

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

# Annual Budget

For the year ended  
30 June 2026

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



25/26

Photo Brandon McLeod



**Budget for the Financial Year 2025/2026  
Presented and Adopted at the  
Ordinary Meeting of Council held 30 July 2025.**

A handwritten signature in black ink, appearing to read "Joanne Iffla".

---

Joanne Iffla  
**Shire President**

A handwritten signature in black ink, appearing to read "Martin Cuthbert".

---

Martin Cuthbert  
**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 my privilege to present another balanced and responsible budget that will support our community through the 2025-2026 financial year. The 2025-2026 budget outlines continued investment into the liveability, sustainability, and resilience of our Shire.

This budget follows another year of solid progress, with ongoing improvements in housing, infrastructure, and community facilities, alongside a growing interest in the region from both visitors and potential new residents. While economic conditions remain relatively stable, we are acutely aware of the increasing cost of living pressures being felt across our community. In response, this Budget continues Council's commitment to careful and responsible financial management.

Following the 2024 property revaluation by Landgate - our first in six years - the Shire continues to manage the implications of significant increases in Gross Rental Values (GRV) and Unimproved Values (UV). Council has worked diligently to ensure that the rate burden is distributed as fairly as possible, while still securing the revenue necessary to maintain and improve essential services and infrastructure.

In 2025/2026, Council has approved a modest rate increase, designed to keep pace with the Shire's forward planning needs and maintain service delivery without placing unnecessary strain on ratepayers.

The rate in the dollar settings will again reflect Council's commitment to equity and sustainability, balancing the impact of revised property valuations with careful financial planning.

Our people remain the foundation of everything we do. The commitment, professionalism, and community spirit of our staff continue to drive the Shire's progress. We are focused on ensuring our team has the support and resources necessary to deliver services efficiently and continue building a high-performing organisation that serves the needs of our residents and ratepayers.

On behalf of all of my colleagues, I extend sincere thanks to the Shire President, Councillors, and the wider community for your ongoing support, engagement, and passion. We look forward to continuing our work together to position the Shire of Jerramungup for a strong, inclusive, and sustainable future.



Martin Cuthbert  
**Chief Executive Officer**



# Budget Snapshots

## Health

\$530k 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, employee costs and initial consultation to develop the Shires proposed Public Health Plan.



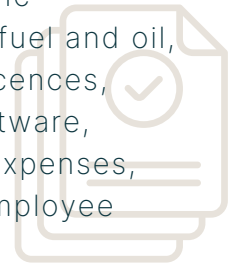
## Law, Order & Public Safety

\$1.03M delivering the Shires annual mitigation activity program, Point Henry Strategic Fire Break mitigation, Point Henry fire assessments, introduction of Fire Mapper Program, significant increase in bushfire volunteer equipment and support, volunteer training, fire fighting expenses, emergency water supplies, employee costs, ranger services, emergency signage and equipment.



## Other Property & Services

\$3.1M investment into delivering the Shire of Jerramungup Brand Redevelopment, business continuity management, risk coordinator services, Council Plan, WALGA memberships and services, IT support services, Local Law review, administration software, engineering consultancy services, traffic maintenance, insurances, fuel and oil, parts and repairs, tyres, licences, utilities, infrastructure software, employee costs, training expenses, office maintenance and employee assistance program.



## General Purpose Funding

\$135k investment to include annual rates services, valuation expenses, employee costs, legal fees relating to rates collection and location information services.





# Budget Snapshots

## Economic Services

\$112K investment to provide building control and surveyor services, Millers Point Campground works, insurances for Bremer Bay Caravan park, employee costs, standpipe maintenance and legal services.



## Transport

\$997K investment towards rural road maintenance, footpath maintenance, townsite street maintenance, street sweeping, drainage, employee costs, Bremer Bay boat ramp and facilities, employee costs and airstrip maintenance.



## Education & Welfare

\$24k investment to provide ongoing financial support to childcare centres and building maintenance.



## Community Amenities

\$1.2M investment into regional waste facility services, replacement of townsite street bins, waste and recycling services, town planning activities, community consultation for the planning and design of proposed cultural precinct, survey of Bremer Bay cemetery for proposed expansion, cemetery maintenance, maintenance of the Jerramungup effluent system, employee costs and maintenance and enhancements to various public amenities.



## Community Donations

Council are pleased to support the following donation requests from various groups; Kidzfest, Dancing in the Dirt, Twertup Opening Day, Pottery shed equipment, Beasts and Bombs Car Show and Outdoor heaters.



## Housing

\$107K investment into building maintenance on Shire owned assets.



## Governance

\$239k investment includes auditor expenses, elected member expenses, council election expenses, employee costs and council memberships.



## Recreation & Culture

\$930K investment to deliver turf management of the Boxwood Hill, Bremer Bay and Jerramungup sporting ovals, community swimming pool operational costs, revitalisation of parklands, trail maintenance and signage, employee costs, grounds maintenance on community facilities, parks and reserves, library services, coastal reserve maintenance.



# Key Budget Initiatives

## Upgrades to the Jerramungup Entertainment Centre

In 2025/26, the Shire will upgrade the Jerramungup Entertainment Centre by replacing four winches to meet Australian safety standards and resurfacing the courts to enhance safety, functionality, and community use.

## \$200k investment into Residential Land

The Shire will be investing in more residential land within Bremer Bay. \$200k will be transferred to reserves for future residential land purchases.

## Shire Rebranding Project

The Shire continue with the rebranding project which commenced in 2024/25 to develop a new, fresh brand identity which captures the essence of our communities in the Shire.

## Ongoing Annual Contributions

Council continue to support a variety of community groups with a \$10k contribution to all 3 sporting groups for operational and maintenance costs, \$1.5K to Gairdner and Needilup Progress, School book prizes and Leeuwin Ocean Adventure Scholarship, \$15k to the Fitzgerald Biosphere Group, \$13K to the Dieback Working Group and \$13k to the Great Southern Treasures.

## Bremer Bay Skate Park

A key benefit of a concrete skatepark is its durability and low ongoing costs. To maintain its integrity and safety, \$65K will be invested in repairs and maintenance, including recoating and installing a skate repair service station.

## Construction Projects

The Shire remains committed to enhancing the Shire's road network with a \$2.7M investment in road construction and townscape sealing. Key projects include continued sealing of Meechi and Cuiss roads, extended footpath lighting along Borden-Bremer Bay Road, and resealing the Bremer Bay Sports Club carpark to enhance access and surface conditions.

## Bremer Bay Airstrip Cross Runway Construction

Construction of the new cross runway continues to progress to enhance safety and flexibility, allowing aircraft to operate in varied wind conditions and supporting both emergency services and general aviation.

## Paperbarks Bike Service Station

To support cycling and active transport, a public bike service station will be installed at Paperbarks Park in Bremer Bay, allowing basic maintenance and repairs.



Photo Miles Noel

# Shire of Jerramungup

# Annual Budget

For the year ended 30 June 2026

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	27

The Shire of Jerramungup a Class 4 local government conducts the operations of a local government with the following community vision:

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

**8 Vasey Street** PO BOX 92, Jerramungup WA 6337  
**Phone:** 9835 1022



**SHIRE OF JERRAMUNGUP**  
**STATEMENT OF COMPREHENSIVE INCOME**  
**FOR THE YEAR ENDED 30 JUNE 2026**

	Note	2025/26 Budget	2024/25 Actual	2024/25 Budget
<b>Revenue</b>		\$	\$	\$
Rates	2(a)	4,850,100	4,045,183	4,053,360
Grants, subsidies and contributions		1,835,040	2,059,072	1,075,347
Fees and charges	15	1,254,248	1,207,928	1,002,867
Interest revenue	10(a)	238,780	317,746	218,658
Other revenue		55,500	129,430	102,458
		8,233,668	7,759,359	6,452,690
<b>Expenses</b>				
Employee costs		(3,135,552)	(2,728,163)	(2,894,791)
Materials and contracts		(3,538,894)	(2,680,098)	(3,634,257)
Utility charges		(198,370)	(191,736)	(164,259)
Depreciation	6	(3,204,440)	(3,144,440)	(3,093,050)
Finance costs	10(c)	(63,389)	(23,784)	(62,738)
Insurance		(282,414)	(281,220)	(281,209)
Other expenditure		(508,788)	(186,269)	(196,845)
		(10,931,847)	(9,235,710)	(10,327,149)
		(2,698,179)	(1,476,351)	(3,874,459)
Capital grants, subsidies and contributions		3,081,070	1,847,467	3,854,416
Profit on asset disposals	5	93,695	0	20,356
Loss on asset disposals	5	0	(6,935)	(6,234)
		3,174,765	1,840,532	3,868,538
<b>Net result for the period</b>		<b>476,586</b>	<b>364,181</b>	<b>(5,921)</b>
<b>Total comprehensive income for the period</b>		<b>476,586</b>	<b>364,181</b>	<b>(5,921)</b>

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 2026**

		2025/26	2024/25	2024/25
	Note	Budget	Actual	Budget
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
<b>Receipts</b>		\$	\$	\$
Rates		4,850,100	4,068,492	3,497,647
Grants, subsidies and contributions		1,531,534	1,780,122	642,694
Fees and charges		1,254,248	1,207,928	1,002,867
Interest revenue		238,780	317,746	218,658
Goods and services tax received		746,565	300,897	337,187
Other revenue		55,500	129,430	102,458
		8,676,727	7,804,615	5,801,511
<b>Payments</b>				
Employee costs		(3,135,552)	(2,750,029)	(2,894,791)
Materials and contracts		(3,901,390)	(2,459,067)	(2,868,528)
Utility charges		(198,370)	(191,736)	(164,259)
Finance costs		(63,389)	(23,784)	(62,738)
Insurance paid		(282,414)	(281,220)	(281,209)
Goods and services tax paid		(746,565)	(289,620)	(1,063,633)
Other expenditure		(508,788)	(186,269)	(196,845)
		(8,836,468)	(6,181,725)	(7,532,003)
<b>Net cash provided by (used in) operating activities</b>	4	(159,741)	1,622,890	(1,730,492)
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Payments for purchase of property, plant and equipment	5(a)	(1,239,672)	(467,003)	(895,935)
Payments for construction of infrastructure	5(b)	(5,522,479)	(2,985,220)	(5,714,240)
Capital grants, subsidies and contributions		3,081,070	1,847,467	3,854,416
Proceeds from sale of property, plant and equipment	5(a)	352,863	45,455	227,345
<b>Net cash (used in) investing activities</b>		(3,328,218)	(1,559,301)	(2,528,414)
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>				
Repayment of borrowings	7(a)	(149,393)	(145,275)	(145,275)
Payments for principal portion of lease liabilities	8	(34,148)	(32,687)	(32,688)
Proceeds from new borrowings	7(a)	900,000	0	900,000
<b>Net cash provided by (used in) financing activities</b>		716,459	(177,962)	722,037
<b>Net (decrease) in cash held</b>		(2,771,500)	(114,373)	(3,536,869)
Cash at beginning of year		6,287,837	6,402,210	6,402,209
<b>Cash and cash equivalents at the end of the year</b>	4	<b>3,516,337</b>	<b>6,287,837</b>	<b>2,865,340</b>

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 2026**

**OPERATING ACTIVITIES**

**Revenue from operating activities**

	Note	2025/26 Budget \$	2024/25 Actual \$	2024/25 Budget \$
General rates	2(a)(i)	4,607,795	3,784,863	3,793,041
Rates excluding general rates	2(a)	242,305	260,320	260,319
Grants, subsidies and contributions		1,835,040	2,059,072	1,075,347
Fees and charges	15	1,254,248	1,207,928	1,002,867
Interest revenue	10(a)	238,780	317,746	218,658
Other revenue		55,500	129,430	102,458
Profit on asset disposals	5	93,695	0	20,356
		8,327,363	7,759,359	6,473,046

**Expenditure from operating activities**

Employee costs		(3,135,552)	(2,728,163)	(2,894,791)
Materials and contracts		(3,538,894)	(2,680,098)	(3,634,257)
Utility charges		(198,370)	(191,736)	(164,259)
Depreciation	6	(3,204,440)	(3,144,440)	(3,093,050)
Finance costs	10(c)	(63,389)	(23,784)	(62,738)
Insurance		(282,414)	(281,220)	(281,209)
Other expenditure		(508,788)	(186,269)	(196,845)
Loss on asset disposals	5	0	(6,935)	(6,234)
		(10,931,847)	(9,242,645)	(10,333,383)

Non cash amounts excluded from operating activities

	3(c)	3,125,598	3,145,642	3,078,928
--	------	-----------	-----------	-----------

**Amount attributable to operating activities**

**INVESTING ACTIVITIES**

**Inflows from investing activities**

Capital grants, subsidies and contributions		3,081,070	1,847,467	3,854,416
Proceeds from disposal of property, plant and equipment	5(a)	352,863	45,455	227,345
		3,433,933	1,892,922	4,081,761

**Outflows from investing activities**

Payments for property, plant and equipment	5(a)	(1,239,672)	(467,003)	(895,935)
Payments for construction of infrastructure	5(b)	(5,522,479)	(2,985,220)	(5,714,240)
		(6,762,151)	(3,452,223)	(6,610,175)

**Amount attributable to investing activities**

**FINANCING ACTIVITIES**

**Inflows from financing activities**

Proceeds from new borrowings	7(a)	900,000	0	900,000
Transfers from reserve accounts	9(a)	1,009,643	48,395	447,976
		1,909,643	48,395	1,347,976

**Outflows from financing activities**

Repayment of borrowings	7(a)	(149,393)	(145,275)	(145,275)
Payments for principal portion of lease liabilities	8	(34,148)	(32,687)	(32,688)
Transfers to reserve accounts	9(a)	(819,758)	(892,658)	(451,357)
		(1,003,299)	(1,070,620)	(629,320)

**Amount attributable to financing activities**

**MOVEMENT IN SURPLUS OR DEFICIT**

**Surplus at the start of the financial year**

	3	1,900,760	2,819,930	2,591,167
Amount attributable to operating activities		521,114	1,662,356	(781,409)
Amount attributable to investing activities		(3,328,218)	(1,559,301)	(2,528,414)
Amount attributable to financing activities		906,344	(1,022,225)	718,656
<b>Surplus/(deficit) remaining after the imposition of general rates</b>	3	<b>0</b>	<b>1,900,760</b>	<b>0</b>

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



**SHIRE OF JERRAMUNGUP  
FOR THE YEAR ENDED 30 JUNE 2026  
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	13
Note 5	Property, Plant and Equipment	14
Note 6	Depreciation	15
Note 7	Borrowings	16
Note 8	Lease Liabilities	18
Note 9	Reserve Accounts	19
Note 10	Other Information	20
Note 11	Council Members Remuneration	21
Note 12	Trust Funds	22
Note 13	Revenue and Expenditure	23
Note 14	Program Information	25
Note 15	Fees and Charges	26

**SHIRE OF JERRAMUNGUP**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2026**

**1 BASIS OF PREPARATION**

The annual budget of the Shire of Jerramungup which is a Class 4 local government 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 Leases* 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.

**2024/25 actual balances**

Balances shown in this budget as 2024/25 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*
- *AASB 2024-1 Amendments to Australian Accounting Standards*  
- *Supplier Finance Arrangements: Tier 2 Disclosures*

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 2025-26 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 2024-4b Amendments to Australian Accounting Standards*  
- *Effective Date of Amendments to AASB 10 and AASB 128*  
[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*
- *AASB 18 (FP) Presentation and Disclosure in Financial Statements*  
- (Appendix D) [for for-profit entities]
- *AASB 18 (NFP/super) Presentation and Disclosure in Financial Statements*  
- (Appendix D) [for not-for-profit and superannuation entities]
- *AASB 2024-2 Amendments to Australian Accounting Standards*  
- *Classification and Measurement of Financial Instruments*
- *AASB 2024-3 Amendments to Australian Accounting Standards*  
- *Standards – Annual Improvements Volume 11*

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

**Critical accounting estimates and judgements**

The preparation of the annual budget in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that affect 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.

As with all estimates, the use of different assumptions could lead to material changes in the amounts reported in the financial report.

The following are estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year and further information on their nature and impact can be found in the relevant note:

- Fair value measurement of assets carried at reportable value including:
  - Property, plant and equipment
  - Infrastructure
- Expected credit losses on financial assets
- Impairment losses of non-financial assets
- Investment property
- Estimated useful life of intangible assets
- Measurement of employee benefits
- Measurement of provisions

**SHIRE OF JERRAMUNGUP**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2026**

**2. RATES AND SERVICE CHARGES**

**(a) Rating Information**

Rate Description	Basis of valuation	Rate in dollar	Number of properties	Rateable value*	2025/26 Budgeted rate revenue	2025/26 Budgeted interim rates	2025/26 Budgeted total revenue	2024/25 Actual total revenue	2024/25 Budget total revenue
				\$	\$	\$	\$	\$	\$
<b>(i) General rates</b>									
GRV properties	Gross rental valuation	0.095848	689	11,620,847	1,113,835	0	1,113,835	1,035,884	1,035,884
UV properties	Unimproved valuation	0.004721	329	740,089,019	3,493,960	0	3,493,960	2,748,979	2,757,157
UV Mining	Unimproved valuation	0.004721	0	0	0	0	0	0	0
<b>Total general rates</b>			1,018	751,709,866	4,607,795	0	4,607,795	3,784,863	3,793,041
		<b>Minimum</b>							
		<b>\$</b>							
<b>(ii) Minimum payment</b>									
GRV properties	Gross rental valuation	841.00	173	953,306	145,493	0	145,493	148,986	148,986
UV properties	Unimproved valuation	841.00	45	3,436,481	37,845	0	37,845	44,856	44,856
UV Mining	Unimproved valuation	841.00	11	123,176	9,251	0	9,251	19,224	19,224
<b>Total minimum payments</b>			229	4,512,963	192,589	0	192,589	213,066	213,066
<b>Total general rates and minimum payments</b>			1,247	756,222,829	4,800,384	0	4,800,384	3,997,929	4,006,107
<b>(iii) Ex-gratia rates</b>									
CBH ex-gratia rates			0	0	49,716	0	49,716	47,254	47,253
<b>Total ex-gratia rates</b>			0	0	49,716	0	49,716	47,254	47,253
					4,850,100	0	4,850,100	4,045,183	4,053,360
<b>Total rates</b>					4,850,100	0	4,850,100	4,045,183	4,053,360
Instalment plan charges							5,000	4,304	5,000
Instalment plan interest							17,000	17,338	17,000
Late payment of rate or service charge interest							15,000	15,157	15,000
							37,000	36,799	37,000

The Shire did not raise specified area rates for the year ended 30 June 2026.

\*Rateable Value at time of adopting budget.

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 2025/26 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 payments 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 2026

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
		\$	%	%
<b>Option one</b>				
Single full payment	01-October-2025	0	0.0%	0.0%
<b>Option two</b>				
First instalment	01-October-2025	0	0.0%	11.0%
Second instalment	04-February-2026	8	5.5%	11.0%
<b>Option three</b>				
First instalment	01-October-2025	0	0.0%	11.0%
Second instalment	03-December-2025	8	5.5%	11.0%
Third instalment	04-February-2026	8	5.5%	11.0%
Fourth instalment	08-April-2026	8	5.5%	11.0%

**SHIRE OF JERRAMUNGUP  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2026**

**2. RATES AND SERVICE CHARGES (CONTINUED)**

**(c) Specified Area Rate**

The Shire did not impose specified area rates for the year ended 30 June 2026.

**(d) Service Charges**

The Shire did not raise service charges for the year ended 30 June 2026.

**(e) Early payment discounts**

The Shire did not allow any discounts for the year ended 30 June 2026.

**(f) Waivers or concessions**

The Shire does not anticipate any waivers or concessions for the year ended 30 June 2026.

**SHIRE OF JERRAMUNGUP**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2026**

**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**

**(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  
Less: Current assets not expected to be received at end of year  
- Movement in creditors  
- Movement in contract liabilities  
- Movement in employee benefit provisions  
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**

Note	2025/26 Budget 30 June 2026	2024/25 Actual 30 June 2025	2024/25 Budget 30 June 2025
	\$	\$	\$
4	3,516,337	6,287,837	2,865,340
	762,361	590,529	1,222,462
	13,474	13,474	22,667
	4,292,172	6,891,840	4,110,469
	(462,723)	(562,723)	(1,323,659)
	(191,766)	(358,855)	0
8	0	(34,148)	(34,148)
7	(151,000)	(149,393)	(295,884)
	(491,171)	(491,171)	(475,807)
	(1,296,660)	(1,596,290)	(2,129,498)
	2,995,512	5,295,550	1,980,971
3(b)	(2,995,512)	(3,394,790)	(1,980,971)
	0	1,900,760	0
9	(3,516,337)	(3,706,222)	(2,865,340)
	100,000	0	834,025
	167,089	0	(432,653)
	34,148	(26,380)	0
	151,000	149,393	295,884
	(100,536)	34,148	34,148
	169,124	154,271	152,965
	(2,995,512)	(3,394,790)	(1,980,971)



**SHIRE OF JERRAMUNGUP**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2026**

**3. NET CURRENT ASSETS**

**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

Add: Loss on asset disposals

Add: Depreciation

Movement in current employee provisions associated with restricted cash

Non-cash movements in non-current assets and liabilities:

- Employee provisions

**Non cash amounts excluded from operating activities**

Note	2025/26 Budget 30 June 2026	2024/25 Actual 30 June 2025	2024/25 Budget 30 June 2025
	\$	\$	\$
5	(93,695)	0	(20,356)
5	0	6,935	6,234
6	3,204,440	3,144,440	3,093,050
	14,853	0	0
	0	(5,733)	0
	3,125,598	3,145,642	3,078,928

**SHIRE OF JERRAMUNGUP**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2026**

**3. NET CURRENT ASSETS**

**(d) 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.

**INVENTORY - 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.

Inventory - 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 2026**

**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	2025/26 Budget	2024/25 Actual	2024/25 Budget
Cash at bank and on hand		\$ 3,516,337	\$ 6,287,837	\$ 2,865,340
<b>Total cash and cash equivalents</b>		<b>3,516,337</b>	<b>6,287,837</b>	<b>2,865,340</b>
Held as				
- Unrestricted cash and cash equivalents		0	2,581,615	0
- Restricted cash and cash equivalents		3,516,337	3,706,222	2,865,340
	3(a)	3,516,337	6,287,837	2,865,340
<b>Restrictions</b>				
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		3,516,337	3,706,222	2,865,340
		3,516,337	3,706,222	2,865,340
The assets are restricted as a result of the specified purposes associated with the liabilities below:				
Reserve accounts	9	3,516,337	3,706,222	2,865,340
		3,516,337	3,706,222	2,865,340
<b>Reconciliation of net cash provided by operating activities to net result</b>				
<b>Net result</b>		476,586	364,181	(5,921)
Depreciation	6	3,204,440	3,144,440	3,093,050
(Profit)/loss on sale of asset	5	(93,695)	6,935	(14,122)
Adjustments to fair value of financial assets at fair value through profit and loss		0	0	0
(Increase)/decrease in receivables		(171,832)	(170,566)	(855,713)
(Increase)/decrease in inventories		0	9,193	0
(Increase)/decrease in other assets		(262,496)	20,239	0
Increase/(decrease) in payables		(100,000)	160,102	339,283
Increase/(decrease) in contract liabilities		(167,089)	(73,798)	0
Increase/(decrease) in unspent capital grants		0	0	(432,653)
Increase/(decrease) in employee provisions		35,415	9,631	0
Capital grants, subsidies and contributions		(3,081,070)	(1,847,467)	(3,854,416)
<b>Net cash from operating activities</b>		<b>(159,741)</b>	<b>1,622,890</b>	<b>(1,730,492)</b>

**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.

**FINANCIAL ASSETS AT AMORTISED COST**

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

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

**SHIRE OF JERRAMUNGUP**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2026**

**5. PROPERTY, PLANT AND EQUIPMENT**

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

	2025/26 Budget					2024/25 Actual					2024/25 Budget				
	Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit	Disposals - Loss	Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit	Disposals - Loss	Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit	Disposals - Loss
<b>(a) Property, Plant and Equipment</b>	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Land and buildings	171,552	0	0	0	0	54,804	0	0	0	0	200,243	0	0	0	0
Plant and equipment	1,068,120	(259,168)	352,863	93,695	0	412,199	52,390	45,455	0	(6,935)	695,692	(213,223)	227,345	20,356	(6,234)
<b>Total</b>	<b>1,239,672</b>	<b>(259,168)</b>	<b>352,863</b>	<b>93,695</b>	<b>0</b>	<b>467,003</b>	<b>52,390</b>	<b>45,455</b>	<b>0</b>	<b>(6,935)</b>	<b>895,935</b>	<b>(213,223)</b>	<b>227,345</b>	<b>20,356</b>	<b>(6,234)</b>
<b>(b) Infrastructure</b>															
Infrastructure - roads	2,593,958	0	0	0	0	2,357,862	0	0	0	0	2,360,946	0	0	0	0
Infrastructure - footpaths	0	0	0	0	0	76,958	0	0	0	0	66,300	0	0	0	0
Infrastructure - drainage	0	0	0	0	0	33,458	0	0	0	0	233,800	0	0	0	0
Infrastructure - parks and ovals	174,325	0	0	0	0	516,942	0	0	0	0	562,739	0	0	0	0
Infrastructure - Other	2,754,196	0	0	0	0	0	0	0	0	0	2,490,455	0	0	0	0
<b>Total</b>	<b>5,522,479</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,985,220</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,714,240</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total</b>	<b>6,762,151</b>	<b>(259,168)</b>	<b>352,863</b>	<b>93,695</b>	<b>0</b>	<b>3,452,223</b>	<b>52,390</b>	<b>45,455</b>	<b>0</b>	<b>(6,935)</b>	<b>6,610,175</b>	<b>(213,223)</b>	<b>227,345</b>	<b>20,356</b>	<b>(6,234)</b>

**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 2026**

**6. DEPRECIATION**

**By Class**

Land and buildings
Buildings - specialised
Furniture and equipment
Plant and equipment
Infrastructure - roads
Infrastructure - footpaths
Infrastructure - drainage
Infrastructure - parks and ovals
Infrastructure - Other
Infrastructure - sewerage
Other infrastructure - aerodromes
Other infrastructure - landfill assets
Other infrastructure - swimming pool decommission cost
Other infrastructure - leasehold improvements
Right of use - plant and equipment

**By Program**

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

2025/26 Budget	2024/25 Actual	2024/25 Budget
\$	\$	\$
200,000	229,802	220,951
523,085	520,030	500,000
4,019	4,055	3,899
366,784	294,048	282,722
1,596,387	1,479,599	1,492,334
83,087	86,416	83,087
130,917	142,134	136,659
59,257	73,229	70,408
69,396	136,162	130,917
7,028	7,814	7,513
24,680	22,956	22,072
5,000	13,758	13,228
25,000	19,605	18,850
76,362	80,085	77,000
33,438	34,747	33,410
3,204,440	3,144,440	3,093,050
50,400	39,969	49,030
19,639	14,866	19,639
15,365	15,365	15,388
125,168	124,540	124,540
81,664	83,254	83,292
580,240	652,506	653,341
1,873,820	1,694,639	1,767,158
69,167	69,167	69,167
388,977	450,134	311,495
3,204,440	3,144,440	3,093,050

**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:

Land and buildings	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	10 to 60 years
Infrastructure - footpaths	10 to 80 years
Infrastructure - drainage	10 to 80 years
Infrastructure - parks and ovals	5 to 70 years
Infrastructure - Other	5 to 80 years
Infrastructure - sewerage	50 to 80 years
Other infrastructure - aerodromes	20 to 40 years
Right of use - plant and equipment	based on the remaining lease

**AMORTISATION**

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

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

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



SHIRE OF JERRAMUNGUP  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2026

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 2025	2025/26 Budget New Loans	2025/26 Budget Principal Repayments	Budget Principal outstanding 30 June 2026	2025/26 Budget Interest Repayments	Actual Principal 1 July 2024	2024/25 Actual New Loans	2024/25 Actual Principal Repayments	Actual Principal outstanding 30 June 2025	2024/25 Actual Interest Repayments	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
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Housing</b>																		
Staff housing/Seniors	264	WATC	1.65%	260,265	0	(50,356)	209,909	(4,087)	309,801	0	(49,536)	260,265	(4,593)	309,801	0	(49,536)	260,265	(4,908)
<b>Transport</b>																		
Grader	265	WATC	3.57%	323,421	0	(60,160)	263,261	(10,770)	381,476	0	(58,055)	323,421	(12,430)	381,476	0	(58,055)	323,421	(3,370)
Bremer Bay airstrip cross runway	266	WATC	4.30%	0	900,000	0	900,000	0	0	0	0	0	0	0	900,000	0	900,000	0
<b>Other Properties &amp; Services</b>																		
Bremer Bay townsite	263	WATC	3.14%	78,983	0	(38,877)	40,106	(2,177)	116,667	0	(37,684)	78,983	(3,206)	116,667	0	(37,684)	78,983	(12,875)
				662,669	900,000	(149,393)	1,413,276	(17,034)	807,944	0	(145,275)	662,669	(20,229)	807,944	900,000	(145,275)	1,562,669	(21,153)
				662,669	900,000	(149,393)	1,413,276	(17,034)	807,944	0	(145,275)	662,669	(20,229)	807,944	900,000	(145,275)	1,562,669	(21,153)

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 2026**

**7. BORROWINGS**

**(b) New borrowings - 2025/26**

Particulars/Purpose	Institution	Loan type	Term (years)	Interest rate	Amount borrowed budget	Total interest & charges	Amount used budget	Balance unspent
				%	\$	\$	\$	\$
Bremer Bay airstrip cross runway	WATC	Fixed	20	4.3%	900,000	Not Available	900,000	0
					900,000	0	900,000	0

The Shire had no unspent borrowing funds as at 30 June 2025 nor is it expected to have unspent borrowing funds as at 30 June 2026.

**(c) Credit Facilities**

	2025/26 Budget	2024/25 Actual	2024/25 Budget
	\$	\$	\$
<b>Undrawn borrowing facilities credit standby arrangements</b>			
Credit card limit	15,000	15,000	15,000
Credit card balance at balance date	0	0	0
<b>Total amount of credit unused</b>	15,000	15,000	15,000
<b>Loan facilities</b>			
Loan facilities in use at balance date	1,413,276	662,669	1,562,669

**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 2026

8. LEASE LIABILITIES

Purpose	Lease Number	Institution	Lease Interest Rate	Lease Term	Budget Lease Principal 1 July 2025	2025/26 Budget New Leases	2025/26 Budget Lease Principal Repayments	Budget Lease Principal outstanding 30 June 2026	2025/26 Budget Lease Interest Repayments	Actual Principal 1 July 2024	2024/25 Actual New Leases	2024/25 Actual Lease Principal repayments	Actual Lease Principal outstanding 30 June 2025	2024/25 Actual Lease Interest repayments	Budget Principal 1 July 2024	2024/25 Budget New Leases	2024/25 Budget Lease Principal repayments	Budget Lease Principal outstanding 30 June 2025	2024/25 Budget Lease Interest repayments
					\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Photocopier - Konica Bizz		3E Advantage	3.5%	48	7,267	0	(4,310)	2,957	(182)	11,432	0	(4,165)	7,267	(328)	11,432	0	(4,165)	7,267	(328)
Dr Prado		Toyota Fleet Mgt	4.9%	36	19,878	0	(14,715)	5,163	(639)	33,900	0	(14,022)	19,878	(1,332)	33,900	0	(14,022)	19,878	(1,332)
BRMC - Ute		Fleetcare	4.3%	36	24,242	0	(15,123)	9,119	(732)	38,742	0	(14,500)	24,242	(1,354)	38,742	0	(14,501)	24,241	(1,354)
					51,387	0	(34,148)	17,239	(1,553)	84,074	0	(32,687)	51,387	(3,014)	84,074	0	(32,688)	51,386	(3,014)

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 2026**

**9. RESERVE ACCOUNTS**

**(a) Reserve Accounts - Movement**

	2025/26 Budget				2024/25 Actual				2024/25 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
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Restricted by legislation</b>												
(a) Developer contributions fund reserve	7,999	240	0	8,239	7,663	336	0	7,999	7,663	270	0	7,933
	7,999	240	0	8,239	7,663	336	0	7,999	7,663	270	0	7,933
<b>Restricted by council</b>												
(b) Leave reserve	154,271	14,853	0	169,124	127,891	26,380	0	154,271	127,891	25,074	0	152,965
(c) Plant reserve	293,738	59,937	(227,000)	126,675	135,709	158,029	0	293,738	135,709	23,539	0	159,248
(d) Community recreation reserve	284,160	82,150	(135,643)	230,667	215,272	68,888	0	284,160	215,272	64,476	(70,476)	209,272
(e) Bremer Bay youth camp reserve	60,304	1,809	0	62,113	57,770	2,534	0	60,304	57,770	2,040	0	59,810
(f) General building reserve	544,065	36,772	(100,000)	480,837	367,060	177,005	0	544,065	367,060	38,154	0	405,214
(g) Bremer Bay retirement units reserve	22,330	670	0	23,000	21,392	938	0	22,330	21,392	755	0	22,147
(h) Jerramungup retirement units reserve	108,659	3,260	0	111,919	104,092	4,567	0	108,659	104,092	3,676	0	107,768
(i) Jerramungup entertainment centre reserve	64,486	12,160	0	76,646	51,828	12,658	0	64,486	51,828	12,109	0	63,937
(j) Effluent reserve	1,194,855	112,027	(5,000)	1,301,882	1,071,589	123,266	0	1,194,855	1,071,589	113,317	0	1,184,906
(k) Point Henry fire levy reserve	22,646	22,837	(30,000)	15,483	46,497	24,544	(48,395)	22,646	46,497	23,150	(27,500)	42,147
(l) Bremer Bay boat ramp reserve	125,626	157,144	(162,000)	120,770	24,549	101,077	0	125,626	24,549	867	0	25,416
(m) Capital works reserve	369,909	215,597	(300,000)	285,506	344,415	25,494	0	369,909	344,415	14,083	(300,000)	58,498
(n) Swimming pool reserve	153,550	50,858	0	204,408	79,598	73,952	0	153,550	79,598	72,550	0	152,148
(o) Roe Park reserve	124,807	13,969	0	138,776	109,613	15,194	0	124,807	109,613	12,756	(50,000)	72,369
(p) Skate park reserve	54,653	11,865	(50,000)	16,518	42,408	12,245	0	54,653	42,408	11,776	0	54,184
(q) Regional landfill facility reserve	120,164	23,610	0	143,774	54,613	65,551	0	120,164	54,613	32,765	0	87,378
	3,698,223	819,518	(1,009,643)	3,508,098	2,854,296	892,322	(48,395)	3,698,223	2,854,296	451,087	(447,976)	2,857,407
	3,706,222	819,758	(1,009,643)	3,516,337	2,861,959	892,658	(48,395)	3,706,222	2,861,959	451,357	(447,976)	2,865,340

**(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
<b>Restricted by legislation</b>		
(a) Developer contributions fund reserve	Ongoing	To be used to hold developer contributions until expenditure is complete
<b>Restricted by council</b>		
(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 and for sporting ground maintenance and turf works
(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) Jerramungup 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 2026**

**10. OTHER INFORMATION**

	<b>2025/26 Budget</b>	<b>2024/25 Actual</b>	<b>2024/25 Budget</b>
<b>The net result includes as revenues</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>(a) Interest earnings</b>			
Investments reserve funds	126,780	139,202	96,658
Investments other funds	80,000	146,049	90,000
Other interest revenue	32,000	32,495	32,000
	<b>238,780</b>	<b>317,746</b>	<b>218,658</b>
<b>The net result includes as expenses</b>			
<b>(b) Auditors remuneration</b>			
Audit services	41,206	38,600	38,600
Other services	8,900	2,900	6,000
	<b>50,106</b>	<b>41,500</b>	<b>44,600</b>
<b>(c) Interest expenses (finance costs)</b>			
Borrowings (refer Note 7(a))	17,034	20,229	21,153
Interest on lease liabilities (refer Note 8)	1,553	3,014	3,014
Other finance costs	44,802	541	38,571
	<b>63,389</b>	<b>23,784</b>	<b>62,738</b>
<b>(d) Write offs</b>			
General rate	0	690	0
	<b>0</b>	<b>690</b>	<b>0</b>



**SHIRE OF JERRAMUNGUP**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2026**

**11. COUNCIL MEMBERS REMUNERATION**

	<b>2025/26 Budget</b>	<b>2024/25 Actual</b>	<b>2024/25 Budget</b>
	\$	\$	\$
<b>Cr Joanne Iffla (President)</b>			
President's allowance	17,708	17,110	17,110
Meeting attendance fees	17,241	16,658	16,658
Annual allowance for ICT expenses	1,000	1,000	1,000
Annual allowance for travel and accommodation expenses	2,000	0	0
	<b>37,949</b>	<b>34,768</b>	<b>34,768</b>
<b>Cr Julie Leenhouders (Deputy President)</b>			
Deputy President's allowance	4,427	4,277	4,277
Meeting attendance fees	8,388	8,105	8,105
Annual allowance for ICT expenses	1,000	1,000	1,000
Annual allowance for travel and accommodation expenses	2,000	0	0
	<b>15,815</b>	<b>13,382</b>	<b>13,382</b>
<b>Cr Neil Foreman (Elected member)</b>			
Meeting attendance fees	8,388	8,105	8,105
Annual allowance for ICT expenses	1,000	1,000	1,000
Annual allowance for travel and accommodation expenses	2,000	0	0
	<b>11,388</b>	<b>9,105</b>	<b>9,105</b>
<b>Cr Paul Barrett (Elected member)</b>			
Meeting attendance fees	8,388	8,105	8,105
Annual allowance for ICT expenses	1,000	1,000	1,000
Annual allowance for travel and accommodation expenses	2,000	0	0
	<b>11,388</b>	<b>9,105</b>	<b>9,105</b>
<b>Cr Raegan Zacher (Elected member)</b>			
Meeting attendance fees	8,388	8,105	8,105
Annual allowance for ICT expenses	1,000	1,000	1,000
Annual allowance for travel and accommodation expenses	2,000	0	0
	<b>11,388</b>	<b>9,105</b>	<b>9,105</b>
<b>Cr Nathan Brown (Elected member)</b>			
Meeting attendance fees	8,388	8,105	8,105
Annual allowance for ICT expenses	1,000	1,000	1,000
Annual allowance for travel and accommodation expenses	2,000	0	0
	<b>11,388</b>	<b>9,105</b>	<b>9,105</b>
<b>Cr Gavin Mair (Elected member)</b>			
Meeting attendance fees	8,388	8,105	8,105
Annual allowance for ICT expenses	1,000	1,000	1,000
Annual allowance for travel and accommodation expenses	2,000	0	0
	<b>11,388</b>	<b>9,105</b>	<b>9,105</b>
<b>Total Council Member Remuneration</b>	<b>110,704</b>	<b>93,675</b>	<b>93,675</b>
President's allowance	17,708	17,110	17,110
Deputy President's allowance	4,427	4,277	4,277
Meeting attendance fees	67,569	65,288	65,288
Annual allowance for ICT expenses	7,000	7,000	7,000
Annual allowance for travel and accommodation expenses	14,000	0	0
	<b>110,704</b>	<b>93,675</b>	<b>93,675</b>

**SHIRE OF JERRAMUNGUP**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2026**

**12. TRUST FUNDS**

No funds are held in trust on behalf of other entities.

**SHIRE OF JERRAMUNGUP**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2026**

**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, rubbish collection fees, sewerage rates, rental of properties, hire charges, fee for service, photocopying charges, licences, sale of goods or information, fines, penalties and administration fees.

**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 REVENUE**

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

**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.

**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), information technology services, contract for the provision of medical services and General Practitioner services, fire mitigation expenses, turf management in Bremer Bay, Jerramungup and Boxwood Hill, advertising, membership, periodicals, publications, hire expenses, rental, leases, postage and freight.

**UTILITIES (GAS, ELECTRICITY, WATER)**

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

**INSURANCE**

All insurance other than worker's compensation 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.

**OTHER EXPENDITURE**

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

**SHIRE OF JERRAMUNGUP**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2026**

**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
Fees and Charges - 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
Fees and Charges - 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 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 2026**

**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 Vision, and for each of its broad activities/programs.

**OBJECTIVE**

**ACTIVITIES**

**Governance**

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

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

**General purpose funding**

To collect revenue to allow for the provision of services.

Rates, general purpose government grants and interest revenue.

**Law, order, public safety**

To provide services to help ensure a safer community.

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

**Health**

To provide an operational framework for good community health.

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

**Education and welfare**

To meet the needs of the community in these areas.

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

**Housing**

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

Maintenance of staff and rental housing.

**Community amenities**

To provide services required by the community.

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

**Recreation and culture**

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

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

**Transport**

To provide safe and efficient transport services to the community.

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

**Economic services**

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

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

**Other property and services**

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

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



SHIRE OF JERRAMUNGUP  
 NOTES TO AND FORMING PART OF THE BUDGET  
 FOR THE YEAR ENDED 30 JUNE 2026

15. FEES AND CHARGES

	2025/26 Budget	2024/25 Actual	2024/25 Budget
	\$	\$	\$
<b>By Program:</b>			
General purpose funding	15,000	4,888	5,000
Law, order, public safety	62,930	49,494	35,320
Health	19,529	19,907	17,784
Housing	160,681	129,992	144,012
Community amenities	686,080	892,770	635,005
Recreation and culture	30,300	26,361	30,409
Transport	19,726	17,829	18,123
Economic services	260,002	64,897	114,214
Other property and services	0	1,790	3,000
	1,254,248	1,207,928	1,002,867

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

## SHIRE OF JERRAMUNGUP FEES AND CHARGES 2025/2026

Account Code	Statutory/ Council	Particulars	2025/26 (ex GST)	GST	2025/26 Total (Inc. GST as applicable)	2024/25 Total (Inc. GST as applicable)	Increase/ (Decrease)	Develop Rationale for price / Authority to Set Fee
		<b>SCHEDULE 3 - GENERAL PURPOSE</b>						
		<b>RATES ADMINISTRATION FEES</b>						
10301110	C	Rate/Accounts/Enquiry (simple written)	NA	Nil	<b>\$40.00</b>	\$40.00	\$0.00	Cost of the local government for providing the service or goods
10301110	C	Request for copies of old Rates notices - price per notice printed and posted	\$9.09	\$0.91	<b>\$10.00</b>	\$10.00	\$0.00	
10301110	C	Request for copies of old Rates notices - price per notice emailed	\$4.54	\$0.45	<b>\$5.00</b>	\$5.00	\$0.00	
10301110	C	Rate Assessment Report (transaction list of rates paid)	\$9.09	\$0.91	<b>\$10.00</b>	\$10.00	\$0.00	
10301110	C	EAS - Rates/Zoning/Order/Requisitions (settlement agent)	NA	Nil	<b>\$140.00</b>	\$140.00	\$0.00	
10301110	C	EAS - Rates & Requisitions Enquiry fee only	NA	Nil	<b>\$65.00</b>	\$65.00	\$0.00	
10301110	C	Copy of Certificate of Title	\$36.36	\$3.63	<b>\$40.00</b>	\$40.00	\$0.00	Cost of obtaining certificate from Landgate
10301110	C	Recovery of legal fees ( Rates)		Yes	<b>at cost</b>	at cost	N/A	Actual cost of legal fees
	C	Recovery of legal fees ( Debtors)		Yes	<b>at cost</b>	at cost	N/A	Actual cost of legal fees
		<b>SCHEDULE 4 - GOVERNANCE</b>						
		<b>PHOTOCOPYING FEES - SHIRE DOCUMENTS ONLY</b>						
		<b>Personal printing can be done through the local CRC</b>						
11405120	C	Photocopying / Printing fees - per A4 page, single sided Black & White	\$0.55	\$0.05	<b>\$0.70</b>	\$0.70	\$0.00	Section 5.95 - Copies of information to be available does not exceed the cost of providing copies - Cost of the local government for providing the service or goods
11405120	C	Photocopying / Printing fees - per A4 page, double sided Black & White	\$0.64	\$0.06	<b>\$0.80</b>	\$0.80	\$0.00	
11405120	C	Photocopying / Printing fees - per A4 page, single sided Colour	\$0.91	\$0.09	<b>\$1.00</b>	\$1.00	\$0.00	
11405120	C	Photocopying / Printing fees - per A4 page, double sided Colour	\$1.00	\$0.10	<b>\$1.10</b>	\$1.10	\$0.00	
11405120	C	Photocopying / Printing fees - per A3 page, single sided Black & White	\$1.00	\$0.10	<b>\$1.10</b>	\$1.10	\$0.00	
11405120	C	Photocopying / Printing fees - per A3 page, double sided Black & White	\$1.18	\$0.12	<b>\$1.30</b>	\$1.30	\$0.00	
11405120	C	Photocopying / Printing fees - per A3 page, single sided Colour	\$1.18	\$0.12	<b>\$1.30</b>	\$1.30	\$0.00	
11405120	C	Photocopying / Printing fees - per A3 page, double sided Colour	\$1.37	\$0.13	<b>\$1.50</b>	\$1.50	\$0.00	
11405120	C	Laminating - A4	\$2.27	\$0.23	<b>\$2.50</b>	\$2.50	\$0.00	
11405120	C	Laminating - A3	\$3.64	\$0.36	<b>\$4.00</b>	\$4.00	\$0.00	
11405120	C	Administration fee for Local Authority Series Custom Plates	NA	Nil	<b>\$55.00</b>	\$52.00	\$3.00	
10401150	C	Deposit for Preparation of Commercial Lease or License Agreement	NA	Nil	<b>\$1,500.00</b>	\$1,500.00	\$0.00	Cost of legal fees & staff time
10401150	C	Full cost for preparation of Commercial Lease or License Agreement			<b>at cost</b>	at cost	N/A	Actual cost of legal fees
10401150	C	Electoral Roll	NA	Nil	<b>\$50.00</b>	\$50.00	\$0.00	Cost of the local government for providing the service or goods
10401150	C	Council Agendas & Minutes - Annual	NA	Nil	<b>\$200.00</b>	\$200.00	\$0.00	
10401150	C	Council Agendas & Minutes	NA	Nil	<b>\$20.00</b>	\$20.00	\$0.00	
10401150	C	Budgets / Annual Reports	NA	Nil	<b>\$15.00</b>	\$15.00	\$0.00	
10401150	C	District Map Book	\$27.27	\$2.73	<b>\$30.00</b>	\$30.00	\$0.00	
14010040	C	Dishonoured Cheque fee	\$20.00	\$2.00	<b>\$22.00</b>	\$22.00	\$0.00	
10401150	C	Cheque Re-Issue	\$13.64	\$1.36	<b>\$15.00</b>	\$15.00	\$0.00	
		<b>FREEDOM OF INFORMATION ACT 1992 CHARGES</b>						
		<b>Statutory – Freedom of Information Regulations 1993 Sch 1</b>						
	S	No fee to access application relating to personal information and amendment of personal information	NA	Nil	<b>Free</b>	Free	N/A	Cost of the local government for providing the service or goods
11405120	S	Application fee for other application (non-personal)	NA	Nil	<b>\$30.00</b>	\$30.00	\$0.00	
11405120	S	Archive Research of Council Records - per hour or part thereof	NA	Nil	<b>\$30.00</b>	\$30.00	\$0.00	
11405120	S	Other fees and charges as stated in Freedom of Information Regulations 1993			<b>As per regulations</b>	As per regulations	N/A	

# SHIRE OF JERRAMUNGUP FEES AND CHARGES 2025/2026

Account Code	Statutory/ Council	Particulars	2025/26 (ex GST)	GST	2025/26 Total (Inc. GST as applicable)	2024/25 Total (Inc. GST as applicable)	Increase/ (Decrease)	Develop Rationale for price / Authority to Set Fee
		<b>SCHEDULE 5 - LAW, ORDER AND PUBLIC SAFETY</b>						
		<b>ANIMAL CONTROL</b>						
		<b>DOG REGISTRATION LICENSE FEES</b>						
		<b>Statutory – Dog Act 1976 - Dog Regulations 2013</b>						
10502020	S	1 year – Unsterilised	NA	Nil	\$50.00	\$50.00	\$0.00	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 i.e. 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	Cost of the local government for providing the service or goods
		<b>DOG IMPOUND FEES</b>						
		<b>Statutory – Dog Act 1976 - Dog Regulations 2013</b>						
		<b>All infringements listed in current Government legislation apply</b>						
10502020	C	Seizure and Impounding of Dog	NA	Nil	\$85.00	\$85.00	\$0.00	Cost of the local government for providing the service or goods
10502020	C	Overnight Keeping of Animal (including food cost)	NA	Nil	\$20.00	\$10.00	\$10.00	
10502020	C	Disposal/Destruction of dog	NA	Nil	\$100.00	\$100.00	\$0.00	
10502020	C	Return of dog in working hours	NA	Nil	Free	\$0.00	\$0.00	
10502020	C	Return of dog outside of working hours	NA	Nil	\$50.00	\$50.00	\$0.00	
		<b>CAT REGISTRATION FEES</b>						
		<b>Statutory - Cat Act 2011- Cat Regulations 2012</b>						
		<b>All infringements listed in current Government legislation apply</b>						
10502030.2	S	1 Year - Cat Sterilised	NA	Nil	\$20.00	\$20.00	\$0.00	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 i.e. 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	Cost of the local government for providing the service or goods
10502030.2	C	Replacement Animal Registration Tag if Lost	\$4.54	\$0.45	\$5.00	\$5.00	\$0.00	
		<b>VEHICLES</b>						
		<b>Statutory - Parking and Parking Facilities Local Law</b>						
		<b>All infringements listed in current Government legislation apply</b>						
10503010	S	Parking infringement - parking in no parking area	\$45.00	\$0.00	\$45.00	\$45.00	\$0.00	As per Legislation
10503010	C	Collection of vehicle for impoundment		Yes	At cost + 10%	Refer to plant hire charges	N/A	Cost of the local government for providing the service or goods
10503010	C	Recovery of vehicle by third party		Yes	At cost + 10%	At cost + 10%	N/A	
		<b>FINES ENFORCEMENT FEES</b>						
		<b>Statutory - Fines, Penalties and infringement notices enforcement regulations 1994</b>						
		<b>All fees listed in current Government legislation apply</b>						
10503010	S	Fee for issuing a Final Demand	NA	Nil	\$27.60	\$26.90	\$0.70	Statutory Fee set by Fines Enforcement Registry
10503010	S	Fee for Enforcement certificate	NA	Nil	\$23.50	\$22.90	\$0.60	
10503010	S	Fee for registering an infringement notice with Fines Enforcement Registry	NA	Nil	\$88.50	\$86.00	\$2.50	

# SHIRE OF JERRAMUNGUP FEES AND CHARGES 2025/2026

Account Code	Statutory/ Council	Particulars	2025/26 (ex GST)	GST	2025/26 Total (Inc. GST as applicable)	2024/25 Total (Inc. GST as applicable)	Increase/ (Decrease)	Develop Rationale for price / Authority to Set Fee
		<b>SCHEDULE 7 - HEALTH</b>						
		<b>EVENTS AND STALLS</b>						
10704010	C	Event Holder Permit (Single event)	\$272.73	\$27.27	\$300.00	\$300.00	N/A	Cost of the local government for providing the service or goods
10704010	C	Event Holder Permit (charity or community service, single event)	\$0.00	\$0.00	\$0.00	\$0.00		
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	
		<b>APPLICATION FOR APPROVAL TO CONSTRUCT OR ESTABLISH PREMISES</b>						
		Includes assessments & administration						
10704010	C	Caravan Parks	NA	Nil	\$115.00	\$115.00	\$0.00	Cost of the local government for providing the service or goods
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	
		<b>ANNUAL CARAVAN PARK REGISTRATION</b>						
10704010	S	(a) minimum fee	NA	Nil	\$200.00	\$200.00	\$0.00	Cost for Environmental Health Officer services
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	
		<b>ANNUAL REGISTRATION OTHER</b>						
10704010	C	Lodging House	NA	Nil	\$165.00	\$165.00	\$0.00	Cost for Environmental Health Officer services
10704010	C	Itinerant Trader (including Food Van) - Annual licence to operate on approved public land	NA	Nil	\$500.00	NA	nil	
10704010		Itinerant Trader (including Food Van) - Day licence to operate on approved public land	NA	Nil	\$30.00	NA		
10704010	C	Dog Kennels/Cattery	NA	Nil	\$90.00	\$90.00	\$0.00	
		<b>FOOD REGULATION</b>						
		<b>ANNUAL RISK ASSESSMENT / INSPECTION FEES</b>						
		<i>Fees pro rata (calculated on a monthly basis, for any period prior to 30 June each financial year)</i>						
		<b>Statutory - Food Act 2008, Food Regulations 2009</b>						
		<b>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.</b>						
10704010	C	Food Business - Application	N/A	Nil	\$50.00	\$50.00	\$0.00	Cost of the local government for providing the service or goods
10704010	C	Food Business - Annual Registration - High Risk Premises	N/A	Nil	\$330.00	\$330.00	\$0.00	
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	Cost for Environmental Health Officer services
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	As per Regulation
10704010	C	Re-inspection Fee	N/A	Nil	\$120.00	\$120.00	\$0.00	
10704010	S	<b>Health (Food Standards) (Administration) Regulations 1986</b>			As per regulation	As per regulation	NA	
10704010	S	<b>Health (Pet Meat) Regulation 1990</b>			As per regulation	As per regulation	NA	
10704010	S	<b>Offensive Trades (fees) Regulations 1976</b>			As per regulation	As per regulation	NA	
10704010	S	<b>Health (Public Buildings) Regulations 1992</b>			As per regulation	As per regulation	NA	
		<b>FOOD CONTAMINATION</b>						
10704010	C	Spoilt Food Disposal Certificate	NA	Nil	\$110.00	\$110.00	\$0.00	Cost for Environmental Health Officer services
10704010	C	Supervision of condemned food disposal - per hour	NA	Nil	\$110.00	\$110.00	\$0.00	
		<b>INSPECTION FEES</b>						
10704010	C	Re-inspection due to incomplete or unsatisfactory work	NA	Nil	\$110.00	\$110.00	\$0.00	Cost for Environmental Health Officer services
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 bore 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 2025/2026

Account Code	Statutory/ Council	Particulars	2025/26 (ex GST)	GST	2025/26 Total (Inc. GST as applicable)	2024/25 Total (Inc. GST as applicable)	Increase/ (Decrease)	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	Cost for Environmental Health Officer services
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
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	Cost of the local government for providing the service or goods
10704010	C	Copy of Food Sampling results	NA	Nil	\$55.00	\$55.00	\$0.00	
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 lost certificate)	NA	Nil	\$115.00	\$115.00	\$0.00	
SCHEDULE 9 - HOUSING								
COUNCIL PROPERTY FEES								
Accommodation (per week)								
10901320	C	Rent Unit A, 3 Collins Street	N/A	Nil	\$210.00	\$200.00	\$10.00	Cost of the local government for maintenance and overheads
10901320	C	Rent Unit A, 3 Collins Street - Staff	N/A	Nil	\$140.00	\$135.00	\$5.00	
10901330	C	Rent Unit B, 3 Collins Street	N/A	Nil	\$210.00	\$200.00	\$10.00	
10901330	C	Rent Unit B, 3 Collins Street - Staff	N/A	Nil	\$140.00	\$135.00	\$5.00	
10901340	C	Rent Unit C, 3 Collins Street	N/A	Nil	\$210.00	\$200.00	\$10.00	
10901340	C	Rent Unit C, 3 Collins Street - Staff	N/A	Nil	\$140.00	\$135.00	\$5.00	
10901300	C	Rent 20 Coral Sea Road	N/A	Nil	\$250.00	\$240.00	\$10.00	
10901300	C	Rent 20 Coral Sea Road - Staff	N/A	Nil	\$160.00	\$155.00	\$5.00	
10901250	C	Rent 6 Memorial Road	N/A	Nil	\$250.00	\$240.00	\$10.00	
10901250	C	Rent 6 Memorial Road - Staff	N/A	Nil	\$160.00	\$155.00	\$5.00	
10901380	C	Rent 12A Collins Street	N/A	Nil	\$300.00	\$290.00	\$10.00	
10901380	C	Rent 12A Collins Street - Staff	N/A	Nil	\$170.00	\$165.00	\$5.00	
10901390	C	Rent 12B Collins Street	N/A	Nil	\$300.00	\$290.00	\$10.00	
10901390	C	Rent 12B Collins Street - Staff	N/A	Nil	\$170.00	\$165.00	\$5.00	
10902010	C	Rent 2 Derrick Street	N/A	Nil	\$570.00	N/A	N/A	
10902010	C	Rent 2 Derrick Street - Staff	N/A	Nil	\$270.00	N/A	N/A	
10901210	C	Rent 4 Derrick Street	N/A	Nil	\$570.00	N/A	N/A	
10901210	C	Rent 4 Derrick Street - Staff	N/A	Nil	\$270.00	\$270.00	\$0.00	
10902020	C	Rent 6 Derrick Street	N/A	Nil	\$570.00	N/A	N/A	
10902020	C	Rent 6 Derrick Street - Staff	N/A	Nil	\$270.00	N/A	N/A	
10901230	C	Rent 28 Derrick Street	N/A	Nil	\$570.00	N/A	N/A	
10901230	C	Rent 28 Derrick Street - Staff	N/A	Nil	\$270.00	\$270.00	\$0.00	
10901240	C	Rent 37 Derrick Street	N/A	Nil	\$500.00	\$300.00	\$200.00	
10901240	C	Rent 37 Derrick Street - Staff	N/A	Nil	\$210.00	\$205.00	\$5.00	
10902080	C	Rent 4 Kokoda Road	N/A	Nil	\$590.00	\$400.00	\$190.00	
10902080	C	Rent 4 Kokoda Road - Staff	N/A	Nil	\$290.00	N/A	N/A	
10901380	C	Rent 18 Lancaster Road	N/A	Nil	\$590.00	N/A	N/A	
10901380	C	Rent 18 Lancaster Road - Staff	N/A	Nil	\$290.00	\$270.00	\$20.00	
10901310	C	Rent 37 McGlade Close	N/A	Nil	\$590.00	N/A	N/A	
10901310	C	Rent 37 McGlade Close - Staff	N/A	Nil	\$290.00	\$270.00	\$20.00	
10901360	C	Rent 19 McGlade Close	N/A	Nil	\$590.00	\$450.00	\$140.00	
10901360	C	Rent 19 McGlade Close - Staff	N/A	Nil	\$290.00	\$270.00	\$20.00	



# SHIRE OF JERRAMUNGUP FEES AND CHARGES 2025/2026

Account Code	Statutory/ Council	Particulars	2025/26 (ex GST)	GST	2025/26 Total (Inc. GST as applicable)	2024/25 Total (Inc. GST as applicable)	Increase/ (Decrease)	Develop Rationale for price / Authority to Set Fee
		<b>SCHEDULE 10 - COMMUNITY AMENITIES</b>						
		<b>TOWN PLANNING FEES</b>						
		Maximum set by <i>Planning and Development Regulations 2009</i> (Part 7 - Local Government Planning Charges) Sch 2 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.						
		<b>APPLICATION FOR DEVELOPMENT APPROVAL</b>						
11006040	S	Development Assessment Panel (DAP) application fees	Fees as set in Planning and Development (Development Assessment Panels) Regulations 2011					
		<b>1. Fee is payable on estimated value of development</b>						
11006040	S	a) not more than \$50,000	NA	Nil	<b>\$147.00</b>	\$147.00	\$0.00	
11006040	S	b) \$50001 - \$500000	NA	Nil	<b>0.32% of the estimated cost of development</b>	0.32% of the estimated cost of development	N/A	
11006040	S	c) \$500001 - \$2.5 million	NA	Nil	<b>\$1,700 + 0.257% for every \$1.00 in excess of \$500,000</b>	\$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	<b>\$7,161 + 0.206% for every \$1.00 in excess of \$2.5 million</b>	\$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	<b>\$12,633 + 0.123% for every \$1.00 in excess of \$5 million</b>	\$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	<b>\$34,196.00</b>	\$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	<b>The fee in item 1 plus by the way of penalty, twice that fee.</b>	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	<b>\$739.00</b>	\$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	<b>The fee in item 3 plus, by way of penalty, twice that fee</b>	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	<b>\$73 per lot</b>	Nil	N/A	
11006040	S	b) more than 5 lots but not more than 195 lots	NA	Nil	<b>\$73.00 per lot for the first 5 lots and then \$35.00 per lot</b>	\$73.00 per lot for the first 5 lots and then \$35.00 per lot	N/A	As per Legislation
11006040	S	c) more than 195 lots	NA	Nil	<b>\$7,393.00</b>	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	<b>\$222.00</b>	\$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	<b>The fee in item 6 plus, by way of penalty, twice that fee</b>	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	<b>\$73.00</b>	\$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	<b>The fee in item 8 plus, by way of penalty, twice that fee</b>	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	<b>\$295.00</b>	\$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	<b>The fee in item 10 plus, by way of penalty, twice that fee</b>	The fee in item 10 plus, by way of penalty, twice that fee	N/A	
11006040	S	12 Providing a zoning certificate	NA	Nil	<b>\$73.00</b>	\$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	<b>\$50.00</b>	\$50.00	\$0.00	
11006040	S	Home Occupation Renewal	NA	Nil	<b>\$73.00</b>	\$73.00	\$0.00	
11006040	S	Application for change of use or continuation of non-conforming use where development is not occurring	NA	Nil	<b>\$295.00</b>	\$295.00	\$0.00	
11006010	S	Determining an application to amend or cancel development approval (including extension of time permit is valid)	NA	nil	<b>50% of the original fee - maximum \$295</b>	50% of the original fee - maximum \$295	n/a	

## SHIRE OF JERRAMUNGUP FEES AND CHARGES 2025/2026

Account Code	Statutory/ Council	Particulars	2025/26 (ex GST)	GST	2025/26 Total (Inc. GST as applicable)	2024/25 Total (Inc. GST as applicable)	Increase/ (Decrease)	Develop Rationale for price / Authority to Set Fee
		<b>ACTIVITY WITHOUT APPROVAL</b>						
		Where an application for development approval is lodged after the development has commenced or been carried out, an additional amount, by way of penalty, that is twice the amount of						
		For example the maximum fee for development of not more than \$50,000 is \$147. If the development has commenced or been carried out at the time of application, a fee by way of						
		<b>ADVERTISING - as required</b>						
11006010	S	In local papers	NA	Yes	at cost	at cost	\$0.00	As per Legislation
11006010	S	Statewide papers	NA	Yes	at cost	at cost	\$0.00	
		<b>OTHER TOWN PLANNING FEES AND CHARGES</b>						
11006040	S	13. Reply to a property settlement questionnaire	NA	Nil	\$73.00	\$73.00	\$0.00	As per Legislation
11006040	C	Providing written planning advice	\$80.00	\$8.00	\$88.00	\$88.00	\$0.00	Cost of the local government for 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 Delegated authority	NA	Nil	\$295.00	\$295.00	\$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	Bond refunded once works completed and inspected as satisfactory
11006010	C	Directional Signs	\$363.64	\$36.36	\$428.00	\$428.00	\$0.00	
11006010	C	Annual Renewal of Directional Signs	\$36.37	\$3.64	\$43.00	\$43.00	\$0.00	
11006010	C	Assessment of park homes and annexes at caravan parks	NA	Nil	\$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	
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	\$110.00	\$0.00	Cost of the local government for providing the service or goods
11006010	C	Section 40 (Liquor Licensing) Applications	NA	Nil	\$88.00	\$88.00	\$0.00	
		<b>SCHEME AMENDMENTS, REZONING &amp; STRUCTURE PLANS</b>						
11006010	S	Manager of Development - per hour	\$80.00	\$8.00	\$88.00	\$88.00	\$0.00	Cost of the local government for 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	
		<b>TOWN PLANNING SCHEME AMENDMENTS &amp; STRUCTURE PLAN</b>						
11006010	C	Fees are charges for work undertaken at an hourly rate of \$83.00. Note: The upfront payment of \$3000.00 may not cover the entire fee required	NA	Nil	\$3,000 upfront, \$83.00 per hour	\$3,000 upfront, \$83.00 per hour	\$0.00	Cost of the local government for providing the service or goods
14080020	S	Bond for reinstatements	NA	Nil	\$2,000.00	\$2,000.00	\$0.00	
		<b>CEMETERY FEES</b>						
11007150	C	Grant of Right of Burial (including Administration Fee)	NA	Nil	\$915.20	\$915.20	\$0.00	Cost of the local government for 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	
		<b>SINKING FEES</b>						
11007010	C	Ordinary Grave	\$841.00	\$84.10	\$925.10	\$925.10	\$0.00	Cost of the local government for 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	
		<b>RE-OPENING</b>						
11007010	C	Person 7 years and over * (for second interment)	\$841.00	\$84.10	\$925.10	\$925.10	\$0.00	Cost of the local government for 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	
		<b>NICHE WALL</b>						
11007010	C	Single Niche (Excludes Plaque, Inscription and administration)	\$268.00	\$26.80	\$294.80	\$294.80	\$0.00	Cost of the local government for 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	
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	
11007010	C	Placement of ashes	\$59.00	\$5.90	\$64.90	\$64.90	\$0.00	
		<b>EXTRA CHARGES FOR</b>						
11007010	C	Interment without due notice	\$250.00	\$25.00	\$275.00	\$275.00	\$0.00	Cost of the local government for providing the service or goods
11007010	C	Interment outside of usual work hours	\$277.00	\$27.70	\$304.70	\$304.70	\$0.00	
11007010	C	Permission to erect a headstone or kerbing	\$70.00	\$7.00	\$77.00	\$77.00	\$0.00	
11007010	C	Permission to erect memorial plaque or plinth	\$70.00	\$7.00	\$77.00	\$77.00	\$0.00	
11007010	C	Permission to erect monument	\$70.00	\$7.00	\$77.00	\$77.00	\$0.00	
11007010	C	Permission to erect nameplate	\$27.00	\$2.70	\$29.70	\$29.70	\$0.00	
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 2025/2026

Account Code	Statutory/ Council	Particulars	2025/26 (ex GST)	GST	2025/26 Total (Inc. GST as applicable)	2024/25 Total (Inc. GST as applicable)	Increase/ (Decrease)	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	\$468.00	\$454.00	\$14.00	Cost from Cleanaway and the local government for 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	\$245.00	\$242.00	\$3.00	
11002010	C	Commercial Sundry Debtor Extra Waste - Per 240L Bin pickup	NA	Nil	\$9.50	\$9.00	\$0.50	
11002010	C	Commercial Sundry Debtor Extra Recycling - Per 240L Bin pickup	NA	Nil	\$6.50	\$6.00	\$0.50	
		WASTE TRANSFER FACILITY SITE FEES <i>The manned transfer stations will be open for set hours. Please see local notices, offices and signage for details. Asbestos is accepted at the Shire of Ravensthorpe Regional Landfill Facility.</i>						
11001070/1 1001080	C	240L Rubbish Bin	\$8.18	\$0.82	\$9.00	\$8.50	\$0.50	Cost of waste transfer and disposal
11001070/1 1001080	C	General Waste - per cubic metre	\$38.18	\$3.82	\$42.00	\$40.00	\$2.00	
11001070	C	Car body (Bremer Bay Waste Facility only)	\$79.09	\$7.91	\$87.00	\$87.00	\$0.00	
11001070	C	Truck body/Large equipment (Bremer Bay Waste Facility only)	\$109.09	\$10.91	\$120.00	\$120.00	\$0.00	
11001070/1 1001080	C	Household furniture small - e.g. Chairs, BBQ, coffee table etc.	\$22.73	\$2.27	\$25.00	\$25.00	\$0.00	
11001070/1 1001080	C	Household furniture Large - e.g. Dining table, couch, bed frame	\$36.36	\$3.64	\$40.00	\$40.00	\$0.00	
11001070/1 1001080	C	Small E-Waste Items	\$9.09	\$0.91	\$10.00			
11001070/1 1001080	C	Medium E-Waste Items	\$27.27	\$2.73	\$30.00			
11001070/1 1001081	C	Large E-Waste Items	\$45.45	\$4.55	\$50.00			
11001070/1 1001082	C	Mattress	\$59.09	\$5.91	\$65.00	\$55.00	\$10.00	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 e.g. Wren Oil
11001070/1 1001080	C	Car & Motorcycle Tyre	\$8.18	\$0.82	\$9.00	\$8.00	\$1.00	WA Tyre Recovery Prices + Admin fee
11001070/1 1001080	C	Light Truck Tyre	\$12.73	\$1.27	\$14.00	\$13.00	\$1.00	
11001070/1 1001080	C	Truck Tyre	\$29.09	\$2.91	\$32.00	\$30.00	\$2.00	
11001070/1 1001081	C	Super Single Truck Tyre	\$33.64	\$3.36	\$37.00	\$35.00	\$2.00	
11001070/1 1001081	C	Tractor Tyre - up to 1m	\$52.73	\$5.27	\$58.00	\$55.00	\$3.00	
11001070/1 1001081	C	All other tyres as per WA Tyre Recovery Pricing +10% Admin fee	POA	POA	POA	POA	N/A	
11001070/1 1001080	C	Construction and demolition waste (per cubic metre) - maximum 3m2 Bulk commercial waste needs to be taken to the tip at Ravensthorpe or Albany.	\$50.00	\$5.00	\$55.00	n/a	n/a	Cost of waste transfer and disposal
11001070/1 1001080	C	Clean uncontaminated Construction and Demolition Waste (C&D) that is suitable for cover material. (e.g. Green waste and clean plant material)	Free	Free	Free	\$0.00	\$0.00	No charge to support recycling in the community
11001070/1 1001080	C	Scrap Metal - Uncontaminated Recyclable materials - separated - paper, cardboard, milk and juice cartons, glass bottles and jars (unbroken), steel and aluminium cans, plastic bottles and containers	Free Free	Free Free	Free Free	n/a \$0.00	N/A \$0.00	
11001070/1 1001080	C	Additional Charge for Opening Transfer station outside of advertised hours (per hour - minimum 3 hours)	\$72.73	\$7.27	\$80.00	\$77.00	\$3.00	Cost of staff to open and supervise the facility

# SHIRE OF JERRAMUNGUP FEES AND CHARGES 2025/2026

Account Code	Statutory/ Council	Particulars	2025/26 (ex GST)	GST	2025/26 Total (Inc. GST as applicable)	2024/25 Total (Inc. GST as applicable)	Increase/ (Decrease)	Develop Rationale for price / Authority to Set Fee
		<b>SCHEDULE 11 - RECREATION AND CULTURE</b>						
		<b>SHIRE BUILDING HIRE FEES</b>						
		<i>Half Day Hire</i> is up to 4 hrs of use of the hall, if the hall is needed for longer a <b>Full Day Hire</b> 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.						
		<b>Commercial</b> - 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.						
		<b>Social</b> - Examples include: private parties, social events, fundraising receptions cabaret, luncheons, cultural meetings, strata and other gatherings.						
		<b>Not for Profit</b> (Certificate of Incorporation required) - Examples include: Schools, Sporting groups, Organisational meetings, rehearsals, registered fundraisers, Club functions and registered charity groups.						
		<b>ROOT PICKERS HALL HIRE</b>						
14080020	C	Refundable Bond	NA	Nil	<b>\$250.00</b>	\$250.00	\$0.00	
11101010.2	C	Social - Full Day	\$90.91	\$9.09	<b>\$100.00</b>	\$109.09	\$0.00	
11101010.2	C	Social - Half Day	\$50.00	\$5.00	<b>\$55.00</b>	\$55.00	\$0.00	
11101010.2	C	Social - Hourly Charge	\$18.18	\$1.82	<b>\$20.00</b>	\$20.00	\$0.00	
11101010.2	C	Full Day Hire - Kitchen Only	\$45.45	\$4.55	<b>\$50.00</b>	\$50.00	\$0.00	
11101010.2	C	Half Day Hire - Kitchen Only	\$27.27	\$2.73	<b>\$30.00</b>	\$30.00	\$0.00	
11101010.2	C	Commercial - Full Day	\$272.73	\$27.27	<b>\$300.00</b>	\$300.00	\$0.00	
11101010.2	C	Commercial - Half Day	\$136.36	\$13.64	<b>\$150.00</b>	\$150.00	\$0.00	
11101010.2	C	Local Not for Profit - Full Day	\$31.82	\$3.18	<b>\$35.00</b>	\$35.00	\$0.00	
11101010.2	C	Local Not for Profit - Half Day	\$18.18	\$1.82	<b>\$20.00</b>	\$20.00	\$0.00	
11101010.2	C	Local Not for Profit - per hour	\$4.55	\$0.45	<b>\$5.00</b>	n/a	n/a	
11101010	C	Cleaning Fee - if not fully cleaning yourself after the event	\$68.18	\$6.82	<b>Cost of cleaner - min \$75</b>	Cost of cleaner - min \$75	N/A	Cost of cleaners wages
		<b>EQUIPMENT HIRE</b>						
11101010.2	C	Chair - per day	\$0.91	\$0.09	<b>\$1.00</b>	\$1.00	\$0.00	
11101010.2	C	Trestle Table - per day	\$5.45	\$0.55	<b>\$6.00</b>	\$6.00	\$0.00	
11101010.2	C	BBQ - per day	\$9.18	\$0.92	<b>\$10.00</b>	\$10.00	\$0.00	
14080020	C	Bond	NA	Nil	<b>\$100.00</b>	\$100.00	\$0.00	
11101010.2	C	Portable PA System - Local Not for Profit organisation	NA	Nil	<b>\$0.00</b>	\$0.00	\$0.00	
11101010.2	C	Portable PA System - Social & Commercial Hire	\$50.00	\$5.00	<b>\$55.00</b>	\$55.00	\$0.00	
14080020	C	Portable PA System - Bond	NA	Nil	<b>\$200.00</b>	\$200.00	\$0.00	Bond refunded once item returned in same condition as hired
		<b>BREMER BAY TOWN HALL</b>						
		Facility is managed and fees set by Bremer Bay Community Resource Centre						
		<b>JERRAMUNGUP ENTERTAINMENT CENTRE</b>						
11103010	C	Meeting Rooms - Commercial	\$86.36	\$8.64	<b>\$95.00</b>	\$95.00	\$0.00	
11103010	C	Meeting Rooms - Social	\$54.55	\$5.46	<b>\$60.00</b>	\$60.00	\$0.00	
11103010	C	Meeting Rooms - Local Not for Profit	\$13.64	\$1.36	<b>\$15.00</b>	\$15.00	\$0.00	
11103010	C	Main Hall - Full Day until 5pm - Local Not for Profit & Social	\$145.45	\$14.55	<b>\$160.00</b>	\$160.00	\$0.00	
11103010	C	Main Hall - Night from 5pm - Local Not for Profit & Social	\$236.36	\$23.64	<b>\$260.00</b>	\$260.00	\$0.00	
11103010	C	Main Hall - Day OR Night - Commercial Non-Resident	\$290.91	\$29.09	<b>\$320.00</b>	\$320.00	\$0.00	
11103010	C	Main Hall - Casual Court Hire per hour	\$18.18	\$1.82	<b>\$20.00</b>	\$20.00	\$0.00	
14080020	C	Main Hall - Refundable Bond	NA	Nil	<b>\$120.00</b>	\$120.00	\$0.00	
11103010	C	Affiliation/Annual Full Access Fee - Jerramungup District Basketball Association	\$2,609.93	\$260.99	<b>\$2,870.92</b>	\$2,803.63	\$67.29	
11103010	C	Affiliation/Annual Full Access Fee - Jerramungup Netball Club	\$1,945.38	\$194.54	<b>\$2,139.92</b>	\$2,089.77	\$50.15	
11103010	C	Affiliation/Annual Full Access Fee - Jerramungup District High School	\$728.87	\$72.89	<b>\$801.76</b>	\$782.97	\$18.79	
		<b>DAMAGE</b>						
		damage to buildings and equipment hired will incur a 20% loading on top of repair cost to cover administration		yes	<b>At Cost + 20%</b>	At Cost + 20%	\$0.00	Cost of the local government for providing the service or goods
		<b>SWIMMING POOL FEES</b>						
11102010	C	Full Season family pass (2 adults and 2 children, 1 adult and 3 children)	\$163.64	\$16.36	<b>\$180.00</b>	\$180.00	\$0.00	
11102010	C	Full season single adult pass	\$100.00	\$10.00	<b>\$110.00</b>	\$110.00	\$0.00	
11102010	C	Full Season child pass (only to be purchased with an adult or family pass)	\$45.45	\$4.55	<b>\$50.00</b>	\$50.00	\$0.00	
11102010	C	Full Season Seniors pass (WA senior cardholders)	\$54.55	\$5.45	<b>\$60.00</b>	\$60.00	\$0.00	
11102010	C	Monthly Seniors pass (WA senior cardholders)	\$9.09	\$0.91	<b>\$10.00</b>	\$10.00	\$0.00	
11102010	C	Monthly single adult pass	\$27.27	\$2.73	<b>\$30.00</b>	\$30.00	\$0.00	
11102010	C	Monthly family pass (2 adults and 2 children, 1 adult and 3 children)	\$36.36	\$3.64	<b>\$40.00</b>	\$40.00	\$0.00	
11102010	C	Monthly child pass (only to be purchased with an adult or family pass)	\$9.09	\$0.91	<b>\$10.00</b>	n/a	n/a	
11102010	C	Vacswim only	\$27.27	\$2.73	<b>\$30.00</b>	\$30.00	\$0.00	
11102010	C	Casual Entry under Keyholder supervision (per person)	\$3.64	\$0.36	<b>\$4.00</b>	\$4.00	\$0.00	
14080020	C	Key bond	\$0.00	\$0.00	<b>\$40.00</b>	\$40.00	\$0.00	Cost of key replacement if not returned
14080020	C	Pool Party Bond	\$0.00	\$0.00	<b>\$50.00</b>	n/a	n/a	Cost for cleaning if required
		<b>SCHEDULE 13 - ECONOMIC SERVICES</b>						
		<b>MILLERS POINT</b>						
11302010.2	C	Camping Fees - Per person (aged 16+ years) per night	\$9.09	\$0.91	<b>\$10.00</b>	\$10.00	\$0.00	
11302010.2	C	Annual Camping Fee (6 months) for Licensed Professional Fisherman	\$590.91	\$59.09	<b>\$650.00</b>	\$650.00	\$0.00	
11302010.2	C	Monthly Camping Fee for Licensed Professional Fisherman	\$100.00	\$10.00	<b>\$110.00</b>	\$110.00	\$0.00	
11302010.2	C	Annual Fee for existing shack owners	\$590.91	\$59.09	<b>\$650.00</b>	\$650.00	\$0.00	Cost of the local government for providing the service or goods

## SHIRE OF JERRAMUNGUP FEES AND CHARGES 2025/2026

Account Code	Statutory/ Council	Particulars	2025/26 (ex GST)	GST	2025/26 Total (Inc. GST as applicable)	2024/25 Total (Inc. GST as applicable)	Increase/ (Decrease)	Develop Rationale for price / Authority to Set Fee
		<b>STANDPIPE WATER</b>						
11307010	C	1 kL (per 1,000 Litres) - Commercial	NA	Nil	\$12.00	\$11.00	\$1.00	Recovery of Water Corporation costs
11307010	C	1 kL (per 1,000 Litres) - Private	NA	Nil	\$10.50	\$9.50	\$1.00	
11307010	C	1 kL (per 1,000 Litres) during water restrictions/deficiency	NA	Nil	\$7.00	\$6.00	\$1.00	
11307010	C	Minimum Charge	NA	Nil	\$50.00	\$50.00	\$0.00	
		<b>BUILDING FEES</b>						
		<b>Statutory - Building Services (Complaint Resolution and Administration) Act 2011 &amp; Regulations 2011</b>						
		<b>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.</b>						
11303010	S	<b>APPLICATION FOR BUILDING / DEMOLITION</b> 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
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 issued by Shire Building surveyor - Class 1 to 10 buildings outside the Shire of Jerramungup boundaries (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 issued by Shire Building surveyor - Class 2 to 9 buildings outside the Shire of Jerramungup boundaries (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)	NA	Nil	0.32% of estimated value as determined by the LGA	0.32% of estimated value as determined by the LGA		
11303010	C	Application to amend a Building Permit	NA	Nil	\$110.00	\$110.00		
		<b>APPLICATION FOR OCCUPANCY PERMITS / BUILDING APPROVAL CERTIFICATES</b>						
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
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	

## SHIRE OF JERRAMUNGUP FEES AND CHARGES 2025/2026

Account Code	Statutory/ Council	Particulars	2025/26 (ex GST)	GST	2025/26 Total (Inc. GST as applicable)	2024/25 Total (Inc. GST as applicable)	Increase/ (Decrease)	Develop Rationale for price / Authority to Set Fee
		<b>SECOND HAND DWELLINGS</b>						
11303010	<b>S</b>	Inspection	NA	Nil	<b>As per legislation</b>	As per legislation	N/A	As per Legislation
		<b>STATUTORY BUILDING LEVIES</b>						
11303010	<b>S</b>	Building and Construction Industry Training Fund. Levy - % of value when building work is valued over \$20,000.00	NA	Nil	<b>0.2% of estimated value as determined by LGA</b>	As per legislation	N/A	As per Legislation
		<b>BUILDING SERVICES LEVY</b>						
		Levy is payable on estimated value of development						
11303010	<b>S</b>	Building permit, Demolition permit, Occupancy permit & Building Approval Certificate - up to \$45,000.00	NA	Nil	<b>\$61.65</b>	\$61.65	N/A	As per Legislation
11303010	<b>S</b>	Building permit, Demolition permit, Occupancy permit & Building Approval Certificate - over \$45,000.00	NA	Nil	<b>0.137% of estimated value as determined by LGA</b>	0.137% of estimated value as determined by LGA	N/A	
11303010	<b>S</b>	Occupancy Permit or Building Approval Certificate for Unauthorised Work - up to \$45,000	NA	Nil	<b>\$123.30</b>	\$123.30	\$0.00	
11303010	<b>S</b>	Occupancy Permit or Building Approval Certificate for Unauthorised Work - Over \$45,000	NA	Nil	<b>0.274% of estimated value of the unauthorised structure as determined by the LGA</b>	0.274% of estimated value of the unauthorised structure as determined by the LGA	N/A	
		<b>CROSSOVERS</b>						
	<b>C</b>	Maximum contribution for one standard crossover per assessment to a Council maintained road, paid at completion of crossover to Council Specifications.	NA	Nil	<b>\$500.00</b>	\$500.00	\$0.00	Provide affordable accessibility to all properties within the Shire
		See the Shire's Crossover Guidelines and Specifications document for further information.						
		<b>OTHER FEES</b>						
11303010	<b>C</b>	Inspection of Unauthorised Structures	NA	Nil	<b>\$500.00</b>	\$500.00	\$0.00	Cost of the local government for providing the service or goods
11303010	<b>C</b>	Search & provide electronic copy of a Building permit	\$22.73	\$2.27	<b>\$25.00</b>	\$25.00	\$0.00	
11006010	<b>C</b>	Rural Street number - supply and erection of sign (Rural Road Number)	\$60.00	\$6.00	<b>\$66.00</b>	\$66.00	\$0.00	
14080020	<b>C</b>	Verge Bond - Verge, Road and Kerb Damage	NA	Nil	<b>\$2,000.00</b>	\$2,000.00	\$0.00	Bond refunded once works completed and is inspected as satisfactory.
14080020	<b>C</b>	Footpath Bond - Footpath, Verge, Road and Kerb Damage	NA	Nil	<b>\$3,000.00</b>	\$3,000.00	\$0.00	
14080020	<b>C</b>	Second Hand Transportable Building Bond	NA	Nil	<b>\$10,000.00</b>	\$10,000.00	\$0.00	
		<b>SCHEDULE 14 - OTHER PROPERTY AND SERVICES</b>						
		<b>ENGINEERING SERVICES</b>						
		<b>PRIVATE WORKS, SAND, MULCH AND GRAVEL</b>						
		there is a 15% administration fee for private rate payers, and a 30% fee for Business and contractors						
11401000	<b>C</b>	Private Works (materials, plant and labour) availability to be discussed with the Manager of Works		Yes	<b>Cost + 15/30%</b>	Cost + 15/30%	\$0.00	Wet plant hire, cost of fuel, materials and Shire operator
11401000	<b>C</b>	Daily Hire for Emergency Services Trailer, Signs and Equipment	\$100.00	\$10.00	<b>\$110.00</b>	\$110.00	\$0.00	Cost of the local government for providing the service or goods