

Attachment 11.1.1



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) | 1,974,413 | 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) | 41,743 | 25,214 | 30,240 |
| Other revenue | 12(b) | 31,601 | 49,918 | 35,409 |
| | | 3,501,886 | 4,877,195 | 3,559,254 |
| Expenses | | | | |
| Employee costs | | (2,463,211) | (2,113,533) | (2,254,244) |
| Materials and contracts | | (2,352,019) | (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) | (22,138) | (10,214) | (10,214) |
| Insurance expenses | | (175,443) | (179,723) | (187,742) |
| Other expenditure | | (254,917) | (32,854) | (132,016) |
| | | (6,794,668) | (5,558,575) | (6,192,693) |
| | | (3,292,782) | (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 | | (54,447) | 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 | | (54,447) | 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 | | 1,974,413 | 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 | | 41,743 | 25,214 | 30,240 |
| Goods and services tax received | | 464,518 | 872,189 | 0 |
| Other revenue | | 31,601 | 49,918 | 35,409 |
| | | 4,764,619 | 4,595,364 | 3,559,254 |
| Payments | | | | |
| Employee costs | | (2,463,211) | (2,068,396) | (2,254,244) |
| Materials and contracts | | (2,952,019) | (1,258,868) | (1,975,404) |
| Utility charges | | (50,500) | 0 | (110,693) |
| Interest expenses | | (22,138) | (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) |
| | | (6,328,315) | (4,447,527) | (4,670,313) |
| Net cash provided by (used in) operating activities | 4 | (1,563,696) | 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) | (90,558) | (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 | | 522,440 | (80,594) | (80,594) |
| Net increase (decrease) in cash held | | (2,713,265) | 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 | 3,221,413 | 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) | 41,743 | 25,214 | 30,240 |
| Other revenue | 12(b) | 31,601 | 49,918 | 35,409 |
| Profit on asset disposals | 5(b) | 61,499 | 54,000 | 58,439 |
| | | 1,588,972 | 3,062,708 | 1,754,166 |
| Expenditure from operating activities | | | | |
| Employee costs | | (2,463,211) | (2,113,533) | (2,254,244) |
| Materials and contracts | | (2,352,019) | (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) | (22,138) | (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) |
| | | (6,798,072) | (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 | | (1,403,705) | 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) | (90,558) | (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 | | 1,122,440 | 31,515 | 289,905 |
| Budgeted deficiency before general rates | | (1,953,274) | 517,515 | (1,863,527) |
| Estimated amount to be raised from general rates | 2(a) | 1,974,413 | 1,868,487 | 1,863,527 |
| Net current assets at end of financial year - surplus/(deficit) | 3 | 21,139 | 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.

1 (c) 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 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 | 389 | 6,657,483 | 622,142 | 0 | 0 | 622,142 | 635,682 | 632,335 |
| Industrial | GRV | 0.100125 | 11 | 459,235 | 45,981 | 0 | 0 | 45,981 | 0 | 0 |
| Short Term | GRV | 0.100125 | 20 | 433,940 | 43,448 | 0 | 0 | 43,448 | 0 | 0 |
| General | UV | 0.004529 | 187 | 118,088,000 | 534,821 | 0 | 0 | 534,821 | 619,135 | 617,522 |
| Mining | UV | 0.004529 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Plantations | UV | 0.004794 | 40 | 38,770,000 | 185,863 | 0 | 0 | 185,863 | 0 | 0 |
| Sub-Total | | | 647 | 164,408,658 | 1,432,255 | 0 | 0 | 1,432,255 | 1,254,817 | 1,249,857 |
| | | Minimum | | | | | | | | |
| | | \$ | | | | | | | | |
| General | GRV | 1,118 | 308 | 2,354,274 | 344,344 | 0 | 0 | 344,344 | 359,970 | 359,970 |
| Industrial | GRV | 1,198 | 4 | 31,900 | 4,792 | 0 | 0 | 4,792 | 0 | 0 |
| Short Term | GRV | 1,198 | 8 | 68,380 | 9,584 | 0 | 0 | 9,584 | 0 | 0 |
| General | UV | 1,050 | 164 | 208,927 | 172,200 | 0 | 0 | 172,200 | 253,700 | 253,700 |
| Mining | UV | 1,050 | 17 | 526,840 | 17,850 | 0 | 0 | 17,850 | 0 | 0 |
| Plantations | UV | 1,398 | 6 | 13,470 | 8,388 | 0 | 0 | 8,388 | 0 | 0 |
| Sub-Total | | | 507 | 3,203,791 | 557,158 | 0 | 0 | 557,158 | 613,670 | 613,670 |
| | | | 1,154 | 167,612,449 | 1,989,413 | 0 | 0 | 1,989,413 | 1,868,487 | 1,863,527 |
| Concessions on general rates (Refer note 2(g)) | | | | | | | | (15,000) | 0 | 0 |
| Total amount raised from general rates | | | | | | | | 1,974,413 | 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 | | | | | | | | 1,974,413 | 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

| 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.

(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 | 4.0% | 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 | 2.5% | 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 | 1.0% | 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 Budget 30 June 2023 | 2021/22 Actual 30 June 2022 | 2021/22 Budget 30 June 2022 |
|--|-----------------------------------|-----------------------------------|-----------------------------------|
| Note | \$ | \$ | \$ |
| (a) Composition of estimated net current assets | | | |
| Current assets | | | |
| Cash and cash equivalents - unrestricted | 4 | 611,899 | 2,725,164 |
| Cash and cash equivalents - restricted | 4 | 2,609,514 | 3,209,514 |
| Financial assets - unrestricted | | 42,479 | 29,011 |
| Receivables | | 226,313 | 280,744 |
| Contract assets | | 0 | 798,215 |
| Inventories | | 4,164 | 4,164 |
| | | 3,494,369 | 7,046,812 |
| Less: current liabilities | | | |
| Trade and other payables | | (621,233) | (1,221,233) |
| Lease liabilities | 8 | (12,752) | (17,002) |
| Long term borrowings | 7 | (122,468) | (64,860) |
| Employee provisions | | (425,280) | (425,280) |
| | | (1,181,733) | (1,728,375) |
| Net current assets | | 2,312,636 | 5,318,437 |
| Less: Total adjustments to net current assets | 3.(c) | (2,291,497) | (2,932,435) |
| Net current assets used in the Rate Setting Statement | | 21,139 | 2,386,002 |
| | | 2,645,459 | 3,572,254 |

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 | 5(b) | (61,499) | (54,000) | (58,439) |
| Add: Loss on disposal of assets | 5(b) | 3,404 | 4,591 | 8,007 |
| Add: Depreciation on assets | 6 | 1,476,440 | 1,254,869 | 1,522,380 |
| Movement in non-current employee provisions | | 0 | (17,575) | 0 |
| Movement in current employee provisions associated with restricted cash | | 1,048 | 426 | 0 |

Non cash amounts excluded from operating activities

| | 2022/23 Budget 30 June 2023 | 2021/22 Actual 30 June 2022 | 2021/22 Budget 30 June 2022 |
|--|-----------------------------------|-----------------------------------|-----------------------------------|
| | \$ | \$ | \$ |
| | 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 | 9 | (2,609,514) | (3,209,514) | (2,951,123) |
| Less: Current assets not expected to be received at end of year | | | | |
| - Current portion of self supporting loans receivable | | (42,479) | (29,011) | 0 |
| Add: Current liabilities not expected to be cleared at end of year | | | | |
| - Current portion of borrowings | | 122,468 | 64,860 | 64,860 |
| - Current portion of lease liabilities | | 12,752 | 17,002 | 17,002 |
| - Current portion of employee benefit provisions held in reserve | | 225,276 | 224,228 | 223,802 |

Total adjustments to net current assets

| | | | |
|--|-------------|-------------|-------------|
| | (2,291,497) | (2,932,435) | (2,645,459) |
|--|-------------|-------------|-------------|

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.

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 | | 611,899 | 2,667,979 | 3,169,575 |
| Term deposits | | 2,609,514 | 3,266,699 | 0 |
| Total cash and cash equivalents | | 3,221,413 | 5,934,678 | 3,169,575 |
| Held as | | | | |
| - Unrestricted cash and cash equivalents | 3(a) | 611,899 | 2,725,164 | 218,452 |
| - Restricted cash and cash equivalents | 3(a) | 2,609,514 | 3,209,514 | 2,951,123 |
| | | 3,221,413 | 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 | | (54,447) | 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) |
| (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 | | (1,563,696) | 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 disposals on an individual asset basis can be found in the supplementary information attached to this budget document as follows:

- Capital, Carry Forwards and Non Recurrent Project Budget

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 | | | | | | | | | | | | |
| <u>Property, Plant and Equipment</u> | | | | | | | | | | | | |
| 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:

- Capital, Carry Forwards and Non Recurrent Project Budget

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 | 96,920 | 93,920 | 75,671 |
| Education and welfare | 682 | 682 | 673 |
| Housing | 4,461 | 4,461 | 3,422 |
| Community amenities | 5,773 | 5,773 | 3,255 |
| Recreation and culture | 30,084 | 21,498 | 11,847 |
| Transport | 1,073,829 | 887,967 | 1,209,760 |
| Economic services | 7,582 | 7,582 | 4,517 |
| Other property and services | 257,109 | 222,145 | 213,235 |

By Class

| | | | |
|---|---------|---------|-----------|
| Buildings - non-specialised | 46,033 | 46,033 | 37,001 |
| Furniture and equipment | 7,107 | 7,107 | 7,000 |
| Plant and equipment | 274,997 | 274,997 | 247,998 |
| Infrastructure - roads | 878,996 | 646,584 | 1,068,379 |
| Infrastructure - footpaths & cyclepaths | 20,447 | 20,447 | 0 |
| Infrastructure - drainage | 72,097 | 72,097 | 0 |
| Infrastructure - bridges | 158,032 | 158,032 | 145,000 |
| Infrastructure - parks and ovals | 1,730 | 1,730 | 0 |
| Right of use - plant and equipment | 17,001 | 17,001 | 17,002 |

| 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
FOR THE YEAR ENDED 30 JUNE 2023

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 | 2022/23 | Budget | 2022/23 | Actual | 2021/22 | 2021/22 | Actual | 2021/22 | Budget | 2021/22 | 2021/22 | Budget | 2021/22 | |
|------------------------------------|-------------|-------------|---------------|-------------|-----------|------------|--------------------------|------------|-------------|-----------|------------|--------------|------------|-------------|-----------|------------|--------------|------------|-------------|
| | | | | Principal | Budget | Budget | Principal | Budget | | Actual | Actual | Actual | Actual | Principal | Budget | Budget | Budget | Principal | Principal |
| | | | | 1 July 2022 | New Loans | Repayments | outstanding 30 June 2023 | Repayments | 1 July 2021 | New Loans | Repayments | 30 June 2022 | Repayments | 1 July 2021 | New Loans | Repayments | 30 June 2022 | Repayments | 1 July 2021 |
| | | | | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Community amenities | | | | | | | | | | | | | | | | | | | |
| Waste Facility Machine | 40 | WATC | 2.48% | 299,613 | 0 | (35,851) | 263,762 | (3,605) | 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 | 42 | WATC | 4.19% | 0 | 300,000 | (12,229) | 287,771 | (6,290) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | | | 299,613 | 300,000 | (48,080) | 551,533 | (9,895) | 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 | 4.19% | 0 | 330,000 | (13,451) | 316,549 | (6,919) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | | | 193,088 | 330,000 | (42,478) | 480,610 | (12,243) | 221,269 | 0 | (28,181) | 193,088 | (6,169) | 221,270 | 0 | (28,181) | 193,089 | (6,169) | |
| | | | | 492,701 | 630,000 | (90,558) | 1,032,143 | (22,138) | 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 | Total | Amount | Balance |
|---|-------------|-----------|--------------|---------------|-----------------|--------------------|-------------|---------|
| | | | | | borrowed budget | interest & charges | used budget | unspent |
| | | | | | \$ | \$ | \$ | \$ |
| Enterprise Resource Training (ERP) System | WATC | Fixed | 10 | 4.19% | 300,000 | 70,375 | 300,000 | 0 |
| Nannup Music Club | WATC | Fixed | 10 | 4.19% | 330,000 | 77,413 | 330,000 | 0 |
| | | | | | 630,000 | 147,788 | 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 | 1,032,143 | 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
NOTES TO AND FORMING PART OF THE BUDGET
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8. LEASE LIABILITIES

| Purpose | Lease Number | Institution | Lease Interest Rate | Lease Term | Budget | 2022/23 | Budget | 2022/23 | Actual | 2021/22 | Actual | 2021/22 | Actual | 2021/22 | Budget | 2021/22 | Budget | 2021/22 | |
|----------------------------------|--------------|-------------|---------------------|------------|-----------------------------|-------------------|----------------------------|--|--------|---------------------------|------------------------------|-------------------|--------|-------------------|--|---------------------------|------------------------------|-------------------|-----------------------------------|
| | | | | | Lease Principal 1 July 2022 | Budget New Leases | Lease Principal Repayments | Lease Principal outstanding 30 June 2023 | | Lease Interest Repayments | Actual Principal 1 July 2021 | Actual New Leases | | Actual repayments | Lease Principal outstanding 30 June 2022 | Lease Interest repayments | Budget Principal 1 July 2021 | Budget New Leases | Budget Lease Principal 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

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 2023

9. RESERVE ACCOUNTS

(a) Reserve Accounts - Movement

| | 2022/23 Budget Opening Balance | 2022/23 Budget Transfer to | 2022/23 Budget Transfer (from) | 2022/23 Budget Closing Balance | 2021/22 Actual Opening Balance | 2021/22 Actual Transfer to | 2021/22 Actual Transfer (from) | 2021/22 Actual Closing Balance | 2021/22 Budget Opening Balance | 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) Statagic 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) 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 | Ongoing | To be used for preservation of footpaths |
| (p) Trails | Ongoing | To be used for trial upgrade project |

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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 |

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 | 2,032,414 | 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 | 425,243 | 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 |
| | 2,674,357 | 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 | 6,743,625 | 10,922,421 | 8,881,009 |
| Expenses | | | |
| Governance | (1,023,566) | (533,705) | (607,407) |
| General purpose funding | (38,000) | (46,166) | (237,743) |
| Law, order, public safety | (691,751) | (683,345) | (740,656) |
| Health | (76,413) | (82,307) | (90,325) |
| Education and welfare | (119,079) | (254,495) | (274,765) |
| Housing | (43,155) | (37,803) | (23,422) |
| Community amenities | (740,965) | (526,812) | (607,217) |
| Recreation and culture | (732,735) | (671,570) | (629,338) |
| Transport | (2,833,244) | (2,224,858) | (2,597,301) |
| Economic services | (492,164) | (228,077) | (179,099) |
| Other property and services | (7,000) | (274,028) | (213,427) |
| Total expenses | (6,798,072) | (5,563,166) | (6,200,700) |
| Net result for the period | (54,447) | 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 | 13,243 | 6,273 | 4,500 |
| Other interest revenue (refer to Note 2(b)) | 13,500 | 12,931 | 10,740 |
| | 41,743 | 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 | 31,601 | 49,918 | 35,409 |
| | 31,601 | 49,918 | 35,409 |
| The net result includes as expenses | | | |
| (c) Auditors remuneration | | | |
| Audit services | 30,000 | 22,000 | 25,000 |
| | 30,000 | 22,000 | 25,000 |
| (d) Interest expenses (finance costs) | | | |
| Borrowings (refer Note 7(a)) | 22,138 | 10,214 | 10,214 |
| | 22,138 | 10,214 | 10,214 |

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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 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 | | | | | | | | | | | | 150,000 | | |
| | | Total - Land & Building | | 150,000 | 15,000 | | | 165,000 | | | | | | | | | | | | 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 | | | 1,197,783 | | | | 489,860 | | | | 236,415 | | | 150,000 | | | |
| | | Total New Capital and Carry Forward Projects | 572,708 | 3,060,240 | 665,000 | 195,000 | 300,000 | 4,792,948 | 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 | | | 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 | | | | | |



Fees and Charges

FOR THE YEAR ENDED 30 JUNE 2023

| Name | Unit | GST | Year 22/23 Fee | Year 21/22 Fee |
|------|------|-----|----------------|----------------|
|------|------|-----|----------------|----------------|

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 |
| Interments, (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. | | | | |
|--|--|--|--|--|

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 |
|------|------|-----|----------------|----------------|
|------|------|-----|----------------|----------------|

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 |
|-----------|---------|---|---------|---------|

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 |
|---|------|---|----------|----------|

| 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.

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 carcasse | Per animal | Y | \$10.00 | \$10.00 |
| Livestock and Farm animal carcasse | 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 |
|---------------------------------------|---------|---|---------|---------|

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 |
|-----------------------------------|------|---|---------|---------|

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 |