



SHIRE OF JERRAMUNGUP

ATTACHED UNDER SEPARATE COVER

9.2.3 ADOPTION OF BUDGET FOR THE FINANCIAL YEAR 2023/2024

- a) Budget for the Financial Year 2023/2024
- b) Schedule of Fees and Charges 2023/2024
- c) Road Construction Program 2023/2024

**ORDINARY MEETING OF COUNCIL
26 July 2023**



ANNUAL BUDGET

for the year ended 30 June 2024

8 Vasey Street
PO Box 92
Jerramungup WA 6337

Phone: 9835 1022

2017/2018 ANNUAL REPORT

**“Progressive, Prosperous
and a Premium Place
to Live and Visit.”**



2017/2018 ANNUAL REPORT

Budget for the Financial Year 2023/2024 Presented and Adopted at
the Ordinary Meeting of Council held 26 July 2023.

Joanne Iffla

Shire President

Martin Cuthbert

Chief Executive Officer

2023/2024 BUDGET SUMMARY

The 2023/2024 Budget has been deliberated at length by Council and Staff to ensure the Shire delivers a Budget that is both balanced and fair for our community in these increasingly challenging economic times, as the country continues to grapple with escalating costs.

Many families are having to manage rising living costs and unfortunately the Shire is not exempt from the increases to utilities, fuel, contractor supplies and materials, and many other goods and services.

The Council has worked hard to deliver a balanced Budget, which has resulted in approval of a 4.95% rate rise for this financial year.



Key Budget expenditure includes:

More than \$4.419M committed to the renewal, upgrade, maintenance and expansion of our road and path network. The Shire's road network of roughly 1,200 kilometres continues to require significant financial commitment and management to ensure a reliable transportation network and safety for all users.

\$1.717M has been allocated to commence the Bremer Bay Airfield Upgrade Project in 2023/2024, with the total project cost expected to be \$2.446M over two financial years. The works will improve safety, capacity, capability, planning and security, as well as increasing regional access to health services in Bremer Bay.

\$1.691M has been allocated to Recreation and Culture to provide services and facilities that support the social wellbeing of the community. This includes public halls, Jerramungup swimming pool, entertainment centre, sporting facilities, beaches, parks, gardens, playgrounds, walk trails, libraries, and other cultural activities.

\$1.637M has been allocated to Community Amenities to provide rubbish collection and disposal services, litter control, stormwater drainage, environmental protection, public conveniences, cemeteries and planning for future community facilities.

\$1.233M allocated to Law, Order and Public Safety will provide services to help ensure a safer community including emergency services, fire prevention, animal control and other law, order and public safety initiatives.

The rate increase is necessary to enable us to achieve outstanding outcomes for the community and ensure the place we all live in is inclusive and sustainable.

I would like to thank the Shire President, Councillors, Staff and our community for their continued support.

A handwritten signature in black ink, appearing to read 'Martin Cuthbert'. The signature is fluid and cursive, with a long horizontal stroke extending to the right.

Martin Cuthbert

Chief Executive Officer

KEY CAPITAL HIGHLIGHTS FOR 2023/2024

\$1.741 Million Road Construction Program

The budget continues to focus on renewing and improving Council assets with particular focus on the road network. \$1.741 million will be spent on Council's road construction program with \$80,000 offset by Regional Road Group Funding and \$639,000 offset by Roads to Recovery Funding.

- Forming and gravel resheeting works will be carried out on parts of Cowalleup Road, Marnigarup South Road, Monjebup Road and Rabbit Proof Fence Road.
- Forming, gravel resheeting and drainage works are planned for parts of Exchange Road, Cameron Road, Jacup North Roads, and Cuiss Road, which will also have a section widened.
- The headwalls will be reinforced at the flood crossing on Cameron Road, and a section of Devils Creek Road will undergo pavement repairs and cement stabilising.
- Doubtful Island Road will receive a full reconstruction of the flood crossing, and forming and gravel sheeting of a 3km section, including realignment of the S-bend.
- An asphalt reseal of both Bennett Street and the Jerramungup Airstrip will be carried out, and an asphalt footpath will be constructed between the Bremer Bay Brewery and The Telegraph.
- The new EV Charging Station on Moorshead Road will have a pull-off area constructed and sealed, including a footpath and kerbing.

Bremer Bay Airfield Upgrade Project

The Bremer Bay Airstrip provides crucial infrastructure for emergency responders delivering life and property saving services to the community. Due to the remoteness of the Bremer Bay area, the community strongly relies on emergency services being able to access the Airstrip when needed.

The current single runway precludes the safe landing of aircraft in certain weather conditions and the alignment and gradient of the slope on the existing runway inhibits the effective and safe operation of fully laden water bombers during take offs.

The Bremer Bay Airfield Upgrade Project will undertake the construction of one new cross runway and two taxiways, including markers and lighting, as well as the installation of new perimeter fencing around the Airstrip.

This project will foster a safer and more readily available environment for the Royal Flying Doctor Services (RFDS) and Department of Fire and Emergency Services (DFES)/Department of Biodiversity Conservation and Attractions (DBCA) to operate and largely decrease response times in emergency situations. Pilot and passenger safety will be enhanced through providing safer take-off and landing options in changing weather conditions and emergency service operations such as RFDS transports and water bomber activities will be improved, which will also benefit the community's health, wellbeing and safety.

The Shire has successfully secured a grant of \$815,564 in 2023/2024, through the Regional Airstrip Upgrade Program, to contribute to a \$2.446M upgrade of the Bremer Bay Airstrip. A further \$729,000 grant through the Regional Airport Development Scheme will be allocated towards the project in the 2024/2025 financial year.

Administration Projects

The Shire is committed to updating, developing and implementing framework which guides Council in identifying community needs and aspirations over the long term. The following plans and projects have been included in the 2023/2024 budget to enable forward planning to better support our community in times of need and foster better community preparedness.

- \$70,000 provision for consultancy services for the architectural design of the proposed Bremer Bay Cultural Precinct.
- \$40,000 allocated to complete the building asset register project.
- \$38,000 allocated towards fair value of other infrastructure (includes roads, parks and airstrips).
- \$40,000 provision for administrative consultancy services.
- \$30,000 allocated towards engineering consultancy services and support.
- \$17,000 provision for design work on Cuneo Drive.
- \$15,000 provision for financial administrative support.
- \$14,000 allocated towards the completion of the Shire's long term financial plan.
- \$17,000 contribution to Genestreams songlines sculpture.



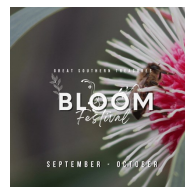
2023/2024 Community Donation Requests

- \$1,000 allocated towards the KidzFest in the Bay 2024.
- \$1,180 allocated to Jerramungup District High School for Safe 4 Kids education program.
- \$1,573.45 allocated to St John Ambulance to install new AED (Automatic External Defibrillator) and cabinet.
- \$3,646 allocated to Fitzgerald Biosphere Community Collective for the Fitzzy Photo Stories Project.
- \$4,950 allocated to Jerramungup Community Resource Centre to upgrade lighting to LED.
- \$6,000 allocated to the Jerramungup Occasional Childcare Association to go towards the indoor and outdoor play space upgrade.
- \$9,000 allocated to the Fitzgerald Biosphere Group for Dancing in Dirt Gala Ball 2024.
- \$10,000 allocated to Boxwood Hill Combined Sports Club to resurface netball and tennis courts.



Contributions to Sporting Clubs, Community Groups and Committees

- \$300,000 allocated to St John Ambulance Jerramungup towards the construction of the new St John's Bremer Bay Sub Centre;
- \$15,000 allocated to Fitzgerald Biosphere Group (FBG) towards the administrative and running costs to continue to work with the farming community within the Shire and deliver projects and services that encourage sustainable agriculture, healthy ecosystems and vibrant enterprises;
- \$13,000 allocated to Great Southern Treasures to continue to build brand awareness of the tourism assets within Great Southern Treasures locally, nationally and worldwide with the stated mission being to collectively plan and promote the tourism assets, experiences and events across member local governments;
- \$7,000 allocated to the Fitzgerald Biosphere Community Collective (FBCC) group to assist with administrative and project costs to ensure the Fitzgerald Biosphere is meeting its obligations to remain UNESCO listed and is internationally recognised for achieving outstanding biodiversity conservation outcomes;
- \$3,000 annual contribution to the Jerramungup Occasional Childcare to assist with insurance and running costs;
- \$3,000 annual contribution to the Bremer Bay Occasional Childcare to assist with insurance and running costs;
- \$2,800 contribution towards the Leeuwin Ocean Adventure Scholarship to be awarded to two senior high school students;
- \$1,000 allocated to the running expenses of both the Gairdner and Needilup Progress Associations;
- \$10,000 allocated to each of the three Sporting Clubs within the Shire, being Jerramungup Sports Club, Boxwood Hill Combined Sports Club, and Bremer Bay Sports Club. The contribution is to go towards operational and maintenance costs associated with each of the sporting grounds and facilities.



Bushfire Mitigation Activities and Community Emergency Services

\$1.051m has been allocated in the budget towards bushfire mitigation activities, strategic fire break maintenance, BAL contour mapping for townsites, contractor response for bushfires, insurance/PPE for the Shire's volunteer bushfire brigades, annual allowance for Chief Bush Fire Control Officer, and internal employee and plant related costs associated with the employment of the Bushfire Risk Mitigation Coordinator and a Community Emergency Services Manager.



SIGNIFICANT AREAS OF OPERATIONAL EXPENDITURE WITHIN THE 2023/2024 BUDGET INCLUDE:

Road construction and maintenance, footpaths, parks and reserves and public facilities:

- \$884,537 in contractor, materials and internal employee and plant related costs associated with the maintenance of the Shire's road network.
- \$195,600 in contractor, materials and internal employee and plant related costs associated with townsite streets.
- \$108,106 in contractor, materials and internal employee and plant related costs associated with footpaths.
- \$370,533 in contractor, materials and internal employee plant related costs associated with the maintenance of parks and reserves and walk trails.
- \$266,805 in contractor, materials and internal employee and plant related costs associated with public toilets and fish cleaning facilities.
- \$591,450 in fuel and oil, parts and repairs and tyres.



Capital works:

- \$501,900 towards Council's plant replacement program.
- \$97,729 towards the construction of a new footpath from Bremer Bay Brewery to the Telegraph.
- \$35,000 towards the purchase of a second variable message display board to be permanently located at the Bremer Bay VES.
- \$30,000 provision to replace water tank and associated infrastructure located at Jerramungup Sports Club.
- \$18,419 towards the replacement of the retaining wall located at the Jerramungup Sports Club.
- \$18,000 audio recording system for the Council Chamber.
- \$13,000 capital works on Jerramungup Pharmacy building.
- \$19,000 for capital works on Shire staff housing— 6 Memorial Drive.
- \$28,100 capital works on Police housing.
- \$20,000 capital works on the Shire Administration building.



Other Operating Expenditure

- \$718,533 in waste management contractor expenses, regional landfill facility costs, contractor and material costs for the Jerramungup and Bremer Bay transfer stations and internal employee and plant related costs. The budget has also factored in the cost to remove approximately 500 mattresses from the Bremer Bay transfer station. The cost for removal, transport and disposal per mattress is approximately \$51.08 plus GST.
- \$457,503 in contractor, materials and internal employee and plant related costs associated with swimming areas, including beaches and the Jerramungup swimming pool.
- \$332,662 for LGIS total insurance scheme membership.
- \$196,373 in administrative, business support services and housing for the medical services provider.
- \$135,583 in contractor and internal employee and plant related costs for Ranger Services.
- \$244,085 in contractor and materials associated with upgrading/maintaining Council's building infrastructure.
- \$108,667 in expenses relating to provision of library and front counter services for the Bremer Bay and Jerramungup Community Resource Centres.
- \$101,847 for Elected Member remuneration expenses, and additional \$21,000 for Elected Member training.
- \$61,726 for street lighting expenses.
- \$45,368 for the annual licence fee for the Shire's software program.
- \$45,000 allocated towards IT support and server maintenance.
- \$41,000 allocated to audit expenses associated with the Office of the Auditor General and Independent Auditor fees.
- \$38,000 for general valuation of regional gross rental values (GRV).
- \$28,359 allocated towards WALGA membership and subscription services.
- \$25,000 provision for Building Surveyor contract services.
- \$18,000 for costs associated with the 2023 Local Government Ordinary Election.
- \$19,000 provision for Environmental Health contract services.



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

LOCAL GOVERNMENT ACT 1995

TABLE OF CONTENTS

Statement of Comprehensive Income	2
Statement of Cash Flows	3
Statement of Financial Activity	4
Index of Notes to the Budget	5
Fees and Charges Schedule	28

SHIRE'S VISION

Progressive, Prosperous and a Premium Place to Live and Visit.

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

	NOTE	2023/24 Budget	2022/23 Actual	2022/23 Budget
Revenue		\$	\$	\$
Rates	2(a)	3,880,167	3,693,547	3,684,456
Grants, subsidies and contributions	11	668,257	3,080,838	1,835,585
Fees and charges	15	916,049	935,964	823,057
Interest revenue	12(a)	104,694	88,928	28,158
Other revenue	12(b)	79,313	697,677	317,126
		5,648,480	8,496,954	6,688,382
Expenses				
Employee costs		(2,665,192)	(2,101,061)	(2,363,553)
Materials and contracts		(3,267,034)	(2,592,843)	(3,979,764)
Utility charges		(188,516)	(221,213)	(211,815)
Depreciation	6	(2,591,846)	(2,456,743)	(2,233,887)
Finance costs	12(d)	(34,827)	(26,564)	(20,344)
Insurance		(241,463)	(290,051)	(308,836)
Other expenditure		(249,473)	(506,354)	(385,087)
		(9,238,351)	(8,194,829)	(9,503,286)
		(3,589,871)	302,125	(2,814,904)
Capital grants, subsidies and contributions	11	1,857,778	3,170,511	2,614,943
Profit on asset disposals	5	11,244	36,772	33,360
Loss on asset disposals		(40,139)	(37,561)	(7,225)
		1,828,883	3,169,722	2,641,078
Net result for the period		(1,760,988)	3,471,847	(173,826)
Other comprehensive income				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Total other comprehensive income for the period		0	0	0
Total comprehensive income for the period		(1,760,988)	3,471,847	(173,826)

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

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

	NOTE	2023/24 Budget	2022/23 Actual	2022/23 Budget
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Rates		\$ 3,880,167	\$ 3,709,292	\$ 3,684,456
Grants, subsidies and contributions		668,257	2,949,939	1,403,905
Fees and charges		916,049	935,964	823,057
Interest revenue		104,694	88,928	28,158
Goods and services tax received		368,772	389,239	428,860
Other revenue		79,313	697,677	317,126
		6,017,252	8,771,039	6,685,562
Payments				
Employee costs		(2,665,192)	(2,100,394)	(2,363,553)
Materials and contracts		(3,573,463)	(2,410,716)	(3,725,587)
Utility charges		(188,516)	(221,213)	(211,815)
Finance costs		(34,827)	(24,841)	(20,344)
Insurance		(241,463)	(290,051)	(308,836)
Goods and services tax paid		(368,772)	(322,022)	(428,860)
Other expenditure		(249,473)	(506,354)	(385,087)
		(7,321,706)	(5,875,591)	(7,444,082)
Net cash provided by (used in) operating activities	4	(1,304,454)	2,895,448	(758,520)
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for purchase of property, plant & equipment	5(a)	(635,000)	(1,409,773)	(1,021,941)
Payments for construction of infrastructure	5(b)	(3,585,050)	(3,186,016)	(3,236,821)
Capital grants, subsidies and contributions		1,767,262	2,939,490	2,614,943
Proceeds from sale of property, plant and equipment	5(a)	150,000	391,378	394,400
Net cash provided by (used in) investing activities		(2,302,788)	(1,264,921)	(1,249,419)
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings	7(a)	(183,351)	(183,271)	(223,271)
Payments for principal portion of lease liabilities	8	(4,023)	(16,412)	(14,789)
Proceeds from new borrowings	7(a)	900,000	437,500	437,500
Net cash provided by (used in) financing activities		712,626	237,817	199,440
Net increase (decrease) in cash held		(2,894,616)	1,868,344	(1,808,499)
Cash at beginning of year		5,357,232	3,488,888	3,488,667
Cash and cash equivalents at the end of the year	4	2,462,616	5,357,232	1,680,168

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

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

		2023/24	2022/23	2022/23
	NOTE	Budget	Actual	Budget
OPERATING ACTIVITIES				
Revenue from operating activities				
		\$	\$	\$
Rates	2(a)	3,880,167	3,693,547	3,684,456
Grants, subsidies and contributions	11	668,257	3,080,838	1,835,585
Fees and charges	15	916,049	935,964	823,057
Interest revenue	12(a)	104,694	88,928	28,158
Other revenue	12(b)	79,313	697,677	317,126
Profit on asset disposals	5	11,244	36,772	33,360
		5,659,724	8,533,726	6,721,742
Expenditure from operating activities				
Employee costs		(2,665,192)	(2,101,061)	(2,363,553)
Materials and contracts		(3,267,034)	(2,592,843)	(3,979,764)
Utility charges		(188,516)	(221,213)	(211,815)
Depreciation	6	(2,591,846)	(2,456,743)	(2,233,887)
Finance costs	12(d)	(34,827)	(26,564)	(20,344)
Insurance		(241,463)	(290,051)	(308,836)
Other expenditure		(249,473)	(506,354)	(385,087)
Loss on asset disposals	5	(40,139)	(37,561)	(7,225)
		(9,278,490)	(8,232,390)	(9,510,511)
Non-cash amounts excluded from operating	3(b)	2,620,741	2,483,884	2,207,752
Amount attributable to operating activities		(998,025)	2,785,220	(581,017)
INVESTING ACTIVITIES				
Inflows from investing activities				
Capital grants, subsidies and contributions	11	1,857,778	3,170,511	2,614,943
Proceeds from disposal of assets	5	150,000	391,378	394,400
		2,007,778	3,561,889	3,009,343
Outflows from investing activities				
Payments for property, plant and equipment	5(a)	(635,000)	(1,409,773)	(1,021,941)
Payments for construction of infrastructure	5(b)	(3,585,050)	(3,186,016)	(3,236,821)
		(4,220,050)	(4,595,789)	(4,258,762)
Amount attributable to investing activities		(2,212,272)	(1,033,900)	(1,249,419)
FINANCING ACTIVITIES				
Inflows from financing activities				
Proceeds from new borrowings	7(a)	900,000	437,500	437,500
Transfers from reserve accounts	9(a)	340,000	16,271	275,894
		1,240,000	453,771	713,394
Outflows from financing activities				
Repayment of borrowings	7(a)	(183,351)	(183,271)	(223,271)
Payments for principal portion of lease liability	8	(4,023)	(16,412)	(14,789)
Transfers to reserve accounts	9(a)	(668,499)	(492,155)	(297,828)
		(855,873)	(691,838)	(535,888)
Amount attributable to financing activities		384,127	(238,067)	177,506
MOVEMENT IN SURPLUS OR DEFICIT				
Surplus or deficit at the start of the financial year	3	2,826,170	1,312,917	1,652,930
Amount attributable to operating activities		(998,025)	2,785,220	(581,017)
Amount attributable to investing activities		(2,212,272)	(1,033,900)	(1,249,419)
Amount attributable to financing activities		384,127	(238,067)	177,506
Surplus or deficit at the end of the financial year	3	0	2,826,170	0

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

**SHIRE OF JERRAMUNGUP
FOR THE YEAR ENDED 30 JUNE 2024
INDEX OF NOTES TO THE BUDGET**

Note 1	Basis of Preparation	6
Note 2	Rates and Service Charges	8
Note 3	Net Current Assets	11
Note 4	Reconciliation of cash	14
Note 5	Fixed Assets	15
Note 6	Depreciation	16
Note 7	Borrowings	17
Note 8	Lease Liabilities	19
Note 9	Reserve Accounts	20
Note 10	Revenue Recognition	21
Note 11	Program Information	22
Note 12	Other Information	24
Note 13	Elected Members Remuneration	25
Note 17	Trust Funds	26
Note 18	Fees and Charges	27

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

1(a) BASIS OF PREPARATION

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

Local Government Act 1995 requirements

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

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

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

The local government reporting entity

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

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

2022/23 actual balances

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

Budget comparative figures

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

Comparative figures

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

Rounding off figures

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

Initial application of accounting standards

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

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

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

New accounting standards for application in future years

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

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

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

Judgements, estimates and assumptions

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

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

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

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

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

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

REVENUES

RATES

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

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

GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

REVENUE FROM CONTRACTS WITH CUSTOMERS

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

FEES AND CHARGES

Revenues (other than service charges) from the use of facilities and charges made for local government services, sewerage rates, rentals, hire charges, fee for service, photocopying charges, licences, sale of goods or information, fines, penalties and administration fees.

Local governments may wish to disclose more detail such as rubbish collection fees, rental of property, fines and penalties, other fees and charges.

SERVICE CHARGES

Service charges imposed under *Division 6 of Part 6 of the Local Government Act 1995*. Regulation 54 of the *Local Government (Financial Management) Regulations 1996* identifies the charges which can be raised. These are television and radio broadcasting, underground electricity and neighbourhood surveillance services and water.

Exclude rubbish removal charges which should not be classified as a service charge. Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

INTEREST EARNINGS

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

OTHER REVENUE / INCOME

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

PROFIT ON ASSET DISPOSAL

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

EXPENSES

EMPLOYEE COSTS

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

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

MATERIALS AND CONTRACTS

All expenditures on materials, supplies and contracts not classified under other headings. These include supply of goods and materials, legal expenses, consultancy, maintenance agreements, communication expenses (such as telephone and internet charges), advertising expenses, membership, periodicals, publications, hire expenses, rental, leases, postage and freight etc.

Local governments may wish to disclose more detail such as contract services, consultancy, information technology and rental or lease expenditures.

UTILITIES (GAS, ELECTRICITY, WATER)

Expenditures made to the respective agencies for the provision of power, gas or water.

Exclude expenditures incurred for the reinstatement of roadwork on behalf of these agencies.

INSURANCE

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

LOSS ON ASSET DISPOSAL

Loss on the disposal of fixed assets.

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation and amortisation expenses raised on all classes of assets.

FINANCE COSTS

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

OTHER EXPENDITURE

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

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

2. RATES AND SERVICE CHARGES

(a) Rating Information

Rate Description	Basis of valuation	Rate in	Number of properties	Rateable value	2023/24 Budgeted rate revenue	2023/24 Budgeted interim rates	2023/24 Budgeted back rates	2023/24 Budgeted total revenue	2022/23 Actual total revenue	2022/23 Budget total revenue
		\$		\$	\$	\$	\$	\$	\$	\$
(i) General rates										
GRV properties	Gross rental valuation	0.109900	567	7,123,263	782,847	0	0	782,847	737,545	731,070
UV properties	Unimproved valuation	0.005830	314	470,923,000	2,745,480	0	0	2,745,480	2,630,262	2,627,478
UV mining	Unimproved valuation	0.005830	0	0	0	0	0	0	0	0
Total general rates			881	478,046,263	3,528,327	0	0	3,528,327	3,367,807	3,358,548
		Minimum								
(ii) Minimum payment		\$								
GRV properties	Gross rental valuation	765.45	295	1,191,137	225,808	0	0	225,808	220,158	220,158
UV properties	Unimproved valuation	765.45	49	3,024,200	37,507	0	0	37,507	48,843	32,076
UV mining	Unimproved valuation	765.45	32	494,313	24,494	0	0	24,494	0	16,767
Total minimum payments			376	4,709,650	287,809	0	0	287,809	269,001	269,001
Total general rates and minimum payments			1,257	482,755,913	3,816,136	0	0	3,816,136	3,636,808	3,627,549
(iv) Ex-gratia rates										
CBH ex-gratia rates					64,181	0	0	64,181	57,057	57,057
Total ex-gratia rates			0	0	64,181	0	0	64,181	57,057	57,057
					3,880,317	0	0	3,880,317	3,693,865	3,684,606
Write offs								(150)	(318)	(150)
Total rates					3,880,317	0	0	3,880,167	3,693,547	3,684,456

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

All rateable properties within the district used predominately for non-rural purposes are rated according to their Gross Rental Valuation (GRV), all other properties are rated according to their Unimproved Valuation (UV).

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

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

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

2. RATES AND SERVICE CHARGES (CONTINUED)

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

The following 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	29 September 2023	0	0.00%	0.00%
Option two				
First instalment	29 September 2023	0	0.00%	11.00%
Second instalment	2 February 2024	8.00	5.50%	11.00%
Option three				
First instalment	29 September 2023	0	0.00%	11.00%
Second instalment	1 December 2023	8.00	5.50%	11.00%
Third instalment	2 February 2024	8.00	5.50%	11.00%
Fourth instalment	5 April 2024	8.00	5.50%	11.00%

	2023/24 Budget revenue	2022/23 Actual revenue	2022/23 Budget revenue
	\$	\$	\$
Instalment plan admin charge revenue	6,000	4,584	6,000
Instalment plan interest earned	14,000	16,472	14,000
Unpaid rates and service charge interest earned	10,000	9,830	9,000
	30,000	30,886	29,000

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

2. RATES AND SERVICE CHARGES (CONTINUED)

(c) Specified Area Rate

The Shire did not impose specified area rates for the year ended 30 June 2024. The Shire of Jerramungup does charge effluent area rate for the limited effluent system in Jerramungup however this is recorded as a fee and charge in Council's accounts.

(d) Service Charges

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

(e) Early payment discounts

The Shire did not allow any discounts for the year ended 30 June 2024.

(f) Waivers or concessions

The Shire does not anticipate any waivers or concessions for the year ended 30 June 2024.

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

3. NET CURRENT ASSETS

(a) Composition of estimated net

Note	2023/24 Budget 30 June 2024	2022/23 Actual 30 June 2023	2022/23 Budget 30 June 2023
	\$	\$	\$
Current assets			
Cash and cash equivalents	2,462,616	5,357,232	1,680,168
Receivables	716,482	716,482	649,762
Inventories	36,995	36,995	30,415
	3,216,093	6,110,709	2,360,345
Less: current liabilities			
Trade and other payables	(352,588)	(663,181)	(680,177)
Capital grant/contribution liability	0	(90,516)	0
Lease liabilities	(4,164)	(4,023)	(1,583)
Long term borrowings	(217,927)	(183,351)	(397,502)
Employee provisions	(469,566)	(469,566)	(451,041)
	(1,044,245)	(1,410,637)	(1,530,303)
Net current assets	2,171,848	4,700,072	830,042
Less: Total adjustments to net	(2,171,848)	(1,873,902)	(830,042)
Net current assets used in the Rate Setting	0	2,826,170	0

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

3. NET CURRENT ASSETS (CONTINUED)

EXPLANATION OF DIFFERENCE IN NET CURRENT ASSETS AND SURPLUS/(E

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

Statement in accordance with <i>Financial Management Regulation 32</i>		2023/24	2022/23	2022/23
		Budget	Actual	Budget
Note		30 June 2024	30 June 2023	30 June 2023
		\$	\$	\$
Adjustments to operating activities				
Less: Profit on asset disposals	5	(11,244)	(36,772)	(33,360)
Add: Loss on asset disposals	5	40,139	37,561	7,225
Add: Depreciation	6	2,591,846	2,456,743	2,233,887
- lease liabilities (non-current)		0	19,339	0
- Employee provisions		0	6,663	0
- Other provisions		0	350	0
Non cash amounts excluded from operating activities		2,620,741	2,483,884	2,207,752

(c) Non-cash amounts excluded from investing activities

(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 - reserve accounts	9	(2,462,616)	(2,134,117)	(1,680,168)
- Movements in creditors		(57,331)	0	0
Add: Current liabilities not expected to be cleared at end of year				
- Current portion of borrowings		217,927	183,351	397,502
- Current portion of lease liabilities		4,164	4,023	1,583
- Current portion of employee benefit provisions		126,008	72,841	451,041
Total adjustments to net current assets		(2,171,848)	(1,873,902)	(830,042)

3(d) NET CURRENT ASSETS (CONTINUED)

MATERIAL ACCOUNTING POLICIES

CURRENT AND NON-CURRENT CLASSIFICATION

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

TRADE AND OTHER PAYABLES

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

PREPAID RATES

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

INVENTORIES

General

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

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

Superannuation

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

LAND HELD FOR RESALE

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

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

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

GOODS AND SERVICES TAX (GST)

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

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

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

CONTRACT LIABILITIES

Contract liabilities represent the Shire's obligation to transfer goods or services to a customer for which the Shire has received consideration from the customer.

Contract liabilities represent obligations which are not yet satisfied. Contract liabilities are recognised as revenue when the performance obligations in the contract are satisfied.

TRADE AND OTHER RECEIVABLES

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

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

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

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

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

PROVISIONS

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

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

EMPLOYEE BENEFITS

Short-term employee benefits

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

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

Other long-term employee benefits

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

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

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

4. RECONCILIATION OF CASH

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

	Note	2023/24 Budget	2022/23 Actual	2022/23 Budget
Cash at bank and on hand		\$ 2,462,616	\$ 5,357,232	\$ 1,680,168
Total cash and cash equivalents		2,462,616	5,357,232	1,680,168
Held as				
- Unrestricted cash and cash equivalents	3(a)	0	3,223,115	0
- Restricted cash and cash equivalents	3(a)	2,462,616	2,134,117	1,680,168
		2,462,616	5,357,232	1,680,168
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		2,462,616	2,224,633	1,680,168
		2,462,616	2,224,633	1,680,168
The assets are restricted as a result of the specified purposes associated with the liabilities below:				
Financially backed reserves	9	2,462,616	2,134,117	1,680,168
Unspent capital grants, subsidies and contribution liabilities		0	90,516	0
		2,462,616	2,224,633	1,680,168
Reconciliation of net cash provided by operating activities to net result				
Net result		(1,760,988)	3,471,847	(173,826)
Depreciation	6	2,591,846	2,456,743	2,233,887
(Profit)/loss on sale of asset	5	28,895	789	(26,135)
(Increase)/decrease in receivables		0	(47,937)	0
(Increase)/decrease in inventories		0	(4,680)	0
Increase/(decrease) in payables		(306,429)	168,942	254,177
Increase/(decrease) in contract liabilities		0	0	(431,680)
Increase/(decrease) in unspent capital grants		(90,516)	(235,700)	0
Increase/(decrease) in other provision		0	4,679	0
Increase/(decrease) in employee provisions		0	20,255	0
Capital grants, subsidies and contributions		(1,767,262)	(2,939,490)	(2,614,943)
Net cash from operating activities		(1,304,454)	2,895,448	(758,520)

MATERIAL ACCOUNTING POLICES

CASH AND CASH EQUIVALENTS

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

Bank overdrafts are shown as short term borrowings in current liabilities in Note 3 - Net Current Assets.

FINANCIAL ASSETS AT AMORTISED COST

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

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

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

5. FIXED ASSETS

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

	2023/24 Budget					2022/23 Actual					2022/23 Budget				
	2023/24 Budget Additions	In-kind Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit or Loss	2022/23 Actual Additions	In-kind Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit or Loss	2022/23 Budget Additions	In-kind Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit or Loss
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
(a) Property, Plant and Equipment															
Buildings - non-specialised	80,100	0	0	0	0	46,632	0	0	0	0	56,768	0	0	0	0
Buildings - specialised	0	0	0	0	0	0	0	0	0	0	66,700	0	0	0	0
Furniture and equipment	18,000	0	0	0	0	0	0	0	0	0	18,000	0	0	0	0
Plant and equipment	536,900	0	178,895	150,000	(28,895)	1,363,141	0	392,167	391,378	(789)	880,473	0	368,265	394,400	26,135
Total	635,000	0	178,895	150,000	(28,895)	1,409,773	0	392,167	391,378	(789)	1,021,941	0	368,265	394,400	26,135
(b) Infrastructure															
Infrastructure - roads	1,493,187	0	0	0	0	1,612,951	0	0	0	0	1,944,454	0	0	0	0
Other infrastructure - footpaths	97,729	0	0	0	0	13,208	0	0	0	0	0	0	0	0	0
Other infrastructure - other	118,419	0	0	0	0	1,546,649	0	0	0	0	1,168,467	0	0	0	0
Other infrastructure - drainage	0	0	0	0	0	13,208	0	0	0	0	0	0	0	0	0
Other infrastructure - aerodromes	1,875,715	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	3,585,050	0	0	0	0	3,186,016	0	0	0	0	3,236,821	0	0	0	0
Total	4,220,050	0	178,895	150,000	(28,895)	4,595,789	0	392,167	391,378	(789)	4,258,762	0	368,265	394,400	26,135

MATERIAL ACCOUNTING POLICIES

RECOGNITION OF ASSETS

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

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

GAINS AND LOSSES ON DISPOSAL

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

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

6. DEPRECIATION

By Class

Buildings - non-specialised
Buildings - specialised
Furniture and equipment
Plant and equipment
Infrastructure - roads
Other infrastructure - footpaths
Other infrastructure - parks & ovals
Other infrastructure - other
Other infrastructure - drainage
Other infrastructure - sewerage
Other infrastructure - aerodromes
Other infrastructure - landfill assets
Other infrastructure - swimming pool decommission cost
Other infrastructure - leasehold improvements
Right of use - furniture and fittings

By Program

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

	2023/24 Budget	2022/23 Actual	2022/23 Budget
	\$	\$	\$
Buildings - non-specialised	294,710	234,812	210,000
Buildings - specialised	496,468	484,441	433,251
Furniture and equipment	3,899	4,019	3,578
Plant and equipment	343,267	353,002	260,274
Infrastructure - roads	575,278	524,900	575,279
Other infrastructure - footpaths	37,100	37,100	37,100
Other infrastructure - parks & ovals	128,969	132,098	128,969
Other infrastructure - other	100,854	79,732	183,602
Other infrastructure - drainage	339,827	339,827	339,827
Other infrastructure - sewerage	26,315	26,315	26,315
Other infrastructure - aerodromes	22,909	22,909	21,026
Other infrastructure - landfill assets	7,205	7,204	0
Other infrastructure - swimming pool decommission cost	50,379	50,379	0
Other infrastructure - leasehold improvements	150,000	145,339	0
Right of use - furniture and fittings	14,666	14,666	14,666
	2,591,846	2,456,743	2,233,887
Law, order, public safety	36,629	34,001	26,199
Health	5,894	5,358	5,130
Education and welfare	18,831	17,309	19,193
Housing	135,663	123,330	120,224
Community amenities	95,584	90,014	89,376
Recreation and culture	762,277	721,548	614,936
Transport	1,066,213	1,037,114	993,994
Economic services	79,989	80,575	64,555
Other property and services	390,766	347,494	300,280
	2,591,846	2,456,743	2,233,887

MATERIAL ACCOUNTING POLICIES

DEPRECIATION

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

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

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

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

Buildings - non-specialised	15 to 75 Years
Buildings - specialised	15 to 75 Years
Furniture and equipment	3 to 20 years
Plant and equipment	2 to 25 years
Infrastructure - roads	20 to 80 Years
Clearing and formation	not depreciated
Pavement	70 to 120 years
Bitumen seal	20 years
Asphalt seal	15 to 20 years
Other infrastructure - footpaths	30 to 80 Years
Other infrastructure - parks & ovals	5 to 50 Years
Other infrastructure - other	5 to 70 Years
Other infrastructure - drainage	20 to 80 Years
Other infrastructure - sewerage	50 to 70 Years
Other infrastructure - aerodromes	20 to 40 Years
Right of use - furniture and fittings	based on the remaining lease

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

7. BORROWINGS

(a) Borrowing repayments

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

Purpose	Loan Number	Institution	Interest Rate	Budget Principal 1 July 2023	2023/24 Budget New Loans	2023/24 Budget Principal Repayments	Budget Principal outstanding 30 June 2024	2023/24 Budget Interest Repayments	Actual Principal 1 July 2022	2022/23 Actual New Loans	2022/23 Actual Principal Repayments	Actual Principal outstanding 30 June 2023	2022/23 Actual Interest Repayments	Budget Principal 1 July 2022	2022/23 Budget New Loans	2022/23 Budget Principal Repayments	Budget Principal outstanding 30 June 2023	2022/23 Budget Interest Repayments
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Housing							0					0						0
Staff housing/seniors	264	WATC	1.65%	358,529		(48,728)	309,801	(5,715)	406,463		(47,934)	358,529	(6,209)	406,463		(47,934)	358,529	(6,510)
Community Amenities							0					0						0
Housing Bremer Bay	261	WATC	4.30%	42,070		(42,070)	0	(1,362)	82,388		(40,318)	42,070	(2,716)	82,388		(40,318)	42,070	(3,114)
Transport							0					0						0
Grader	265	WATC	3.57%	437,500		(56,024)	381,476	(14,906)	0	437,500		437,500	(3,354)	0	437,500	(40,000)	397,500	(2,422)
Bremer Bay Airstrio Upgrade Project	266	WATC	4.62%	0	900,000	0	900,000	0	0	0	0	0	0	0		0	0	0
Other Property & Services							0					0						0
Bremer Bay Townsite	260	WATC	4.10%	0		0	0	0	59,612		(59,612)	0	(1,062)	59,612		(59,612)	0	(1,839)
Bremer Bay Townsite	263	WATC	3.14%	153,196		(36,529)	116,667	(4,525)	188,603		(35,407)	153,196	(5,492)	188,603		(35,407)	153,196	(5,646)
				991,295	900,000	(183,351)	1,707,944	(26,508)	737,066	437,500	(183,271)	991,295	(18,833)	737,066	437,500	(223,271)	951,295	(19,531)
				991,295	900,000	(183,351)	1,707,944	(26,508)	737,066	437,500	(183,271)	991,295	(18,833)	737,066	437,500	(223,271)	951,295	(19,531)

All borrowing repayments will be financed by general purpose revenue.

The Shire has not budgeted to have any borrowings for the year ended 30th June 2024 and did not have or budget to have any borrowings for the year ended 30th June 2023

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

7. BORROWINGS

(b) New borrowings - 2023/24

Particulars/Purpose	Institution	Loan type	Term (years)	Interest rate	Amount borrowed budget	Total interest & charges	Amount used budget	Balance unspent
Bremer Bay Airstrip	WATC	fixed	10	4.62%	\$ 900,000	\$ 234,027	\$ 900,000	\$ 0
					900,000	234,027	900,000	0

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

(d) Credit Facilities

	2023/24 Budget	2022/23 Actual	2022/23 Budget
	\$	\$	\$
Undrawn borrowing facilities			
credit standby arrangements			
Credit card limit	15,000	15,000	15,000
Credit card balance at balance date	0	0	0
Total amount of credit unused	15,000	15,000	15,000
Loan facilities			
Loan facilities in use at balance date	1,707,944	991,295	951,295

MATERIAL ACCOUNTING POLICIES

BORROWING COSTS

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

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

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

8. LEASE LIABILITIES

Purpose	Lease Number	Institution	Lease Interest Rate	Lease Term	Budget Lease	2023/24	2023/24	Budget Lease	2023/24	Actual	2022/23	2022/23	Actual	2022/23	Budget	2022/23	2022/23	Budget	2022/23
					Principal 1 July 2023	Budget New Leases	Budget Lease Principal Repayments	Lease Principal outstanding 30 June 2024	Budget Lease Interest Repayments	Principal 1 July 2022	Actual New Leases	Actual Lease Principal repayments	Lease Principal outstanding 30 June 2023	Actual Lease Interest repayments	Principal 1 July 2022	Budget New Leases	Budget Lease repayments	Lease Principal outstanding 30 June 2023	Budget Lease Interest repayments
Photocopier-Konica	M0466400	Classic Funding Group	2.10%	48	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 15,100	\$ 0	\$ (15,100)	\$ 0	\$ (139)	\$ 15,100	\$ 0	\$ (14,789)	\$ 311	\$ (813)
Photocopier- Konica Bizz		3E Advantage	3.49%	48	15,455	0	(4,023)	11,432	(470)	0	16,767	(1,312)	15,455	(185)	0	0	0	0	0
					15,455	0	(4,023)	11,432	(470)	15,100	16,767	(16,412)	15,455	(324)	15,100	0	(14,789)	311	(813)

MATERIAL ACCOUNTING POLICIES

LEASES

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

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

LEASE LIABILITIES

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

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

9. RESERVE ACCOUNTS

(a) Reserve Accounts - Movement

	2023/24 Budget Opening Balance	2023/24 Budget Transfer to	2023/24 Budget Transfer (from)	2023/24 Budget Closing Balance	2022/23 Actual Opening Balance	2022/23 Actual Transfer to	2022/23 Actual Transfer (from)	2022/23 Actual Closing Balance	2022/23 Budget Opening Balance	2022/23 Budget Transfer to	2022/23 Budget Transfer (from)	2022/23 Budget Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by legislation												
(a) Developer contributions fund reserve	7,356	320		7,676	7,188	168	0	7,356	7,187	7	0	7,194
	7,356	320	0	7,676	7,188	168	0	7,356	7,187	7	0	7,194
Restricted by council												
(b) Leave reserve	72,841	53,167		126,008	66,178	6,663		72,841	66,178	5,066		71,244
(c) Plant reserve	80,346	53,494		133,840	68,517	11,829		80,346	68,516	10,068		78,584
(d) Community recreation reserve	149,758	99,716	(40,000)	209,474	55,745	94,013		149,758	55,744	90,744	(50,000)	96,488
(e) Bremer Bay youth camp reserve	55,456	2,411		57,867	54,186	1,270		55,456	54,185	54		54,239
(f) General Building reserve	243,776	52,780		296,556	238,196	5,580		243,776	238,196	238	(175,894)	62,540
(g) Bremer Bay retirement units reserve	20,535	893		21,428	20,065	470		20,535	20,065	20		20,085
(h) JMP retirement units reserve	99,923	4,345		104,268	97,634	2,289		99,923	97,633	98		97,731
(i) Jerramungup entertainment centre reserve	39,766	11,729		51,495	28,866	10,900		39,766	28,867	10,029		38,896
(j) Effluent reserve	954,642	114,662		1,069,304	863,849	93,919	(3,126)	954,642	863,852	72,934	(25,000)	911,786
(k) Point Henry fire levy reserve	22,996	22,132		45,128	13,716	22,425	(13,145)	22,996	13,717	21,684	(25,000)	10,401
(l) Bremer Bay boat ramp reserve	3,594	20,156		23,750	3,513	81		3,594	3,513	4		3,517
(m) Capital works reserve	180,836	151,316	(300,000)	32,152	29,564	151,272		180,836	29,564	30		29,594
(n) Swimming pool reserve	31,243	46,592		77,835	562	30,681		31,243	562	30,001		30,563
(o) Roe park reserve	95,237	14,141		109,378	83,067	12,170		95,237	83,066	10,083		93,149
(p) Skate park reserve	30,724	11,336		42,060	20,032	10,692		30,724	20,032	10,020		30,052
(q) Regional landfill facility reserve	45,088	9,309		54,397	7,355	37,733		45,088	7,357	36,748		44,105
	2,126,761	668,179	(340,000)	2,454,940	1,651,045	491,987	(16,271)	2,126,761	1,651,047	297,821	(275,894)	1,672,974
	2,134,117	668,499	(340,000)	2,462,616	1,658,233	492,155	(16,271)	2,134,117	1,658,234	297,828	(275,894)	1,680,168

(b) Reserve Accounts - Purposes

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

Reserve name	Anticipated date of use	Purpose of the reserve
(a) Developer contributions fund reserve	ongoing	To be used to hold developer contributions until expenditure is complete
(b) Leave reserve	ongoing	To be used to fund annual and long service leave requirements
(c) Plant reserve	ongoing	To be used for the purchase of major plant
(d) Community recreation reserve	ongoing	To be used to assist local sporting groups to upgrade their facilities
(e) Bremer Bay youth camp reserve	ongoing	For the ongoing management and future upgrade of the reserve land on lot 70 Bremer Bay Road
(f) General Building reserve	ongoing	To fund capital construction of new council buildings and to fund capital renewal of buildings
(g) Bremer Bay retirement units reserve	ongoing	To be used for the provisions required at the units
(h) JMP retirement units reserve	ongoing	To be used for the provisions required at the units
(i) Jerramungup entertainment centre reserve	ongoing	To be used for the capital building requirements
(j) Effluent reserve	ongoing	To be used to maintain the efficient running of the facility
(k) Point Henry fire levy reserve	ongoing	To be used for the provision maintenance and construction of strategic fire prevention activities within the Point Henry Peninsular
(l) Bremer Bay boat ramp reserve	ongoing	To be used to upgrade and maintain the boat ramp facility at Fisheries Beach in Bremer Bay
(m) Capital works reserve	ongoing	To be used to supplement future capital works program
(n) Swimming pool reserve	ongoing	To preserve any surplus funds from the Jerramungup pool's operations for future financial requirements for the Jerramungup swimming pool and associated facilities
(o) Roe park reserve	ongoing	To provide funding for the replacement of assets within the Roe Park Jerramungup
(p) Skate park reserve	ongoing	To be used maintain and upgrade the skatepark
(q) Regional landfill facility reserve	ongoing	To be used for the capital and rehabilitation costs associated with the landfill facility

10 REVENUE RECOGNITION

MATERIAL ACCOUNTING POLICIES

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

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/Refunds/Warranties	Determination of transaction price	Allocating transaction price	Measuring obligations for returns	Timing of Revenue recognition
Grant contracts with customers	Community events, minor facilities, research, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Licences/ Registrations/ Approvals	Building, planning, development and animal management, having the same nature as a licence regardless of naming.	Single point in time	Full payment prior to issue	None	Set by State legislation or limited by legislation to the cost of provision	Based on timing of issue of the associated rights	No refunds	On payment and issue of the licence, registration or approval
Waste management entry fees	Waste treatment, recycling and disposal service at disposal sites	Single point in time	Payment in advance at gate or on normal trading terms if credit provided	None	Adopted by council annually	Based on timing of entry to facility	Not applicable	On entry to facility
Fees and charges for other goods and services	Cemetery services, library fees, reinstatements and private works	Single point in time	Payment in full in advance	None	Adopted by council annually	Applied fully based on timing of provision	Not applicable	Output method based on provision of service or completion of works
Sale of stock	Aviation fuel, kiosk and visitor centre stock	Single point in time	In full in advance, on 15 day credit	Refund for faulty goods	Adopted by council annually, set by mutual agreement	Applied fully based on timing of provision	Returns limited to repayment of transaction price	Output method based on goods

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

11. PROGRAM INFORMATION

(a) Key Terms and Definitions - Reporting Programs

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

OBJECTIVE

ACTIVITIES

Governance

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

Administration and operation of facilities and services to members of Council. Other costs that relate to the tasks of assisting elected members and ratepayers on matters which do not concern specific Council services.

General purpose funding

To collect revenue to allow for the provision of services.

Rates, general purpose government grants and interest revenue.

Law, order, public safety

To provide services to help ensure a safer community.

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

Health

To provide an operational framework for good community health.

Food quality and pest control; maintenance and contributions to health services and facilities.

Education and welfare

To meet the needs of the community in these areas.

Operation and provision of services to seniors and child care centres within the Shire.

Housing

Help ensure adequate housing for key community personnel such as police.

Maintenance of staff and rental housing.

Community amenities

To provide services required by the community.

Rubbish collection services, operation of tips, noise control and administration of the town planning scheme, maintenance of cemeteries, control and maintenance of coastal reserves and other community/environmental services.

Recreation and culture

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

Maintenance of public halls, sporting complexes, resource centres, various parks and associated facilities, provision of library services in Jerramungup and Bremer Bay. Maintenance and upgrade of radio and repeater service.

Transport

To provide safe and efficient transport services to the community.

Construction and maintenance of streets, roads, bridges, cleaning and lighting of streets, parking facilities, traffic signs, depot maintenance and airstrips maintenance.

Economic services

To help promote the Shire and improve the economic well-being of the community.

The regulation and provision of tourism, area promotion, building control, saleyards, noxious weeds, vermin control and water supply including stand pipes.

Other property and services

Other activities which contribute to the governance and operations of the Shire.

Private works operation, plant repairs and operating costs, administration expenses.

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

11 PROGRAM INFORMATION (Continued)

(b) Income and expenses

	2023/24	2022/23	2022/23
	Budget	Actual	Budget
Income excluding grants, subsidies and contributions	\$	\$	\$
Governance	0	45	0
General purpose funding	4,000,859	3,800,522	3,728,464
Law, order, public safety	26,820	39,194	26,820
Health	18,583	19,663	18,363
Education and welfare	0	1,133	0
Housing	152,220	213,377	111,318
Community amenities	600,613	618,472	655,764
Recreation and culture	33,446	205,460	149,015
Transport	22,621	42,154	37,898
Economic services	72,209	86,819	69,654
Other property and services	64,096	426,049	88,861
	4,991,467	5,452,888	4,886,157
Grants, subsidies and contributions			
Governance	0	18,255	0
General purpose funding	0	2,178,887	289,940
Law, order, public safety	453,402	333,419	723,099
Recreation and culture	22,593	21,463	22,593
Transport	192,262	528,814	794,673
Other property and services	0	0	5,280
	668,257	3,080,838	1,835,585
Capital grants, subsidies and contributions			
Law, order, public safety	0	555,568	0
Recreation and culture	70,000	1,806,420	1,806,420
Transport	1,787,778	808,523	808,523
	1,857,778	3,170,511	2,614,943
Total Income	7,517,502	11,704,237	9,336,685
Expenses			
Governance	(615,095)	(325,353)	(342,279)
General purpose funding	(335,624)	(236,817)	(248,126)
Law, order, public safety	(1,233,424)	(943,232)	(1,396,107)
Health	(359,917)	(353,847)	(500,752)
Education and welfare	(72,652)	(55,733)	(79,683)
Housing	(94,813)	(101,479)	(107,056)
Community amenities	(1,637,153)	(1,324,480)	(1,614,423)
Recreation and culture	(1,762,018)	(1,678,399)	(1,511,052)
Transport	(2,768,098)	(2,649,237)	(3,453,653)
Economic services	(253,217)	(219,563)	(175,919)
Other property and services	(146,479)	(344,250)	(81,461)
Total expenses	(9,278,490)	(8,232,390)	(9,510,511)
Net result for the period	(1,760,988)	3,471,847	(173,826)

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

12. OTHER INFORMATION

	2023/24 Budget	2022/23 Actual	2022/23 Budget
The net result includes as revenues			
	\$	\$	\$
(a) Interest earnings			
Investments			
- Reserve accounts	74,694	45,986	1,658
- Other funds	6,000	16,640	3,500
Other interest revenue	24,000	26,302	23,000
	<u>104,694</u>	<u>88,928</u>	<u>28,158</u>
(b) Other revenue			
Other	79,463	697,677	317,126
	<u>79,313</u>	<u>697,677</u>	<u>317,126</u>
The net result includes as expenses			
(c) Auditors remuneration			
Audit services	33,000	33,100	32,000
Other services	800	0	800
	<u>33,800</u>	<u>33,100</u>	<u>32,800</u>
(d) Interest expenses (finance costs)			
Borrowings (refer Note 7(a))	26,508	18,833	19,531
expense on lease liabilities (refer Note 8)	470	324	813
Other finance costs	7,849	7,407	0
	<u>34,827</u>	<u>26,564</u>	<u>20,344</u>
(e) Write offs			
General rate	150	318	150
	<u>150</u>	<u>318</u>	<u>150</u>
(f) Low Value lease expenses			
Solar panel lease	5,072	5,072	5,072
Vehicles	17,497	17,804	19,532
	<u>22,569</u>	<u>22,876</u>	<u>24,604</u>

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

13. ELECTED MEMBERS REMUNERATION

	2023/24 Budget	2022/23 Actual	2022/23 Budget
	\$	\$	\$
Cr Joanne Iffla (President)			
President's allowance	16,452	12,000	12,000
Meeting attendance fees	16,018	14,000	14,000
Annual allowance for ICT expenses	1,000	1,000	1,000
Travel and accommodation expenses	2,500	0	2,500
	35,970	27,000	29,500
Cr Julie Leenhouders (Deputy President)			
Deputy President's allowance	4,113	7,000	3,000
Meeting attendance fees	7,794	3,000	7,000
Annual allowance for ICT expenses	1,000	1,000	1,000
Travel and accommodation expenses	1,500	0	1,500
	14,407	11,000	12,500
Cr Robert Lester (Elected Member)			
Meeting attendance fees	7,794	7,000	7,000
Annual allowance for ICT expenses	1,000	1,000	1,000
Travel and accommodation expenses	1,500	0	1,500
	10,294	8,000	9,500
Cr Neil Foreman (Elected Member)			
Meeting attendance fees	7,794	7,000	7,000
Annual allowance for ICT expenses	1,000	1,000	1,000
Travel and accommodation expenses	1,500	0	1,500
	10,294	8,000	9,500
Cr Rex Parsons (Elected Member)			
Meeting attendance fees	7,794	7,000	7,000
Annual allowance for ICT expenses	1,000	1,000	1,000
Travel and accommodation expenses	1,500	0	1,500
	10,294	8,000	9,500
Cr Andrew Price (Elected Member)			
Meeting attendance fees	7,794	7,000	7,000
Annual allowance for ICT expenses	1,000	1,000	1,000
Travel and accommodation expenses	1,500	0	1,500
	10,294	8,000	9,500
Cr Drew Dawson (Elected Member)			
Meeting attendance fees	7,794	7,000	7,000
Annual allowance for ICT expenses	1,000	1,000	1,000
Travel and accommodation expenses	1,500	0	1,500
	10,294	8,000	9,500
Total Elected Member Remuneration	101,847	78,000	89,500
President's allowance	16,452	12,000	12,000
Deputy President's allowance	4,113	7,000	3,000
Meeting attendance fees	62,782	52,000	56,000
Annual allowance for ICT expenses	7,000	7,000	7,000
Travel and accommodation expenses	11,500	0	11,500
	101,847	78,000	89,500

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

14. TRUST FUNDS

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

Detail	Balance 1 July 2023	Estimated amounts received	Estimated amounts paid	Estimated balance 30 June 2024
	\$	\$	\$	\$
Balance to keep account open	8	0	0	8
	8	0	0	8

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

15. FEES AND CHARGES

	2023/24 Budget	2022/23 Actual	2022/23 Budget
	\$	\$	\$
By Program:			
General purpose funding	6,000	5,614	6,000
Law, order, public safety	26,820	33,319	26,820
Health	18,583	19,663	18,363
Education and welfare	0	107	0
Housing	140,320	112,263	91,250
Community amenities	598,113	608,928	566,518
Recreation and culture	31,396	27,578	23,066
Transport	19,608	16,977	18,386
Economic services	72,209	86,819	69,654
Other property and services	3,000	24,696	3,000
	916,049	935,964	823,057

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

PROPOSED SHIRE OF JERRAMUNGUP FEES AND CHARGES 2023/2024

Account Code	Statutory/Council	Particulars	2023/24 (ex GST)	GST	2023/24 Total (inc GST as applicable)	2022/23 Total (inc GST as applicable)	Increase/(Decrease)	Est cost of providing good/service	Develop Rationale for price / Authority to Set Fee
SCHEDULE 3 - GENERAL PURPOSE									
RATES ADMINISTRATION FEES									
10301110	C	Rate/Accounts/Enquiry (simple written)	NA	Nil	\$40.00	\$40.00	\$0.00	rates officer time	rates officer time
10301110	C	Request for copies of old Rates notices - price per notice printed and posted	\$9.09	\$0.91	\$10.00	\$1.00	\$0.00	rates officer time, cost of instalment notices printing and postage	rates officer time, cost of instalment notices printing and postage
10301110	C	Request for copies of old Rates notices - price per notice emailed	\$4.54	\$0.45	\$5.00	\$5.00	\$5.00		
10301110	C	EAS - Rates/Zoning/Order/Requisitions (settlement agent)	NA	Nil	\$140.00	\$140.00	\$0.00		
10301110	C	EAS - Rates & Requisitions Enquiry fee only	NA	Nil	\$65.00	\$65.00	\$0.00	rate officer time	rate officer time
10301110	C	Rate Assessment Report (transaction list of rates paid)	NA	Nil	\$10.00	\$10.00	\$0.00		
10301110	C	Copy of Certificate of Title	\$36.36	\$3.63	\$40.00	\$28.00	\$0.00	rates officer time, cost of obtaining certificate from landgate	rates officer time, cost of obtaining certificate from landgate
10301110	C	Recovery of legal fees (Rates)		Yes	at cost	at cost	N/A	actual costs of legal fees	actual costs of legal fees
10301110	C	Recovery of legal fees (Debtors)		Yes	at cost	at cost	N/A	actual costs of legal fees	actual costs of legal fees
SCHEDULE 4 - GOVERNANCE									
PHOTOCOPYING FEES - SHIRE DOCUMENTS ONLY									
Personal printing can be done through the local CRC									
11405120	C	Photocopying / Printing fees - per A4 page, single sided Black & White	\$0.55	\$0.05	\$0.70	\$0.70	\$0.00		
11405120	C	Photocopying / Printing fees - per A4 page, double sided Black & White	\$0.64	\$0.06	\$0.80	\$0.80	\$0.00		
11405120	C	Photocopying / Printing fees - per A4 page, single sided Colour	\$0.91	\$0.09	\$1.00	\$1.00	NA		
11405120	C	Photocopying / Printing fees - per A4 page, double sided Colour	\$1.00	\$0.10	\$1.10	\$1.10	NA		
11405120	C	Photocopying / Printing fees - per A3 page, single sided Black & White	\$1.00	\$0.10	\$1.10	\$1.10	\$0.00		
11405120	C	Photocopying / Printing fees - per A3 page, double sided Black & White	\$1.18	\$0.12	\$1.30	\$1.30	\$0.00		
11405120	C	Photocopying / Printing fees - per A3 page, single sided Colour	\$1.18	\$0.12	\$1.30	\$1.30	NA		
11405120	C	Photocopying / Printing fees - per A3 page, double sided Colour	\$1.37	\$0.13	\$1.50	\$1.50	NA		
11405120	C	Laminating - A4	\$2.27	\$0.23	\$2.50	\$2.50	NA		
11405120	C	Laminating - A3	\$3.64	\$0.36	\$4.00	\$4.00	NA		
11405120	C	Administration fee Local Authority Series Custom Plates	NA	Nil	\$52.00	\$52.00	\$0.00	staff administration time	staff administration time
10401150	C	Deposit for Preparation of Commercial Lease or License Agreement	NA	Nil	\$1,500.00	\$1,500.00	\$0.00	staff administration time and actual costs of legal fees	staff administration time and actual costs of legal fees
10401150	C	Full cost for preparation of Commercial Lease or License Agreement			at cost				
10401150	C	Electoral Roll	NA	Nil	\$50.00	\$50.00	N/A		
10401150	C	Council Agendas & Minutes - Annual	NA	Nil	\$200.00	\$200.00	N/A		
10401150	C	Council Agendas & Minutes	NA	Nil	\$20.00	\$20.00	N/A		
10401150	C	Budgets / Annual Reports	NA	Nil	\$15.00	\$15.00	N/A		
10401150	C	District Map	\$27.27	\$2.73	\$30.00	\$32.72	N/A		
14010040	C	Dishonoured Cheque fee	\$20.00	\$2.00	\$22.00	\$24.00	N/A	Actual cost of Bankwest Bank Dishonoured cheque fee	Actual cost of Bankwest Bank Dishonoured cheque fee
10401150	C	Cheque Re-Issue	\$13.64	\$1.36	\$15.00	\$16.37	N/A	Cost of cheque, postage and officer time	Cost of cheque, postage and officer time
FREEDOM OF INFORMATION ACT 1992 CHARGES									
Statutory - Freedom of Information Regulations 1993 Sch 1									
	S	No fee to access application relating to personal information and amendment of personal information	NA	Nil	Free	Free	N/A		
11405120	S	Application fee for other application (non-personal)	NA	Nil	\$30.00	\$30.00	\$0.00		
11405120	S	Archive Research of Council Records - per hour or part thereof	NA	Nil	\$30.00	\$30.00	\$0.00		
11405120	S	Other fees and charges as stated in Freedom of Information Regulations 1993			As per regulations	As per regulations	N/A		Cost of the local government of providing the service or goods

PROPOSED SHIRE OF JERRAMUNGUP FEES AND CHARGES 2023/2024

Account Code	Statutory/Council	Particulars	2023/24 (ex GST)	GST	2023/24 Total (inc GST as applicable)	2022/23 Total (inc GST as applicable)	Increase/(Decrease)	Est cost of providing good/service	Develop Rationale for price / Authority to Set Fee
SCHEDULE 5 - LAW, ORDER AND PUBLIC SAFETY									
ANIMAL CONTROL									
DOG REGISTRATION LICENSE FEES									
Statutory – Dog Act 1976 - Dog Regulations 2013									
10502020	S	1 year – Unsterilised	NA	Nil	\$50.00	\$50.00	\$0.00	As per Legislation	As per Legislation
10502020	S	1 year – Sterilised	NA	Nil	\$20.00	\$20.00	\$0.00		
10502020	S	1 year – Working Dog Unsterilised	NA	Nil	\$12.50	\$12.50	\$0.00		
10502020	S	1 year – Working Dog Sterilised	NA	Nil	\$5.00	\$5.00	\$0.00		
10502020	S	3 years – Unsterilised	NA	Nil	\$120.00	\$120.00	\$0.00		
10502020	S	3 years – Sterilised	NA	Nil	\$42.50	\$42.50	\$0.00		
10502020	S	3 year – Working Dog Unsterilised	NA	Nil	\$30.00	\$30.00	\$0.00		
10502020	S	3 year – Working Dog Sterilised	NA	Nil	\$10.65	\$10.65	\$0.00		
10502020	S	Lifetime - Unsterilised	NA	Nil	\$250.00	\$250.00	\$0.00		
10502020	S	Lifetime - Sterilised	NA	Nil	\$100.00	\$100.00	\$0.00		
10502020	S	Lifetime – Working Dog Unsterilised	NA	Nil	\$62.50	\$62.50	\$0.00		
10502020	S	Lifetime – Working Dog Sterilised	NA	Nil	\$25.00	\$25.00	\$0.00		
10502020	S	Pensioner Concession (A person issued with a Pensioner Health Benefit Card ie Aged, Invalid, Widowed or Carers Pension) <i>1. All Registrations expire on 31 October each year</i>	NA	Nil	½ of Registration Fee	½ of Registration Fee	N/A		
10502020	C	Replacement Animal Registration Tag if Lost	\$4.54	\$0.45	\$5.00	\$5.00	\$0.00	Officer Time to Process and cost of product	Officer Time to Process and cost of product
DOG IMPOUND FEES									
Statutory – Dog Act 1976 - Dog Regulations 2013									
All infringements listed in current Government legislation apply									
10502020	C	Seizure and Impounding of Dog	NA	Nil	\$85.00	\$85.00	\$0.00	Rangers time	Cost of the local government of providing the service or goods
10502020	C	Overnight Keeping of Animal (plus food cost)	NA	Nil	\$10.00	\$10.00	\$0.00	Ranger time or Vet fee	
10502020	C	Disposal/Destruction of dog	NA	Nil	\$100.00	\$100.00	\$0.00	N/A	
10502020	C	Return of dog in working hours	NA	Nil	\$0.00	\$0.00	\$0.00	N/A	
10502020	C	Return of dog outside of working hours	NA	Nil	\$50.00	\$50.00	\$0.00	Rangers or officers time	
CAT REGISTRATION FEES									
Statutory - Cat Act 2011- Cat Regulations 2012									
All infringements listed in current Government legislation apply									
10502030.2	S	1 Year - Cat Sterilised	NA	Nil	\$20.00	\$20.00	\$0.00	As per Legislation	As per Legislation
10502030.2	S	3 year - Cat Sterilised	NA	Nil	\$42.50	\$42.50	\$0.00		
10502030.2	S	Lifetime - Cat Sterilised	NA	Nil	\$100.00	\$100.00	\$0.00		
10502030.2	S	Pensioner Concession (A person issued with a Pensioner Health Benefit Card ie Aged, Invalid, Widowed or Carers Pension)	NA	Nil	½ of Registration Fee	½ of Registration Fee	N/A		
10502030.2	S	Registrations made after 31 May for registration until 31 October	NA	Nil	\$10.00	\$10.00	\$10.00	Admin fee to process application	Cost of the local government of providing the service or goods
10502030.2	C	Replacement Animal Registration Tag if Lost	\$4.54	\$0.45	\$5.00	\$5.00	\$0.00		
VEHICLES									
Statutory - Parking and Parking Facilities Local Law									
All infringements listed in current Government legislation apply									
10503010	S	Parking infringement - parking in no parking area	\$45.00	\$0.00	\$45.00	\$45.00	N/A	As per Legislation	As per Legislation
10503010	C	Collection of vehicle for impoundment		Yes	Refer to plant hire charges	Refer to plant hire charges	N/A	Staff and Plant costs	Cost of the local government of providing the service or goods
10503010	C	Recovery of vehicle by third party		Yes	At cost + 10%	At cost + 10%	N/A		
FINES ENFORCEMENT FEES									
Statutory - Fines, Penalties and infringement notices enforcement regulations 1994									
All fees listed in current Government legislation apply									
	S	Fee for issuing a Final Demand	\$25.30	Nil	\$25.30	N/A	N/A	Statutory Fee set by Fines Enforcement Registry	Statutory Fee set by Fines Enforcement Registry
	S	Fee for Enforcement certificate	\$21.50	Nil	\$21.50	N/A	N/A		
	S	Fee for registering an infringement notice with Fines Enforcement Registry	\$81.00	Nil	\$81.00	N/A	N/A		
	S	Fee for Issuing a notice of intention to enforce	\$53.50	Nil	\$53.50	N/A	N/A		
	S	Fee for issuing an enforcement warrant	\$252.00	Nil	\$252.00	N/A	N/A		

PROPOSED SHIRE OF JERRAMUNGUP FEES AND CHARGES 2023/2024

Account Code	Statutory/Council	Particulars	2023/24 (ex GST)	GST	2023/24 Total (inc GST as applicable)	2022/23 Total (inc GST as applicable)	Increase/(Decrease)	Est cost of providing good/service	Develop Rationale for price / Authority to Set Fee
SCHEDULE 7 - HEALTH									
EVENTS AND STALLS									
10704010	C	Event Holder Permit (Single event)			CEO to approve event fee	CEO to approve event fee	N/A		
10704010	C	Stall Holder Permit (charity or community service, single event)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	Admin fee to process application	Cost of the local government of providing the service or goods
10704010	C	Stall Holder Permit (single event)	NA	Nil	\$10.00	\$10.00	\$0.00		
10704010	C	Stall Holder Permit (annual event)	NA	Nil	\$25.00	\$25.00	\$0.00		
APPLICATION FOR APPROVAL TO CONSTRUCT OR ESTABLISH PREMISES									
Includes assessments & administration									
10704010	C	Offensive Trades (fees) Regulations 1976	NA	Nil	\$140.00	\$140.00	\$0.00	EHO costs to inspect	EHO costs to inspect
10704010	C	Caravan Parks	NA	Nil	\$115.00	\$115.00	\$0.00		
10704010	C	Lodging House	NA	Nil	\$115.00	\$115.00	\$0.00		
10704010	C	Hotels/Motels	NA	Nil	\$175.00	\$175.00	\$0.00		
10704010	C	Holiday Accommodation - Bed & Breakfast etc	NA	Nil	\$115.00	\$115.00	\$0.00		
10704010	C	Miscellaneous Health Premises (including Hairdressing, Beauty Therapy, Skin penetration, nail salon etc - incl. mobile operations)	NA	Nil	\$115.00	\$115.00	\$0.00		
10704010	C	Itinerant Trader	NA	Nil	\$410.00	\$410.00	\$0.00	Maintenance and Overheads	Cost of the local government of providing the service or goods
ANNUAL CARAVAN PARK REGISTRATION									
10704010	C	(a) minimum fee	NA	Nil	\$200.00	\$200.00	\$0.00	EHO costs to inspect	EHO costs to inspect
10704010	C	(b) long stay (per site)	NA	Nil	\$6.00	\$6.00	\$0.00		
10704010	C	(c) Short stay (per site)	NA	Nil	\$6.00	\$6.00	\$0.00		
10704010	C	(d) Camp sites (per site)	NA	Nil	\$3.00	\$3.00	\$0.00		
10704010	C	(e) Overflow site (per site)	NA	Nil	\$1.50	\$1.50	\$0.00		
ANNUAL REGISTRATION OTHER									
10704010	C	Lodging House			\$165.00	\$165.00	\$0.00	EHO costs to inspect	EHO costs to inspect
10704010	C	Dog Kennels/Cattery			\$90.00	\$90.00	\$0.00		
FOOD REGULATION									
ANNUAL RISK ASSESSMENT / INSPECTION FEES									
<i>Fees pro rata (calculated on a monthly basis, for any period prior to 30 June each financial year)</i>									
Statutory - Food Act 2008, Food Regulations 2009									
10704010	C	Food Business - Application	N/A	Nil	\$50.00	\$50.00	\$0.00	Admin fee to process application	Cost of the local government of providing the service or goods
10704010	C	Food Business - Annual Registration - High Risk Premises	N/A	Nil	\$330.00	\$300.00	\$30.00	EHO costs to inspect	EHO costs to inspect
10704010	C	Food Business - Annual Registration - High Risk Premises with additional classifications	N/A	Nil	\$490.00	\$470.00	\$20.00		
10704010	C	Food Business - Annual Registration - School canteen	N/A	Nil	\$150.00	\$150.00	\$0.00		
10704010	C	Food Business - Annual Registration - Medium Risk Premises	N/A	Nil	\$250.00	\$240.00	\$10.00		
10704010	C	Food Business - Annual Registration - Medium Risk Premises with additional classifications	N/A	Nil	\$350.00	\$340.00	\$10.00		
10704010	C	Food Business - Annual Registration - Low Risk Premises	N/A	Nil	\$130.00	\$110.00	\$20.00		
10704010	C	Food Business - Annual Registration - Low Risk Premises with additional classifications	N/A	Nil	\$170.00	\$160.00	\$10.00		
10704010	C	Very low risk premises	N/A	Nil	\$0.00	\$0.00	\$0.00		
10704010	C	Charitable or community service food business	N/A	Nil	\$0.00	\$0.00	\$0.00		
10704010	C	Misc Health premises annual inspection fee	N/A	Nil	\$130.00	\$110.00	\$20.00		
10704010	C	Ownership Transfer fee	N/A	Nil	\$50.00	\$50.00	\$0.00		
10704010	C	Re-inspection Fee	N/A	Nil	\$120.00	\$120.00	\$0.00		
10704010	S	Registration of Offensive Trade			As per regulation	As per regulation	NA	As per regulation	As per regulation
10704010	S	Health (Food Standards) (Administration) Regulations 1986			As per regulation	As per regulation	NA		
10704010	S	Health (Pet Meat) Regulation 1990			As per regulation	As per regulation	NA		
10704010	S	Offensive Trades (fees) Regulations 1976			As per regulation	As per regulation	NA		
10704010	S	Health (Public Buildings) Regulations 1992			As per regulation	As per regulation	NA		
FOOD CONTAMINATION									
10704010	C	Spoilt Food Disposal Certificate	NA	Nil	\$110.00	\$110.00	\$0.00	EHO costs to inspect	EHO costs to inspect
10704010	C	Supervision of condemned food disposal - per hour	NA	Nil	\$110.00	\$110.00	\$0.00		
INSPECTION FEES									
10704010	C	Re-inspection due to incomplete or unsatisfactory work	NA	Nil	\$110.00	\$110.00	\$0.00	EHO costs to inspect	EHO costs to inspect
10704010	C	Property inspection on request	NA	Nil	\$110.00	\$110.00	\$0.00		
10704010	C	Inspection of plumbing works	NA	Nil	\$110.00	\$110.00	\$0.00		
10704010	C	Other - Pet Shops, Workshops, Liquid Waste Industry, light Ventilation or bole hole fees or suitability for animal drinking water supply inspections, settlement agents, inspection of pest control operators	NA	Nil	\$110.00	\$110.00	\$0.00		

PROPOSED SHIRE OF JERRAMUNGUP FEES AND CHARGES 2023/2024

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WATER SAMPLING									
10704010	C	Water Sampling Request - Standard Chemical Analysis	NA	Nil	\$130.00	\$130.00	\$0.00	EHO costs to inspect	EHO costs to inspect
10704010	C	Water Sampling - Brief Chemical Analysis	NA	Nil	\$100.00	\$100.00	\$0.00		
10704010	C	Water Sampling request - Collection	NA	Nil	\$110.00	\$110.00	\$0.00		
10704010	C	Bacteriological Sampling Results	NA	Nil	\$55.00	\$55.00	\$0.00		
10704010	C	Public Swimming Pool Water Sampling (per sample)	NA	Nil	\$30.00	\$30.00	\$0.00		
10704010	C	Potable water Sampling (per sample)	NA	Nil	\$30.00	\$30.00	\$0.00		
SEPTIC TANK INSTALLATION									
10704010	S	Application for approval for an apparatus by Local Government	NA	Nil	\$118.00	\$118.00	\$0.00	As per Legislation	As per Legislation
10704010	S	Issuing of a "Permit to Use an Apparatus"	NA	Nil	\$118.00	\$118.00	\$0.00		
Application for approval of an apparatus by Executive Director. Public Health Department under Regulation 4(A)									
10704010	S	(a) with a local government report	NA	Nil	\$38.50	\$38.50	\$0.00		
10704010	S	(b) without a Local Government report fee under regulation 4(A)	NA	Nil	\$118.00	\$118.00	\$0.00		
10704010	S	(c) with a Local Government report fee	NA	Nil	\$118.00	\$118.00	\$0.00		
OTHER FEES									
10704010	C	Training - Food premises (per hour)	\$109.09	\$10.91	\$120.00	\$120.00	\$0.00	EHO costs to inspect	EHO costs to inspect
10704010	C	Copy of Food Sampling results	NA	Nil	\$55.00	\$55.00	\$0.00	Staff time to process	Cost of the local government of providing the service or goods
10704010	C	Copy of Septic Tank Plans	NA	Nil	\$55.00	\$55.00	\$0.00		
10704010	C	Late payment of licence/registration	NA	Nil	\$80.00	\$80.00	\$0.00		
10704010	C	Hourly fee for information research and providing information for developers etc which is not considered part of an application	\$109.09	\$10.91	\$120.00	\$120.00	\$0.00		
10704010	C	Liquor Act Section 39 Certificate	NA	Nil	\$140.00	\$140.00	\$0.00		
10704010	C	Liquor Permit - Gaming Act Section 55(1) Certification (single event or 1 year)	NA	Nil	\$45.00	\$45.00	\$0.00		
10704010	C	Liquor Permit - Gaming Act Section 55(1) Certification (5 year)	NA	Nil	\$140.00	\$140.00	\$0.00		
10704010	C	Occupancy Permit for Public Buildings (reassessment of building or replacement of list certificate)	NA	Nil	\$115.00	\$115.00	\$0.00		
SCHEDULE 9 - HOUSING									
COUNCIL PROPERTY FEES									
Accommodation (per week)									
10901320	C	Rent Unit A, 3 Collins Street	N/A	Nil	\$195.00	\$185.00	\$10.00	Maintenance and Overheads	Cost of the local government of providing the service or goods
10901320	C	Rent Unit A, 3 Collins Street - Staff	N/A	Nil	\$130.00	\$125.00	\$5.00		
10901330	C	Rent Unit B, 3 Collins Street	N/A	Nil	\$195.00	\$185.00	\$10.00		
10901330	C	Rent Unit B, 3 Collins Street - Staff	N/A	Nil	\$130.00	\$125.00	\$5.00		
10901340	C	Rent Unit C, 3 Collins Street	N/A	Nil	\$195.00	\$185.00	\$10.00		
10901340	C	Rent Unit C, 3 Collins Street - Staff	N/A	Nil	\$130.00	\$125.00	\$5.00		
10901300	C	Rent 20 Coral Sea Road	N/A	Nil	\$230.00	\$215.00	\$15.00		
10901300	C	Rent 20 Coral Sea Road - Staff	N/A	Nil	\$150.00	\$145.00	\$5.00		
10901250	C	Rent 6 Memorial Avenue	N/A	Nil	\$230.00	\$215.00	\$15.00		
10901250	C	Rent 6 Memorial Avenue - Staff	N/A	Nil	\$150.00	\$145.00	\$5.00		
10901380	C	Rent Unit 1 12A Collins Street	N/A	Nil	\$280.00	\$265.00	\$15.00		
10901380	C	Rent Unit 1 12A Collins Street - Staff	N/A	Nil	\$155.00	\$145.00	\$10.00		
10901390	C	Rent Unit 2 12B Collins Street	N/A	Nil	\$280.00	\$265.00	\$15.00		
10901390	C	Rent Unit 2 12B Collins Street - Staff	N/A	Nil	\$155.00	\$145.00	\$10.00		
10901210	C	Rent 4 Derrick Street - Staff	N/A	Nil	\$265.00	\$265.00	\$0.00		
10901230	C	Rent 28 Derrick Street - Staff	N/A	Nil	\$265.00	\$265.00	\$0.00		
10901240	C	Rent 37 Derrick Street	N/A	Nil	\$300.00	\$265.00	\$35.00		
10901240	C	Rent 37 Derrick Street - Staff	N/A	Nil	\$195.00	\$265.00	-\$70.00		
10901380	C	Rent 18 Lancaster Road - Staff	N/A	Nil	\$265.00	\$265.00	\$0.00		
10901310	C	Rent 37 McGlade Close - Staff	N/A	Nil	\$265.00	\$265.00	\$0.00		
10901360	C	Rent 19 McGlade Close - Staff	N/A	Nil	\$265.00	\$265.00	\$0.00		

PROPOSED SHIRE OF JERRAMUNGUP FEES AND CHARGES 2023/2024

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SCHEDULE 10 - COMMUNITY AMENITIES									
TOWN PLANNING FEES									
<p>Maximum set by <i>Planning and Development Regulations 2009 (Part 7 - Local Government Planning Charges) Sch 2</i> Note: All Statutory health, building and planning fees listed here are based on current information and may be subject to change. Where the listed fee or charge is different to what is published by the State Government that legislation shall prevail. Fee is payable on estimated value of development</p>									
11006040	S	a) not more than \$50,000	NA	Nil	\$147.00	\$147.00	\$0.00		
11006040	S	b) \$50001 - \$500000 - % of estimated value of development	NA	Nil	0.32% of the estimated cost of development	0.32% of the estimated cost of development	N/A		
11006040	S	c) \$500001 - 2.5 million. Plus % in excess of \$500,000 of estimated value	NA	Nil	\$1,700+ 0.257% for every \$1.00 in excess of \$500,000	\$1,700+ 0.257% for every \$1.00 in excess of \$500,000	N/A		
11006040	S	d) 2.5 million - \$5 million. Plus % in excess of 2.5 million of estimated value	NA	Nil	\$7,161 + 0.206% for every \$1.00 in excess of \$2.5 million	\$7,161 + 0.206% for every \$1.00 in excess of \$2.5 million	N/A		
11006040	S	e) 5 million - 21.5 million. Plus % in excess of 5 million of estimated value	NA	Nil	\$12,633 + 0.123% for every \$1.00 in excess of \$5 million	\$12,633 + 0.123% for every \$1.00 in excess of \$5 million	N/A		
11006040	S	f) more than \$21.5 million	NA	Nil	\$34,196.00	\$34,196.00	\$0.00		
11006040	S	2. Determine a development application (other than for an extractive industry) where the development has commenced or been carried out	NA	Nil	The fee in item 1 plus by the way of penalty, twice that fee.	The fee in item 1 plus by the way of penalty, twice that fee.	N/A		
11006040	S	3. Determination of development application for an extractive industry where the development has not commenced or been carried out	NA	Nil	\$739.00	\$739.00	\$0.00		
11006040	S	4. Determination of development application for an extractive industry where the development has commenced or been carried out	NA	Nil	The fee in item 3 plus, by way of penalty, twice that fee	The fee in item 3 plus, by way of penalty, twice that fee	N/A		
5. Provision of a subdivision clearance -									
11006040	S	a) not more than 5 lots	NA	Nil	NA	Nil	N/A		
11006040	S	b) more than 5 lots but not more than 195 lots	NA	Nil	\$73.00 per lot for the first 5 lots and then \$35.00 per lot	\$73.00 per lot for the first 5 lots and then \$35.00 per lot	N/A	As per Legislation	As per Legislation
11006040	S	c) more than 195 lots	NA	Nil	NA	Nil	N/A		
11006040	S	6. Determine an initial application for approval of a home occupation where the home occupation has not commenced	NA	Nil	\$222.00	\$222.00	\$0.00		
11006040	S	7. Determine an initial application for approval of a home occupation where the home occupation has commenced	NA	Nil	The fee in item 6 plus, by way of penalty, twice that fee	The fee in item 6 plus, by way of penalty, twice that fee	N/A		
11006040	S	8. Determining the application for the renewal of an approval of a home occupation where the application is made before the approval expires	NA	Nil	\$73.00	\$73.00	\$0.00		
11006040	S	9. Determining the application for the renewal of an approval of a home occupation where the application is made after the approval expires	NA	Nil	The fee in item 8 plus, by way of penalty, twice that fee	The fee in item 8 plus, by way of penalty, twice that fee	N/A		
11006040	S	10. Determining an application for a change of use or for an alteration or extension or change of a non - conforming use to which item 1 does not apply, where the change or the alteration, extension or change has not commenced or been carried out	NA	Nil	\$295.00	\$295.00	\$0.00		
11006040	S	11. Determining an application for a change of use or for an alteration or extension or change of a non-conforming use to which item 1 does not apply where the change or the alteration extension or change has commenced or been carried out	NA	Nil	The fee in item 10 plus, by way of penalty, twice that fee	The fee in item 10 plus, by way of penalty, twice that fee	N/A		
11006040	S	12 Providing a zoning certificate	NA	Nil	\$73.00	\$73.00	\$0.00		
11006040	S	13. Rechecking of clearance of condition(s) - inspection fee (<i>Applies where clearance has been previously checked and condition was not complied with and new inspection required</i>).	NA	Nil	\$50.00	\$50.00	\$0.00		
11006040	S	Home Occupation Renewal	NA	Nil	\$73.00	\$73.00	\$0.00		
11006040	S	Application for change of use or continuation of non-conforming use where development is not occurring	NA	Nil	\$295.00	\$295.00	\$0.00		
11006010	S	Minor Amendment to Town Planning Approval	NA	Nil	\$50.00	\$50.00	\$0.00		
11006010	S	Major Amendment to Town Planning Approval (for works over \$50,000 estimated value)	NA	Nil	50% of the original fee - min \$100	50% of the original fee - min \$100	\$0.00	Officer Time to process & Printing	Cost of the local government of providing the service or goods
ACTIVITY WITHOUT APPROVAL									
Where an application for development approval is lodged after the development has commenced or been carried out, an additional amount, by way of penalty, that is twice the amount of									
For example the maximum fee for development of not more than \$50,000 is \$147. If the development has commenced or been carried out at the time of application, a fee by way of									
ADVERTISING - as required									
11006010	S	In local papers	NA	Yes	at cost	at cost	\$0.00	As per Legislation	As per Legislation
11006010	S	Statewide papers	NA	Yes	at cost	at cost	\$0.00	As per Legislation	As per Legislation

PROPOSED SHIRE OF JERRAMUNGUP FEES AND CHARGES 2023/2024

Account Code	Statutory/Council	Particulars	2023/24 (ex GST)	GST	2023/24 Total (inc GST as applicable)	2022/23 Total (inc GST as applicable)	Increase/(Decrease)	Est cost of providing good/service	Develop Rationale for price / Authority to Set Fee
OTHER TOWN PLANNING FEES AND CHARGES									
11006040	S	13. Reply to a property settlement questionnaire	NA	Nil	\$73.00	\$73.00	\$0.00	As per Legislation	As per Legislation
11006040	C	Providing written planning advice	\$80.00	\$8.00	\$88.00	\$88.00	\$0.00	Cost of the local government of providing the service or goods	\$0.00
11006010	C	Retrieval of Planning approvals and plans (includes up to 5 A4/A3 Photocopies)	NA	Nil	\$84.00	\$84.00	\$0.00		
11006040	C	Holiday Home Application - Initial application fees	NA	Nil	\$295.00	\$295.00	\$0.00		
11006040	C	Holiday Home Application - renewal application fee for a period up to 3 years on approval from Delegates authority	NA	Nil	\$295.00	\$295.00	\$0.00		
11006010	C	Copy of Scheme	\$27.27	\$2.73	\$32.00	\$32.00	\$0.00	Officer Time to process & Printing	Cost of the local government of providing the service or goods
11006010	C	Sign Applications - Compliant with Council Policy	NA	Nil	\$32.00	\$32.00	\$0.00		
11006010	C	Sign Applications - Non Compliant with Council Policy	NA	Nil	\$107.20	\$107.20	\$0.00	Officer Time to process & Printing	Cost of the local government of providing the service or goods
11006010	C	Directional Signs	\$363.64	\$36.36	\$428.00	\$428.00	\$0.00		
11006010	C	Annual Renewal of Directional Signs	\$36.37	\$3.64	\$43.00	\$43.00	\$0.00		
11006010	C	Assessment of park homes and annexes at caravan parks	NA	Nil	\$107.20	\$107.20	\$0.00		
11006010	C	Extractive Industries - Bond for Reinstatements	\$13.64	\$1.36	\$2,000.00	\$2,000.00	\$0.00	Bond refunded once works completed	incentive to improve paint etc
14080020	C	Transportable Dwelling - Bond	NA	Nil	\$10,000.00	\$10,000.00	\$0.00		
11006010	C	Preliminary comments on proposals prior to formal lodgement	NA	Nil	\$59.00	\$59.00	\$0.00	Officer Time to process	Cost of the local government of providing the service or goods
11006010	C	Section 40 (Liquor Licensing) Requests	NA	Nil	\$88.00	\$88.00	\$0.00		
SCHEME AMENDMENTS, REZONING & STRUCTURE PLANS									
11006010	C	Manager of Development - per hour	\$80.00	\$8.00	\$88.00	\$88.00	\$0.00	Officer Time to process	Cost of the local government of providing the service or goods
11006010	C	Building Surveyor, Environmental Health Officer or other officer with qualifications relevant to the request	\$37.27	\$3.73	\$40.00	\$40.00	\$0.00		
11006010	C	Administration officer	\$30.00	\$3.00	\$33.00	\$33.00	\$0.00		
TOWN PLANNING SCHEME AMENDMENTS & STRUCTURE PLAN									
11006010	C	Fees are charges for work undertaken at an hourly rate of \$83.00. Note: The upfront payment of \$3000.00 may not cover the entire fee required	NA	Nil	\$3,000 upfront, \$83.00 per hour	\$3,000 upfront, \$83.00 per hour	\$0.00	Officer Time to process	Cost of the local government of providing the service or goods
14080020	S	Bond for reinstatements	NA	Nil	\$2,000.00	\$2,000.00	\$0.00		
CEMETERY FEES									
11007150	C	Grant of Right of Burial (including Administration Fee)	NA	Nil	\$915.20	\$915.20	\$0.00	Cost of Staff and printing to issue permit	Cost of the local government of providing the service or goods
11007010	C	Administration Fee	\$50.00	\$5.00	\$55.00	\$55.00	\$0.00		
11007010	C	Plot Reservation Fee	\$50.00	\$5.00	\$55.00	\$55.00	\$0.00		
11007010	C	Burial of Ashes	\$291.00	\$29.10	\$320.10	\$320.10	\$0.00		
11007010	C	Land 2.5m x 1.25m where directed by trustees (ex administration)	\$523.00	\$52.30	\$575.30	\$575.30	\$0.00		
SINKING FEES									
11007010	C	Ordinary Grave	\$841.00	\$84.10	\$925.10	\$925.10	\$0.00	Staff and Plant costs	Cost of the local government of providing the service or goods
11007010	C	Grave for child under 7 years	\$632.00	\$63.20	\$695.20	\$695.20	\$0.00		
11007010	C	Grave for any stillborn child	\$341.00	\$34.10	\$375.10	\$375.10	\$0.00		
11007010	C	Interment of ashes by Council Staff	\$150.00	\$15.00	\$165.00	\$165.00	\$0.00		
11007010	C	Deeper than 1.8m	at cost (minimum \$900)	Nil	at cost (minimum \$900)	at cost (minimum \$900)	\$0.00		
RE-OPENING									
11007010	C	Person 7 years and over * (for second interment)	\$841.00	\$84.10	\$925.10	\$925.10	\$0.00	Staff and Plant costs	Cost of the local government of providing the service or goods
11007010	C	Child under 7 years * (for second interment)	\$632.00	\$63.20	\$695.20	\$695.20	\$0.00		
11007010	C	Any stillborn child	\$341.00	\$34.10	\$375.10	\$375.10	\$0.00		
NICHE WALL									
11007010	C	Single Niche (Excludes Plaque, Inscription and administration)	\$268.00	\$26.80	\$294.80	\$294.80	\$0.00	Staff and Plant costs	Cost of the local government of providing the service or goods
11007010	C	Double Niche (Excludes Plaque, Inscription and administration)	\$318.00	\$31.80	\$349.80	\$349.80	\$0.00		
11007010	C	Reservation of Niche (plus administration)	\$50.00	\$5.00	\$55.00	\$55.00	\$0.00	Cost of Staff and printing to process reservation.	Cost of the local government of providing the service or goods
11007010	C	Plaques		Yes	at cost				
11007010	C	Deposit for Plaques (if not paid in full)	NA	Nil	\$120.00	\$120.00	\$0.00	Actual cost of goods	
11007010	C	Placement of ashes	\$59.00	\$5.90	\$64.90	\$64.90	\$0.00		
EXTRA CHARGES FOR									
11007010	C	Interment without due notice	\$250.00	\$25.00	\$275.00	\$275.00	\$0.00	Staff and Plant costs	Cost of the local government of providing the service or goods
11007010	C	Interment outside of usual work hours	\$277.00	\$27.70	\$304.70	\$304.70	\$0.00		
11007010	C	Permission to erect a headstone or kerbing	\$70.00	\$7.00	\$77.00	\$77.00	\$0.00		
11007010	C	Permission to erect memorial plaque or plinth	\$70.00	\$7.00	\$77.00	\$77.00	\$0.00		
11007010	C	Permission to erect monument	\$70.00	\$7.00	\$77.00	\$77.00	\$0.00	Cost of Staff and Printing to Issue permission	
11007010	C	Permission to erect nameplate	\$27.00	\$2.70	\$29.70	\$29.70	\$0.00	Staff and Plant costs	Cost of the local government of providing the service or goods
11007010	C	Registration of "Transfer of Form of Grant of Right of Burial" or issue copy	\$32.00	\$3.20	\$35.20	\$35.20	\$0.00		
11007150	C	Renewal of Grant of right of Burial	NA	Nil	\$70.40	\$70.40	\$0.00		
11007010	C	Undertakers Single License for one Interment	\$77.00	\$7.70	\$84.70	\$84.70	\$0.00		

PROPOSED SHIRE OF JERRAMUNGUP FEES AND CHARGES 2023/2024

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REFUSE/RUBBISH DISPOSAL/ENVIRONMENT									
11001070/1 1001080	C	Rubbish Service Fees (240L residential per service per annum). Fee to be charged for all habitable properties	NA	Nil	\$454.00	\$429.00	\$25.00		
11001070/1 1001080	C	Rubbish Service Fees (240L residential recycling per service per annum). Fee to be charged for all habitable properties	NA	Nil	\$242.00	\$229.00	\$13.00	based on Cost Centre and Cleanaway and tip costs	Cost of the local government of providing the service or goods
11002010	C	Commercial Sundry Debtor Extra Waste - Per 240L Bin pickup	NA	Nil	\$9.00	\$8.52	\$0.48		
11002010	C	Commercial Sundry Debtor Extra Recycling - Per 240L Bin pickup	NA	Nil	\$6.00	\$5.26	\$0.74		
WASTE FACILITY SITE FEES									
<i>The manned transfer stations will be open for set hours. Please see local notices, offices and signage for details. Asbestos is accepted at the Shire of Ravensthorpe Regional Landfill Facility.</i>									
11001070/1 1001080	C	240L Rubbish Bin	\$7.73	\$0.77	\$8.50	\$8.07	\$0.43		
11001070/1 1001080	C	General Waste per cubic metre	\$36.36	\$3.64	\$40.00	\$37.66	\$2.34		
11001070/1 1001080	C	Car body (Bremer Bay Tip only)	\$79.09	\$7.91	\$87.00	\$86.08	\$0.92	Cost of contractor, staff and plant to bury	
11001070/1 1001080	C	Truck body/Large equipment (Bremer Bay Tip only)	\$109.09	\$10.91	\$120.00	\$118.36	\$1.64		
11001070/1 1001080	C	White goods/ Household furniture small - bar fridge, washing machine, BBQ etc.	\$22.73	\$2.27	\$25.00	\$21.52	\$3.48		
11001070/1 1001080	C	White goods/ Household furniture Large - full size fridge/freezer	\$36.36	\$3.64	\$40.00	\$37.66	\$2.34		
11001070/1 1001080	C	Mattress	\$50.00	\$5.00	\$55.00	\$37.66	\$17.34	Soft landing prices+Admin fee	
11001070/1 1001080	C	Oil Disposal - per litre (to be disposed in the Oil Recycling Facility at Jerramungup)	\$1.36	\$0.14	\$1.50	\$1.10	\$0.02	Cost for Shire to dispose of Waste Oil to Recycler eq Wren Oil	Cost of the local government of providing the service or goods
11001070/1 1001080	C	Car & motorcycle Tyre	\$7.27	\$0.73	\$8.00	\$6.46	\$1.54		
11001070/1 1001080	C	Light Truck Tyre	\$11.82	\$1.18	\$13.00	\$10.76	\$2.24		
11001070/1 1001081	C	Truck Tyre	\$27.27	\$2.73	\$30.00	\$26.90	\$3.10		
11001070/1 1001081	C	Super Single Truck Tyre	\$31.82	\$3.18	\$35.00	\$32.28	\$2.72	WA Tyre Recovery Prices+Admin fee	
11001070/1 1001081	C	Tractor Tyre - up to 1m	\$50.00	\$5.00	\$55.00	\$48.42	\$6.58		
11001070/1 1001080	C	All other tyres as per WA Tyre Recovery Pricing +10% Admin fee	POA	POA	POA	POA	N/A		
11001070/1 1001080	C	Clean uncontaminated Construction and Demolition Waste (C&D) waste that is suitable for cover material. (e.g.Greenwaste and clean plant material)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	Cost of the local government of providing the service or goods	
11001070/1 1001080	C	Recyclable materials, glass, aluminium, plastics, batteries, cardboard	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
11001070/1 1001080	C	Additional Charge for Opening Transfer station outside of adverse hours (per hour - minimum 3 hours)	\$70.00	\$7.00	\$77.00	\$75.32	\$1.68	Cost of contractor, staff and plant to bury	

PROPOSED SHIRE OF JERRAMUNGUP FEES AND CHARGES 2023/2024

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SCHEDULE 11 - RECREATION AND CULTURE									
SHIRE BUILDING HIRE FEES									
<i>Half Day Hire is up to 4 hrs of use of the hall, if the hall is needed for longer a Full Day Hire will be required. The booked time includes set-up and pack-up for your event, as well as cleaning if you are doing this yourself.</i>									
<i>Commercial - Examples include corporate bookings, classes / courses run by commercial operators such as Pilates, Dance, Martial arts, Academic training, and hobby courses for which tuition fees are paid or commercial sale & promotion activities such as Auctions.</i>									
<i>Social - Examples include: private parties, social events, fundraising receptions cabaret, luncheons, cultural meetings, strata and other gatherings.</i>									
<i>Not for Profit (Certificate of Incorporation required) - Examples include: Schools, Sporting groups, Organisational meetings, rehearsals, registered fundraisers, Club functions and registered charity groups.</i>									
ROOT PICKERS HALL HIRE									
14080020	C	Refundable Bond	NA	Nil	\$250.00	\$250.00	\$0.00		
11101010.2	C	Social - Full Day	\$90.91	\$9.09	\$100.00	\$109.09	\$0.00		
11101010.2	C	Social - Half Day	\$50.00	\$5.00	\$55.00	\$55.00	\$0.00		
11101010.2	C	Social - Hourly Charge	\$18.00	\$1.80	\$20.00	\$20.00	\$0.00		
11101010.2	C	Full Day Hire - Kitchen Only	\$25.00	\$2.50	\$27.50	\$27.50	\$0.00		
11101010.2	C	Half Day Hire - Kitchen Only	\$10.00	\$1.00	\$11.00	\$11.00	\$0.00		
11101010.2	C	Commercial - Full Day	\$273.00	\$27.30	\$300.00	\$300.00	\$0.00	Maintenance and Overheads	Cost of the local government of providing the service or goods
11101010.2	C	Commercial - Half Day	\$136.36	\$13.64	\$150.00	\$150.00	\$0.00		
11101010.2	C	Local Not for Profit - Full Day	\$25.00	\$2.50	\$27.50	\$27.50	\$0.00		
11101010.2	C	Local Not for Profit - Half Day	\$15.00	\$1.50	\$16.50	\$16.50	\$0.00		
11101010	C	Cleaning Fee - if not fully cleaning yourself after the event	\$68.18	\$6.82	Cost of cleaner - min \$75	Cost of cleaner - min \$75	N/A		Cover wages for cleaner
EQUIPMENT HIRE									
11101010.2	C	Chair - per day	\$0.91	\$0.09	\$1.00	\$1.00	\$0.00		
11101010.2	C	Trestle Table - per day	\$5.45	\$0.55	\$6.00	\$6.00	\$0.00		
11101010.2	C	BBQ - per day	\$5.00	\$0.50	\$10.00	\$5.50	\$4.50	Maintenance and Overheads	Cost of the local government of providing the service or goods
14080020	C	Bond	NA	Nil	\$100.00	\$100.00	\$0.00		
11101010.2	C	Portable PA System - Local non-profit organisation	NA	Nil	\$0.00	Nil	Nil		
11101010.2	C	Portable PA System - Social & Commercial Hire	\$50.00	\$5.00	\$55.00	\$55.00	\$0.00		
14080020	C	Portable PA System - Bond	NA	Nil	\$200.00	\$200.00	\$0.00	Bond refunded once item returned in same condition as hired	
BREMER BAY TOWN HALL									
Facility is managed and fees set by Bremer Bay Community Resource Centre									
JERRAMUNGUP ENTERTAINMENT CENTRE									
11103010	C	Meeting Rooms - Commercial	\$86.36	\$8.64	\$95.00	\$95.00	\$0.00		
11103010	C	Meeting Rooms - Social	\$54.55	\$5.46	\$60.00	\$60.00	\$0.00		
11103010	C	Meeting Rooms - Local Not for Profit	\$13.64	\$1.36	\$15.00	\$15.00	\$0.00		
11103010	C	Main Hall - Full Day until 5pm - Local Not for profit & Social	\$145.45	\$14.55	\$160.00	\$160.00	\$0.00		
11103010	C	Main Hall - Night from 5pm - Local Not for profit & Social	\$236.36	\$23.64	\$260.00	\$260.00	\$0.00		
11103010	C	Main Hall - Day OR Night - Commercial Non-Resident	\$290.91	\$29.09	\$320.00	\$320.00	\$0.00	Maintenance and Overheads	Cost of the local government of providing the service or goods
11103010	C	Main Hall - Casual Court Hire per hour	\$18.18	\$1.82	\$20.00	\$20.00	\$0.00		
14080020	C	Main Hall - Refundable Bond	NA	Nil	\$120.00	\$120.00	\$0.00		
11103010	C	Affiliation/Annual Full Access Fee - Jerramungup District Basketball Association	\$2,294.95	\$229.50	\$2,706.21	\$2,706.21	\$0.00		
11103010	C	Affiliation/Annual Full Access Fee - Jerramungup Netball Club	\$1,833.77	\$183.38	\$2,017.15	\$2,017.15	\$0.00		
11103010	C	Affiliation/Annual Full Access Fee - Jerramungup District High School	\$640.91	\$64.09	\$755.76	\$755.76	\$0.00		
DAMAGE									
damage to buildings and equipment hired will incur a 20% loading on top of repair cost to cover administration									
				yes	At Cost + 20%	At Cost + 20%	\$0.00	Maintenance and Overheads	Cost of the local government of providing the service or goods
SWIMMING POOL FEES									
11102010	C	Full Season family pass	\$154.55	\$15.45	\$170.00	\$170.00	\$0.00		
11102010	C	Full season single pass	\$100.00	\$10.00	\$110.00	\$110.00	\$0.00		
11102010	C	Full Season Seniors pass (WA senior cardholders)	\$54.55	\$5.45	\$60.00	\$60.00	\$0.00		
11102010	C	Monthly single pass	\$27.27	\$2.73	\$30.00	\$30.00	\$0.00	Maintenance and Overheads	Cost of the local government of providing the service or goods
11102010	C	Monthly family pass	\$36.36	\$3.64	\$40.00	\$40.00	\$0.00		
11102010	C	Vacswim only	\$27.27	\$2.73	\$30.00	\$30.00	\$0.00		
11102010	C	Non-Members accessing pool as a visitor under keyholder supervision (per person)	\$3.64	\$0.36	\$4.00	\$4.00	\$0.00		
11102010	C	Key bond	\$36.36	\$3.64	\$40.00	\$40.00	\$0.00	cost of replacement	cost of replacement

PROPOSED SHIRE OF JERRAMUNGUP FEES AND CHARGES 2023/2024

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SCHEDULE 13 - ECONOMIC SERVICES									
MILLERS POINT									
11302010.2	C	Camping Fees - Per person (aged 16+ years) per night	\$9.09	\$0.91	\$10.00	\$10.00	\$0.00	Maintenance and Overheads	Cost of the local government of providing the service or goods
11302010.2	C	Annual Camping Fee (6 months) for Licensed Professional Fisherman	\$590.91	\$59.09	\$650.00	\$650.00	\$0.00		
11302010.2	C	Monthly Camping Fee for Licensed Professional Fisherman	\$100.00	\$10.00	\$110.00	\$110.00	\$0.00		
11302010.2	C	Annual Fee for existing shack owners	\$590.91	\$59.09	\$650.00	\$650.00	\$0.00		
STANDPIPE WATER									
Note: All statutory health, building and planning fees listed here are based on current information and may be subject to change. Where the listed fee or charge is different to what is published by the State Government that legislation shall prevail. (please insert this after planning fees also)									
11307010	C	1 kL (per 1,000 Litres) - Commercial	NA	Nil	\$11.00	\$10.00	\$0.00	Cost recovery for water from Water Corporation	cost recovery
11307010	C	1 kL (per 1,000 Litres) - Private	NA	Nil	\$9.50	\$9.00	\$0.50		
11307010	C	1 kL (per 1,000 Litres) during water restrictions/deficiency	NA	Nil	\$6.00	\$5.00	\$1.00		
11307010	C	Minimum Charge	NA	Nil	\$50.00	\$50.00	\$0.00		
BUILDING FEES									
Statutory - Building Services (Complaint Resolution and Administration) Act 2011 & Regulations 2011									
BUILDING PERMIT APPLICATIONS Note: All statutory health, building and planning fees listed here are based on current information and may be subject to change. Where the listed fee or charge is different to what is published by the State Government that legislation shall prevail.									
APPLICATION FOR BUILDING / DEMOLITION									
11303010	S	Certified Domestic Application - Class 1 or 10 building or incidental construction (Minimum Fee \$110.00)	NA	Nil	0.19% of estimated value as determined by the LGA	0.19% of estimated value as determined by the LGA	N/A	As per Legislation	As per Legislation
11303010	S	Certified Commercial/Industrial Application - Class 2 to 9 building or incidental construction (Minimum Fee \$110.00)	NA	Nil	0.09% of estimated value as determined by the LGA	0.09% of estimated value as determined by the LGA	N/A		
11303010	S	Uncertified Domestic Application - Class 1 or 10 building or incidental construction (Minimum Fee \$110.00)	NA	Nil	0.32% of estimated value as determined by the LGA	0.32% of estimated value as determined by the LGA	N/A		
11303010	S	Demolition License (per storey)	NA	Nil	\$110.00	\$110.00	\$0.00		
11303010	S	Application to extend time during which building or demolition permit has effect.	NA	Nil	\$110.00	\$110.00	\$0.00		
11303010	S	Application for a Certificate of Design Compliance issued by Shire Building Surveyor (Minimum Fee \$96.00)	NA	Nil	0.2% of the value of the building works	0.2% of the value of the building works	N/A		
11303010	S	Request to provide a certificate of design compliance issues by Shire Building surveyor - Class 1 to 10 buildings outside the Shire of Jerramungup boundried (Minimum Fee \$190.00)	NA	Nil	or 0.13% of the value of building works	or 0.13% of the value of building works	N/A		
11303010	S	Request to provide a certificate of design compliance issues by Shire Building surveyor - Class 2 to 9 buildings outside the Shire of Jerramungup boundried (Minimum Fee \$190.00)	NA	Nil	or 0.09% of the value of building works	or 0.09% of the value of building works	N/A		
APPLICATION FOR OCCUPANCY PERMITS / BUILDING APPROVAL CERTIFICATES									
11303010	S	Application for a Building Approval Certificate for unauthorised work - Class 1 to 10 (Minimum fee \$110.00)	NA	Nil	0.38% of estimated current value of the unauthorised structure as determined by the LGA	0.38% of estimated current value of the unauthorised structure as determined by the LGA	N/A	As per Legislation	As per Legislation
11303010	S	Application for an Occupancy Permit for a building in respect of which unauthorised work has been done (Minimum fee \$110.00)	NA	Nil	0.18% of estimated value of the unauthorised structure as determined by the LGA	0.18% of estimated value of the unauthorised structure as determined by the LGA	N/A		
11303010	S	Application for Occupancy Permit for a completed building	NA	Nil	\$110.00	\$110.00	\$0.00		
11303010	S	Application for Temporary Occupancy Permit for incomplete building	NA	Nil	\$110.00	\$110.00	\$0.00		
11303010	S	Modification of an Occupancy Permit for additional use of a building on temporary basis (s. 48)	NA	Nil	\$110.00	\$110.00	\$0.00		
11303010	S	Replacement Occupancy Permit for permanent change of the building's use, classification (s.49)	NA	Nil	\$110.00	\$110.00	\$0.00		
11303010	S	Replacement Occupancy Permit for an existing building (s.52(1))	NA	Nil	\$110.00	\$110.00	\$0.00		
11303010	S	Building Approval Certificate for an existing building where unauthorised work has not been done	NA	Nil	\$110.00	\$110.00	\$0.00		
11303010	S	Extension of time during which an Occupancy Permit or Building Approval Certificate has effect	NA	Nil	\$110.00	\$110.00	\$0.00		

PROPOSED SHIRE OF JERRAMUNGUP FEES AND CHARGES 2023/2024

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		SECOND HAND DWELLINGS							
11303010	S	Inspection	NA	Nil	As per legislation	As per legislation	N/A	As per Legislation	As per Legislation
		STATORY BUILDING LEVIES							
11303010	S	Building and Construction Industry Training Fund. Levy - % of value when building work is valued over \$20,000.00	NA	Nil	\$0.00	\$0.00	N/A	As per Legislation	As per Legislation
		BUILDING SERVICES LEVY							
11303010	S	Levy is payable on estimated value of development Building permit, Demolition permit, Occupancy permit & Building Approval Certificate - up to \$45,000.00	NA	Nil	\$61.65	\$61.65	N/A	As per Legislation	As per Legislation
11303010	S	Building permit, Demolition permit, Occupancy permit & Building Approval Certificate - over \$45,000.00	NA	Nil	0.137% of estimated value as determined by LGA	0.137% of estimated value as determined by LGA	N/A		
11303010	S	Occupancy Permit or Building Approval Certificate for Unauthorised Work - up to \$45,000	NA	Nil	\$123.30	\$123.30	\$0.00		
11303010	S	Occupancy Permit or Building Approval Certificate for Unauthorised Work - Over \$45,000	NA	Nil	0.274% of estimated value of the unauthorised structure as determined by the LGA	0.274% of estimated value of the unauthorised structure as determined by the LGA	N/A		
		CROSSOVERS							
	C	Council maximum contribution for one standard crossover per assessment to a Council maintained road. See works policies for more information	NA	Nil	\$500.00	\$500.00	\$0.00	Paid to applicant upon completion of works	affordable acessibility to all properties within the Shire
		OTHER FEES							
11303010	S	Inspection of Unauthorised Structures	NA	Nil	\$500.00	\$500.00	\$0.00	As per Legislation	As per Legislation
11303010	S	Amended Plans Approval	NA	Nil	\$500.00	\$500.00	\$0.00		
	S	Inspection of pool enclosures	NA	Nil	\$58.45	NA	NA		
11303010	C	Search & provide electronic copy of a Building permit	\$22.73	\$2.27	\$25.00	\$25.00	\$0.00	cost of staff time	cost of staff time
14080020	C	Bond - Footpath, Verge, Road and Kerb Damage	NA	Nil	\$2,000.00	\$2,000.00	\$0.00	Bond refunded once works completed	to prevent damage being caused and not incentive to improve paint etc
14080020	C	Bond - Second Hand Transportable Building	NA	Nil	\$10,000.00	\$10,000.00	\$0.00		
11006010	C	Rural Street number - supply and erection of sign (Rural Road Number)	\$60.00	\$6.00	\$66.00	\$6.60	\$59.40	Cost of Rural Road number sign and cost of star picket and labour install costs plus plant costs	cost of sign and star picket and install costs
		SCHEDULE 14 - OTHER PROPERTY AND SERVICES							
		ENGINEERING SERVICES							
		PRIVATE WORKS, SAND, MULCH AND GRAVEL							
		there is a 15% administration fee for private rate payers, and a 30% fee for Business and contractors							
11401000	C	Private Works availability to be discussed with the Manager of Works		Yes	Cost + 15/30%			wet plant hire cost of fuel, materials and shire operator	cost of fuel and operator

2023/2024 Adopted Annual Budget Road Infrastructure Construction Program

Project	Section Information	Proposed Works	Total Budget	Allocated Materials / Contracts	Wages / Plant
Exchange Road	SLK 0.00 - 3.00	Form & gravel resheet and drainage works 3kms	\$129,232	\$50,170	\$79,062
Cameron Road	SLK 3.45 - 6.75	Form & gravel resheet and drainage works 3kms	\$125,021	\$46,160	\$78,861
Cameron Road	SLK 3.37 - 3.42	Reinforce headwalls at flood crossing	\$14,000	\$14,000	\$0
Cowallelup	SLK 9.30 - 12.20	Form & gravel resheet works 3kms	\$123,012	\$44,150	\$78,862
Marnigarup South Road	SLK 0.00 - 3.00	Form & gravel resheet works 3kms	\$125,772	\$46,910	\$78,862
Bennett Street	Intersection Bennett St & Memorial	Asphalt reseal works	\$58,893	\$55,500	\$3,393
Devils Creek Road	SLK 9.20 - 9.65	Pavement repairs and cement stabilising	\$22,472	\$4,466	\$18,006
Mooreshead EV Charging	70 metres	Full reconstruction & sealing works including footpath and kerbing	\$105,655	\$78,068	\$27,587
Jerramungup Airstrip	Taxiway (3005 square metres)	Asphalt reseal works	\$158,704	\$158,704	\$0
Council Funded Construction Total			\$862,761	\$498,128	\$364,633
Bremer Bay footpath	Bremer Bay Brewery to Telegraph	Construction of asphalt footpath	\$97,700	\$76,737	\$20,963
Council Footpath Construction Total			\$97,700	\$76,737	\$20,963
Cuiss Road	SLK 6.40 - 9.40	Widen, form gravel resheet and upgrade drainage	\$120,000	\$44,310	\$75,690
MRWA Projects Total			\$120,000	\$44,310	\$75,690
RRG funding 23/24 \$80,000					
Doubtful Island Road	SLK 3.00 - 6.00	Realignment of s-bend, form and gravel resheet	\$181,044	\$66,900	\$114,144
Doubtful Island Road	SLK 2.110 - 2.150	Full reconstruction of flood crossing	\$115,625	\$69,480	\$46,145
Monjebup Road	SLK 0.00 - 3.00	Form & gravel resheet works 3kms	\$120,388	\$45,530	\$74,858
Rabbit Proof Fence Road	SLK 6.60 - 9.60	Form & gravel resheet works 3kms	\$122,644	\$50,510	\$72,134
Jacup North Road	SLK 15.60 - 18.70	Form & gravel resheet and drainage works 3kms	\$121,669	\$46,910	\$74,759
Roads to Recovery Projects Total			\$661,370	\$279,330	\$382,040
Total Road and Footpath Construction			\$1,741,831	\$898,505	\$843,326