



ANNUAL BUDGET

**for the year ended
30 June 2025**

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

**8 VASEY STREET
PO BOX 92
JERRAMUNGUP WA 6337
PHONE: 9835 1022**



**Budget for the Financial Year 2024/2025 Presented and
Adopted at the Ordinary Meeting of Council held
24 July 2024.**

**Joanne Iffla
Shire President**

**Noel Myers
Acting Chief Executive Officer**

Acknowledgement of Country

The Shire of Jerramungup acknowledges the traditional custodians and their continuing connection to the land, waters and community.

We pay our respects to all members of Aboriginal communities and their cultures; and to Elders past and present.

A message from the CEO

It is our privilege to present another balanced and responsible budget that will support our community through the 2024-2025 financial year. The 2024-2025 budget expenditure totals \$16.6M, underpinning major investments into the liveability of our communities.

The budget is presented after another year of significant investment in housing and property and a continued growth in visitation to the region. Whilst the economy is strong, we recognise everyday expenses continue to impact across all sectors of our community and this Budget maintains our Council's record of responsible financial management.

This year, Landgate has calculated new property valuations for all rateable properties within the Shire. This is the first such review in 8 years and consequently there has been a significant rise of 45.75% in Gross Rental Values (GRV) and 30.26% Unimproved Values (UV) for properties across the Shire.

Council has carefully considered the property valuation review and other capital and operational requirements and approved a rate rise of 4.65% which will increase the total rateable income received to \$4M, a necessary increase to meet the Shire's forward commitments over the next 12 months.

In calculating the rate rise, Council has sought to minimise the impact of the revaluations on ratepayers by reducing the rate in the dollar for both GRV and UV properties to 9.11 and 0.44 cents in the dollar respectively. This will ensure we can adapt and respond to the financial pressures we're experiencing in a challenging financial environment without compromising the high quality service delivery our community can expect.

Our employees are the backbone of our organisation and their dedication and commitment to serving the community is something we continuously look at to ensure that they are provided with sufficient resources and support so that the Shire remains an environment that encourages personal growth, job satisfaction and the delivery of high-quality services to our community.

On behalf of all of my colleagues I extend our thanks to the Shire President, Councillors, and community for your continued passion and commitment to the Shire and we look forward to continuing to support Council and the community in positioning the Shire of Jerramungup for a strong and sustainable future.



Noel Myers
Acting Chief Executive Officer



Budget Snapshots



Community Amenities

\$1.2M investment into regional waste facility services, replacement of townsite street bins, waste and recycling services, waste alliance, town planning activities, planning and design of cultural precinct, bird hide investigation and design, FBC contribution, cemetery maintenance and enhancements to various public amenities.



Education & Welfare

\$20k investment towards the Leeuwin Ocean Adventure Scholarship and providing ongoing financial support to childcare centres and building maintenance.



General Purpose Funding

\$98k investment to include annual rates services, valuation expenses, legal fees relating to rates collection and location information services.



Law, Order & Public Safety

\$857K delivering a Review of the Shires Bushfire Risk Management Plan, Mitigation Activity Program, Point Henry Strategic Fire Break mitigation, Point Henry fire assessments, introduction of Fire Mapper Program, bushfire volunteer equipment and support, volunteer training, Ranger Services, emergency signage and equipment.



Governance

\$210k investment includes auditor expenses, elected member expenses, donations to community groups and council memberships.



Health

\$575k investment to deliver vital General Practitioner and business support services for the medical centres, contribution to the proposed Bremer Bay Emergency Services Precinct, Contract Health Services and Public Health Plan production.



Economic Services

\$164K contribution to Great Southern Treasurers, building surveying services and legal services.



Budget Snapshots



Housing

\$101k investment into building maintenance on Shire owned assets.



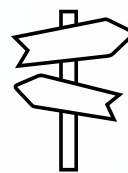
Recreation & Culture

\$850K investment to deliver turf management of the Boxwood Hill, Bremer Bay and Jerramungup sporting ovals. Development of Reconciliation Action Plan, community swimming pool operational costs, revitalisation of parkland opposite shop in Bremer Bay, revitalisation of Shire administration building gardens, trail signage and program, library services, installation of lighting at Roe Park basketball court and BBQ and fencing installation at the Bremer Bay Skate Park.



Other Property & Services

\$3.1M investment into delivering the Shire of Jerramungup Brand Redevelopment and community survey, Genestreams Songlines Sculpture, WALGA memberships and services, IT support services, business continuity management, Local Law review, administration software, engineering consultancy services, insurances, fuel and oil, parts and repairs, infrastructure software and employee assistance program.



Transport

\$781K investment towards rural road maintenance, footpath maintenance, townsite street maintenance, street sweeping, drainage and airstrip maintenance.



Key Budget Initiatives



Shire Rebranding Project

The Shire will be undertaking a major rebranding project in 2024/25 to develop a new, fresh brand identity which captures the essence of our communities in the Shire. As part of the new brand identity process, Council and community workshops will be held to generate ideas and help guide us as we develop our new logo and brand.

Bushfire Risk Mitigation Plan Review

A review and update of the Shire's Bushfire Risk Mitigation Plan (BRMP) is required to align to new DFES guidelines. Bio Diverse Solutions will be undertaking the review, providing the Shire with an updated BRMP document and conducting a Community Information evening at Bremer Bay.

Sealing Jerramungup Sports Club Carpark

Phase 4 of the Australian Government's Local Roads and Community Infrastructure Program supports projects that are locally focused. Funding under Phase 4 of the Program has been allocated towards the reconstruction and resealing of the Jerramungup Sports Club carpark to correct areas of poor grade and pavement failure. The carpark has an overall area of approximately 3880m² and works will include asphalt sealing, drainage and kerbing.

Park & Reserves

2024/2025 will see various capital projects undertaken across the Shire in our Parks and Reserves. Capital works include replacement of soft fall at Roe Park, installation of reticulation at the Bremer Bay cemetery, installation of ventilation and court resurfacing in the Jerramungup Entertainment Centre, upgrades to the Fisheries Beach boardwalk, outside showers replaced at Paperbark Park and installation of new solar lighting along the alignment of new footpath between Seadragon Avenue and Wellstead Road, Bremer Bay.

Construction Projects

\$2.3M investment into road construction and townsite sealing program is a significant capital investment in our road network. Highlights in this program include the first 5km sealing of Meechi and Cuiss Roads. Council's commitment to ensure adequate access on Shire roads into the Fitzgerald National Park provides leverage when lobbying the State Government to seal Point Anne Road.

Road safety audits will be undertaken at various locations within the townsites of Jerramungup and Bremer Bay. Also, to provide pedestrians a safe means of access, a newly constructed footpath is proposed between Roderick St and Bennett St.

SHIRE OF JERRAMUNGUP
ANNUAL BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

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
Schedule of Fees and Charges	26

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 2025

	Note	2024/25 Budget	2023/24 Actual	2023/24 Budget
Revenue		\$	\$	\$
Rates	2(a)	4,053,360	3,892,260	3,880,167
Grants, subsidies and contributions		1,075,347	2,390,532	668,257
Fees and charges	15	1,002,867	972,376	916,049
Interest revenue	10(a)	218,658	280,827	104,694
Other revenue		102,458	146,078	79,313
		6,452,690	7,682,073	5,648,480
Expenses				
Employee costs		(2,894,791)	(2,373,647)	(2,665,192)
Materials and contracts		(3,634,257)	(2,581,634)	(3,267,034)
Utility charges		(164,259)	(181,890)	(188,516)
Depreciation	6	(3,093,050)	(3,141,588)	(2,591,846)
Finance costs	10(c)	(62,738)	(67,609)	(34,827)
Insurance		(281,209)	(274,772)	(241,463)
Other expenditure		(196,845)	(200,854)	(249,473)
		(10,327,149)	(8,821,994)	(9,238,351)
		(3,874,459)	(1,139,921)	(3,589,871)
Capital grants, subsidies and contributions		3,854,416	678,444	1,857,778
Profit on asset disposals	5	20,356	29,530	11,244
Loss on asset disposals	5	(6,234)	(22,651)	(40,139)
		3,868,538	685,323	1,828,883
Net result for the period		(5,921)	(454,598)	(1,760,988)
Other comprehensive income for the period				
<i>Items that will not be reclassified subsequently to profit or loss</i>		0	0	0
Total other comprehensive income for the period		0	0	0
Total comprehensive income for the period		(5,921)	(454,598)	(1,760,988)

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 2025

CASH FLOWS FROM OPERATING ACTIVITIES

	Note	2024/25 Budget	2023/24 Actual	2023/24 Budget
Receipts		\$	\$	\$
Rates		3,497,647	4,521,655	3,880,167
Grants, subsidies and contributions		642,694	2,452,029	668,257
Fees and charges		1,002,867	972,376	916,049
Interest revenue		218,658	280,827	104,694
Goods and services tax received		337,187	524,866	368,772
Other revenue		102,458	146,078	79,313
		5,801,511	8,897,831	6,017,252
Payments				
Employee costs		(2,894,791)	(2,366,683)	(2,665,192)
Materials and contracts		(2,868,528)	(2,670,978)	(3,573,463)
Utility charges		(164,259)	(181,890)	(188,516)
Finance costs		(62,738)	(67,609)	(34,827)
Insurance paid		(281,209)	(274,772)	(241,463)
Goods and services tax paid		(1,063,633)	(524,866)	(368,772)
Other expenditure		(196,845)	(200,854)	(249,473)
		(7,532,003)	(6,287,652)	(7,321,706)
Net cash provided by (used in) operating activities	4	(1,730,492)	2,610,179	(1,304,454)
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for purchase of property, plant & equipment	5(a)	(895,935)	(570,566)	(635,000)
Payments for construction of infrastructure	5(b)	(5,714,240)	(1,668,585)	(3,585,050)
Capital grants, subsidies and contributions		3,854,416	718,428	1,767,262
Proceeds from sale of property, plant and equipment	5(a)	227,345	157,778	150,000
Net cash (used in) investing activities		(2,528,414)	(1,362,945)	(2,302,788)
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings	7(a)	(145,275)	(183,351)	(183,351)
Payments for principal portion of lease liabilities	8	(32,688)	(18,912)	(4,023)
Proceeds from new borrowings	7(a)	900,000	0	900,000
Net cash provided by (used in) financing activities		722,037	(202,263)	712,626
Net increase (decrease) in cash held		(3,536,869)	1,044,971	(2,894,616)
Cash at beginning of year		6,402,209	5,357,238	5,357,232
Cash and cash equivalents at the end of the year	4	2,865,340	6,402,209	2,462,616

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 2025

OPERATING ACTIVITIES

Revenue from operating activities

General rates
Rates excluding general rates
Grants, subsidies and contributions
Fees and charges
Interest revenue
Other revenue
Profit on asset disposals

Expenditure from operating activities

Employee costs
Materials and contracts
Utility charges
Depreciation
Finance costs
Insurance
Other expenditure
Loss on asset disposals

Non cash amounts excluded from operating activities

Amount attributable to operating activities

INVESTING ACTIVITIES

Inflows from investing activities

Capital grants, subsidies and contributions
Proceeds from disposal of assets

Outflows from investing activities

Payments for property, plant and equipment
Payments for construction of infrastructure

Amount attributable to investing activities

FINANCING ACTIVITIES

Inflows from financing activities

Proceeds from new borrowings
Transfers from reserve accounts

Outflows from financing activities

Repayment of borrowings
Payments for principal portion of lease liabilities
Transfers to reserve accounts

Amount attributable to financing activities

MOVEMENT IN SURPLUS OR DEFICIT

Surplus at the start of the financial year

Amount attributable to operating activities
Amount attributable to investing activities
Amount attributable to financing activities

Surplus/(deficit) remaining after the imposition of general rates

Note	2024/25 Budget	2023/24 Actual	2023/24 Budget
	\$	\$	\$
2(a)(i)	4,006,107	3,828,078	3,816,136
2(a)	47,253	64,182	64,031
	1,075,347	2,390,532	668,257
15	1,002,867	972,376	916,049
10(a)	218,658	280,827	104,694
	102,458	146,078	79,313
5	20,356	29,530	11,244
	6,473,046	7,711,603	5,659,724
	(2,894,791)	(2,373,647)	(2,665,192)
	(3,634,257)	(2,581,634)	(3,267,034)
	(164,259)	(181,890)	(188,516)
6	(3,093,050)	(3,141,588)	(2,591,846)
10(c)	(62,738)	(67,609)	(34,827)
	(281,209)	(274,772)	(241,463)
	(196,845)	(200,854)	(249,473)
5	(6,234)	(22,651)	(40,139)
	(10,333,383)	(8,844,645)	(9,278,490)
3(c)	3,078,928	3,230,466	2,620,741
	(781,409)	2,097,424	(998,025)
	3,854,416	678,444	1,857,778
5	227,345	157,778	150,000
	4,081,761	836,222	2,007,778
5(a)	(895,935)	(570,566)	(635,000)
5(b)	(5,714,240)	(1,668,585)	(3,585,050)
	(6,610,175)	(2,239,151)	(4,220,050)
	(2,528,414)	(1,402,929)	(2,212,272)
	900,000	0	900,000
9(a)	447,976	40,000	340,000
	1,347,976	40,000	1,240,000
7(a)	(145,275)	(183,351)	(183,351)
8	(32,688)	(18,912)	(4,023)
9(a)	(451,357)	(767,842)	(668,499)
	(629,320)	(970,105)	(855,873)
	718,656	(930,105)	384,127
3	2,591,167	2,826,777	2,826,170
	(781,409)	2,097,424	(998,025)
	(2,528,414)	(1,402,929)	(2,212,272)
	718,656	(930,105)	384,127
3	0	2,591,167	0

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

SHIRE OF JERRAMUNGUP
FOR THE YEAR ENDED 30 JUNE 2025
INDEX OF NOTES TO THE BUDGET

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

SHIRE OF JERRAMUNGUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

1 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 12 to the annual budget.

2023/24 actual balances

Balances shown in this budget as 2023/24 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.

Statement of Cashflows

Investing and financing transactions that do not require the use of cash or cash equivalents shall be excluded from a statement of cash flows. Such transactions shall be disclosed elsewhere in the financial statements in a way that provides all the relevant information about these investing and financing activities.

Initial application of accounting standards

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

- AASB 2020-1 Amendments to Australian Accounting Standards
 - Classification of Liabilities as Current or Non-current
 - 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 2023-1 Amendments to Australian Accounting Standards
 - Supplier Finance Arrangements
 - AASB 2023-3 Amendments to Australian Accounting Standards
 - Disclosure of Non-current Liabilities with Covenants: Tier 2
- It is not expected these standards will have an impact on the annual budget.

- AASB 2022-10 Amendments to Australian Accounting Standards
 - Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities, became mandatory during the budget year. Amendments to AASB 13 *Fair Value Measurement* impacts the future determination of fair value when revaluing assets using the cost approach. Timing of future revaluations is defined by regulation 17A of *Local Government (Financial Management) Regulations 1996*. Impacts of this pronouncement are yet to be quantified and are dependent on the timing of future revaluations of asset classes. No material impact is expected in relation to the 2024-25 statutory 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 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 2022-9 Amendments to Australian Accounting Standards
 - Insurance Contracts in the Public Sector
- AASB 2023-5 Amendments to Australian Accounting Standards
 - Lack of Exchangeability

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
- estimation of provisions
- estimation of fair value of leases

SHIRE OF JERRAMUNGUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

2. RATES AND SERVICE CHARGES

(a) Rating Information

Rate Description	Basis of valuation	Rate in	Number of properties	Rateable value	2024/25 Budgeted rate revenue	2024/25 Budgeted interim rates	2024/25 Budgeted total revenue	2023/24 Actual total revenue	2023/24 Budget total revenue
		\$		\$	\$	\$	\$	\$	\$
(i) General rates									
GRV properties	Gross rental valuation	0.09110	675	11,370,840	1,035,884	0	1,035,884	798,253	782,847
UV properties	Unimproved valuation	0.00450	311	612,837,741	2,757,157	0	2,757,157	2,745,813	2,745,480
UV mining	Unimproved valuation	0.00450	0	0	0	0	0	0	0
Total general rates			986	624,208,581	3,793,041	0	3,793,041	3,544,066	3,528,327
	Minimum								
(j) Minimum payment		\$							
GRV properties	Gross rental valuation	801	186	1,029,671	148,986	0	148,986	226,778	225,808
UV properties	Unimproved valuation	801	56	4,599,059	44,856	0	44,856	37,507	37,507
UV mining	Unimproved valuation	801	24	365,631	19,224	0	19,224	19,727	24,494
Total minimum payments			266	5,994,361	213,066	0	213,066	284,012	287,809
Total general rates and minimum payments			1,252	630,202,942	4,006,107	0	4,006,107	3,828,078	3,816,136
(k) Ex-gratia rates									
CBH ex-gratia rates					47,253	0	47,253	64,182	64,181
Total ex-gratia rates			0	0	47,253	0	47,253	64,182	64,181
					4,053,360	0	4,053,360	3,892,260	3,880,317
Write offs					0	0	0	0	(150)
Total rates					4,053,360	0	4,053,360	3,892,260	3,880,167

The Shire did not raise specified area rates for the year ended 30th June 2025.

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 2024/25 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 2025

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	9/10/2024	0	0.0%	0.0%
Option two				
First instalment	9/10/2024	0	0.0%	11.0%
Second instalment	12/02/2025	8.00	5.5%	11.0%
Option three				
First instalment	9/10/2024	0	0.0%	11.0%
Second instalment	11/12/2024	8.00	5.5%	11.0%
Third instalment	12/02/2025	8.00	5.5%	11.0%
Fourth instalment	16/04/2025	8.00	5.5%	11.0%

	2024/25 Budget revenue	2023/24 Actual revenue	2023/24 Budget revenue
	\$	\$	\$
Instalment plan admin charge revenue	5,000	4,888	6,000
Instalment plan interest earned	17,000	17,134	14,000
Unpaid rates and service charge interest earned	15,000	15,307	10,000
	37,000	37,329	30,000

SHIRE OF JERRAMUNGUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

2. RATES AND SERVICE CHARGES (CONTINUED)

(c) Specified Area Rate

The Shire did not impose specified area rates for the year ended 30 June 2025.

(d) Service Charges

The Shire did not raise service charges for the year ended 30th June 2025.

(e) Early payment discounts

The Shire did not allow any discounts for the year ended 30 June 2025.

(f) Waivers or concessions

The Shire does not anticipate any waivers or concessions for the year ended 30th June 2025.

SHIRE OF JERRAMUNGUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

3. NET CURRENT ASSETS

(a) Composition of estimated net current assets

Current assets

Cash and cash equivalents
Receivables
Inventories

Less: current liabilities

Trade and other payables
Contract liabilities
Lease liabilities
Long term borrowings
Employee provisions

Net current assets

Less: Total adjustments to net current assets

Net current assets used in the Statement of Financial Activity

Note	2024/25 Budget 30 June 2025	2023/24 Actual 30 June 2024	2023/24 Budget 30 June 2024
	\$	\$	\$
4	2,865,340	6,402,209	2,462,616
	1,222,462	366,749	716,482
	22,667	22,667	36,995
	4,110,469	6,791,625	3,216,093
	(1,323,659)	(557,930)	(352,588)
	0	(432,653)	0
8	(34,148)	(32,688)	(4,164)
7	(295,884)	(145,275)	(217,927)
	(475,807)	(475,807)	(469,566)
	(2,129,498)	(1,644,353)	(1,044,245)
	1,980,971	5,147,272	2,171,848
3(b)	(1,980,971)	(2,556,105)	(2,171,848)
	0	2,591,167	0

(b) Current assets and liabilities excluded from budgeted deficiency

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

Adjustments to net current assets

Less: Cash - reserve accounts

- Movement in creditors

- Movement in contract liabilities

Add: Current liabilities not expected to be cleared at end of year

- Current portion of borrowings

- Current portion of lease liabilities

- Current portion of employee benefit provisions held in reserve

Total adjustments to net current assets

9	(2,865,340)	(2,861,959)	(2,462,616)
	834,025	0	(57,331)
	(432,653)	0	0
	295,884	145,275	217,927
	34,148	32,688	4,164
	152,965	127,891	126,008
	(1,980,971)	(2,556,105)	(2,171,848)

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

Items excluded from calculation of budgeted deficiency

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

(c) Non-cash amounts excluded from operating activities

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

Adjustments to operating activities

Less: Profit on asset disposals

Less: Movement in liabilities associated with restricted cash

Add: Loss on asset disposals

Add: Depreciation

- Employee provisions

- Other provisions

Non cash amounts excluded from operating activities

Note	2024/25 Budget 30 June 2025	2023/24 Actual 30 June 2024	2023/24 Budget 30 June 2024
	\$	\$	\$
5	(20,356)	(29,530)	(11,244)
	0	55,050	0
5	6,234	22,651	40,139
6	3,093,050	3,141,588	2,591,846
	0	723	0
	0	39,984	0
	3,078,928	3,230,466	2,620,741

3. NET CURRENT ASSETS

(e) 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 2025

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	2024/25 Budget	2023/24 Actual	2023/24 Budget
Cash at bank and on hand		\$ 2,865,340	\$ 6,402,209	\$ 2,462,616
Total cash and cash equivalents		2,865,340	6,402,209	2,462,616
Held as				
- Unrestricted cash and cash equivalents		0	3,540,250	0
- Restricted cash and cash equivalents		2,865,340	2,861,959	2,462,616
	3(a)	2,865,340	6,402,209	2,462,616
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		2,865,340	2,861,959	2,462,616
		2,865,340	2,861,959	2,462,616
The assets are restricted as a result of the specified purposes associated with the liabilities below:				
Financially backed reserves	9	2,865,340	2,861,959	2,462,616
		2,865,340	2,861,959	2,462,616
Reconciliation of net cash provided by operating activities to net result				
Net result		(5,921)	(454,598)	(1,760,988)
Depreciation	6	3,093,050	3,141,588	2,591,846
(Profit)/loss on sale of asset	5	(14,122)	(6,879)	28,895
(Increase)/decrease in receivables		(855,713)	348,755	0
(Increase)/decrease in inventories		0	14,328	0
Increase/(decrease) in payables		339,283	(103,672)	(306,429)
Increase/(decrease) in unspent capital grants		(432,653)	342,137	(90,516)
Increase/(decrease) in other provision		0	39,984	0
Increase/(decrease) in employee provisions		0	6,964	0
Capital grants, subsidies and contributions		(3,854,416)	(718,428)	(1,767,262)
Net cash from operating activities		(1,730,492)	2,610,179	(1,304,454)

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.

5. PROPERTY, PLANT AND EQUIPMENT

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

	2024/25 Budget					2023/24 Actual					2023/24 Budget					
	Disposals -		Disposals -		Disposals -	Disposals -		Disposals -		Disposals -	Disposals -		Disposals -		Disposals -	Disposals -
	Additions	Net Book Value	Sale Proceeds	Profit		Additions	Net Book Value	Sale Proceeds	Profit		Additions	In-kind Additions	Net Book Value	Sale Proceeds	Profit	
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
(a) Property, Plant and Equipment																
Buildings - non-specialised	200,243	0	0	0	0	58,221	0	0	0	0	80,100	0	0	0	0	0
Furniture and equipment	0	0	0	0	0	17,180	0	0	0	0	18,000	0	0	0	0	0
Plant and equipment	695,692	213,223	227,345	20,356	(6,234)	495,165	150,898	157,778	29,530	(22,651)	536,900	0	178,895	150,000	11,244	(40,139)
Total	895,935	213,223	227,345	20,356	(6,234)	570,566	150,898	157,778	29,530	(22,651)	635,000	0	178,895	150,000	11,244	(40,139)
(b) Infrastructure																
Infrastructure - roads	2,360,946	0	0	0	0	1,302,450	0	0	0	0	1,493,187	0	0	0	0	0
Infrastructure - footpaths	66,300	0	0	0	0	76,958	0	0	0	0	97,729	0	0	0	0	0
Infrastructure - parks & ovals	233,800	0	0	0	0	33,458	0	0	0	0	0	0	0	0	0	0
Infrastructure - other	562,739	0	0	0	0	44,821	0	0	0	0	118,419	0	0	0	0	0
Infrastructure - aerodromes	2,490,455	0	0	0	0	210,898	0	0	0	0	1,875,715	0	0	0	0	0
Total	5,714,240	0	0	0	0	1,668,585	0	0	0	0	3,585,050	0	0	0	0	0
Total	6,610,175	213,223	227,345	20,356	(6,234)	2,239,151	150,898	157,778	29,530	(22,651)	4,220,050	0	178,895	150,000	11,244	(40,139)

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 2025

6. DEPRECIATION

By Class

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

By Program

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

2024/25 Budget	2023/24 Actual	2023/24 Budget
\$	\$	\$
220,951	357,219	294,710
500,000	601,771	496,468
3,899	4,726	3,899
282,722	416,076	343,267
1,492,334	697,297	575,278
83,087	44,969	37,100
136,659	156,324	128,969
70,408	122,246	100,854
130,917	411,906	339,827
7,513	31,897	26,315
22,072	27,768	22,909
13,228	8,733	7,205
18,850	61,065	50,379
77,000	181,816	150,000
33,410	17,775	14,666
3,093,050	3,141,588	2,591,846
49,030	39,969	36,629
19,639	14,866	5,894
15,388	15,365	18,831
124,540	124,540	135,663
83,292	80,055	95,584
653,341	649,502	762,277
1,767,158	1,767,158	1,066,213
69,167	69,167	79,989
311,495	380,966	390,766
3,093,050	3,141,588	2,591,846

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	10 to 80 years
Clearing and formation	not depreciated
Pavement	10 to 120 years
Bitumen seal	10 to 60 years
Asphalt seal	10 to 60 years
Infrastructure - footpaths	30 to 80 years
Infrastructure - parks & ovals	5 to 50 years
Infrastructure - other	5 to 70 years
Infrastructure - drainage	20 to 80 Years
Infrastructure - sewerage	50 to 80 Years
Infrastructure - aerodromes	20 to 40 years
Right of use - plant and equipment	based on the remaining lease

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 2024	2024/25 Budget New Loans	2024/25 Budget Principal Repayments	Budget Principal outstanding 30 June 2025	2024/25 Budget Interest Repayments	Actual Principal 1 July 2023	2023/24 Actual New Loans	2023/24 Actual Principal Repayments	Actual Principal outstanding 30 June 2024	2023/24 Actual Interest Repayments	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
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Housing																		
Staff housing/Seniors	264	WATC	1.65%	309,801	0	(49,536)	260,265	(4,908)	358,529	0	(48,728)	309,801	(5,412)	358,529	0	(48,728)	309,801	(5,715)
Community Amenities																		
Housing Bremer Bay	261	WATC	4.30%	0	0	0	0	0	42,070	0	(42,070)	0	(946)	42,070	0	(42,070)	0	(1,362)
Transport																		
Grader	265	WATC	3.57%	381,476	0	(58,055)	323,421	(3,370)	437,500	0	(56,024)	381,476	(14,476)	437,500	0	(56,024)	381,476	(14,906)
Bremer Bay Airstrip Upgrade Project	266	WATC	4.62%	0	900,000	0	900,000	0	0	0	0	0	0	0	900,000	0	900,000	0
Other Properties & Services																		
Bremer Bay Townsite	263	WATC	3.14%	116,667	0	(37,684)	78,983	(12,875)	153,196	0	(36,529)	116,667	(4,368)	153,196	0	(36,529)	116,667	(4,525)
				807,944	900,000	(145,275)	1,562,669	(21,153)	991,295	0	(183,351)	807,944	(25,202)	991,295	900,000	(183,351)	1,707,944	(26,508)
				807,944	900,000	(145,275)	1,562,669	(21,153)	991,295	0	(183,351)	807,944	(25,202)	991,295	900,000	(183,351)	1,707,944	(26,508)

All borrowing repayments will be financed by general purpose revenue.

SHIRE OF JERRAMUNGUP
 NOTES TO AND FORMING PART OF THE BUDGET
 FOR THE YEAR ENDED 30 JUNE 2025

7. BORROWINGS

(b) New borrowings - 2024/25

Particulars/Purpose	Institution	Loan type	Term (years)	Interest rate	Amount borrowed budget	Total interest & charges	Amount used budget	Balance unspent
				%	\$	\$	\$	\$
Bremer Bay airstrip upgrade project	WATC	Fixed	10	4.6%	900,000	TBA	900,000	0
					900,000	0	900,000	0

The Shire had no unspent borrowing funds as at 30th June 2024 nor is it expected to have unspent borrowing funds as at 30th June 2025.

(d) Credit Facilities

	2024/25 Budget	2023/24 Actual	2023/24 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	1,562,669	807,944	1,707,944

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.

SHIRE OF JERRAMUNGUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

8. LEASE LIABILITIES

Purpose	Institution	Lease Interest Rate	Lease Term	Budget Lease Principal	2024/25 Budget New Leases	2024/25 Budget Lease Principal Repayments	Budget Lease Principal outstanding 30 June 2025	2024/25 Budget Lease Interest Repayments	Actual Principal	2023/24 Actual New Leases	2023/24 Actual Lease Principal repayments	Actual Lease Principal outstanding 30 June 2024	2023/24 Actual Lease Interest repayments	Budget Principal	2023/24 Budget New Leases	2023/24 Budget Lease Principal repayments	Budget Lease Principal outstanding 30 June 2024	2023/24 Budget Lease Interest repayments
				1 July 2024	\$	\$	\$	\$	1 July 2023	\$	\$	\$	\$	1 July 2023	\$	\$	\$	\$
Photocopier - Konica Bizz	3E Advantage	3.5%	48	11,432	0	(4,165)	7,267	(328)	15,455	0	(4,023)	11,432	(470)	15,455	0	(4,023)	11,432	(470)
Dr Prado	Toyota Fleet Management	4.9%	36	33,900	0	(14,022)	19,878	(1,332)	0	42,882	(8,982)	33,900	(1,254)	0	0	0	0	0
BRMC - Ute	Fleetcare	4.3%	36	38,742	0	(14,501)	24,241	(1,354)	0	44,650	(5,907)	38,742	(700)	0	0	0	0	0
				84,074	0	(32,688)	51,386	(3,014)	15,455	87,532	(18,912)	84,074	(2,424)	15,455	0	(4,023)	11,432	(470)

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 2025

9. RESERVE ACCOUNTS

(a) Reserve Accounts - Movement

	2024/25 Budget				2023/24 Actual				2023/24 Budget			
	Opening Balance	Transfer to	Transfer (from)	Closing Balance	Opening Balance	Transfer to	Transfer (from)	Closing Balance	Opening Balance	Transfer to	Transfer (from)	Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by legislation												
(a) Developer contributions fund reserve	7,663	270	0	7,933	7,356	307	0	7,663	7,356	320	0	7,676
	7,663	270	0	7,933	7,356	307	0	7,663	7,356	320	0	7,676
Restricted by council												
(b) Leave reserve	127,891	25,074	0	152,965	72,841	55,050	0	127,891	72,841	53,167	0	126,008
(c) Plant reserve	135,709	23,539	0	159,248	80,346	55,363	0	135,709	80,346	53,494	0	133,840
(d) Community recreation reserve	215,272	64,476	(70,476)	209,272	149,758	105,514	(40,000)	215,272	149,758	99,716	(40,000)	209,474
(e) Bremer Bay youth camp reserve	57,770	2,040	0	59,810	55,456	2,314	0	57,770	55,456	2,411	0	57,867
(f) General building reserve	367,060	38,154	0	405,214	243,776	123,284	0	367,060	243,776	52,780	0	296,556
(g) Bremer Bay retirement units reserve	21,392	755	0	22,147	20,535	857	0	21,392	20,535	893	0	21,428
(h) JMP retirement units reserve	104,092	3,676	0	107,768	99,923	4,169	0	104,092	99,923	4,345	0	104,268
(i) Jerramungup entertainment centre reserve	51,828	12,109	0	63,937	39,766	12,062	0	51,828	39,766	11,729	0	51,495
(j) Effluent reserve	1,071,589	113,317	0	1,184,906	954,642	116,947	0	1,071,589	954,642	114,662	0	1,069,304
(k) Point Henry fire levy reserve	46,497	23,150	(27,500)	42,147	22,996	23,501	0	46,497	22,996	22,132	0	45,128
(l) Bremer Bay boat ramp reserve	24,549	867	0	25,416	3,594	20,955	0	24,549	3,594	20,156	0	23,750
(m) Capital works reserve	344,415	14,083	(300,000)	58,498	180,836	163,579	0	344,415	180,836	151,316	(300,000)	32,152
(n) Swimming pool reserve	79,598	72,550	0	152,148	31,242	48,356	0	79,598	31,243	46,592	0	77,835
(o) Roe Park reserve	109,613	12,756	(50,000)	72,369	95,237	14,376	0	109,613	95,237	14,141	0	109,378
(p) Skate park reserve	42,408	11,776	0	54,184	30,724	11,684	0	42,408	30,724	11,336	0	42,060
(q) Regional landfill facility reserve	54,613	32,765	0	87,378	45,089	9,524	0	54,613	45,088	9,309	0	54,397
	2,854,296	451,087	(447,976)	2,857,407	2,126,761	767,535	(40,000)	2,854,296	2,126,761	668,179	(340,000)	2,454,940
	2,861,959	451,357	(447,976)	2,865,340	2,134,117	767,842	(40,000)	2,861,959	2,134,117	668,499	(340,000)	2,462,616

(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 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 maintenance 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 Peninsula
(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 Roe Park Jerramungup
(p) Skate park reserve	ongoing	To be used to maintain and upgrade the skate park
(q) Regional landfill facility reserve	ongoing	To be used for the capital and rehabilitation costs associated with the landfill facility

SHIRE OF JERRAMUNGUP
 NOTES TO AND FORMING PART OF THE BUDGET
 FOR THE YEAR ENDED 30 JUNE 2025

10. OTHER INFORMATION

The net result includes as revenues			
	2024/25 Budget	2023/24 Actual	2023/24 Budget
	\$	\$	\$
(a) Interest earnings			
Investments Reserve accounts	96,658	123,552	74,694
Investments Other funds	90,000	124,834	6,000
Other interest revenue	32,000	32,441	24,000
	218,658	280,827	104,694
The net result includes as expenses			
(b) Auditors remuneration			
Audit services	38,600	39,687	33,000
Other services	6,000	0	800
	44,600	39,687	33,800
(c) Interest expenses (finance costs)			
Borrowings (refer Note 7(a))	21,153	25,202	26,508
Interest on lease liabilities (refer Note 8)	3,014	2,424	470
Other finance costs	38,571	39,983	7,849
	62,738	67,609	34,827
(d) Write offs			
General rate	0	9,748	150
	0	9,748	150
(e) Low Value lease expenses			
Solar panels	0	1,268	5,072
Vehicles	0	9,224	17,497
	0	10,492	22,569

SHIRE OF JERRAMUNGUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

11. ELECTED MEMBERS REMUNERATION

	2024/25 Budget	2023/24 Actual	2023/24 Budget
	\$	\$	\$
Cr Joanne Iffla (President)			
President's allowance	17,110	16,452	16,452
Meeting attendance fees	16,658	16,018	16,018
Annual allowance for ICT expenses	1,000	1,000	1,000
Travel and accommodation expenses	0	0	2,500
	34,768	33,470	35,970
Cr Julie Leenhouders (Deputy President)			
Deputy President's allowance	4,277	4,113	4,113
Meeting attendance fees	8,105	7,794	7,794
Annual allowance for ICT expenses	1,000	1,000	1,000
Travel and accommodation expenses	0	0	1,500
	13,382	12,907	14,407
Cr Neil Foreman (Elected member)			
Meeting attendance fees	8,105	7,794	7,794
Annual allowance for ICT expenses	1,000	1,000	1,000
Travel and accommodation expenses	0	0	1,500
	9,105	8,794	10,294
Cr Paul Barrett (Elected member)			
Meeting attendance fees	8,105	5,196	0
Annual allowance for ICT expenses	1,000	666	0
Travel and accommodation expenses	0	0	0
	9,105	5,862	0
Cr Raegan Zacher (Elected member)			
Meeting attendance fees	8,105	5,196	0
Annual allowance for ICT expenses	1,000	666	0
Travel and accommodation expenses	0	799	0
	9,105	6,661	0
Cr Nathan Brown (Elected member)			
Meeting attendance fees	8,105	5,196	0
Annual allowance for ICT expenses	1,000	666	0
	9,105	5,862	0
Cr Gavin Mair (Elected member)			
Meeting attendance fees	8,105	5,196	0
Annual allowance for ICT expenses	1,000	666	0
Travel and accommodation expenses	0	875	0
	9,105	6,737	0
Cr Robert Lester (Retired October 2023)			
Meeting attendance fees	0	2,598	7,794
Annual allowance for ICT expenses	0	333	1,000
Travel and accommodation expenses	0	0	1,500
	0	2,931	10,294
Cr Andrew Price (Retired October 2023)			
Meeting attendance fees	0	2,598	7,794
Annual allowance for ICT expenses	0	333	1,000
Travel and accommodation expenses	0	0	1,500
	0	2,931	10,294
Cr Rex Parsons (Retired October 2023)			
Meeting attendance fees	0	2,598	7,794
Annual allowance for ICT expenses	0	333	1,000
Travel and accommodation expenses	0	0	1,500
	0	2,931	10,294
Cr Drew Dawson (Retired October 2023)			
Meeting attendance fees	0	2,598	7,794
Annual allowance for ICT expenses	0	333	1,000
Travel and accommodation expenses	0		1,500
	0	2,931	10,294
Total Elected Member Remuneration	93,675	92,017	101,847
President's allowance	17,110	16,452	16,452
Deputy President's allowance	4,277	4,113	4,113
Meeting attendance fees	65,288	62,782	62,782
Annual allowance for ICT expenses	7,000	6,996	7,000
Travel and accommodation expenses	0	1,674	11,500
	93,675	92,017	101,847

SHIRE OF JERRAMUNGUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

12. TRUST FUNDS

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

Detail	Balance 30 June 2024	Estimated amounts received	Estimated amounts paid	Estimated balance 30 June 2025
	\$	\$	\$	\$
Balance to keep account open	20	0	0	20
	20	0	0	20

13. REVENUE AND EXPENDITURE

(a) Revenue and Expenditure Classification

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 REVENUE

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.

13. REVENUE AND EXPENDITURE

(b) Revenue Recognition

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	Permission to use facilities and services	Single point in time	Payment in full in advance at gate or on normal trading terms if credit provided	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

SHIRE OF JERRAMUNGUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

14. PROGRAM INFORMATION

Key Terms and Definitions - Reporting Programs

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

OBJECTIVE

Governance

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

General purpose funding

To collect revenue to allow for the provision of services.

Law, order, public safety

To provide services to help ensure a safer community.

Health

To provide an operational framework for good community health.

Education and welfare

To meet the needs of the community in these areas.

Housing

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

Community amenities

To provide services required by the community.

Recreation and culture

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

Transport

To provide safe and efficient transport services to the community.

Economic services

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

Other property and services

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

ACTIVITIES

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.

Rates, general purpose government grants and interest revenue.

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

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

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

Maintenance of staff and rental housing.

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.

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.

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

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

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 2025

15. FEES AND CHARGES

	2024/25 Budget	2023/24 Actual	2023/24 Budget
	\$	\$	\$
By Program:			
General purpose funding	5,000	4,888	6,000
Law, order, public safety	35,320	49,494	26,820
Health	17,784	19,908	18,583
Housing	144,012	129,992	140,320
Community amenities	635,005	655,936	598,113
Recreation and culture	30,409	26,361	31,396
Transport	18,123	17,829	19,608
Economic services	114,214	64,897	72,209
Other property and services	3,000	3,071	3,000
	1,002,867	972,376	916,049

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

2024/2025 Draft Budget Road Infrastructure Construction Program			
Project	Section Information	Proposed Works	Total Budget
Exchange Road	SLK 3.00 - 6.00	Form & gravel resheet and drainage	\$108,678
Cameron Road	SLK 6.78 - 9.78	Form & gravel resheet and drainage	\$153,483
Cardininnup Road	SLK 7.82 - 10.82	Form & gravel resheet and drainage	\$110,746
Marnigarup South Road	SLK 0.00 - 3.00 (23/24 project carry over)	Form & gravel resheet and drainage	\$21,467
TOTAL COUNCIL FUNDED PROGRAM			\$394,374
Jerramungup Sports Club	Carpark - 3200 square metres	Full reconstruction of carpark including asphalt sealing including kerbing	\$437,340
TOTAL LRCI PROGRAM			\$437,340
Bremer Bay Footpath Construction	Roderick Street to Bennett Street	Concrete footpath at the end of Bennett St along Margaret St finishing at the corner of Roderick Street and stonepitch limestone rock wall battered on an angle	\$41,300
TOTAL FOOTPATH CONSTRUCTION			\$41,300
Cuiss Road	SLK: 0.00 - 4.00	Construct and seal to 7.2m wide. Seal progressively from Cuiss Road to entry of the Fitzgerald River National Park	\$480,000
Meechi Road	SLK: 0.24 - 5.24	Construct and seal to 7.2m wide - This road is the most popular route for tourists visiting Bremer Bay and for visiting the Fitzgerald River National Park. This project will be part of a 5 year construct and seal progressively from Meechi Road SLK 0.24 through to SLK 14 intersection of Swamp Road.	\$600,000
Swamp Road	SLK: 15.96 - 18.96	Upgrade drainage and floodways, gravel sheet	\$150,140
TOTAL REGIONAL ROAD GROUP PROGRAM			\$1,230,140
Monjebup Road	SLK 3.00 - 6.00	Form & gravel resheet and drainage	\$106,484
Cowalellup Road	SLK 23.00 - 26.00	Form & gravel resheet and drainage	\$116,348
Rabbit Proof Fence Road	SLK 3.26 - 7.00	Form & gravel resheet and drainage	\$108,347
Rabbit Proof Fence Road	Flood crossing - SLK 3.26 - 3.91	Sealing works	\$36,869
Newton Street	340 metres	Asphalt reseal works including kerbing	\$62,527
Collins Street	320 metres	Asphalt reseal works including kerbing	\$85,147
Mary Street	290 metres (section in front of shop)	Asphalt reseal works including kerbing	\$28,440
Frantom Way	SLK: 0.00 - 1.40	Asphalt reseal works including kerbing	\$54,764
Gnornbup Terrace	430 metres	Asphalt reseal works including kerbing	\$97,077
Roberts Street	170 metres	Asphalt reseal works including kerbing	\$40,430
TOTAL ROADS TO RECOVERY PROGRAM			\$736,433
24/25 ROAD & FOOTPATH CONSTRUCTION PROGRAM			\$2,839,587

SHIRE OF JERRAMUNGUP FEES AND CHARGES 2024/2025									
Account Code	Statutory/ Council	Particulars	2024/25 (ex GST)	GST	2024/25 Total (inc GST as applicable)	2023/24 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	\$10.00	\$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	rate officer time	rate officer time
10301110	C	Rate Assessment Report (transaction list of rates paid)	\$9.09	\$0.91	\$10.00	\$10.00	\$0.00		
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		
10301110	C	Copy of Certificate of Title	\$36.36	\$3.63	\$40.00	\$40.00	\$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
	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	cost of paper and photocopying charges officer time	Section 5.95 Copies of information to be available does not exceed the cost of providing copies
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	\$0.00		
11405120	C	Photocopying / Printing fees - per A4 page, double sided Colour	\$1.00	\$0.10	\$1.10	\$1.10	\$0.00		
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	\$0.00		
11405120	C	Photocopying / Printing fees - per A3 page, double sided Colour	\$1.37	\$0.13	\$1.50	\$1.50	\$0.00		
11405120	C	Laminating - A4	\$2.27	\$0.23	\$2.50	\$2.50	\$0.00		
11405120	C	Laminating - A3	\$3.64	\$0.36	\$4.00	\$4.00	\$0.00		
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	at cost	N/A	cost of printing, binding and officer time	cost of printing, binding and officer time
10401150	C	Electoral Roll	NA	Nil	\$50.00	\$50.00	\$0.00		
10401150	C	Council Agendas & Minutes - Annual	NA	Nil	\$200.00	\$200.00	\$0.00		
10401150	C	Council Agendas & Minutes	NA	Nil	\$20.00	\$20.00	\$0.00		
10401150	C	Budgets / Annual Reports	NA	Nil	\$15.00	\$15.00	\$0.00		
10401150	C	District Map Book	\$27.27	\$2.73	\$30.00	\$30.00	\$0.00	Actual cost of Bankwest Bank Dishonoured cheque fee	Actual cost of Bankwest Bank Dishonoured cheque fee
14010040	C	Dishonoured Cheque fee	\$20.00	\$2.00	\$22.00	\$22.00	\$0.00		
10401150	C	Cheque Re-Issue	\$13.64	\$1.36	\$15.00	\$15.00	\$0.00	Cost of cheque, postage and officer time	Cost of cheque, postage and officer time
		FREEDOM OF INFORMATION ACT 1992 CHARGES							
	S	Statutory - Freedom of Information Regulations 1993 Sch 1							
		No fee to access application relating to personal information and amendment of personal information	NA	Nil	Free	Free	N/A	Cost of the local government of providing the service or goods	Cost of the local government of providing the service or goods
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		

SHIRE OF JERRAMUNGUP FEES AND CHARGES 2024/2025									
Account Code	Statutory/ Council	Particulars	2024/25 (ex GST)	GST	2024/25 Total (inc GST as applicable)	2023/24 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)	NA	Nil	½ of Registration Fee	½ of Registration Fee	N/A		
		<i>1. All Registrations expire on 31 October each year</i>							
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 Ranger time or Vet fee N/A Rangers or officers 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		
10502020	C	Disposal/Destruction of dog	NA	Nil	\$100.00	\$100.00	\$0.00		
10502020	C	Return of dog in working hours	NA	Nil	\$0.00	\$0.00	\$0.00		
10502020	C	Return of dog outside of working hours	NA	Nil	\$50.00	\$50.00	\$0.00		
		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	\$0.00	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	\$0.00	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							
10503010	S	Fee for issuing a Final Demand	\$25.30	Nil	\$26.90	\$25.30	\$1.60	Statutory Fee set by Fines Enforcement Registry	Statutory Fee set by Fines Enforcement Registry
10503010	S	Fee for Enforcement certificate	\$21.50	Nil	\$22.90	\$21.50	\$1.40		
10503010	S	Fee for registering an infringement notice with Fines Enforcement Registry	\$81.00	Nil	\$86.00	\$81.00	\$5.00		

SHIRE OF JERRAMUNGUP FEES AND CHARGES 2024/2025									
Account Code	Statutory/ Council	Particulars	2024/25 (ex GST)	GST	2024/25 Total (inc GST as applicable)	2023/24 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)	\$272.73	\$27.27	\$300.00	CEO to approve event fee	N/A	Admin fee to process application	Cost of the local government of providing the service or goods
10704010	C	Event Holder Permit (charity or community service, single event)	\$0.00	\$0.00	\$0.00	n/a			
10704010	C	Stall Holder Permit (charity or community service, single event)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
10704010	C	Stall Holder Permit (single event)	NA	Nil	\$10.00	\$10.00	\$0.00		
10704010	C	Stall Holder Permit (annual)	NA	Nil	\$25.00	\$25.00	\$0.00		
		APPLICATION FOR APPROVAL TO CONSTRUCT OR ESTABLISH PREMISES							
		Includes assessments & administration							
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	Intinerant 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	S	(a) minimum fee	NA	Nil	\$200.00	\$200.00	\$0.00	EHO costs to inspect	EHO costs to inspect
10704010	S	(b) long stay (per site)	NA	Nil	\$6.00	\$6.00	\$0.00		
10704010	S	(c) Short stay (per site)	NA	Nil	\$6.00	\$6.00	\$0.00		
10704010	S	(d) Camp sites (per site)	NA	Nil	\$3.00	\$3.00	\$0.00		
10704010	S	(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	Miscellaneous Health Premises (including Hairdressing, Beauty Therapy, Skin penetration, nail salon etc - incl. mobile operations)			\$130.00				
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	\$330.00	\$0.00	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	\$490.00	\$0.00		
10704010	C	Food Business - Annual Registration - Medium Risk Premises	N/A	Nil	\$250.00	\$250.00	\$0.00		
10704010	C	Food Business - Annual Registration - Medium Risk Premises with additional classifications	N/A	Nil	\$350.00	\$350.00	\$0.00		
10704010	C	Food Business - Annual Registration - Low Risk Premises	N/A	Nil	\$130.00	\$130.00	\$0.00		
10704010	C	Food Business - Annual Registration - Low Risk Premises with additional classifications	N/A	Nil	\$170.00	\$170.00	\$0.00		
10704010	C	Food Business - Annual Registration - School Canteen	N/A	Nil	\$150.00	\$150.00	\$0.00		
10704010	C	Very low risk premises	N/A	Nil	\$0.00	\$0.00	\$0.00		
10704010	C	Charitable or Not for Profit community service food business	N/A	Nil	\$0.00	\$0.00	\$0.00		
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	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		

SHIRE OF JERRAMUNGUP FEES AND CHARGES 2024/2025										
Account Code	Statutory/ Council	Particulars	2024/25 (ex GST)	GST	2024/25 Total (inc GST as applicable)	2023/24 Total (inc GST as applicable)	Increase/ (Decrease)	Est cost of providing good/service	Develop Rationale for price / Authority to Set Fee	
		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	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								
		Accomodation (per week)								
10901320	C	Rent Unit A, 3 Collins Street	N/A	Nil	\$200.00	\$195.00	\$5.00	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	\$135.00	\$130.00	\$5.00			
10901330	C	Rent Unit B, 3 Collins Street	N/A	Nil	\$200.00	\$195.00	\$5.00			
10901330	C	Rent Unit B, 3 Collins Street - Staff	N/A	Nil	\$135.00	\$130.00	\$5.00			
10901340	C	Rent Unit C, 3 Collins Street	N/A	Nil	\$200.00	\$195.00	\$5.00			
10901340	C	Rent Unit C, 3 Collins Street - Staff	N/A	Nil	\$135.00	\$130.00	\$5.00			
10901300	C	Rent 20 Coral Sea Road	N/A	Nil	\$240.00	\$230.00	\$10.00			
10901300	C	Rent 20 Coral Sea Road - Staff	N/A	Nil	\$155.00	\$150.00	\$5.00			
10901250	C	Rent 6 Memorial Avenue	N/A	Nil	\$240.00	\$230.00	\$10.00			
10901250	C	Rent 6 Memorial Avenue - Staff	N/A	Nil	\$155.00	\$150.00	\$5.00			
10901380	C	Rent Unit 1 12A Collins Street	N/A	Nil	\$290.00	\$280.00	\$10.00			
10901380	C	Rent Unit 1 12A Collins Street - Staff	N/A	Nil	\$165.00	\$155.00	\$10.00			
10901390	C	Rent Unit 2 12B Collins Street	N/A	Nil	\$290.00	\$280.00	\$10.00			
10901390	C	Rent Unit 2 12B Collins Street - Staff	N/A	Nil	\$165.00	\$155.00	\$10.00			
10902080	C	Rent 4 Kokoda Rd	N/A	Nil	\$400.00	N/A	N/A			
10902080	C	Rent 4 Kokoda Rd - Staff	N/A	Nil	\$270.00	N/A	N/A			
10901210	C	Rent 4 Derrick Street - Staff	N/A	Nil	\$270.00	\$265.00	\$5.00			
10901230	C	Rent 28 Derrick Street - Staff	N/A	Nil	\$270.00	\$265.00	\$5.00			
10901240	C	Rent 37 Derrick Street	N/A	Nil	\$300.00	\$300.00	\$0.00			
10901240	C	Rent 37 Derrick Street - Staff	N/A	Nil	\$205.00	\$195.00	\$10.00			
10901380	C	Rent 18 Lancaster Road - Staff	N/A	Nil	\$270.00	\$265.00	\$5.00			
10901310	C	Rent 37 McGlade Close - Staff	N/A	Nil	\$270.00	\$265.00	\$5.00			
10901360	C	Rent 19 McGlade Close	N/A	Nil	\$450.00	N/A	N/A			
10901360	C	Rent 19 McGlade Close - Staff	N/A	Nil	\$270.00	\$265.00	\$5.00			

SHIRE OF JERRAMUNGUP FEES AND CHARGES 2024/2025									
Account Code	Statutory/ Council	Particulars	2024/25 (ex GST)	GST	2024/25 Total (inc GST as applicable)	2023/24 Total (inc GST as applicable)	Increase/ (Decrease)	Est cost of providing good/service	Develop Rationale for price / Authority to Set Fee
		SCHEDULE 10 - COMMUNITY AMENITIES							
		TOWN PLANNING FEES							
		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.							
11006040	S	Development Assessment Panel (DAP) application fees	Fees as set in Planning and Development (Development Assessment Panels) Regulations 2011						
		1. Fee is payable on estimated value of development							
11006040	S	a) not more than \$50,000	NA	Nil	\$147.00	\$147.00	\$0.00		
11006040	S	b) \$50001 - \$500000	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	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	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	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	\$73 per lot	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	\$7,393.00	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	Determining an application to amend or cancel development approval (including extension of time permit is valid)	na	nil	50% of the original fee - maximum \$295	n/a	n/a		
		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 the maximum fee payable for determination of the application is applicable.							
		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 penalty of \$294 would be applied to the application in addition to the fee of \$147, making the total fee chargeable \$441							
		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		

SHIRE OF JERRAMUNGUP FEES AND CHARGES 2024/2025										
Account Code	Statutory/ Council	Particulars	2024/25 (ex GST)	GST	2024/25 Total (inc GST as applicable)	2023/24 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	Officer Time to process & Printing	Cost of the local government of providing the service or goods	
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		\$0.00	
11006010	C	Copy of Scheme	\$27.27	\$2.73	\$32.00	\$32.00	\$0.00			
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	\$110.00	\$107.20	\$2.80			
11006010	C	Directional Signs	\$363.64	\$36.36	\$428.00	\$428.00	\$0.00		Cost of the local government of providing the service or goods	
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	\$110.00	\$107.20	\$2.80			
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 advice/comments on proposals prior to formal application lodgement	NA	Nil	\$110.00	\$59.00	\$51.00	Officer Time to process	Cost of the local government of providing the service or goods	
11006010	C	Section 40 (Liquor Licensing) Applications	NA	Nil	\$88.00	\$88.00	\$0.00			
		SCHEME AMENDMENTS, REZONING & STRUCTURE PLANS								
11006010	S	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	S	Building Surveyor, Environmental Health Officer or other officer with qualifications relevant to the request	\$36.36	\$3.64	\$40.00	\$40.00	\$0.00			
11006010	S	Administration officer	\$30.00	\$3.00	\$33.00	\$33.00	\$0.00			
11006010	C	TOWN PLANNING SCHEME AMENDMENTS & STRUCTURE PLAN								
		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.		
11007010	C	Plaques		Yes	at cost	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	Cost of Staff and Printing to Issue permission		
11007010	C	Permission to erect monument	\$70.00	\$7.00	\$77.00	\$77.00	\$0.00			
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			

SHIRE OF JERRAMUNGUP FEES AND CHARGES 2024/2025

Account Code	Statutory/ Council	Particulars	2024/25 (ex GST)	GST	2024/25 Total (inc GST as applicable)	2023/24 Total (inc GST as applicable)	Increase/ (Decrease)	Est cost of providing good/service	Develop Rationale for price / Authority to Set Fee	
		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	\$454.00	\$0.00	based on Cost Centre and Cleanaway and tip costs	Cost of the local government of providing the service or goods	
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	\$242.00	\$0.00			
11002010	C	Commercial Sundry Debtor Extra Waste - Per 240L Bin pickup	NA	Nil	\$9.00	\$9.00	\$0.00			
11002010	C	Commercial Sundry Debtor Extra Recycling - Per 240L Bin pickup	NA	Nil	\$6.00	\$6.00	\$0.00			
		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>								
		<i>From 1 July 2024 E-Waste is no longer accepted as landfill E-Waste comprises of, but is not limited to: computers, electronics, printers, lighting and lamps, dishwasher, washing machine, fridge/freezer, air conditioners, batteries, ..</i>								
11001070/1 1001080	C	E-Waste - computers, electronics, printers, lighting and lamps, dishwasher, washing machine, fridge/freezer, air conditioners, batteries,			TBC					
11001070/1 1001080	C	240L Rubbish Bin	\$7.73	\$0.77	\$8.50	\$8.50	\$0.00	Cost of contractor, staff and plant to bury	Cost of the local government of providing the service or goods	
11001070/1 1001080	C	General Waste per cubic metre	\$36.36	\$3.64	\$40.00	\$40.00	\$0.00			
11001070	C	Car body (Bremer Bay Tip only)	\$79.09	\$7.91	\$87.00	\$87.00	\$0.00			
11001070	C	Truck body/Large equipment (Bremer Bay Tip only)	\$109.09	\$10.91	\$120.00	\$120.00	\$0.00			
11001070/1 1001080	C	Household furniture small - Chairs, BBQ, coffee table etc.	\$22.73	\$2.27	\$25.00	\$25.00	\$0.00			
11001070/1 1001080	C	Household furniture Large - Dining table, couch, bed frame	\$36.36	\$3.64	\$40.00	\$40.00	\$0.00			
11001070/1 1001080	C	Mattress	\$50.00	\$5.00	\$55.00	\$55.00	\$0.00	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	\$1.50	\$0.00	Cost for Shire to dispose of Waste Oil to Recycler eg Wren Oil		
11001070/1 1001080	C	Car & motorcycle Tyre	\$7.27	\$0.73	\$8.00	\$8.00	\$0.00	WA Tyre Recovery Prices+Admin fee		
11001070/1 1001080	C	Light Truck Tyre	\$11.82	\$1.18	\$13.00	\$13.00	\$0.00			
11001070/1 1001081	C	Truck Tyre	\$27.27	\$2.73	\$30.00	\$30.00	\$0.00			
11001070/1 1001081	C	Super Single Truck Tyre	\$31.82	\$3.18	\$35.00	\$35.00	\$0.00			
11001070/1 1001081	C	Tractor Tyre - up to 1m	\$50.00	\$5.00	\$55.00	\$55.00	\$0.00			
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, cardboard, paper	\$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	\$77.00	\$0.00	Cost of contractor, staff and plant to bury		

SHIRE OF JERRAMUNGUP FEES AND CHARGES 2024/2025										
Account Code	Statutory/ Council	Particulars	2024/25 (ex GST)	GST	2024/25 Total (inc GST as applicable)	2023/24 Total (inc GST as applicable)	Increase/ (Decrease)	Est cost of providing good/service	Develop Rationale for price / Authority to Set Fee	
		SCHEDULE 11 - RECREATION AND CULTURE								
		SHIRE BUILDING HIRE FEES								
		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.								
		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.								
		Social - Examples include: private parties, social events, fundraising receptions cabaret, luncheons, cultural meetings, strata and other gatherings.								
		Not for Profit (Certificate of Incorporation required) - Examples include: Schools, Sporting groups, Organisational meetings, rehearsals, registered fundraisers, Club functions and registered charity groups.								
		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	\$18.18	\$1.82	\$20.00	\$20.00	\$0.00			
11101010.2	C	Full Day Hire - Kitchen Only	\$45.45	\$4.55	\$50.00	\$27.50	\$22.50			
11101010.2	C	Half Day Hire - Kitchen Only	\$27.27	\$2.73	\$30.00	\$11.00	\$19.00			
11101010.2	C	Commercial - Full Day	\$272.73	\$27.27	\$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	\$31.82	\$3.18	\$35.00	\$27.50	\$7.50			
11101010.2	C	Local Not for Profit - Half Day	\$18.18	\$1.82	\$20.00	\$16.50	\$3.50			
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	\$9.18	\$0.92	\$10.00	\$10.00	\$0.00			
14080020	C	Bond	NA	Nil	\$100.00	\$100.00	\$0.00	Maintenance and Overheads	Cost of the local government of providing the service or goods	
11101010.2	C	Portable PA System - Local non-profit organisation	NA	Nil	\$0.00	\$0.00	\$0.00			
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	\$2,548.75	\$254.88	\$2,803.63	\$2,706.21	\$97.42			
11103010	C	Affiliation/Annual Full Access Fee - Jerramungup Netball Club	\$1,899.79	\$189.98	\$2,089.77	\$2,017.15	\$72.62			
11103010	C	Affiliation/Annual Full Access Fee - Jerramungup District High School	\$711.79	\$71.18	\$782.97	\$755.76	\$27.21			
		DAMAGE								
		damage to buildings and expiment 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	\$163.64	\$16.36	\$180.00	\$170.00	\$10.00			
11102010	C	Full season single adult pass	\$100.00	\$10.00	\$110.00	\$110.00	\$0.00			
11102010	C	Kidsport Regional Pools Program season pass - ages 5-18	\$45.45	\$4.55	\$50.00	n/a	\$0.00			
11102010	C	Full Season Seniors pass (WA senior cardholders)	\$54.55	\$5.45	\$60.00	\$60.00	\$0.00			
11102010	C	Monthly Seniors pass (WA senior cardholders)	\$9.09	\$0.91	\$10.00	n/a	\$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			
	C	Key bond	\$36.36	\$3.64	\$40.00	\$40.00	\$0.00	cost of replacement	cost of replacement	
		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			
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	Maintenance and Overheads	Cost of the local government of providing the service or goods	
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	\$11.00	\$0.00			
11307010	C	1 kL (per 1,000 Litres) - Private	NA	Nil	\$9.50	\$9.50	\$0.00	Cost recovery for water from Water Corporation	recovery of costs incurred	
11307010	C	1 kL (per 1,000 Litres) during water restrictions/deficiency	NA	Nil	\$6.00	\$6.00	\$0.00			
11307010	C	Minimum Charge	NA	Nil	\$50.00	\$50.00	\$0.00			

SHIRE OF JERRAMUNGUP FEES AND CHARGES 2024/2025									
Account Code	Statutory/ Council	Particulars	2024/25 (ex GST)	GST	2024/25 Total (inc GST as applicable)	2023/24 Total (inc GST as applicable)	Increase/ (Decrease)	Est cost of providing good/service	Develop Rationale for price / Authority to Set Fee
		BUILDING FEES							
		Statutory - Building Services (Complaint Resolution and Administration) Act 2011 & Regulations 2011							
		BUILDING PERMIT APPLICATIONS Note: All statutory health, building and planing 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							
11303010	S	APPLICATION FOR BUILDING / DEMOLITION 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		
11303010	C	Application for Caravan Park Home &/or Annexe (Minimum fee \$110.00)			0.32% of estimated value as determined by the LGA				
11303010	C	Application to amend a Building Permit			\$110.00				
		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		
11303010	S	Inspection of pool enclosures (Regulation 53)	NA	Nil	\$58.45	\$58.45	\$0.00		
		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	0.2% of estimated value as determined by LGA	As per legislation	N/A	As per Legislation	As per Legislation
		BUILDING SERVICES LEVY							
		Levy is payable on estimated value of development.							
11303010	S	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		

SHIRE OF JERRAMUNGUP FEES AND CHARGES 2024/2025

Account Code	Statutory/ Council	Particulars	2024/25 (ex GST)	GST	2024/25 Total (inc GST as applicable)	2023/24 Total (inc GST as applicable)	Increase/ (Decrease)	Est cost of providing good/service	Develop Rationale for price / Authority to Set Fee
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		
	C	CROSSOVERS 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
	C	OTHER FEES Inspection of Unauthorised Structures	NA	Nil	\$500.00	\$500.00	\$0.00	Cost of the local government of providing the service or goods	Cost of the local government of providing the service or goods
11303010	C	Search & provide electronic copy of a Building permit	\$22.73	\$2.27	\$25.00	\$25.00	\$0.00		
14080020	C	Verge Bond - Verge, Road and Kerb Damage	NA	Nil	\$2,000.00	\$2,000.00	\$0.00		to prevent damage being caused and not repaired by builders
14080020	C	Footpath Bond - Footpath, Verge, Road and Kerb Damage	NA	Nil	\$3,000.00	N/A	n/a	Bond refunded once works completed	
14080020	C	Second Hand Transportable Building Bond	NA	Nil	\$10,000.00	\$10,000.00	\$0.00		incentive to improve paint etc
11006010	C	Rural Street number - supply and erection of sign (Rural Road Number)	\$60.00	\$6.00	\$66.00	\$66.00	\$0.00	Cost of Rural Road number sign and cost of star picket and labour install costs plus plant costs	recovery of costs incurred
		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 (materials, plant and labour) availability to be discussed with the Manager of Works		Yes	Cost + 15/30%	Cost + 15/30%		wet plant hire, cost of fuel, materials and shire operator	recovery of costs incurred
11401000	C	Daily Hire for Emergency Services Trailer, Signs and Equipment	\$100.00	\$10.00	\$110.00	n/a		recovery of costs incurred	recovery of costs incurred