer of ashes into new position within Niche Wall (plus cost of plaque if required)	Each	Y	\$100.00	\$100.00
Placement of Ashes in Rose Garden - No Plaque	Each	Y	\$310.00	\$310.00

MEMORIALS

Memorial Plaque - No Ashes - Rose Garden (includes plaque with inscription & concrete base)	Each	Y	\$430.00	\$430.00
Memorial Plaque - No Ashes - Niche Wall	Each	Y	\$400.00	\$400.00
Internments, (Shrub selection to be approved by CEO as per Council plan)				
- Initial Placement (includes plaque with standard inscription & concrete base)	Each	Y	\$850.00	\$850.00
- Subsequent Single Placements	Each	Y	\$440.00	\$440.00
Permission to Erect Headstone, Kerbing or Monument	Each	Y	\$55.00	\$55.00

LICENSE FEES

Undertakers Annual License Fee	Each	Y	\$160.00	\$160.00
Undertakers Single License Fee (for one interment)	Each	Y	\$110.00	\$110.00

EVENTS

Please note, other fees may apply to an event including, but not limited to: Temporary Camping; Waste Management; Traders Permits; Traffic Management; Cost Recovery.				
Venue & Facilities Hire: Fees and charges apply to Shire venues and facilities.				

EVENT APPLICATION FEE (NON-REFUNDABLE)

Standard event	Per Application	Y	\$70.00	\$70.00
Not-For-Profit Incorporated, Local Community or Sporting Groups	Per Application	Y	\$35.00	\$35.00

APPROVAL FEE - HEALTH (PUBLIC BUILDINGS) REGULATIONS 1992:

Public Building used for Event - Certificate of Approval for less than 1,000 people	Per Application	N	\$290.00	\$290.00
Public Building used for Event - Certificate of Approval for 1,000 people or more	Per Application	N	\$570.00	\$570.00

EVENT BOND

Bond 50 - 199 people	Per Event	Y	\$100.00	\$0.00
Bond 200 - 999 people	Per Event	Y	\$500.00	\$500.00
Bond 1,000 people or more	Per Event	Y	\$1,000.00	\$1,000.00

EVENT CLEANING

Fee 50 - 199 people attending per event	Per Event	Y	\$100.00	\$0.00
Fee 200 - 999 people attending per event	Per Event	Y	\$250.00	\$250.00
Fee 1,000 - 2,499 people attending per event	Per Event	Y	\$500.00	\$500.00
Fee 2,500 people or more attending per event	Per Event	Y	\$750.00	\$750.00

EVENT CAMPING

* Approval (licence) fee applicable per event. Refer to Caravan Parks and Camping Grounds Regulations 1997 Schedule 3 - Temporary Licence Facility minimum fee.				
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Fee Name	Unit	GST	Year 23/24 Fee	Year 22/23 Fee
Camping Fee less than 1,000 people	Per Person	Y	\$5.00	\$5.00
Camping Fee 1,000 people or more, No Facilities	Per Person	Y	\$10.00	\$10.00
Camping Fee 1,000 people or more, including Facilities	Per Person	Y	\$20.00	\$20.00

TANK 7 MOUNTAIN BIKE PARK

Nannup Mountain Bike Park	Per Person/Per Day	Y	\$7.00	\$7.00
Nannup Mountain Bike Park using Shuttle Road	Per Person/Per Day	Y	\$22.00	\$22.00

VILLAGE GREEN

Standard Fee	Per Day	Y	\$75.00	\$75.00
Not-For-Profit Local Community Groups	Per Day	Y	\$37.50	\$37.50

FORESHORE PARK

ALL FACILITIES - INCLUDING POWER				
Standard Fee	Per Day	Y	\$1,100.00	\$1,100.00
Not-For-Profit Local Community Groups	Per Day	Y	\$200.00	\$200.00

ALL FACILITIES - NO POWER				
Standard Fee	Per Day	Y	\$550.00	\$550.00
Not-For-Profit Local Community Groups	Per Day	Y	\$100.00	\$100.00

OLD ROADS BOARD BUILDING PARK

Standard Fee	Per Day	Y	\$75.00	\$75.00
Not-For-Profit Local Community Groups	Per Day	Y	\$37.50	\$37.50

COMMUNITY FACILITY HIRE

Key bond - exceeding 5 days	Per Facility	N	\$50.00	\$50.00
Community Facility Bond	Per Hire	N	\$200.00	\$200.00

COMMUNITY MEETING ROOM

Standard Fee	Per Hour	Y	\$20.00	\$20.00
Not-For-Profit Local Community Groups	Per Hour	Y	\$10.00	\$10.00
Standard Fee	Per Day	Y	\$100.00	\$100.00
Not-For-Profit Local Community Groups	Per Day	Y	\$50.00	\$50.00

TOWN HALL

Gas Heating Surcharge	Per Hour	Y	\$10.00	\$10.00
Gas Heating Surcharge	Per Day	Y	\$50.00	\$50.00
Standard Hire				
Standard Hire	Per Hour	Y	\$30.00	\$30.00
Not-For-Profit Local Community Groups	Per Hour	Y	\$15.00	\$15.00
Standard Hire	Per Day	Y	\$150.00	\$150.00
Not-For-Profit Local Community Groups	Per Day	Y	\$75.00	\$75.00
Social Function Hire				
Standard Hire	Per Hour	Y	\$100.00	\$100.00
Not-For-Profit Local Community Groups	Per Hour	Y	\$50.00	\$50.00
Standard Hire	Per Day	Y	\$500.00	\$500.00
Not-For-Profit Local Community Groups	Per Day	Y	\$250.00	\$250.00
Surcharge For Alcohol Consumption	Per Session	Y	\$70.00	\$70.00

*Social functions refer to all functions that are not sporting in nature. i.e. Weddings, Birthdays, Funerals, Exhibitions, Auctions, Film nights etc.

RECREATION SPORTS HALL

Standard Hire	Per Hour	Y	\$30.00	\$30.00
Not-For-Profit Local Community Groups	Per Hour	Y	\$15.00	\$15.00
Standard Hire	Per Day	Y	\$150.00	\$150.00
Not-For-Profit Local Community Groups	Per Day	Y	\$75.00	\$75.00
Seasonal Hire	Per Term	Y	\$250.00	\$250.00

FOOTBALL / CRICKET OVAL

Standard Hire	Per Day	Y	\$80.00	\$80.00
Not-For-Profit Local Community Groups	Per Day	Y	\$40.00	\$40.00
Seasonal Hire (including change rooms)	Per Year	Y	\$550.00	\$550.00
Change Rooms	Change Room	Y	\$35.00	\$35.00

MISCELLANEOUS EQUIPMENT

Hire of Trestles	Each	Y	\$10.00	\$10.00
Hire of Polypropylene Chairs – Individual	Each	Y	\$3.00	\$3.00
Hire of Polypropylene Chairs - Maximum		Y	\$210.00	\$210.00
Hire of Public Address (PA) Equipment	Per Day	Y	\$30.00	\$30.00

CONSUMER POLES

Each Pole	Per Day	Y	\$37.00	\$37.00
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Note: Actual Cost of the account for the period will be charged when being used for more than just street stalls.

Fee Name	Unit	GST	Year 23/24 Fee	Year 22/23 Fee
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LIBRARY SERVICES

Lost Library materials	Each	Y	Actual cost of	Actual cost of
War Clouds Over Nannup (Mr. A Hartley)	Each	Y	\$7.00	\$7.00
The Nannup Heritage Trail booklet	Each	Y	\$3.00	\$3.00

RANGER AND FIRE SERVICES

ANIMAL CONTROL

IMPOUND FEES - DOGS/CATS

Impound fee - First within 12 Months	Each	Y	\$65.00	\$65.00
Impound fee - Second within 12 Months	Each	Y	\$130.00	\$130.00
Impound fee - Non business hours: weekends, weekdays between 5.00pm to 7.00am	Each	Y	\$250.00	\$250.00
Pound fee - Per day or part thereof (Sustenance)	Each	Y	\$35.00	\$35.00
Private Boarding Fee	At Cost		at cost	at cost
Surrender fee plus cost of destruction and disposal	At Cost plus 30%	Y	at cost plus 30%	at cost plus 30%

OTHER

Declared Dangerous Dog compliance and annual inspection fee	Each	Y	\$150.00	\$150.00
Application for permission to keep more than the prescribed number of dogs or cats	Each	Y	\$75.00	\$75.00

IMPOUND FEES - LARGE ANIMALS

Fee Name	Unit	GST	Year 23/24 Fee	Year 22/23 Fee
Grade 1 (Horse, Mules, Asses, Bulls, Boars, Camel above 2 years of age) - 1st day	Each	Y	\$60 + pick up and transport costs	\$60 + pick up and transport costs
per day thereafter	Each	Y	\$25.00	\$25.00
Grade 2 (Horse, Mules, Asses, Bulls, Boars, Camel under 2 years of age) - 1st day	Each	Y	\$30 + pick up and transport costs	\$30 + pick up and transport costs
per day thereafter	Each	Y	\$25.00	\$25.00
Grade 3 (Mares, Geldings, Colts, Fillies, foals, oxen, cows, steers, heifers, calves, rams or pigs) - 1st day	Each	Y	\$15 + pick up and transport costs	\$15 + pick up and transport costs
per day thereafter	Each	Y	\$25.00	\$25.00
Grade 4 (Wethers, ewes, lambs, goats) - 1st day	Each	Y	\$45 + pick up and transport costs	\$45 + pick up and transport costs
per day thereafter	Each	Y	\$25.00	\$25.00
Non business hour surcharge all grades: weekends, weekdays between 5.00pm to 7.00am	per hour	Y	\$40.00	\$40.00

DAMAGE BY TRESPASS BY LARGE ANIMALS

Trespass in enclosed growing crop of any kind, garden or private enclosed property, public cemetery or public parkland by any grade of large animal	per animal	Y	\$20.00	\$20.00
Trespass into unenclosed paddock or meadow of grass or of stubble by any grade of large animal	per animal	Y	\$15.00	\$15.00
Trespass into any other enclosed land by any grade of large animal	per animal	Y	\$10.00	\$10.00
Trespass into any other unenclosed land by any grade of large animal	per animal	Y	\$5.00	\$5.00
NB: No damage is payable in respect of a suckling animal under the age of 6 months running with its mother.				

FIRE CONTROL

Application for Fire Break Variation				
- One (1) Year	Per Lot Applied For	Y	\$60.00	\$60.00
- Five (5) Year	Per Lot Applied For	Y	\$200.00	\$200.00
Non Compliance - Administration Fee	Each	Y	\$180.00	\$180.00
Contractor Fee - actual cost	at cost	Y	at cost	at cost

OTHER SERVICES

Ranger time per hour	per hour	Y	\$130.00	\$130.00
Vehicle Impound fee	Each	Y	\$110.00	\$110.00
Vehicle Storage fee - per day	Each	Y	\$5.00	\$5.00
Vehicle Towing Fee	Each	Y	Cost + 20%	Cost + 20%
Rural Number Assignment & Installation	Each	Y	\$80.00	\$80.00
Rural Number Replacement	Each	Y	\$50.00	\$50.00

WASTE MANAGEMENT

Rubbish / Recycling Collection Service

240 litre kerbside rubbish	Per Bin	N	\$324.00	\$315.00
240 litre kerbside recycling	Per Bin	N	\$238.00	\$190.00

Waste Management Facility

The facility may not accept certain waste types from time to time in order to comply with regulatory conditions.
Enquire with Site Attendant or Phone 08 9756 1018.

General Waste (Landfill)

General Waste - Resident (Annual Tip Pass) - car boot, station wagon or van	per load	N	Free	Free
General Waste - Resident (Annual Tip Pass) - utility or small trailer <1.8m x 1.2m	per load	N	Free	Free
General Waste - Resident (Annual Tip Pass) - large trailer >1.8m x 1.2m	per load	N	Free	Free
General Waste - Non Resident/ Commercial - car boot, station wagon or van	per load	Y	\$15.00	\$15.00
General Waste - Non Resident/ Commercial - utility or small trailer <1.8m x 1.2m	per load	Y	\$25.00	\$25.00
General Waste - Non Resident/Commercial - large trailer >1.8m x 1.2m	per load	Y	\$60.00	\$60.00

Recycling

Recycling - Cardboard and Bottles	per load	N	Free	Free
Gas Bottles - Resident (Annual Tip Pass)	per item	N	Free	Free
Gas Bottles - Non Resident/Commercial	per item	Y	\$15.00	\$15.00
Scrap Metal (includes car and truck bodies)	per item	N	Free	Free
Caravan or Boat	per item	Y	\$40.00	\$40.00
White goods - (excluding fridges and air conditioners)	per item	N	Free	Free
Fridges and air conditioners	per item	Y	\$32.00	\$32.00
Electronic waste (includes TV's, computers & peripherals, printers)	per item	Y	\$6.00	\$6.00
Batteries	per item	N	Free	Free
Mattress disposal	per item	Y	\$60.00	\$60.00

Asbestos Waste

Asbestos waste less than < 0.2m3 (double wrapped in plastic & sealed)	m3	Y	Free	Free
Asbestos waste more than 0.2m3 (double wrapped in plastic & sealed)	m3	Y	\$120.00	\$120.00

Fee Name	Unit	GST	Year 23/24 Fee	Year 22/23 Fee
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Green Waste

Green waste, clean and free of all contaminants - Resident (Annual Tip Pass)	m3	Y	Free	Free
Green waste, clean and free of all contaminant - Non Resident/Commercial	m3	Y	\$37.00	\$37.00
Green waste, contaminated	m3	Y	\$37.00	\$37.00

Tyres

Tyre - Passenger	per tyre	Y	\$12.00	\$12.00
Tyre - Truck	per tyre	Y	\$27.00	\$27.00
Tyre - Tractor and Machinery	per tyre	Y	\$96.00	\$96.00
Tyre - On Rim	per tyre	Y	\$24.00	\$0.00
Disposal of other tyre sizes available - Price on Application	per tyre	Y	POA	POA

Other Waste

Animal carcasce - Domestic	Per animal	Y	\$10.00	\$10.00
Animal carcasce - Livestock and Farm Animal	Per animal	Y	\$20.00	\$20.00
Automotive (Vehicle) oil - Resident	ltr	N	Free	Free
Automotive (Vehicle) oil - Non Resident/Commercial	ltr	Y	\$0.40	\$0.00
Clean Fill	m3	N	Free	Free
Commercial Waste - Resident (Annual Tip Pass)	per load	N	Free	Free
Commercial Waste - Non Resident/Commercial	m3	Y	\$40.00	\$40.00
Building and Demolition Waste - Resident (Annual Tip Pass)	per load	N	Free	Free
Building and Demolition Waste - Non Resident/Commercial	m3	Y	\$40.00	\$40.00
Truck/ Semi Trailer/ Skip Bin	m3	Y	\$40.00	\$40.00

WORKS AND SERVICES

OTHER WORKS

Quotations provided for all private works requests.	Per request	Y	Quote	Quote
Directional Signage - Ordering and Erection (Fingerboard sign only)	Per sign	Y	\$505.00	\$505.00
Directional Signs - Ordering and Erection of larger signs	Per sign	Y	Quote	Quote

HIRE OF TEMPORARY FENCING

Bond	Per Hire	Y	\$500.00	\$500.00
For Other Local Governments for Extended Periods Only	Per Metre/Week	Y	\$20.00	\$20.00
Erected & Dismantled within Nannup Townsite	Per Metre/Week	Y	\$20.00	\$20.00

WATER FROM RECREATION CENTRE STAND PIPE:

Commercial Users	Per K/L	Y	\$26.00	\$26.00
Local Residents for Domestic Purposes	Per K/L	Y	\$10.00	\$10.00
Access Cards	1	Y	\$110.00	\$110.00
Heavy Haulage Agreement	Each	Y	\$280.00	\$280.00

BUILDING CONTROL

CROSSOVERS - PERFORMANCE BONDS

Single crossovers to residential/rural living properties	Each	N	\$3,000.00	\$3,000.00
Double crossovers to residential/rural living properties	Each	N	\$6,000.00	\$6,000.00
Single commercial/industrial crossovers	Each	N	\$5,000.00	\$5,000.00
Double commercial/industrial crossovers	Each	N	\$7,500.00	\$7,500.00

BUILDING PLAN SEARCHES AND RESEARCH FEE

Building Plans	Each	N	\$70.00	\$70.00
Provide Copy of Housing Indemnity Insurance Policy	Each	N	\$70.00	\$70.00
Copy of Archived Building Plans	Each	Y	\$100.00	\$100.00

BUILDING INSPECTION AND REPORTS

Housing Indemnity Insurance Report	Each	Y	\$1,310.00	\$1,310.00
Building call out fee applies where work for which an inspection is requested, was not ready for inspection	Each	Y	\$95.00	\$95.00
Weekend Call Out Fee - Per Hour (Minimum of One Hour)	Per Hour	Y	\$195.00	\$195.00

ENVIRONMENTAL HEALTH

FOOD PREMISES

Notification (where full registration not required)	Each	Y	\$59.00	\$59.00
Registration (food business in Shire)	Each	Y	\$125.00	\$125.00
Inspection Fee - High/Medium Risk	Each	Y	\$159.00	\$159.00
Inspection Fee - Low Risk	Each	Y	\$92.00	\$92.00
Food Premises Fit Out Approval - High/Medium Risk (Includes Notification)	Each	Y	\$245.00	\$245.00
Food Premises Fit Out Approval - Low Risk (Includes Notification)	Each	Y	\$180.00	\$180.00
Follow Up Inspections <30 Mins Officer Time	Each	Y	\$65.00	\$65.00
Follow Up Inspections 30 Mins or more Officer Time	Each	Y	\$95.00	\$95.00
Food Spoilt (Written Confirmation of Disposal)	Each	Y	\$110.00	\$110.00
Hairdressing Fit Out Approval	Each	Y	\$125.00	\$125.00

Fee Name	Unit	GST	Year 23/24 Fee	Year 22/23 Fee
Beauty Therapy/Skin Piercing Fit Out Approval	Each	Y	\$125.00	\$125.00
Registration - Lodging House	Each	Y	\$175.00	\$175.00
Seized Food Analysis	Each	Y	\$60.00	\$60.00
Food Sampling Request	Each	Y	\$220.00	\$220.00

TEMPORARY FOOD PREMISES (STALL HOLDERS)

Festival Notification - per event	Each	Y	\$35.00	\$35.00
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OTHER ENVIRONMENTAL HEALTH CHARGES

Section 39 (Liquor Licensing) Certificates	Each	N	\$103.00	\$103.00
Noise Monitoring – Non-Complying Event	Each	Y	\$595.00	\$595.00
Temporary Accommodation Approval	Each	Y	\$130.00	\$130.00
Extension of Temporary Accommodation Approval	Each	Y	\$130.00	\$130.00

WATER TESTING:

Bacteriological Testing	Per Test	Y	\$145.00	\$145.00
Chemical Testing (Plus Cost of Analysis)	Per Test	Y	\$145.00	\$145.00
Regular Water Testing (6 Per Year)	Per Year	Y	\$585.00	\$585.00

HEALTH (PUBLIC BUILDINGS) REGULATIONS 1992:

Inspection of Premises on Request	Per Application	Y	\$180.00	\$180.00
Environmental Assessment & Reports on Request	Per Application	Y	\$180.00	\$180.00

Planning Fees

MISCELLANEOUS DEVELOPMENT APPLICATIONS

Retail / Shop (use only)	Per Application	N	\$78.00	\$78.00
Light/General/Service/Rural Industry (use only)	Per Application	N	\$78.00	\$78.00

SCHEME AMENDMENTS/STRUCTURE PLANS

Basic Amendment	Per Application	N	\$558.00	\$558.00
Standard Amendment	Per Application	N	\$2,878.00	\$2,878.00
Complex Amendment	Per Application	N	\$5,034.00	\$5,034.00
Minor Structure Plan - only applies when CEO determines that advertising is not required	Per Application	N	\$558.00	\$558.00
Standard Structure Plan	Per Application	N	\$2,878.00	\$2,878.00
Major Structure Plan	Per Application	N	\$5,034.00	\$5,034.00
Detailed area plans	Per Application	N	\$853.00	\$853.00
Revised detailed area plans	Per Application	N	\$426.00	\$426.00

Notes:

1. Details of the calculation used to derive the fee is to be made available to the applicant upon request	
2. Any specialist external studies (soil reports, land capability analysis, engineering reports, etc) are to be provided by the applicant at the applicants cost. Such costs are separate to the fees stipulated in this schedule.	
3. If an applicant is not satisfied that the fee calculated by the Shire are a reasonable estimate of the service, the matter may be referred to the Fees Arbitration Panel (WAPC, WAMA) for determination.	

OTHER PLANNING FEES

Section 40 (Liquor Licensing) Certificate	Each	N	\$85.00	\$85.00
Certificate of Title Search	Each	N	\$85.00	\$85.00
Road Closure Application	Per Application	N	\$600.00	\$600.00

PLANNING DOCUMENTS

Copy of Local Planning Scheme Text	Each	N	\$85.00	\$85.00
Copy of Local Planning Strategy	Each	N	\$85.00	\$85.00
Copy of Municipal Inventory	Each	N	\$85.00	\$85.00