



Proposed 2022/23 Annual Budget



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SHIRE OF NANNUP

ANNUAL BUDGET

FOR THE YEAR ENDED 30 JUNE 2023

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 BY NATURE OR TYPE
FOR THE YEAR ENDED 30 JUNE 2023

	NOTE	2022/23 Budget	2021/22 Actual	2021/22 Budget
		\$	\$	\$
Revenue				
Rates	2(a)	1,976,378	1,868,487	1,863,527
Operating grants, subsidies and contributions	11	889,028	2,373,882	1,078,935
Fees and charges	15	565,101	559,694	551,143
Interest earnings	12(a)	34,824	25,214	30,240
Other revenue	12(b)	31,600	49,918	35,409
		3,496,931	4,877,195	3,559,254
Expenses				
Employee costs		(2,463,211)	(2,113,533)	(2,254,244)
Materials and contracts		(2,352,020)	(1,978,223)	(1,975,404)
Utility charges		(50,500)	0	(110,693)
Depreciation on non-current assets	6	(1,476,440)	(1,244,028)	(1,522,380)
Interest expenses	12(d)	(24,133)	(10,214)	(10,214)
Insurance expenses		(175,443)	(179,723)	(187,742)
Other expenditure		(254,917)	(32,854)	(132,016)
		(6,796,664)	(5,558,575)	(6,192,693)
		(3,299,733)	(681,380)	(2,633,439)
Non-operating grants, subsidies and contributions	11	3,180,240	5,991,226	5,263,316
Profit on asset disposals	5(b)	61,499	54,000	58,439
Loss on asset disposals	5(b)	(3,404)	(4,591)	(8,007)
		3,238,335	6,040,635	5,313,748
Net result for the period		(61,398)	5,359,255	2,680,309
Other comprehensive income				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus		0	0	0
Total other comprehensive income for the period		0	0	0
Total comprehensive income for the period		(61,398)	5,359,255	2,680,309

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 2023

	NOTE	2022/23 Budget	2021/22 Actual	2021/22 Budget
		\$	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Rates		1,976,378	1,850,166	1,863,527
Operating grants, subsidies and contributions		1,687,243	1,238,183	1,078,935
Fees and charges		565,101	559,694	551,143
Interest received		34,824	25,214	30,240
Goods and services tax received		464,518	872,189	0
Other revenue		31,600	49,918	35,409
		4,759,664	4,595,364	3,559,254
Payments				
Employee costs		(2,463,211)	(2,068,396)	(2,254,244)
Materials and contracts		(2,952,020)	(1,258,868)	(1,975,404)
Utility charges		(50,500)	0	(110,693)
Interest expenses		(24,133)	(10,214)	(10,214)
Insurance paid		(175,443)	(179,723)	(187,742)
Goods and services tax paid		(410,087)	(897,472)	0
Other expenditure		(254,917)	(32,854)	(132,016)
		(6,330,311)	(4,447,527)	(4,670,313)
Net cash provided by (used in) operating activities	4	(1,570,647)	147,837	(1,111,059)
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for financial assets at amortised cost - self supporting loans		(330,000)	0	
Payments for purchase of property, plant & equipment	5(a)	(1,249,454)	(536,771)	(1,168,409)
Payments for construction of infrastructure	5(a)	(3,543,494)	(5,496,905)	(5,605,546)
Non-operating grants, subsidies and contributions		3,180,240	5,991,226	5,263,316
Proceeds from sale of property, plant and equipment	5(b)	220,000	263,091	225,091
Proceeds on financial assets at amortised cost - self supporting loans		50,699	28,181	28,164
Net cash provided by (used in) investing activities		(1,672,009)	248,822	(1,257,384)
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings	7(a)	(104,746)	(63,592)	(63,592)
Principal elements of lease payments	8	(17,002)	(17,002)	(17,002)
Proceeds from new borrowings	7(a)	630,000	0	0
Net cash provided by (used in) financing activities		508,252	(80,594)	(80,594)
Net increase (decrease) in cash held		(2,734,404)	316,065	(2,449,037)
Cash at beginning of year		5,934,678	5,618,613	5,618,612
Cash and cash equivalents at the end of the year	4	3,200,274	5,934,678	3,169,575

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

SHIRE OF NANNUP
RATE SETTING STATEMENT
FOR THE YEAR ENDED 30 JUNE 2023

	NOTE	2022/23 Budget	2021/22 Actual	2021/22 Budget
		\$	\$	\$
OPERATING ACTIVITIES				
Net current assets at start of financial year - surplus/(deficit)	3	2,386,002	1,549,325	2,078,538
		2,386,002	1,549,325	2,078,538
Revenue from operating activities (excluding rates)				
Operating grants, subsidies and contributions	11	889,028	2,373,882	1,078,935
Fees and charges	15	565,101	559,694	551,143
Interest earnings	12(a)	34,824	25,214	30,240
Other revenue	12(b)	31,600	49,918	35,409
Profit on asset disposals	5(b)	61,499	54,000	58,439
		1,582,052	3,062,708	1,754,166
Expenditure from operating activities				
Employee costs		(2,463,211)	(2,113,533)	(2,254,244)
Materials and contracts		(2,352,020)	(1,978,223)	(1,975,404)
Utility charges		(50,500)	0	(110,693)
Depreciation on non-current assets	6	(1,476,440)	(1,244,028)	(1,522,380)
Interest expenses	12(d)	(24,133)	(10,214)	(10,214)
Insurance expenses		(175,443)	(179,723)	(187,742)
Other expenditure		(254,917)	(32,854)	(132,016)
Loss on asset disposals	5(b)	(3,404)	(4,591)	(8,007)
		(6,800,068)	(5,563,166)	(6,200,700)
Non-cash amounts excluded from operating activities	3(b)	1,419,393	1,188,311	1,471,948
Amount attributable to operating activities		(1,412,621)	237,178	(896,048)
INVESTING ACTIVITIES				
Non-operating grants, subsidies and contributions	11	3,180,240	5,991,226	5,263,316
Payments for property, plant and equipment	5(a)	(1,249,454)	(536,771)	(1,168,409)
Payments for construction of infrastructure	5(a)	(3,543,494)	(5,496,905)	(5,605,546)
Payments for financial assets at amortised cost - self supporting loans	7(a)	(330,000)	0	0
Proceeds from disposal of assets	5(b)	220,000	263,091	225,091
Proceeds from financial assets at amortised cost - self supporting loans		50,699	28,181	28,164
Amount attributable to investing activities		(1,672,009)	248,822	(1,257,384)
Amount attributable to investing activities		(1,672,009)	248,822	(1,257,384)
FINANCING ACTIVITIES				
Repayment of borrowings	7(a)	(104,746)	(63,592)	(63,592)
Principal elements of finance lease payments	8	(17,002)	(17,002)	(17,002)
Proceeds from new borrowings	7(b)	630,000	0	0
Transfers to cash backed reserves (restricted assets)	9(a)	(115,000)	(92,096)	(47,001)
Transfers from cash backed reserves (restricted assets)	9(a)	715,000	204,205	417,500
Amount attributable to financing activities		1,108,252	31,515	289,905
Budgeted deficiency before general rates		(1,976,378)	517,515	(1,863,527)
Estimated amount to be raised from general rates	2(a)	1,976,378	1,868,487	1,863,527
Net current assets at end of financial year - surplus/(deficit)	3	0	2,386,002	0

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

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SHIRE OF NANNUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2023

1 (a) BASIS OF PREPARATION

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

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

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

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

Financial reporting disclosures in relation to assets and liabilities required by the Australian Accounting Standards have not been made unless considered important for the understanding of the budget or required by legislation.

The local government reporting entity

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

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 14 to the annual budget.

2021/22 actual balances

Balances shown in this budget as 2021/22 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.

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 2020-3 Amendments to Australian Accounting Standards* - Annual Improvements 2018-2020 and Other Amendments
- *AASB 2020-6 Amendments to Australian Accounting Standards* - Classification of Liabilities as Current or Non-current - Deferral of Effective Date

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 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

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

Rounding off figures

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

SHIRE OF NANNUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2023

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

REVENUES

RATES

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

SERVICE CHARGES

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

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

PROFIT ON ASSET DISPOSAL

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

OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

FEES AND CHARGES

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

INTEREST EARNINGS

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

OTHER REVENUE / INCOME

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

EXPENSES

EMPLOYEE COSTS

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

MATERIALS AND CONTRACTS

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

UTILITIES (GAS, ELECTRICITY, WATER, ETC.)

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

INSURANCE

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

LOSS ON ASSET DISPOSAL

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

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation and amortisation expense raised on all classes of assets.

INTEREST EXPENSES

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

OTHER EXPENDITURE

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

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 2023

2. RATES AND SERVICE CHARGES

(a) Rating Information

Rate Description	Basis of valuation	Rate in	Number of properties	Rateable value	2022/23 Budgeted rate revenue	2022/23 Budgeted interim rates	2022/23 Budgeted back rates	2022/23 Budgeted total revenue	2021/22 Actual total revenue	2021/22 Budget total revenue
		\$		\$	\$	\$	\$	\$	\$	\$
(i) Differential general rates or general rates										
General	GRV	0.093450	220	4,030,141	376,617	0	0	376,617	635,682	632,335
Special Rural	GRV	0.093450	172	2,591,371	242,164	0	0	242,164	0	0
Rural Tourism	GRV	0.100125	5	181,116	18,134	0	0	18,134	0	0
Industrial	GRV	0.100125	2	293,500	29,387	0	0	29,387	0	0
Short Term	GRV	0.100125	21	454,532	45,510	0	0	45,510	0	0
Plantations	UV	0.004529	182	113,291,000	513,095	0	0	513,095	0	0
General	UV	0.004794	43	43,039,000	206,329	0	0	206,329	619,135	617,522
Mining	UV	0.004794	0	0	0	0	0	0	0	0
Sub-Total			645	163,880,660	1,431,236	0	0	1,431,236	1,254,817	1,249,857
Minimum payment										
		\$								
General	GRV	1,118	221	1,668,289	247,078	0	0	247,078	359,970	359,970
Special Rural	GRV	1,118	89	695,263	99,502	0	0	99,502	0	0
Rural Tourism	GRV	1,198	0	0	0	0	0	0	0	0
Industrial	GRV	1,198	0	0	0	0	0	0	0	0
Short Term	GRV	1,198	10	91,000	11,980	0	0	11,980	0	0
Plantations	UV	1,398	9	44,697,610	12,582	0	0	12,582	0	0
General	UV	1,050	163	132,836,790	171,150	0	0	171,150	253,700	253,700
Mining	UV	1,050	17	526,840	17,850	0	0	17,850	0	0
Sub-Total			509	180,515,792	560,142	0	0	560,142	613,670	613,670
			1,154	344,396,452	1,991,378	0	0	1,991,378	1,868,487	1,863,527
Concessions on general rates (Refer note 2(g))								(15,000)	0	0
Total amount raised from general rates								1,976,378	1,868,487	1,863,527
(ii) Specified area and ex gratia rates										
Total specified area and ex gratia rates								0	0	0
Total rates								1,976,378	1,868,487	1,863,527

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

The general rates detailed for the 2022/23 financial year have been determined by Council on the basis of raising the revenue required to meet the deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than rates and also considering the extent of any increase in rating over the level adopted in the previous year.

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

2. RATES AND SERVICE CHARGES (CONTINUED)

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

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

Instalment options	Date due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates
		\$	%	%
Option one				
Single full payment	16/12/2022	N/A	N/A	7.0%
First instalment				
Second instalment				
Option two				
First instalment	16/12/2022	N/A	N/A	7.0%
Second instalment	17/02/2023	5	5.5%	7.0%
Third instalment	21/04/2023	5	5.5%	7.0%
Fourth instalment	23/06/2023	5	5.5%	7.0%

	2022/23 Budget revenue	2021/22 Actual revenue	2021/22 Budget revenue
	\$	\$	\$
Instalment plan admin charge revenue	3,000	2,895	2,300
Instalment plan interest earned	5,500	5,233	3,740
Unpaid rates and service charge interest earned	8,000	7,698	7,000
	16,500	15,826	13,040

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

SHIRE OF NANNUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2023

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	\$1,198
GRV Short Term	\$1,198
UV Plantations	\$1,398

SHIRE OF NANNUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2023

2. RATES AND SERVICE CHARGES (CONTINUED)

(e) Specified Area Rate

(f) Service Charges

The Shire did not raise service charges for the year ended 30th June 2023.

2. RATES AND SERVICE CHARGES (CONTINUED)

(g) Waivers or concessions

Rate, fee or charge to which the waiver or concession is granted	Type	Waiver/Concession	Discount %	Discount (\$)	2022/23 Budget	2021/22 Actual	2021/22 Budget	Circumstances in which the waiver or concession is granted	Objects and reasons of the waiver or concession
GRV Short Term	Rate	Concession	3.0%	Various	\$ 2,500	\$ 0	\$ 0	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		Various	7,500	0	0	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		Various	3,500	0	0	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		Various	1,500	0	0	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.
					15,000	0	0		

SHIRE OF NANNUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2023

3. NET CURRENT ASSETS

		2022/23	2021/22	2021/22
	Note	Budget	Actual	Budget
		30 June 2023	30 June 2022	30 June 2022
		\$	\$	\$
(a) Composition of estimated net current assets				
Current assets				
Cash and cash equivalents - unrestricted	4	590,760	2,725,164	218,452
Cash and cash equivalents - restricted	4	2,609,514	3,209,514	2,951,123
Financial assets - unrestricted		42,479	29,011	28,164
Receivables		226,313	280,744	345,830
Contract assets		0	798,215	0
Inventories		4,164	4,164	28,685
		3,473,230	7,046,812	3,572,254
Less: current liabilities				
Trade and other payables		(621,233)	(1,221,233)	(473,275)
Lease liabilities	8	(12,752)	(17,002)	(17,002)
Long term borrowings	7	(122,468)	(64,860)	(64,860)
Employee provisions		(425,280)	(425,280)	(371,658)
		(1,181,733)	(1,728,375)	(926,795)
Net current assets		2,291,497	5,318,437	2,645,459
Less: Total adjustments to net current assets	3.(c)	(2,291,497)	(2,932,435)	(2,645,459)
Net current assets used in the Rate Setting Statement		0	2,386,002	0

SHIRE OF NANNUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2023

3. NET CURRENT ASSETS (CONTINUED)

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

Items excluded from calculation of budgeted deficiency

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

(b) 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 Rate Setting Statement in accordance with *Financial Management Regulation 32*.

Adjustments to operating activities

Less: Profit on asset disposals
 Add: Loss on disposal of assets
 Add: Depreciation on assets
 Movement in non-current employee provisions
 Movement in current employee provisions associated with restricted cash

Non cash amounts excluded from operating activities

Note	2022/23 Budget 30 June 2023	2021/22 Actual 30 June 2022	2021/22 Budget 30 June 2022
	\$	\$	\$
5(b)	(61,499)	(54,000)	(58,439)
5(b)	3,404	4,591	8,007
6	1,476,440	1,254,869	1,522,380
	0	(17,575)	0
	1,048	426	0
	1,419,393	1,188,311	1,471,948

(c) Current assets and liabilities excluded from budgeted deficiency

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

Adjustments to net current assets

Less: Cash - restricted reserves
 Less: Current assets not expected to be received at end of year
 - Current portion of self supporting loans receivable
 Add: Current liabilities not expected to be cleared at end of year
 - Current portion of borrowings
 - Current portion of lease liabilities
 - Current portion of employee benefit provisions held in reserve

Total adjustments to net current assets

9	(2,609,514)	(3,209,514)	(2,951,123)
	(42,479)	(29,011)	0
	122,468	64,860	64,860
	12,752	17,002	17,002
	225,276	224,228	223,802
	(2,291,497)	(2,932,435)	(2,645,459)

SHIRE OF NANNUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2023

3 (d) NET CURRENT ASSETS (CONTINUED)

SIGNIFICANT ACCOUNTING POLICIES

CURRENT AND NON-CURRENT CLASSIFICATION

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

TRADE AND OTHER PAYABLES

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

PREPAID RATES

Prepaid rates are, until the taxable event has occurred (start of the next financial year), refundable at the request of the ratepayer. Rates received in advance are initially recognised as a financial liability. When the taxable event occurs, the financial liability is extinguished and the 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 of Nannup contributes to a number of superannuation funds on behalf of employees.

All funds to which the Shire of Nannup 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.

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.

TRADE AND OTHER RECEIVABLES

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

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

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

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

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

PROVISIONS

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

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

EMPLOYEE BENEFITS

Short-term employee benefits

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

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

CONTRACT LIABILITIES

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

CONTRACT ASSETS

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

SHIRE OF NANNUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2023

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	2022/23 Budget	2021/22 Actual	2021/22 Budget
		\$	\$	\$
Cash at bank and on hand		590,760	2,667,979	3,169,575
Term deposits		2,609,514	3,266,699	0
Total cash and cash equivalents		3,200,274	5,934,678	3,169,575
Held as				
- Unrestricted cash and cash equivalents	3(a)	590,760	2,725,164	218,452
- Restricted cash and cash equivalents	3(a)	2,609,514	3,209,514	2,951,123
		3,200,274	5,934,678	3,169,575
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		2,609,514	3,209,514	2,951,123
		2,609,514	3,209,514	2,951,123
The restricted assets are a result of the following specific purposes to which the assets may be used:				
Financially backed reserves	9	2,609,514	3,209,514	2,951,123
		2,609,514	3,209,514	2,951,123
Reconciliation of net cash provided by operating activities to net result				
Net result		(61,398)	5,359,255	2,680,309
Depreciation	6	1,476,440	1,244,028	1,522,380
(Profit)/loss on sale of asset	5(b)	(58,095)	(49,409)	(50,432)
Share of profit or (loss) of associates accounted for using the equity method		0	0	0
(Increase)/decrease in receivables		54,431	46,549	0
(Increase)/decrease in other assets		0	(222)	0
(Increase)/decrease in contract assets		798,215	(798,215)	0
Increase/(decrease) in payables		(600,000)	728,667	0
Increase/(decrease) in contract liabilities		0	(427,637)	0
Increase/(decrease) in employee provisions		0	36,047	0
Non-operating grants, subsidies and contributions		(3,180,240)	(5,991,226)	(5,263,316)
Net cash from operating activities		(1,570,647)	147,837	(1,111,059)

SIGNIFICANT ACCOUNTING POLICES

CASH AND CASH EQUIVALENTS

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

Bank overdrafts are shown as short term borrowings in current liabilities in Note 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 2023

5. FIXED ASSETS

(a) Acquisition of Assets

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

Asset class	Reporting program						2022/23 Budget total	2021/22 Actual total	2021/22 Budget total
	Law, order, public safety	Housing	Community amenities	Recreation and culture	Transport	Other property and services			
	\$	\$	\$	\$	\$	\$	\$	\$	
<i>Property, Plant and Equipment</i>									
Buildings - non-specialised	205,510	15,000	10,000	120,000	20,000	25,000	395,510	319,102	519,449
Buildings - specialised	0	0	0	0	0	0	0	38,129	0
Furniture and equipment	0	0	0	0	0	355,000	355,000	0	0
Plant and equipment	13,944	0	70,000	30,000	240,000	145,000	498,944	179,540	648,960
	219,454	15,000	80,000	150,000	260,000	525,000	1,249,454	536,771	1,168,409
<i>Infrastructure</i>									
Infrastructure - roads	0	0	0	0	1,529,000	0	1,529,000	4,128,942	3,920,727
Infrastructure - footpaths & cyclepat	0	0	0	0	1,146,494	0	1,146,494	1,210,976	50,000
Infrastructure - drainage	0	0	0	0	130,000	0	130,000	0	0
Infrastructure - bridges	0	0	0	0	605,000	0	605,000	0	101,500
Infrastructure - parks and ovals	0	0	0	123,000	0	0	123,000	134,600	1,533,319
Infrastructure - other	0	0	10,000	0	0	0	10,000	22,387	0
	0	0	10,000	123,000	3,410,494	0	3,543,494	5,496,905	5,605,546
Total acquisitions	219,454	15,000	90,000	273,000	3,670,494	525,000	4,792,948	6,033,676	6,773,955

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

SIGNIFICANT ACCOUNTING POLICIES

RECOGNITION OF ASSETS

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

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

SHIRE OF NANNUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2023

5. FIXED ASSETS

(b) Disposals of Assets

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

	2022/23 Budget Net Book Value	2022/23 Budget Sale Proceeds	2022/23 Budget Profit	2022/23 Budget Loss	2021/22 Actual Net Book Value	2021/22 Actual Sale Proceeds	2021/22 Actual Profit	2021/22 Actual Loss	2021/22 Budget Net Book Value	2021/22 Budget Sale Proceeds	2021/22 Budget Profit	2021/22 Budget Loss
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
By Program												
Governance		0	0	0	0	0	0	0	94,576	99,091	9,331	(4,816)
Recreation and culture	13,645	35,000	23,555	(2,200)	0	0	0	0		0	0	0
Transport	53,957	85,000	31,043	0	0	0	0	0	80,083	126,000	49,108	(3,191)
Other property and services	94,303	100,000	6,901	(1,204)	213,682	263,091	54,000	(4,591)		0	0	0
	161,905	220,000	61,499	(3,404)	213,682	263,091	54,000	(4,591)	174,659	225,091	58,439	(8,007)
By Class												
<i>Property, Plant and Equipment</i>												
Land - freehold land	0	0	0	0	150,000	204,000	54,000	0	0	0	0	0
Plant and equipment	161,905	220,000	61,499	(3,404)	63,682	59,091	0	(4,591)	174,659	225,091	58,439	(8,007)
	161,905	220,000	61,499	(3,404)	213,682	263,091	54,000	(4,591)	174,659	225,091	58,439	(8,007)

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

- Staff housing program
- Plant replacement program

SIGNIFICANT ACCOUNTING POLICIES

GAINS AND LOSSES ON DISPOSAL

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

6. ASSET DEPRECIATION

By Program

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

By Class

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

2022/23 Budget	2021/22 Actual	2021/22 Budget
\$	\$	\$
96,920	93,920	75,671
682	682	673
4,461	4,461	3,422
5,773	5,773	3,255
30,084	21,498	11,847
1,073,829	887,967	1,209,760
7,582	7,582	4,517
257,109	222,145	213,235
1,476,440	1,244,028	1,522,380
46,033	46,033	37,001
7,107	7,107	7,000
274,997	274,997	247,998
878,996	646,584	1,068,379
20,447	20,447	0
72,097	72,097	0
158,032	158,032	145,000
1,730	1,730	0
17,001	17,001	17,002
1,476,440	1,244,028	1,522,380

SIGNIFICANT ACCOUNTING POLICIES

DEPRECIATION

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

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

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

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

Buildings - non-specialised	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

AMORTISATION

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

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

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

SHIRE OF NANNUP
NOTES TO AND FORMING PART OF THE BUDGET
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7. INFORMATION ON BORROWINGS

(a) Borrowing repayments

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

Purpose	Loan Number	Institution	Interest Rate	Budget	2022/23		Budget	2022/23	Actual	2021/22		Actual	2021/22	Budget	2021/22		Budget	2021/22
				Principal 1 July 2022	Budget New Loans	Budget Principal Repayments	Principal outstanding 30 June 2023	Budget Interest Repayments		Principal 1 July 2021	Actual New Loans	Actual Principal Repayments	Principal outstanding 30 June 2022		Actual Interest Repayments	Principal 1 July 2021	Budget New Loans	Budget Principal Repayments
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Community amenities																		
Waste Facility Machine	40	WATC	2.48%	299,613	0	(35,851)	263,762	(3,604)	335,024	0	(35,411)	299,613	(4,045)	335,024	0	(35,411)	299,613	(4,045)
Other property and services																		
Enterprise Resource Trainin	41	WATC	5.50%	0	300,000	(27,271)	272,729	(6,130)	0	0	0	0	0	0	0	0	0	0
				299,613	300,000	(63,122)	536,491	(9,734)	335,024	0	(35,411)	299,613	(4,045)	335,024	0	(35,411)	299,613	(4,045)
Self Supporting Loans																		
Community amenities																		
Nannup Music Club	39a	WATC	2.96%	193,088	0	(29,027)	164,061	(5,324)	221,269	0	(28,181)	193,088	(6,169)	221,270	0	(28,181)	193,089	(6,169)
Nannup Music Club	41	WATC	5.50%	0	330,000	(12,597)	317,403	(9,075)	0	0	0	0	0	0	0	0	0	0
				193,088	330,000	(41,624)	481,464	(14,399)	221,269	0	(28,181)	193,088	(6,169)	221,270	0	(28,181)	193,089	(6,169)
				492,701	630,000	(104,746)	1,017,955	(24,133)	556,293	0	(63,592)	492,701	(10,214)	556,294	0	(63,592)	492,702	(10,214)

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

SHIRE OF NANNUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2023

7. INFORMATION ON BORROWINGS

(b) New borrowings - 2022/23

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	5	4.18%	300,000	34,000	300,000	0
Nannup Music Club	WATC	Fixed	10	5.50%	330,000	103,433	330,000	0
					630,000	137,433	630,000	0

(c) Unspent borrowings

The Shire had no unspent borrowing funds as at 30th June 2022 nor is it expected to have unspent borrowing funds as at 30th June 2023.

(d) Credit Facilities

	2022/23 Budget	2021/22 Actual	2021/22 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	(936)	0
Total amount of credit unused	10,000	9,064	10,000
Loan facilities			
Loan facilities in use at balance date	1,017,955	492,701	492,702

SIGNIFICANT ACCOUNTING POLICIES

BORROWING COSTS

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

SHIRE OF NANNUP
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FOR THE YEAR ENDED 30 JUNE 2023

8. LEASE LIABILITIES

Purpose	Lease Number	Institution	Lease Interest Rate	Lease Term	Budget	2022/23	2022/23	Budget	2022/23	Actual Principal	2021/22	2021/22	Actual	2021/22	Budget Principal	2021/22	2021/22	Budget	2021/22
					Lease Principal 1 July 2022	Budget New Leases	Budget Lease Principal Repayments	Lease Principal outstanding 30 June 2023	Lease Interest Repayments		Actual New Leases	Actual Lease repayments	Lease Principal outstanding 30 June 2022	Lease Interest repayments		Budget New Leases	Budget Lease repayments	Lease Principal outstanding 30 June 2022	Lease Interest repayments
Law, order, public safety					\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
CESM Vehicle	979823	SG Fleet	0.00%	3 Years	29,754	0	(17,002)	12,752	0	46,756	0	(17,002)	29,754	0	46,756	0	(17,002)	29,754	0
					29,754	0	(17,002)	12,752	0	46,756	0	(17,002)	29,754	0	46,756	0	(17,002)	29,754	0

SIGNIFICANT ACCOUNTING POLICIES

LEASES	LEASE LIABILITIES
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.	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.
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.	

SHIRE OF NANNUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2023

9. RESERVE ACCOUNTS

(a) Reserve Accounts - Movement

	2022/23 Budget Opening Balance	2022/23 2022/23 Budget Transfer to	2022/23 Budget Transfer (from)	2022/23 Budget Closing Balance	2021/22 Actual Opening Balance	2021/22 2021/22 Actual Transfer to	2021/22 Actual Transfer (from)	2021/22 Actual Closing Balance	2021/22 Budget Opening Balance	2021/22 2021/22 Budget Transfer to	2021/22 Budget Transfer (from)	2021/22 Budget Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by council												
(a) Employee Entitlements	224,228	1,048	0	225,276	223,802	426	0	224,228	223,802	1,011	0	224,813
(b) Plant	456,981	52,136	(290,000)	219,117	608,534	868	(152,421)	456,981	608,534	2,748	(215,000)	396,282
(c) Recreation	578	3	0	581	577	1	0	578	577	3	0	580
(d) Office Equipment	166,115	776	0	166,891	165,800	315	0	166,115	165,799	749	0	166,548
(e) Asset Management	849,381	3,967	(375,000)	478,348	899,552	1,613	(51,784)	849,381	899,552	4,062	(151,000)	752,614
(f) Main Street Upgrade	60	1	0	61	60	0	0	60	60	0	0	60
(g) Landfill	180,586	844	0	181,430	180,243	343	0	180,586	180,243	20,814	0	201,057
(h) Emergency Management	63,742	298	0	64,040	61,621	2,121	0	63,742	61,621	2,278	0	63,899
(i) Aged Accommodation	400,423	1,871	0	402,294	399,663	760	0	400,423	399,663	1,805	0	401,468
(j) Gravel Pit	164,084	767	0	164,851	163,772	312	0	164,084	163,772	740	0	164,512
(k) Community Bus	30,930	145	0	31,075	30,871	59	0	30,930	30,871	139	0	31,010
(l) Infrastructure	201,279	941	0	202,220	180,897	20,382	0	201,279	180,897	817	(51,500)	130,214
(m) Strategic Initiatives	364,367	1,703	(50,000)	316,070	309,675	54,692	0	364,367	309,675	1,398	0	311,073
(n) Youth	16,370	77	0	16,447	16,339	31	0	16,370	16,339	74	0	16,413
(o) Footpaths	30,112	141	0	30,253	20,054	10,058	0	30,112	20,054	10,091	0	30,145
(p) Trails	60,278	50,282	0	110,560	60,163	115	0	60,278	60,163	272	0	60,435
	3,209,514	115,000	(715,000)	2,609,514	3,321,623	92,096	(204,205)	3,209,514	3,321,622	47,001	(417,500)	2,951,123

(b) Financially Backed Reserves - Purposes

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

Reserve name	Anticipated date of use	Purpose of the reserve
(a) Employee Entitlements	Ongoing	To fund annual and long service leave requirements
(b) Plant	Ongoing	To be used for the purchase of major plant purchases.
(c) Recreation	Ongoing	To be used for future enhancements to recreation facility.
(d) Office Equipment	Ongoing	To be used for Council Administration and the supporting computer system.
(e) Asset Management	Ongoing	To be used for works to Council buildings as determined by the Asset Management Plan.
(f) Main Street Upgrade	Ongoing	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
(l) Infrastructure	Ongoing	To provide support to future budgets to minimise the impact of the loss of capital grants as and when required.
(m) Strategic 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	Ongoing	To be used for preservation of footpaths
(p) Trails	Ongoing	To be used for trial upgrade project

SHIRE OF NANNUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2023

10. REVENUE RECOGNITION

SIGNIFICANT ACCOUNTING POLICIES

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

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/Refunds/Warranties	Determination of transaction price	Allocating transaction price	Measuring obligations for returns	Revenue recognition
Rates	General Rates	Over time	Payment dates adopted by Council during the year	None	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Grant contracts with customers	Community events, minor facilities, research, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants, subsidies or contributions for the construction of non-financial assets	Construction or acquisition of recognisable non-financial assets to be controlled by the local government	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants with no contractual commitments	General appropriations and contributions with no specific contractual commitments	No obligations	Not applicable	Not applicable	Cash received	On receipt of funds	Not applicable	When assets are controlled
Licences/ Registrations/ Approvals	Building, planning, development and animal management, having the same nature as a licence regardless of naming.	Single point in time	Full payment prior to issue	None	Set by State legislation or limited by legislation to the cost of provision	Based on timing of issue of the associated rights	No refunds	On payment and issue of the licence, registration or approval
Waste management collections	Kerbside collection service	Over time	Payment on an annual basis in advance	None	Adopted by council annually	Apportioned equally across the collection period	Not applicable	Output method based on regular weekly and fortnightly period as proportionate to collection service
Waste management entry fees	Waste treatment, recycling and disposal service at disposal sites	Single point in time	Payment in advance at gate or on normal trading terms if credit provided	None	Adopted by council annually	Based on timing of entry to facility	Not applicable	On entry to facility
Fees and charges for other goods and services	Caravan Park, 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 2023

11. PROGRAM INFORMATION

Income and expenses	2022/23 Budget	2021/22 Actual	2021/22 Budget
Income excluding grants, subsidies and contributions	\$	\$	\$
Governance	0	0	9,331
General purpose funding	2,034,378	1,938,251	1,949,568
Law, order, public safety	26,351	41,700	9,812
Health	2,700	657	16,050
Education and welfare	0	6,444	3,970
Housing	24,000	23,000	20,000
Community amenities	418,324	393,846	380,937
Recreation and culture	40,205	15,087	28,012
Transport	31,543	1,608	49,208
Economic services	79,500	73,987	59,300
Other property and services	12,401	62,733	12,570
	2,669,402	2,557,313	2,538,758
Operating grants, subsidies and contributions			
General purpose funding	440,420	1,582,781	609,974
Law, order, public safety	322,131	404,314	311,351
Education and welfare	40,727	55,253	39,030
Community amenities	51,750	0	0
Recreation and culture	30,000	20,000	0
Transport	0	311,534	118,580
Economic services	4,000	0	0
	889,028	2,373,882	1,078,935
Non-operating grants, subsidies and contributions			
Law, order, public safety	219,454	50,000	145,000
Community amenities	0	260,860	0
Recreation and culture	148,000	0	1,164,812
Transport	2,812,786	5,680,366	3,853,504
Economic services	0	0	100,000
	3,180,240	5,991,226	5,263,316
Total Income	6,738,670	10,922,421	8,881,009
Expenses			
Governance	(1,023,511)	(533,705)	(607,407)
General purpose funding	(38,000)	(46,166)	(237,743)
Law, order, public safety	(691,739)	(683,345)	(740,656)
Health	(76,412)	(82,307)	(90,325)
Education and welfare	(119,078)	(254,495)	(274,765)
Housing	(43,155)	(37,803)	(23,422)
Community amenities	(734,035)	(526,812)	(607,217)
Recreation and culture	(741,791)	(671,570)	(629,338)
Transport	(2,833,196)	(2,224,858)	(2,597,301)
Economic services	(492,151)	(228,077)	(179,099)
Other property and services	(7,000)	(274,028)	(213,427)
Total expenses	(6,800,068)	(5,563,166)	(6,200,700)
Net result for the period	(61,398)	5,359,255	2,680,309

12. OTHER INFORMATION

	2022/23 Budget	2021/22 Actual	2021/22 Budget
	\$	\$	\$
The net result includes as revenues			
(a) Interest earnings			
Investments			
- Reserve funds	15,000	6,010	15,000
- Other funds	6,324	6,273	4,500
Other interest revenue (refer to Note 2(b))	13,500	12,931	10,740
	34,824	25,214	30,240
* The Shire has resolved to charge interest under section 6.13 for the late payment of any amount of money at 7%.			
(b) Other revenue			
Reimbursements and recoveries	31,600	49,918	35,409
	31,600	49,918	35,409
The net result includes as expenses			
(c) Auditors remuneration			
Audit services	0	22,000	25,000
	0	22,000	25,000
(d) Interest expenses (finance costs)			
Borrowings (refer Note 7(a))	24,133	10,214	10,214
	24,133	10,214	10,214

SHIRE OF NANNUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2023

13. ELECTED MEMBERS REMUNERATION

	2022/23 Budget	2021/22 Actual	2021/22 Budget
	\$	\$	\$
Councillor Tony 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	1,416	375
	25,475	26,516	25,475
Councillor Vicki Hanson			
Deputy President's allowance	3,000	2,129	0
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	631	375
	10,475	9,860	7,475
Councillor Cheryle 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 Chris Buckland			
Meeting attendance fees	6,000	6,000	6,000
Other expenses	0	96	0
Annual allowance for ICT expenses	1,100	1,100	1,100
Travel and accommodation expenses	375	0	375
	7,475	7,196	7,475
Councillor Patricia 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
Councillor Ian Gibb			
Meeting attendance fees	6,000	4,500	0
Annual allowance for ICT expenses	1,100	1,100	0
Travel and accommodation expenses	375	0	0
	7,475	5,600	0
Councillor Charles Gilbert			
Meeting attendance fees	6,000	4,500	0
Annual allowance for ICT expenses	1,100	1,100	0
Travel and accommodation expenses	375	0	0
	7,475	5,600	0
Councillor Bob Longmore			
Meeting attendance fees	6,000	3,000	0
Annual allowance for ICT expenses	1,100	1,100	0
Travel and accommodation expenses	375	0	0
	7,475	4,100	0
Councillor Robin Mellema			
Deputy President's allowance	0	871	3,000
Meeting attendance fees	0	1,742	6,000
Annual allowance for ICT expenses	0	319	1,100
Travel and accommodation expenses	0	0	375
	0	2,932	10,475
Councillor Vincent Corlett			
Meeting attendance fees	0	0	6,000
Annual allowance for ICT expenses	0	0	1,100
Travel and accommodation expenses	0	0	375
	0	0	7,475
Councillor Cate Stevenson			
Meeting attendance fees	0	2,061	6,000
Annual allowance for ICT expenses	0	0	1,100
Travel and accommodation expenses	0	144	375
	0	2,205	7,475
Total Elected Member Remuneration	80,800	71,109	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	45,803	54,000
Other expenses	0	96	0
Annual allowance for ICT expenses	8,800	8,019	8,800
Travel and accommodation expenses	3,000	2,191	3,000
	80,800	71,109	80,800

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 30 June 2022	Estimated amounts received	Estimated amounts paid	Estimated balance 30 June 2023
	\$	\$	\$	\$
Building Services Levy (BSL)	6,474	10,000	(16,474)	0
Construction Training Fund (CTF)	176	5,000	(5,176)	0
Department of Transport	5,686	15,000	(20,686)	0
Other Bonds - Receipts	20,598	5,000	(25,598)	0
	32,934	35,000	(67,934)	0

15. FEES AND CHARGES

	2022/23 Budget	2021/22 Actual	2021/22 Budget
	\$	\$	\$
By Program:			
General purpose funding	3,000	44,806	28,640
Law, order, public safety	26,351	12,793	8,336
Health	2,700	657	550
Education and welfare	0	(218)	0
Housing	24,000	23,000	20,000
Community amenities	413,000	387,677	396,968
Recreation and culture	16,050	11,476	14,201
Transport	500	1,608	100
Economic services	79,500	73,987	64,800
Other property and services	0	3,908	17,548
	565,101	559,694	551,143

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

2022/2023 Proposed Capital, Carry Forward and Non Recurrent Program

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 3 Extension	Department of Transport	DFES	NMBC	DBCA				
Capital Projects																						
	514	Buildings - Non Specialised																				
4050114		Nannup SES - Facility Modifications & Toilet upgrades		55,510				55,510												55,510		
4100114	BC10101	Waste Disposal Site - Shipping container storage (mattresses)	10,000					10,000														
4110314	BC11308	Nannup Bowling Club - Building Stability			50,000			50,000														
4110314	BC11303	Nannup Sports Ground Reticulation Upgrade	25,000					25,000														
4110614	BC11601	Nannup Old Roads Board Building		45,000				45,000					45,000									
4120114		Depot - Storage Shed - Shipping container storage	20,000					20,000														
4140214		NBN Fibre to Admin			25,000			25,000														
		Total - Land & Building	55,000	100,510	75,000	-	-	230,510	-	-	-	-	45,000	-	-	-	-	-	-	-		
	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																				
4050530		Purchase Fast Fill Trailer - Cundinup BFB		6,972				6,972												6,972		
4050530		Purchase Fast Fill Trailer - East Nannup BFB		6,972				6,972												6,972		
4100130		Purchase 4 x 4 Ute (Waste Site)			35,000			35,000														
4110830		NP3016 - Replace JD MID MOUNT ROM Mower - P610			9,000	5,000		14,000														
4110830		Replace JD Out front Rom Z920M - P178			11,000	5,000		16,000														
4120330		NP3006 - Replace Hino Service Truck - Crew Cab - P258			60,000	30,000		90,000														
4120330		NP3640 - Replace Toyota Hilux Auto Dual Cab (LH Construction) - P174			10,000	40,000		50,000														
4120330		Purchase Tri Axle Low Loader Heavy Plant Trailer			85,000	15,000		100,000														
4140230		NPO - Vehicle Replacement			5,000	65,000		70,000														
4140230		MCS - Vehicle Purchase			55,000	-		55,000														
4140230		Vehicle Purchase (PO Commute)			20,000			20,000														
4140230		Sale of old NP00 Vehicle				35,000		35,000														
		Total - Plant & Equipment	-	13,944	290,000	195,000	-	498,944	-	-	-	-	-	-	-	-	-	-	13,944	-		
	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								
4120138	RC307	Centenary Road - Widening		58,000				58,000					58,000									
4120141	RC109	Tank 7 MTB Park Road Network Improvement		100,000				100,000					100,000									
4120145	R2R022	Stacey Road - Widen and Seal Shoulders + Drainage	6,200	306,800				313,000			306,800											
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	151,200	1,377,800	-	-	-	1,529,000	290,000	306,800	-	-	601,000	180,000	-	-	-	-	-	-		
	555	Infrastructure Bridges																				
4120167	BR3950	BRIDGES - Bridge Renewal - Cundinup West Road Bridge N.o 3950		320,000	120,000			440,000			320,000											
		Total - Infrastructure Bridges	-	320,000	120,000	-	-	440,000	-	-	320,000	-	-	-	-	-	-	-	-	-		
	560	Infrastructure Footpaths & Cycleways																				
4120170	FC000	Footpath - Annual Replacement Allocation	20,000					20,000														
4120170	OC12113	Stage 3 - Native Forest MTB Park Detailed Design and PM		268,711				268,711				268,711										
		Total - Infrastructure Footpaths & Cycleways	20,000	268,711	-	-	-	288,711	-	-	-	268,711	-	-	-	-	-	-	-	-		
	560	Infrastructure Drainage																				
4120165	DC039	Brockman Hwy - Drainage	130,000					130,000														
		Total - Infrastructure Drainage	130,000	-	-	-	-	130,000	-	-	-	-	-	-	-	-	-	-	-	-		
	570	Infrastructure - Parks & Ovals																				
4110370	PC11327	Marinko Tomas Park - Flying Fox	20,000	53,000				73,000					53,000									
4110370	PC11323	Marink Tomas Park - Pump Track - Refurbishment		50,000				50,000						45,000					5,000			
		Total - Infrastructure - Parks & Ovals	20,000	103,000	-	-	-	123,000	-	-	-	-	53,000	45,000	-	-	-	-	5,000	-		
		Total Capital Projects	431,200	2,183,965	485,000	195,000	300,000	3,595,165	290,000	306,800	320,000	268,711	699,000	225,000	-	-	69,454	5,000	-	-		

2022/2023 Proposed Capital, Carry Forward and Non Recurrent Program

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 3 Extension	Department of Transport	DFES	NMBC	DBCA				
Capital Carry Forward Projects																						
	514	Land & Building																				
4090114	BC9101	Staff Housing - 30 Dunnet Road - Storage Shed			15,000			15,000														
4050114		Cundinup BFB Shed Construction		150,000																150,000		
		Total - Land & Building		150,000	15,000			15,000												150,000		
	550	Infrastructure Bridges																				
4120167	BR000	Bridges - Old Rail Bridge Preventative Maintenance and Hand Rail Fixings			101,500			101,500														
4120167	BR4643A	Bridges - Brushtail Road Bridge Preventative Maintenance			63,500			63,500														
		Total - Infrastructure Bridges			165,000			165,000														
	560	Infrastructure Footpaths & Cycleways																				
4120170	OC1211	Stage 1 Trail Town - Southern Entrance to town Bridge	118,208	354,622				472,830				118,207				236,415						
4120170	OC12111	Stage 1 Trail Town - Signage		20,000				20,000				20,000										
4120170	OC12111	Stage 1 Trail Town - Bitumen Town to Tank Pathway	13,300	35,000				48,300				35,000										
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		25,000				25,000				25,000										
		Total - Infrastructure Footpaths & Cycleways	131,508	726,275				857,783				489,860				236,415						
	590	Infrastructure Other																				
4100290	2407	Waste Site Fencing - Compliance	10,000					10,000														
		Total - Infrastructure Other	10,000					10,000														
		Total Capital Carry Forward Projects	141,508	876,275	180,000			1,047,783				489,860				236,415			150,000			
		Total New Capital and Carry Forward Projects	572,708	3,060,240	665,000	195,000	300,000	4,642,948	290,000	306,800	320,000	758,571	699,000	225,000	236,415	219,454	5,000					
Non-Recurrent Projects (Major Operating)																						
2040251		Liveable Nannup Materplan	50,000					50,000														
2040251		Senior Housing Precinct			50,000																	
2100150		Waste Management Site - Post Closure Plan - Compliance	16,000					16,000														
2120287		Road Side Clearing Permits	70,000					70,000														
2120216	RM026	Guthridge Road - Top up and Stabilize Insitu Gravel	44,000					44,000														
2120214	RM094	Cundinup South Road - Shoulders	102,000					102,000														
2120214	RM119	Graphite Road - Shoulders	56,000					56,000														
2120215	RM317	Gracillis Road (inc. Aboriginal Heritage and 4m wide Gravel surface)		120,000				120,000						120,000								
2100711	W10702	Cemetery - Detailed Survey	8,000					8,000														
		Total - Non-recurrent (Operating) Projects	346,000	120,000	50,000			516,000						120,000								
		Total New Capital and Non-recurrent expenditure	777,200	2,303,965	535,000	195,000	300,000	4,111,165	290,000	306,800	320,000	268,711	699,000	345,000		69,454	5,000					

Name	Unit	GST	Year 22/23 Fee	Year 21/22 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	\$110.00
Account Enquiries - Rates Only	Per Enquiry	Y	\$70.00	\$65.00
Rates, Orders & Requisitions - Report to Settlement Agent or like	Per Report	Y	\$110.00	\$105.00
Sale of Electoral Roll	Per Roll	Y	\$40.00	\$35.00

CEMETERY

RIGHT OF BURIAL

Grant of Exclusive Right of Burial - 25 Year Period	Each	Y	\$905.00	\$902.00
Grant of Exclusive Right of Burial Niche Wall/Rose Garden - 25 Year Period	Each	Y	\$220.00	\$215.00
Renewal of Grant of Exclusive Right of Burial - 25 Year Period	Each	Y	\$160.00	\$159.00
Registration of Transfer of Form of Grant of Right of Burial	Each	Y	\$35.00	\$31.00
Pre-need purchase of certificate for grave site - same fees applicable as Grant Exclusive Right of Burial	Each	Y	\$905.00	\$902.00
Pre-need purchase of certificate for burial Niche Wall/Rose Garden- same fees applicable as Grant Exclusive Right of Burial	Each	Y	\$220.00	\$215.00
Re-fund of Pre-need certificate not to exceed the amount originally paid less an administration fee	Each	Y	\$95.00	\$92.00

INTERMENT TO A DEPTH OF 2.1M

Any Person Ten Years of Age or Older	Each	Y	\$1,130.00	\$1,128.00
Any Person Under Ten Years of Age	Each	Y	\$970.00	\$969.00
A Stillborn Child	Each	Y	\$640.00	\$636.00
Additional Fee – Interment Without Due Notice	Each	Y	\$135.00	\$133.00
Additional Fee - Interment Not in Usual Hours	Each	Y	\$135.00	\$133.00
Additional Fee - Interment on a Saturday, Sunday or Public Holiday	Each	Y	\$630.00	\$625.00

ASHES

Interment of Ashes	Each	Y	\$270.00	\$267.00
Placement of Ashes Within Niche Wall (includes plaque with inscription)	Each	Y	\$550.00	\$543.00
Placement of Ashes in Rose Garden (includes plaque with inscription & concrete base)	Each	Y	\$580.00	\$574.00
Transfer of ashes into new position within Niche Wall (plus cost of plaque if required)	Each	Y	\$100.00	\$95.00
Placement of Ashes in Rose Garden - No Plaque	Each	Y	\$310.00	\$308.00

MEMORIALS

Memorial Plaque - No Ashes - Rose Garden (includes plaque with inscription & concrete base)	Each	Y	\$430.00	\$425.00
Memorial Plaque - No Ashes - Niche Wall	Each	Y	\$400.00	\$395.00
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	\$846.00
- Subsequent Single Placements	Each	Y	\$440.00	\$431.00
Permission to Erect Headstone, Kerbing or Monument	Each	Y	\$55.00	\$53.00

LICENSE FEES

Undertakers Annual License Fee	Each	Y	\$160.00	\$154.00
Undertakers Single License Fee (for one interment)	Each	Y	\$110.00	\$103.00

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.				
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EVENT APPLICATION FEE (NON-REFUNDABLE)

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

APPROVAL FEE - HEALTH (PUBLIC BUILDINGS) REGULATIONS 1992:

Public Building used for Event Certificate of Approval < 1,000 people	Per Application	N	\$290.00	\$280.00
Public Building used for Event Certificate of Approval > 1,000 people	Per Application	N	\$570.00	\$560.00

EVENT BOND

Bond < 1,000 people	Per Event	Y	\$500.00	Various
Bond > 1,000 people	Per Event	Y	\$1,000.00	Various

EVENT CLEANING

Fee < 1,000 people attending per day	Per Day	Y	\$250.00	N/A
Fee 1,000 < 2,500 people attending per day	Per Day	Y	\$500.00	N/A
Fee > 2,500 people attending per day	Per Day	Y	\$750.00	N/A

EVENT CAMPING

* Approval (licence) fee applicable per event. Refer to Caravan Parks and Camping Grounds Regulations 1997 Schedule 3 - Temporary Licence Facility minimum fee.				
Camping Fee > 1,000 people	Per Person	Y	\$5.00	\$4.00
Camping Fee < 1,000 people, No Facilities	Per Person	Y	\$10.00	\$14.00
Camping Fee < 1,000 people, including Facilities	Per Person	Y	\$20.00	\$16.00

TANK 7 MOUNTAIN BIKE PARK

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

VILLAGE GREEN

Standard Fee	Per Day	Y	\$75.00	\$72.00
Not-For-Profit Local Community Groups	Per Day	Y	\$37.50	N/A

Name	Unit	GST	Year 22/23 Fee	Year 21/22 Fee
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FORESHORE PARK

ALL FACILITIES - INCLUDING POWER				
Standard Fee	Per Day	Y	\$1,100.00	\$1,010.00
Not-For-Profit Local Community Groups	Per Day	Y	\$200.00	\$194.00
ALL FACILITIES - NO POWER				
Standard Fee	Per Day	Y	\$550.00	\$459.00
Not-For-Profit Local Community Groups	Per Day	Y	\$100.00	\$87.00

OLD ROADS BOARD BUILDING PARK

Standard Fee	Per Day	Y	\$75.00	\$72.00
Not-For-Profit Local Community Groups	Per Day	Y	\$37.50	N/A

COMMUNITY FACILITY HIRE

Key bond - exceeding 5 days	Per Facility	N	\$50.00	\$100.00
Community Facility Bond	Per Hire	N	\$200.00	Various

COMMUNITY MEETING ROOM

Standard Fee	Per Hour	Y	\$20.00	\$14.00
Not-For-Profit Local Community Groups	Per Hour	Y	\$10.00	N/A
Standard Fee	Per Day	Y	\$100.00	\$116.00
Not-For-Profit Local Community Groups	Per Day	Y	\$50.00	N/A

TOWN HALL

Gas Heating Surcharge	Per Hour	Y	\$10.00	\$6.00
Gas Heating Surcharge	Per Day	Y	\$50.00	\$42.00
Standard Hire				
Standard Hire	Per Hour	Y	\$30.00	\$28.00
Not-For-Profit Local Community Groups	Per Hour	Y	\$15.00	\$74.00
Standard Hire	Per Day	Y	\$150.00	\$141.00
Not-For-Profit Local Community Groups	Per Day	Y	\$75.00	N/A
Social Function Hire				
Standard Hire	Per Hour	Y	\$100.00	\$94.00
Not-For-Profit Local Community Groups	Per Hour	Y	\$50.00	N/A
Standard Hire	Per Day	Y	\$500.00	\$175.00
Not-For-Profit Local Community Groups	Per Day	Y	\$250.00	N/A
Surcharge For Alcohol Consumption	Per Session	Y	\$70.00	\$64.00

*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	\$28.00
Not-For-Profit Local Community Groups	Per Hour	Y	\$15.00	N/A
Standard Hire	Per Day	Y	\$150.00	N/A
Not-For-Profit Local Community Groups	Per Day	Y	\$75.00	N/A
Seasonal Hire	Per Term	Y	\$250.00	\$235.00

FOOTBALL / CRICKET OVAL

Standard Hire	Per Day	Y	\$80.00	\$72.00
Not-For-Profit Local Community Groups	Per Day	Y	\$40.00	N/A
Seasonal Hire (including change rooms)	Per Year	Y	\$550.00	\$523.00
Change Rooms	Per Day Per Change Room	Y	\$35.00	\$32.00

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	\$205.00
Hire of Public Address (PA) Equipment	Per Day	Y	\$30.00	\$27.00

CONSUMER POLES

Each Pole	Per Day	Y	\$37.00	\$36.00
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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.

LIBRARY SERVICES

			Actual cost of replacement	Actual cost of replacement
Lost Library materials	Each	Y		
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	\$62.00
Impound fee - Second within 12 Months	Each	Y	\$130.00	\$123.00
Impound fee - Non business hours: weekends, weekdays between 5.00pm to 7.00am	Each	Y	\$250.00	\$205.00
Pound fee - Per day or part thereof (Sustenance)	Each	Y	\$35.00	\$36.00
Private Boarding Fee	At Cost		at cost	N/A
Surrender fee plus cost of destruction and disposal	At Cost plus 30%	Y	at cost plus 30%	\$164.00

OTHER

Declared Dangerous Dog compliance and annual inspection fee	Each	Y	\$150.00	\$103.00
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Name	Unit	GST	Year 22/23 Fee	Year 21/22 Fee
Application for permission to keep more than the prescribed number of dogs or cats	Each	Y	\$75.00	\$51.00

IMPOUND FEES - LARGE ANIMALS

Grade 1 (Horse, Mules, Asses, Bulls, Boars, Camel above 2 years of age) - 1st day	Each	Y	\$60 + pick up and transport costs	\$56 + 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	\$50 + 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	\$45 + 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	\$26.00
Non business hour surcharge all grades: weekends, weekdays between 5.00pm to 7.00am	per hour	Y	\$40.00	\$15.00

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	
Trespass into any other unenclosed land by any grade of large animal	per animal	Y	\$5.00	\$10.00
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	\$51.00
- Five (5) Year	Per Lot Applied For	Y	\$200.00	\$103.00
Non Compliance - Administration Fee	Each	Y	\$180.00	\$154.00
Contractor Fee - actual cost	at cost	Y	at cost	

OTHER SERVICES

Ranger time per hour	per hour	Y	\$130.00	\$130.00
Vehicle Impound fee	Each	Y	\$110.00	\$105.00
Vehicle Storage fee - per day	Each	Y	\$5.00	\$4.00
Vehicle Towing Fee	Each	Y	Cost + 20%	N/A
Rural Number Assignment & Installation	Each	Y	\$80.00	\$77.00
Rural Number Replacement	Each	Y	\$50.00	\$51.00

WASTE MANAGEMENT

Rubbish / Recycling Collection Service

240 litre kerbside rubbish	Per Bin	N	\$315.00	\$315.00
240 litre kerbside recycling	Per Bin	N	\$190.00	\$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.				
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Non-Recyclable (Landfill)

Resident domestic waste (Annual Tip Pass) (including 240 litre wheelie bin, car boot, stationwagon, van, utility, small trailer and large trailer)	per load	N	Free	Free
Non Resident domestic waste (including 240 litre wheelie bin, car boot, station wagon or van)	per load	Y	\$15.00	\$15.00
Non Resident domestic waste - utility or small trailer <1.8m x 1.2m	per load	Y	\$25.00	\$25.00
Non Resident domestic waste - large trailer >1.8m x 1.2m	per load	Y	\$60.00	\$60.00

Non-Recyclable Bulk Waste (Landfill)

Commercial Waste - Light and General	m3	Y	\$40.00	\$40.00
Building and Demolition Waste	m3	Y	\$40.00	\$40.00
Truck/ Semi Trailer/ Skip Bin	m3	Y	\$40.00	\$40.00
Resident asbestos waste less than < 0.2m3 (double wrapped in plastic & sealed)	m3	Y	Free	Free
Non Resident asbestos waste minimum charge	m3	Y	\$120.00	\$120.00
Asbestos waste more than 0.2m3 (double wrapped in plastic & sealed)	m3	Y	\$120.00	\$120.00

Green Waste

Green waste, clean and free of all contaminants, residential only	m3	Y	Free	Free
Green waste, clean and free of all contaminant, commercial	m3	Y	\$37.00	\$38.00
Green waste, contaminated	m3	Y	\$37.00	\$38.00

Tyres

Passenger Tyre	per tyre	Y	\$12.00	\$11.00
Truck Tyre	per tyre	Y	\$27.00	\$25.00
Tractor and Machinery Tyre	per tyre	Y	\$96.00	\$131.00
Disposal of other tyre sizes available - Price on Application	per tyre	Y	POA	POA

Recyclable Waste

Name	Unit	GST	Year 22/23 Fee	Year 21/22 Fee
Scrap Metal (includes car and truck bodies)	per item	N	Free	Free
Caravan or Boat	m3	Y	\$40.00	\$38.00
White goods - (excluding fridges and air conditioners)	per item	N	Free	Free
Fridges and air conditioners	per item	Y	\$32.00	\$33.00
Domestic electronic waste (includes TV's, computers & peripherals, printers)	per item	Y	\$6.00	\$7.00
Batteries	per item	N	Free	Free
Mattress disposal	per item	Y	\$60.00	\$28.00
Mattress ensemble disposal	per item	Y	\$60.00	\$53.00
Automotive waste oil/coolant (domestic quantity)	m3	Y	\$5.00	\$0.30
Gas Bottles - degassed (if hired return to hirer)	per item	Y	\$15.00	\$15.00
Oil Containers per m3	m3	Y	\$37.00	\$38.00
Clean Fill	m3	N	Free	Free

Other Waste

Domestic animal carcasce	Per animal	Y	\$10.00	\$10.00
Livestock and Farm animal carcasce	Per animal	Y	\$20.00	\$20.00

WORKS AND SERVICES

OTHER WORKS

Quotations provided for all private works requests.	Per request	Y	Quote	
Directional Signage - Ordering and Erection (Fingerboard sign only)	Per sign	Y	\$505.00	\$501.00
Directional Signs – Ordering and Erection of larger signs	Per sign	Y	Quote	Quote

HIRE OF TEMPORARY FENCING

Bond	Per Hire	Y	\$500.00	\$538.00
For Other Local Governments for Extended Periods Only	Per Metre/Week	Y	\$20.00	\$21.00
Erected & Dismantled within Nannup Townsite	Per Metre/Week	Y	\$20.00	\$21.00

WATER FROM BROCKMAN STREET AND DEPOT STAND PIPE:

Local Residents for Domestic Purposes	Per K/L	Y	\$10.00	\$10.00
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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	\$277.00

BUILDING CONTROL

CROSSOVERS - PERFORMANCE BONDS

Single crossovers to residential/rural living properties	Each	N	\$3,000.00	\$3,075.00
Double crossovers to residential/rural living properties	Each	N	\$6,000.00	\$6,150.00
Single commercial/industrial crossovers	Each	N	\$5,000.00	\$5,125.00
Double commercial/industrial crossovers	Each	N	\$7,500.00	\$7,688.00

BUILDING PLAN SEARCHES AND RESEARCH FEE

Building Plans	Each	N	\$70.00	\$65.00
Provide Copy of Housing Indemnity Insurance Policy	Each	N	\$70.00	\$65.00
Copy of Archived Building Plans	Each	Y	\$100.00	\$96.00

BUILDING INSPECTION AND REPORTS

Housing Indemnity Insurance Report	Each	Y	\$1,310.00	\$1,305.00
Building call out fee applies where work for which an inspection is requested, was not ready for inspection	Each	Y	\$95.00	\$94.00
Weekend Call Out Fee - Per Hour (Minimum of One Hour)	Per Hour	Y	\$195.00	\$190.00

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	\$240.00
Food Premises Fit Out Approval - Low Risk (Includes Notification)	Each	Y	\$180.00	\$177.00
Follow Up Inspections <30 Mins Officer Time	Each	Y	\$65.00	\$63.00
Follow Up Inspections 30 Mins or more Officer Time	Each	Y	\$95.00	\$94.00
Food Spoilt (Written Confirmation of Disposal)	Each	Y	\$110.00	\$105.00
Hairdressing Fit Out Approval	Each	Y	\$125.00	\$120.00
Beauty Therapy/Skin Piercing Fit Out Approval	Each	Y	\$125.00	\$120.00
Registration - Lodging House	Each	Y	\$175.00	\$174.00
Seized Food Analysis	Each	Y	\$60.00	\$59.00
Food Sampling Request	Each	Y	\$220.00	\$219.00

TEMPORARY FOOD PREMISES (STALL HOLDERS)

Festival Notification - per event	Each	Y	\$35.00	\$33.00
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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	\$592.00
Temporary Accommodation Approval	Each	Y	\$130.00	\$125.00
Extension of Temporary Accommodation Approval	Each	Y	\$130.00	\$125.00

WATER TESTING:

Name	Unit	GST	Year 22/23 Fee	Year 21/22 Fee
Bacteriological Testing	Per Test	Y	\$145.00	\$144.00
Chemical Testing (Plus Cost of Analysis)	Per Test	Y	\$145.00	\$144.00
Regular Water Testing (6 Per Year)	Per Year	Y	\$585.00	\$584.00

HEALTH (PUBLIC BUILDINGS) REGULATIONS 1992:

Inspection of Premises on Request	Per Application	Y	\$180.00	\$178.00
Environmental Assessment & Reports on Request	Per Application	Y	\$180.00	\$178.00

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.	
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