



SPECIAL COUNCIL MEETING

AGENDA

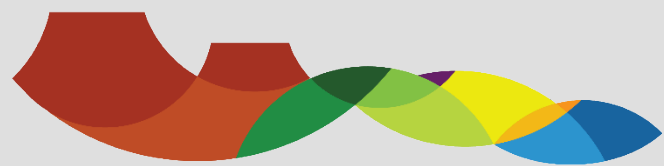
Budget Adoption

**4.00pm MONDAY
15/08/2022**

**COUNCIL CHAMBERS
NABAWA**

AUGUST 2022

SHIRE OF CHAPMAN VALLEY
Jamie Criddle
CHIEF EXECUTIVE OFFICER



SHIRE OF

Chapman Valley

love the rural life!

*"A thriving community, making
the most of our coastline, ranges
and rural settings to support us
to grow and prosper"*

DISCLAIMER



SHIRE OF

Chapman Valley

love the rural life!

No responsibility whatsoever is implied or accepted by the Shire of Chapman Valley for any act, omission or statement or intimation occurring during Council Meeting. The Shire of Chapman Valley disclaims any liability for any loss whatsoever and howsoever caused arising out of reliance by any person or legal entity on any such act, omission or statement or intimation occurring during Council or Committee Meetings.

Any person or legal entity who acts or fails to act in reliance upon any statement, act or omission made in a Council Meeting does so at that person's or legal entity's own risk.

The Shire of Chapman Valley warns that anyone who has any application or request with the Shire of Chapman Valley must obtain and should rely on WRITTEN CONFIRMATION of the outcome of the application or request of the decision made by the Shire of Chapman Valley.

Jamie Criddle
CHIEF EXECUTIVE OFFICER

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ORDER OF BUSINESS

1.0 DECLARATION OF OPENING/ANNOUNCEMENTS OF VISITORS

I would like to acknowledge the traditional owners of the land we are meeting on today, the Naaguja people, and we pay our respects to elders both past, present and emerging.

2.0 ANNOUNCEMENTS FROM THE PRESIDING MEMBER

3.0 RECORD OF ATTENDANCE/APOLOGIES/LEAVE OF ABSENCE (PREVIOUSLY APPROVED)

3.1 Attendees

3.2 Apologies

3.3 Previously Approved Leave of Absence (By Resolution of Council) Nil

4.0 PUBLIC QUESTION TIME

4.1 Response to Previous Public Questions on Notice

4.2 Public Question Time

5.0 APPLICATIONS FOR LEAVE OF ABSENCE (by Resolution of Council)

6.0 DISCLOSURE OF INTEREST

Members should fill in Disclosure of Interest forms for items in which they have a financial, proximity or impartiality interest and forward these to the Presiding Member before the meeting commences.

Section 5.60A:

“a person has a financial interest in a matter if it is reasonable to expect that the matter will, if dealt with by the local government, or an employee or committee of the local government or member of the council of the local government, in a particular way, result in a financial gain, loss, benefit or detriment for the person.”

Section 5.60B:

“a person has a proximity interest in a matter if the matter concerns –

- (a) a proposed change to a planning scheme affecting land that adjoins the person’s land; or
- (b) a proposed change to the zoning or use of land that adjoins the person’s land; or
- (c) a proposed development (as defined in section 5.63(5)) of land that adjoins the person’s land.”

Regulation 34C (Impartiality): “interest means an interest that could, or could reasonably be

perceived to, adversely affect the impartiality of the person having the interest and includes an interest arising from kinship, friendship or membership of an association.”

Item No.	Member/Officers	Type of Interest	Nature of Interest

7.0 PETITIONS/DEPUTATIONS/PRESENTATIONS

7.1 Petitions

Nil

7.2 Presentations

Nil

7.3 Deputations

Nil

8.0 CONFIRMATION OF MINUTES FROM PREVIOUS MEETINGS

Not Applicable

9.0 ITEMS TO BE DEALT WITH EN BLOC

10.0 OFFICERS REPORTS

10.1

Manager of Finance & Corporate Services

10.1 AGENDA ITEMS

10.1.1 Formal Adoption of 2022/2023 Annual Budget

10.1.1**Formal Adoption of the 2022/2023 Annual Budget**

PROPOSER:	Shire of Chapman Valley
SITE:	Shire of Chapman Valley
FILE REFERENCE:	306.08
PREVIOUS REFERENCE:	Nil
DATE:	15 August 2022
AUTHOR:	Dianne Raymond, Manager Finance & Corporate Services

SUPPORTING DOCUMENTS:

Ref	Title	Attached Under Separate Cover
10.1.1(a)	2022/2023 Statutory Annual Budget	✓
10.1.1(b)	2022/2023 Schedule of Fees & Charges	✓
10.1.1(c)	Statement of Objects and Reasons for Differential Rates	✓
10.1.1(d)	Local Government (COVID-19) Response) Amendment Order 2022	✓
10.1.1(e)	Corporate Management Procedure CMP-039 Financial Hardship 2022	✓

DISCLOSURE OF INTEREST

Nil

BACKGROUND

Between 1st June and 31st August each year, the Shire is required to adopt an annual budget for its municipal fund in accordance with Section 6.2 of the Local Government Act 1995 and the associated regulations.

COMMENT

This report seeks Council adoption of the Shire of Chapman Valley 2022/2023 Annual Budget, which has been compiled with regard to the principles contained in the Integrated Planning & Reporting documents. The preparation for the 2022/2023 annual budget continues to support the Local Government (COVID-19 Response) Ministerial Order 2022, Gazetted on 24 June 2022 to provide some continued financial relief to those impacted within the community by the economic downturn associated with the COVID-19 pandemic. These continue to be unprecedented considerations around the consequences and financial impacts of the COVID-19 pandemic to both the Shire revenue and expenditure and the ability of the community to recover. However, the sound financial principles which underpin the Long Term Financial Plan (LTFP) and 4 Year Corporate Business Plan (CBP) continue to be the basis of the budget process.

The Draft 2022/2023 Annual Budget was presented to Councillors at a Budget Workshops on 15 July 2022. The attached 2022/2023 Annual Budget has been prepared to include information required by the Local Government Act 1995, Local Government (Financial Management) Regulations 1996 and Australian Accounting Standards. All changes as directed by Council at the Budget Workshops have been incorporated into the final budget document.

Municipal Budget 2022/2023**1) Monthly Reporting Variances**

Each financial year Council is required to adopt a value or percentage, calculated in accordance with Australian Accounting Standard (AAS) 5, to be used in the statements of financial activity for reporting material variances between the budget allocations and the actual revenue and expenditure incurred for the month under review. A reporting variance with an amount of \$10,000 or 10% whichever is the greater is recommended for the 2022/2023 financial year.

2) Rates

At the Ordinary Council Meeting held on the 16 June 2022 Council agreed to advertise differential Unimproved Rates incorporating a 4.0% rate revenue increase. The proposed differential rates were advertised for 21 days as required by s6.36 (1) of the Local Government Act 1995, with no submissions received during the public comment period. The Statement of Objects and Reasons for proposed differential rates are attached to this report and available on the Shire website. The final draft of the 2022/2023 Annual Budget presented has been rate modelled on a 3.81% increase to rate revenue from the 2022/2023 financial year with an amendment to the rate in the dollar for the differential rating categories made to reflect the change from 4% to 3.81%. It must be understood some ratepayers; however, may still pay more rates and others less dependent on the implications of their individual revaluations.

The budget also includes a continuation of the following COVID-19 rates relief items as stipulated in the Local Government (COVID-19 Response) Ministerial Order 2022, Gazetted on 24 June 2022:

- Instalment interest rate 5.5% as the Shire has a COVID Financial Hardship Policy in place; and
- Overdue rate interest not to exceed 7%

There is no change to the minimum rate amount for the Gross Rental Value or Unimproved Value category. The pension rebate cap of \$750 and the seniors rebate cap of \$100 will remain at this level for 2022/2023. A COVID-19 Financial Hardship Policy has been adopted at the Ordinary Council Meeting held on the 21 July 2021 and amended for 2022/2023 (*refer Attachment 10.1.1 (e)*). This will be placed on the Shire website to support ratepayers unable to meet their rates commitment due to impacts of COVID-19 which comply with Ministerial Order 2022.

Rate in the dollars to be adopted are:

Rating Category	Rate in the Dollar C:\$	Minimum Rate \$
Gross Rental Value	9.6160	700
Unimproved Value		
UV Rural General	0.9447	400
UV Oakajee Industrial Estate	1.7878	400

3) Schedule of Fees & Charges

The Draft 2022/2023 Schedule of Fees and were presented at the Ordinary Council Meetings held on 16 June 2022 and 20 July 2022 and endorsed as below:

COUNCIL RESOLUTION

- 1 The proposed 2022/2023 Draft Fees and Charges as presented to Council, with the exception of all caravan and camping fees, be endorsed and included into the 2022/2023 Annual Budget in accordance with the requirements of the Local Government Act, 1995.
- 2 Council request the Tourism & Events Advisory Group review and present all caravan and camping fees to the July Ordinary Council Meeting.

Voting F8/A0

CARRIED

Minute Reference: 06/22-08

COUNCIL RESOLUTION/STAFF RECOMMENDATION

That the proposed 2022/2023 Draft Fees and Charges for camping areas as presented below be endorsed and included into the 2022/2023 Annual Budget in accordance with the requirements of the Local Government Act 1995.

- Tier 1 - \$15 per person per night; Pensioners \$10
- Tier 2 – \$10 per person per night
- Tier 3 – Donation only

*Council En Bloc Resolution
Voting F7/A0
CARRIED
Minute Reference: 07/22-03*

4) Elected Members Remuneration

Council endorsed Elected Member Remunerations as resolved at the Ordinary Council Meeting held on 16 June 2022 as below:

“That:

1 Council approves the following Elected Members allowances for the 2022/2023 Draft Budget:

	<i>Annual Attendance fees in lieu of Council meeting fees</i>	<i>Annual Allowance (President)</i>	<i>Annual Allowance (Deputy President) 25% of President</i>	<i>Annual Communication Allowance</i>	<i>Annual Travel Allowance</i>
<i>President</i>	<i>Maximum set by WASAT</i>	<i>\$10,000</i>	<i>N/A</i>	<i>\$500</i>	<i>\$50</i>
<i>Deputy President</i>		<i>N/A</i>	<i>\$2,500</i>	<i>\$500</i>	<i>\$50</i>
<i>Other Elected Members</i>		<i>N/A</i>	<i>N/A</i>	<i>\$500</i>	<i>\$50</i>

2 Payments be made six-monthly in arrears (i.e. December and June).

*Voting F8/A0
CARRIED
Minute Reference: 06/22-07
”*

STATUTORY ENVIRONMENT

Local Government Act 1995

Local Government (Financial Management) Regulations 1996

POLICY/PROCEDURE IMPLICATIONS

The budget is based on the principles contained in the Plan for the Future

FINANCIAL IMPLICATIONS

Specific financial implications are as outlined in the Draft 2022/2023 Annual Budget as attached for adoption

Long Term Financial Plan (LTFP):

LTFP has been taken into consideration.

Budget of financial income and expenditure for 2022/2023 financial year.

The overall objective of the proposed rates in the 2022/23 Budget is to provide for the net funding requirements of the Shire's services, activities, financing costs and the current and future capital requirements of the Shire.

Council has determined its required rates yield after taking into account all revenue sources, expenditure and efficiency measures as part of budget deliberations. In support of its measures to continue to ensure maximum efficiency and effectiveness within its operational costs, and in recognition of the slow growth in the economy, the Council requested that the 2022-23 rates be set at below the minimum levels set out in the Strategic Community Plan & LTFP .

Efficiency Gains

An important feature of this Budget is the various ongoing efficiency gains, business and or service improvement changes either made by the Organisation prior to budget adoption and/or planned for the coming year in the following areas:

- Reviewing the need for and remuneration of each position as vacancies arise;
- Disposal of under-utilised light fleet and plant;
- Disposal of surplus minor plant and equipment;
- Construction of a number of new assets as detailed in the Capital Works Program;
- Continuing the provision of services to other local governments on a fee-for-service basis;
- Encouraging innovation from Shire staff to suggest ideas that increase work efficiencies and productivity including systems and process development that can, where applicable reduce "red tape";
- Implementation and or further enhancement of digital solutions that improve finance, governance, and payroll functionality; and
- Reducing printing and stationary costs and demonstrating a commitment to a more "paperless" environment.

Key Operational Changes from 2021/22

The following operational changes are noted in this and upcoming Budgets:

- A Rates increase of 3.81%;
- A moderate increase for Elected Members remuneration and allowances;
- A budgeted provision of up to 6% (average) increase in employee wages and salaries has been applied given the National Fair Work decision to increase minimum wages by 5.2% (attraction/retention pressures);
- Due to Commonwealth Government legislation, superannuation contributions have increased from 10% to 10.5% and will continue to increase to 12% by 2025;
- Minimal Fees and Charges increases (if at all);
- Insurance premiums have increased by an average of 4%;
- There are significant increases in utilities (water electricity and gas); and
- There are significant cost increases to materials and resources needed to deliver project works, operations, and services in 2022/23; fuel costs have increased in the past 12 months by more than 70% and bitumen has increased by more than 35%

STRATEGIC IMPLICATIONS

Strategic Community Plan/Corporate Business Plan:

Ref	Objective	Strategy	Action
5.2	Be accountable and transparent in managing resources	Long Term Financial Management	Review Long Term Financial Plan regularly and maintain integration with other Strategic Plans within the Shire
5.3	Make informed decisions within resources and areas of responsibility	Council and Shire process formally incorporate integrated plans as references for decision making	Reference Strategic Community Plan, Corporate Business Plan, Asset Management Plan, Long Term Financial Plan and Workforce Plan regularly as part of decision-making process

CONSULTATION

While no specific community consultation has occurred on the Draft 2022/2023 Annual Budget, community consultation and engagement has previously occurred during development of the Building Maintenance & Capital Works Program.

In accordance with the requirements of section 6.36 of the Local Government Act 1995, a statement of intended differential rates and minimum payments was advertised seeking public submissions, and a statement of objects and reasons for the intended rates and minimum payments was made available from theShire website, with hardcopies provided at the administration office. No submissions were received by the closure date.

Councillors have been actively engaged in formulation of the Draft 2022/2023 Annual Budget through an invitation extended to submit items for budget consideration, the Draft Budget Workshops conducted in July 2022 enabling consideration of revenue and expenditure requirements, with wide-ranging discussion on efficiency measures throughout the budget options.

Extensive internal consultation has occurred across the organisation.

RISK ASSESSMENT

There is an associated minor low-level risk should council not comply with legislation and adopt the Budget prior to the 31st August.

Measures of Consequence							
Rating (Level)	Health	Financial Impact	Service Interruption	Compliance	Reputational	Property	Environment
Minor (2)	First aid injuries	\$1,001 - \$10,000	Short term temporary interruption – backlog cleared < 1 day	Some temporary non compliances	Substantiated, low impact, low news item	Localised damage rectified by routine internal procedures	Contained, reversible impact managed by internal response

VOTING REQUIREMENTS

Absolute Majority Vote Required - Recommendations 1 to 13

STAFF RECOMMENDATION

Recommendation 1:

That Council adopt the Statutory Budget for the Shire of Chapman Valley for the financial year ending 30th June 2022 pursuant to Section 6.2 of the Local Government Act 1995 and relevant prescribed Local Government Financial Management Regulations and incorporating the following:

1. *Statement of Comprehensive Income by Nature or Type;*
2. *Basis of Preparation*
3. *Statement of Comprehensive Income by Program;*
4. *Statement of Cash Flow;*
5. *Rate Setting Statement by Program*
6. *Notes to and Forming Part of the Budget including:*
 - a. *Rates and Service Charges;*
 - b. *Net Current Assets;*
 - c. *Reconciliation of Cash*
 - d. *Fixed Assets;*
 - e. *Asset Depreciation;*
 - f. *Information on Borrowings;*
 - g. *Lease Liabilities*
 - h. *Cash Backed Reserves;*
 - i. *Fees & Charges;*
 - j. *Grant Revenue;*
 - k. *Other Information;*
 - l. *Trust Information*
 - m. *Significant Accounting Policies*
7. *Schedule of Fees and Charges*

Recommendation 2:

That Council, in accordance with Section 6.32, 6.33, 6.34, 6.35, 6.36, 6.37 of the Local Government Act 1995 impose the following general & differential rates and minimum rates within the Shire of Chapman Valley boundaries in respect of the 2022/2023 financial year based upon current valuations:

Rating Category	Rate in the Dollar C:\$	Minimum Rate \$
Gross Rental Value	9.6160	700
Unimproved Value		
UV Rural General	0.9447	400
UV Oakajee Industrial Estate	1.7878	400

Recommendation 3:

INSTALMENT PLAN INTEREST RATE AND ADMINISTRATION CHARGE

That Council, in accordance with section 6.45(3) of the Local Government Act 1995 and clause 13 of the Local Government

(COVID-19 Response) Ministerial Order 2022, Gazetted on 24 June 2022, IMPOSE an instalment interest rate of 5.5% applicable to rate and service charge instalment arrangements, subject to:

- a. The interest rate cannot be applied to an excluded person, as defined in the Local Government (COVID-19 Response) Ministerial Order 2022, Gazetted on 24 June 2022, that has been determined as suffering financial hardship as a consequence of the COVID-19 pandemic in accordance with Council's COVID19 -Financial Hardship Corporate Management Policy (CMP-039).

Recommendation 4:

LATE PAYMENT INTEREST RATE

That Council, by ABSOLUTE MAJORITY, in accordance with section 6.51(1) of the Local Government (COVID-19 Response) Ministerial Order 2022, Gazetted on 24 June 2022, IMPOSE an interest rate of 7% applicable to overdue and unpaid rate and service charges, subject to:

- a. The interest rate cannot be applied to an excluded person, as defined in the Local Government (COVID-19 Response) Ministerial Order 2022, Gazetted on 24 June 2022, that has been determined as suffering financial hardship as a consequence of the COVID-19 pandemic in accordance with Council's COVID19 -Financial Hardship Corporate Management Policy (CMP-039).

Recommendation 5:

INSTALMENT PLAN DATES

That council provide the option for ratepayers to pay their rates as a single payment or by 2 or 4 equal instalments in accordance with section 6.45 of the Local Government Act 1995 and set the due dates as follows:

Full Payment and 1st Instalment Due Date 23 September 2022

Two Instalment Option

1 st Instalment due	23 September 2022
2 nd Instalment due	23 November 2022

Four Instalment Option

1 st Instalment due	23 September 2022
2 nd Instalment due	23 November 2022
3 rd Instalment due	23 January 2023
4 th Instalment due	27 March 2023

Recommendation 6:

WAIVER OF RATES

That Council grant a waiver of shire rates for 2022/2023 financial year to the following non-profit organisation holding property within the Shire of Chapman Valley. (NB: This property will still be required to pay the Emergency Services Levy):

- (a) The Yuna CWA

Recommendation 7:

ADOPTION OF 2022/2023 SCHEDULE OF FEES AND CHARGES

That Council, in accordance with section 6.16 of the Local Government Act 1995 confirm the adoption of the 2022/2023 Schedule of Fees and Charges effective 1 July 2022 as per Minute References 06/22-08 & 07/22-03

Recommendation 8:

ADOPTION OF 2022/2023 RUBBISH REMOVAL CHARGES

That Council, in accordance with section 6.16 of the Local Government Act 1995, impose the following charges for the removal of waste:

- i. the 2022/2023 Domestic Rubbish Removal Charges
\$467.00* for a weekly service 240ltr bin

**indicates GST free service*

- ii. the 2022/2023 Commercial Rubbish Removal Charges
\$483.00 for a weekly service of 1 - 5 240ltr bin
\$405.00 for a weekly service of 6 - 15 240ltr bin
\$356.00 for a weekly service of 15 or more 240ltr bin

Recommendation 9:

That Council endorse the 2022/2023 Emergency Services Levy fixed rate set for Category 5 regions; and in accordance with the Minister for Emergency Services special determination authorising local governments to waive Emergency Services Levy interest amounts payable by a person considered by the local government to be suffering financial hardship as a result of the COVID-19 Pandemic. The interest rate to be charged for the late payment of Emergency Services Levy by property owners for 2022/2023 has been declared at 7% per annum.

Recommendation 10:

ELECTED MEMBERS FEES AND ALLOWANCES FOR 2022/2023

As per Council Resolution Min Ref 06/22-07 the following Elected Members allowances are adopted for inclusion into the 2022/2023 Annual Budget:

	Annual Attendance fees in lieu of Council meeting fees	Annual Allowance (President)	Annual Allowance (Deputy President) - 25% of President	Annual Communication Allowance	Annual Travel Allowance
President	Maximum set by WASAT	\$10,000	N/A	\$500	\$50
Deputy President		N/A	\$2,500	\$500	\$50
Other Elected Members		N/A	N/A	\$500	\$50

Recommendation 11:

That Council adopt the Revenue and Expenditure as detailed in the 2022/2023 Annual Budget.

Recommendation 12:

MATERIAL VARIANCE REPORTING 2022/2023

In accordance with Clause 34A(5) of the Local Government (Financial Management) Regulations, 1996 that Council adopt a reporting variance of \$10,000 or 10% whichever is the greater.

Recommendation 13:

CMP-039 COVID FINANCIAL HARDSHIP

That Council amend the Corporate Management Procedure CMP-039 COVID Financial Hardship to include Ministerial Order 2022, Gazetted on 24 June 2022 to provide some continued financial relief in 2022/2023 to ratepayers suffering hardship due to COVID-19

11.0 ELECTED MEMBERS MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN
Nil

12.0 NEW BUSINESS OF AN URGENT NATURE INTRODUCED BY DECISION OF THE MEETING

13.0 DELEGATES REPORTS

14.0 ANNOUNCEMENTS BY PRESIDING MEMBER WITHOUT DISCUSSION

15.0 MATTERS FOR WHICH MEETING TO BE CLOSED TO MEMBERS OF THE PUBLIC
Nil

16.0 CLOSURE



SOURCE DOCUMENTATION

Proposed 2022/2023 Fees and Charges

Shire of Chapman Valley
Budget For the Year Ended 30 June 2023
Fees and Charges Effective 1 July 2022



ADMINISTRATION	Proposed Fees & Charges for financial year 2022/2023	Endorsed Fees & Charges 2021/2022	Charge Basis	GST
Account Enquiries and Requisitions				
Rates Account Enquiry Only (No Requisitions)	\$30.00	\$30.00	Per Lot	GST N/A
Orders And Requisitions Account Enquiry (No Rates)	\$60.00	\$60.00	Per Lot	GST N/A
Rates, Orders And Requisitions Account Enquiry	\$90.00	\$90.00	Per Lot	GST N/A
Instalment Administration Fee	\$9.00	\$9.00	Per Instalment	GST N/A
Instalment Interest Charge	5.50%	5.50%	Upper limit LGA	GST N/A
Penalty Interest On Overdue Rates And Debtors Current	7.00%	7.00%	Upper limit LGA	GST N/A
Administration fee for Debt Clearance confirmation	Cost plus \$25.00	Cost plus \$25.00	Per Assessment	Inc GST
Administration fee for Debt Recovery	\$30.00	\$30.00	Per Assessment	Inc GST
Recovery of Dishonour Fees	Cost plus \$11.00	Cost plus \$11.00	Per item	Inc GST
DFES ESL Penalty Interest	7.00%	7.00%	As per legislation	
Postal Boxes at Shire Office				
Deposit to cover fitting new lock if keys not handed in	Cost Recovery	\$64.00	Recover cost as required per Post Box	GST N/A
Annual fee for use of box - Non Pensioner	\$64.00	\$64.00		Inc GST
Discounted Annual fee - 25% discount based on Seniors Rate Eligibility Criteria	\$48.00	\$48.00	Per Post Box	Inc GST
Discounted Annual fee - 50% discount based on Full Pensioner Rate Eligibility Criteria	\$32.00	\$32.00	Per Post Box	Inc GST
Additional keys - cost recovery plus admin fee \$20	\$0.00	\$0.00	Per Post Box	Inc GST
Copy of Rate Notice - electronic only				
	\$5.00	\$5.00	Per Copy	GST N/A
Library Services				
Lost or damaged materials while on loan	Replacement cost plus 10% admin fee	Replacement cost plus 10% admin fee	Per item	Inc GST
Maps				
Tourism Maps of Shire	Cost Recovery	Cost Recovery	Per Map	Inc GST
	No Charge	No Charge	No Charge	
Heritage Inventory Booklet				
	\$27.50	\$27.50	No Charge	Inc GST
Photocopying				
Black and White	\$0.60	\$0.60	Per A4 sheet	Inc GST
Colour	\$2.05	\$2.05	Per A4 sheet	Inc GST
Black and White	\$1.10	\$1.10	Per A3 sheet	Inc GST
Colour	\$3.18	\$3.15	Per A3 sheet	Inc GST
Council Minutes - Copies				
	\$27.50	\$27.50	Per Copy	Inc GST

ADMINISTRATION	Proposed Fees & Charges for financial year 2022/2023	Endorsed Fees & Charges 2021/2022	Charge Basis	GST
Binding				
Softcover	\$7.70	\$7.70	Per Item	Inc GST
Wire Comb	\$5.50	\$5.50	Per Item	Inc GST
Plastic Comb	\$4.40	\$4.40	Per Item	Inc GST
Laminating				
A4 per sheet	\$2.20	\$2.20	Per Item	Inc GST
A3 per sheet	\$2.75	\$2.75	Per Item	Inc GST
Electoral Rolls	\$20.00	\$20.00	Per Roll Owners & Occupiers Only	GST N/A
Freedom of Information Charges (as set by FOI Act Regulations 1993)				
			As per current legislation	
Personal Information about the applicant	No Fee	No Fee	No Charge	
Application fee (for non personal information)	\$30.00	\$30.00	Per Application	GST N/A
Charge for time dealing with application	\$30.00	\$30.00	Per Hour or Pro Rata	GST N/A
Access time supervised by staff	\$30.00	\$30.00	Per Hour or Pro Rata	GST N/A
Photocopying staff time	\$30.00	\$30.00	Per Hour or Pro Rata	GST N/A
Photocopy	\$0.20	\$0.20	Per Sheet	Inc GST
Transcribing from tape, film or computer	\$30.00	\$30.00	Per Hour or Pro Rata	GST N/A
Film or computer information	At Cost	At Cost	Cost Recovery	Inc GST
Delivery, packaging and postage	At Cost	At Cost	Cost Recovery	Inc GST
Advance deposit which may be required by an agency under section 18(1) of the Act, expressed as a percentage of the estimated charges which will be payable in excess of the application fee	25%	25%	From Estimated Charges	GST N/A
Further advance deposit which may be required by an agency under section 18(4) of the Act, expressed as a percentage of the estimated charges which will be payable in excess of the application fee	75%	75%	From Estimated Charges	GST N/A
Further advance deposit may be required to meet the charges for dealing with the application.				
For financially disadvantaged applicants with prescribed pensioner concession cards, the charge payable may be reduced by 25% at the CEO's discretion.				

PROPERTY HIRE	Proposed Fees & Charges for financial year 2022/2023	Endorsed Fees & Charges 2021/2022	Charge Basis	GST
Venue Hire				
Note: The CEO is to impose bonds on the hire of Council facilities at their discretion				
All Venues Refundable Bond - Events without Liquor	\$530.00	\$530.00	Bonds to be imposed at CEOs discretion	GST N/A
All Venues Refundable Bond - Events with Liquor	\$700.00	\$700.00	Bonds to be imposed at CEOs discretion	GST N/A
All Venues Bond - Long Term Key Bond	\$50.00	\$50.00	Bonds to be imposed at CEOs discretion	GST N/A
Annual Booking Fee - All Community Centres & Halls (Up to 2 uses per week only)	\$586.00	\$586.00	Per Venue Per Annum	Inc GST
Exemptions: Chapman Valley & Yuna Primary School P & C's Refer Statutory Budget Notes	\$0.00	\$0.00	Per Annum	Inc GST
All Venue Hire Local Community Member	\$50.00	\$50.00	Upon supply of proof to evidence either a ratepayer or resident	Inc GST
All Venue Hire Non Local Community Member	\$150.00	\$150.00	Per Venue Per Use	Inc GST
<u>Nabawa Community Centre</u>				
All Venue Hire Non Local Community Member	\$150.00	\$150.00	Per Venue Per Use	Inc GST
All Venue Hire Local Community Member	\$50.00	\$50.00	Upon supply of proof to evidence either a ratepayer or resident	Inc GST
<u>Nabawa Library - Meeting Use Only</u>				
All Venue Hire to Local Community Groups ONLY	\$50.00	\$50.00	Meeting use only & Subject to lockable library shelving	Inc GST
<u>Yuna Multipurpose Community Centre</u>				
All Venue Hire Non Local Community Member	\$150.00	\$150.00	Per Venue Per Use	Inc GST
All Venue Hire Local Community Member	\$50.00	\$50.00	Upon supply of proof to evidence either a ratepayer or resident	Inc GST
Main Hall only	\$88.00	\$88.00	per use	Inc GST
Kitchen	\$55.00	\$55.00	per use	Inc GST
Creche/Small Meeting Room	\$44.00	\$44.00	per use	Inc GST
<u>Yuna Hall</u>				
All Venue Hire Non Local Community Member	\$150.00	\$150.00	Per Venue Per Use	Inc GST
All Venue Hire Local Community Member	\$50.00	\$50.00	Upon supply of proof to evidence either a ratepayer or resident	Inc GST

PROPERTY HIRE	Proposed Fees & Charges for financial year 2022/2023	Endorsed Fees & Charges 2021/2022	Charge Basis	GST
<u>Nabawa Recreation Centre</u>				
All Venue Hire Non Local Community Member	\$150.00	\$150.00	Per Venue Per Use	Inc GST
All Venue Hire Local Community Member	\$50.00	\$50.00	Upon supply of proof to evidence either a ratepayer or resident	Inc GST
Whole of stadium facilities	\$150.00	\$150.00	per use	Inc GST
Clubrooms (Upstairs area)	\$75.00	\$75.00	per use	Inc GST
Changerooms (1 section only)	\$22.00	\$22.00	per use	Inc GST
Kitchen (downstairs)	\$50.00	\$50.00	per use	Inc GST
Basketball Courts	\$55.00	\$54.00	per use	Inc GST
Oval, Kitchen, Clubroom and Changerooms Hire	\$165.00	\$165.00	per use	Inc GST
<u>Bill Hemsley Park Community Centre</u>				
All Venue Hire Non Local Community Member	\$150.00	\$150.00	Per Venue Per Use	Inc GST
All Venue Hire Local Community Member	\$50.00	\$50.00	Upon supply of proof to evidence either a ratepayer or resident	Inc GST
Whole of facilities	\$150.00	\$150.00	per use	Inc GST
<u>Nanson Showgrounds</u>				
All Venue Hire Non Local Community Member	\$150.00	\$150.00	Per Venue Per Use	Inc GST
All Venue Hire Local Community Member	\$50.00	\$50.00	Upon supply of proof to evidence either a ratepayer or resident	Inc GST
Camping fees as below.				
Bond required as per All Venue Bond above				
Nanson Showgrounds Camping- Chapman Valley Show Carnival	\$275.00	\$275.00	Per Week Maximum stay 2 weeks	Inc GST
Kitchen Hire Exemption - Annual Ram Sale	Exempt	Exempt	Single Use Only	GST N/A
Furniture Hire				
Tables	\$10.00	\$10.00	each	Inc GST
Chairs	\$1.50	\$1.50	each	Inc GST
Portable Shade & 10 Chair Hire	\$127.27	\$110.00	per hire	Inc GST
Recreation Centre Facilities				
LI24 Chapman Valley Football Club	\$1,942.93	\$1,918.00	per annum -subject to change as per management license (reviewed by council annually at budget)	Inc GST
LI25 Chapman Valley Northampton Cricket Club (CVNCC)	\$1,608.64	\$1,588.00	per annum -subject to change as per management license (reviewed by council annually at budget)	Inc GST
Geraldton Regional Cricket Board - fixtures not involving the Chapman Valley Northampton Cricket Team	\$72.94	\$72.00	per game	Inc GST
LI 22 Tennis Club - Nabawa	\$406.21	\$401.00	per annum -subject to change as per management license (reviewed by council annually at budget)	Inc GST
Badminton Club	\$19.25	\$19.00	per use	Inc GST
LI18 Chapman Valley Western Riding Club - Showgrounds Reserve	\$484.21	\$478.00	per annum -subject to change as per management license (reviewed by council annually at budget)	Inc GST
LI13 Chapman Valley Agricultural Society - Showgrounds Reserve	\$484.21	\$478.00	per annum -subject to change as per management license (reviewed by council annually at budget)	Inc GST
LI16 Yuna Multipurpose Community Centre - CABY Management License	\$1,809.22	\$1,786.00	per annum -subject to change as per management license (reviewed by council annually at budget)	Inc GST
LI20 KiteWest Water Sports & Tours	\$586.53	\$579.00	per annum -subject to change as per ground lease -rent review date 1 July each year Expires 30/06/2022	Inc GST
LI23 Chapman Valley Historical Society	\$0.00	\$0.00	per annum -subject to change as per management license Peppercorn on demand expire 21/04/2027	Inc GST
L12 Mens Shed Inc	\$0.00	\$0.00	per annum -subject to change as per management license Peppercorn on demand	Inc GST

PROPERTY HIRE Cont	Proposed Fees & Charges for financial year 2022/2023	Endorsed Fees & Charges 2021/2022	Charge Basis	GST
Caravan and Camping Fees				
Tier 1 - Camping Fees Coronation Beach - Non Pensioner	\$15.00	\$15.00	Per Person Per Night 1) Maximum of thirty (30) days in one financial year period for all campers	Inc GST
Tier 1 - Camping Fees Coronation Beach - Pensioner	\$10.00	\$10.00	Per Person Per Night 1) Maximum of thirty (30) days in one financial year period for all campers	Inc GST
	No Charge	No Charge	Children Under 16 when accompanied by an adult	GST N/A
Tier 3 Camping Fees Yuna Hall - Non Pensioner	\$0.00	\$0.00	Donation Only 1) Maximum of two (2) nights - unless otherwise approved by CEO	Inc GST
Tier 3 Camping Fees Yuna Hall - Pensioner	\$0.00	\$0.00	Donation Only 1) Maximum of two (2) nights - unless otherwise approved by CEO	Inc GST
Tier 3 - Camping Fees Fig Tree Crossing Reserve - Non Pensioner	\$0.00	\$15.00	Per Person Per Night 1) Overnight only - unless otherwise approved by CEO	Inc GST
Tier 3 - Camping Fees Fig Tree Crossing Reserve - Pensioner	\$0.00	\$10.00	Per Person Per Night 1) Overnight only - unless otherwise approved by CEO	Inc GST
Tier 3 - Camping Fees Yuna Golf Club Reserve - Non Pensioner	\$0.00	\$15.00	Per Person Per Night 1) Maximum of two (2) nights - unless otherwise approved by CEO	Inc GST
Tier 3 - Camping Fees Yuna Golf Club Reserve - Pensioner	\$0.00	\$10.00	Per Person Per Night 1) Maximum of two (2) nights - unless otherwise approved by CEO	Inc GST
Tier 3 - Camping Fees Nabawa Oval Reserve - Non Pensioner	\$0.00	\$15.00	Per Person Per Night 1) Maximum of two (2) nights - unless otherwise approved by CEO	Inc GST
Tier 3 - Camping Fees Nabawa Oval Reserve - Pensioner	\$0.00	\$10.00	Per Person Per Night 1) Maximum of two (2) nights - unless otherwise approved by CEO	Inc GST
Tier 2 - Camping Fees Nanson Showground Reserve - All	\$10.00	\$15.00	Per Person Per Night 1) Maximum of two (2) nights - unless otherwise approved by CEO	Inc GST
Property Leases/licenses				
AG22 E O'Donnell	\$150.00	\$0.00	Legal agreement - license for grazing - \$150 + GST Expires 31/12/2022	Ex GST
AG23 E O'Donnell	\$150.00	\$0.00	Legal agreement - license for grazing - \$150 + GST Expires 31/12/2022	Ex GST
AG24 T Cooper	\$150.00	\$0.00	Legal agreement - license for grazing - \$150 + GST Expires 30/06/2026	Ex GST
LI17 - T Jeffrey	\$1.00	\$0.00	as per license agreement \$1.00 on demand Expire 30/06/2025	Ex GST
Animal Traps -Bond	\$55.00	\$55.00	Hire Agreement	Inc GST

REFUSE CHARGES	Proposed Fees & Charges for financial year 2022/2023	Endorsed Fees & Charges 2021/2022	Charge Basis	GST
Waste Management Charge - Domestic	\$467.00	\$367.00	per service per annum	GST N/A
Waste Management Charge - Commercial	\$483.00	\$380.00	per service per annum for 1-5 bins	Inc GST
Waste Management Charge - Commercial	\$405.00	\$318.00	per service per annum for 6-14 bins	Inc GST
Waste Management Charge - Commercial	\$356.00	\$280.00	per service per annum 15+ bins	Inc GST
Refuse Site Charges (Non Residents)				
Lawnclippings and greenwaste	\$41.00	\$40.00	per m3 (Ute or Trailer load)	Inc GST
Any/all household rubbish (deemed to be generated day to day)	\$49.00	\$48.00	per m3 (Ute or Trailer load)	Inc GST
Building/backyard rubble under 0.4 m3 (approximately 2 wheelbarrows)	\$49.00	\$48.00	per m3 (Ute or Trailer load)	Inc GST
Household oil (under 20 litres)	\$49.00	\$48.00	up to 20 litres	Inc GST
Special Burial (by prior arrangement only):				
Paint containers and medical waste	\$213.00	\$210.00	per m3 for first m3 or less	Inc GST
Crayfish offal or similar	\$213.00	\$210.00	per m3 for first m3 or less	Inc GST
Commercial Items				
General waste	\$49.00	\$48.00	per m3 (Ute or Trailer load)	Inc GST
Syringe containers - first 7 litres	\$29.00	\$28.00	for first 7 litre container	Inc GST
- per litre thereafter	\$14.00	\$13.00	per litre thereafter	Inc GST
Cardboard	\$14.00	\$13.00	per m3 (Ute or trailer load)	Inc GST
PRIVATE WORKS	Proposed Fees & Charges for financial year 2022/2023	Endorsed Fees & Charges 2021/2022	Charge Basis	GST
Private Works (Includes Operator)				
Grader Hire	\$255.00	\$254.00	per hour	Inc GST
Truck Hire (incl trailer/water tanker or side-tipper if required)	\$303.00	\$302.00	per hour	Inc GST
Light Truck Hire	\$254.00	\$253.00	per hour	Inc GST
Roller Hire - Vibrating	\$218.00	\$218.00	per hour	Inc GST
Backhoe	\$278.00	\$278.00	per hour	Inc GST
Bobcat (Skidsteer) Hire	\$232.00	\$231.00	per hour	Inc GST
Other plant not listed	\$0.00	\$0.00	As quoted by MWS for Private Works	Inc GST
Yellow Sand - Yuna	\$3.00	\$3.00	per cubic meter	Inc GST
Gravel	\$8.00	\$8.00	per cubic meter	Inc GST
Aggregate	\$64.00	\$64.00	per cubic meter	Inc GST
Other	\$0.00	\$0.00	Minimum charge \$100 per truck load plus plant hire rates	
Administration Fee	\$36.00	\$36.00		Inc GST
Labour only - plant operators	\$77.00	\$76.00	per hour	Inc GST
Labour only - senior works staff (Works supervisor/leading hand)	\$102.00	\$102.00	per hour	Inc GST

LAW, ORDER & PUBLIC SAFETY	Proposed Fees & Charges for financial year 2022/2023	Endorsed Fees & Charges 2021/2022	Charge Basis	GST
Dog Registrations				
As per current legislation				
Unsterilised Dog 1 Year	\$50.00	\$50.00	Dog Act & Regulations	GST N/A
Unsterilised Dog 3 Years	\$120.00	\$120.00	Dog Act & Regulations	GST N/A
Unsterilised Dog Lifetime	\$250.00	\$250.00	Dog Act & Regulations	GST N/A
Sterilised Dog 1 Year	\$20.00	\$20.00	Dog Act & Regulations	GST N/A
Sterilised Dog 3 Years	\$42.50	\$42.50	Dog Act & Regulations	GST N/A
Sterilised Dog Lifetime	\$100.00	\$100.00	Dog Act & Regulations	GST N/A
Dog kept in approved establishment licensed under s.27	\$200.00	\$200.00	Dog Act & Regulations	GST N/A
Sterilisation Certificate must be produced				
Dog Impounding Fees				
1st Day	\$30.00	\$30.00	For first day	GST N/A
Subsequent Days	\$15.00	\$15.00	per day	GST N/A
Sustenance	\$7.00	\$7.00	per day	GST N/A
Microchip of any impounded dog or cat	\$44.00	\$44.00		Inc GST
Dog Act 1976				
Unregistered Dog	\$200.00	\$200.00	per offence	GST N/A
Dog causing a nuisance	\$200.00	\$200.00	per offence	GST N/A
Dog in a public place without collar	\$200.00	\$200.00	per offence	GST N/A
Owners details and registration tag not on collar	\$200.00	\$200.00	per offence	GST N/A
Dog in a public place without a collar or tag	\$200.00	\$200.00	per offence	GST N/A
Dog not held by a leash in public	\$200.00	\$200.00	per offence	GST N/A
Uncontrolled dog in exercise/ rural area	\$200.00	\$200.00	per offence	GST N/A
Cat Registrations				
As per current legislation				
Sterilised Male or Female 1 Year	\$20.00	\$20.00	Cat Act & Regulations	GST N/A
Sterilised Male or Female 3 Year	\$42.00	\$42.00	Cat Act & Regulations	GST N/A
Sterilised Male or Female Whole of Life	\$100.00	\$100.00	Cat Act & Regulations	GST N/A
Sterilisation Certificate must be produced				
Cat Impounding Fees				
1st Day	\$28.00	\$28.00	For first day	GST N/A
Subsequent Days	\$11.00	\$11.00	per day	GST N/A

Cat Act 2011				
Unregistered Cat	\$200.00	\$200.00	per offence	GST N/A
Failure to ensure cat is wearing its registration tag in public	\$200.00	\$200.00	per offence	GST N/A
Removing, or interfering with, a cat's registration tag	\$200.00	\$200.00	per offence	GST N/A
Failure to ensure cat is microchipped	\$200.00	\$200.00	per offence	GST N/A
Removing, or interfering with, a cat's microchip	\$200.00	\$200.00	per offence	GST N/A
Failure to ensure cat is sterilised	\$200.00	\$200.00	per offence	GST N/A
Identifying a cat as sterilised that is not	\$200.00	\$200.00	per offence	GST N/A
Transfer of a cat that is not microchipped (and is not exempt)	\$200.00	\$200.00	per offence	GST N/A
Transfer of a cat that is not sterilised (and is not exempt)	\$200.00	\$200.00	per offence	GST N/A
Failure to notify local government or microchip database company of a new owner	\$200.00	\$200.00	per offence	GST N/A
Failure to notify local government or microchip database company of a change of details	\$200.00	\$200.00	per offence	GST N/A
Breeding cats, not being an approved cat breeder	\$200.00	\$200.00	per offence	GST N/A
Cats not to be offered as prizes	\$200.00	\$200.00	per offence	GST N/A
Refusal by alleged offender to give information on request	\$200.00	\$200.00	per offence	GST N/A

Abandoned Vehicles				
Towing/Impounding of Vehicles	Cost Recovery plus 10%	Cost Recovery plus 10%	Cost Recovery plus 10%	
Ranger Attendance	Cost Recovery plus 10%	Cost Recovery plus 10%	Cost Recovery plus 10%	

Fire Prevention				
Fire Prevention Works Infringed Properties	Cost Recovery plus 10%	Cost Recovery plus 10%	Cost Recovery plus 10%	
Ranger Attendance	Cost Recovery plus 10%	Cost Recovery plus 10%	Cost Recovery plus 10%	

CEMETERY CHARGES		Proposed Fees & Charges for financial year 2022/2023	Endorsed Fees & Charges 2021/2022	Charge Basis	GST
Cemetery					
1	1 Burial - Sinking, exhumation, reopening and closing a grave***	\$ 700.00	\$ 700.00	to a depth of 2.1metres	GST N/A
	Additional sinking ordered in excess of 2.1 metres***	\$ 75.00	\$ 75.00	Each additional 0.3 cubic metres or part thereof	GST N/A
4	Re-sinking and closing any grave***	\$ 700.00	\$ 700.00	For the purpose of second interment or exhumation	GST N/A
***Add 50% to charges above for burials on Saturdays and add 100% for burials on Sundays and Public Holidays					
	Removal of kerbing, tiles, grass, etc	\$42.00	\$42.00	per hour	GST N/A
	Plot reservation (Burial or Niche Wall)	\$285.00	\$285.00	per lot	GST N/A
2	2 Plot Charge (for land where grave is situated)	\$57.00	\$57.00	per lot	GST N/A
	Permission for Exhumation	\$25.00	\$25.00	For exhumation	GST N/A
5	Permission to erect a monument headstone and/or kerbing	\$27.00	\$27.00	Per monument headstone/kerbing	GST N/A
	Interment without specified notice - Extra	\$27.00	\$27.00	Extra for internment without notice	Inc GST
	Interment not in usual hours	\$27.00	\$27.00	Extra for internment without notice	Inc GST
	Single Niche Wall Position Fee	\$175.00	\$175.00	Single position	Inc GST
	Memorial Wall Position Fee	\$116.00	\$116.00	Single position	Inc GST
	Plaque for Niche Wall	\$480.00	\$440.00	Single position	Inc GST
3	3 Funeral Directors fee for conducting funeral within cemetery	\$25.00	\$25.00	Funeral Directors Fee	GST N/A
	Maximum fee paid by each (or any one) Funeral Director shall not in any financial year (1st July to 30th June), exceed the total amount of:	\$100.00	\$100.00	Maximum Funeral Direction Fee	GST N/A

BUILDING & HEALTH	Proposed Fees & Charges for financial year 2022/2023	Endorsed Fees & Charges 2021/2022	Charge Basis	GST
BUILDING PERMIT CHARGES - SET BY LEGISLATION NOT BY COUNCIL			Building Act	
			Value/Quantity	
Building Services Levy for building, demolition or occupancy permit because of damage caused by Severe Tropical Cyclone Seroja			Waiver as per Government Gazette 1469 20 April 2021	
Construction Training Fund (CTF) Levy over \$20,000	0.2%x total contract price (inclusive of GST) or \$200 in every \$100,000 worth of project value.	0.2%x total contract price (inclusive of GST) or \$200 in every \$100,000 worth of project value.	Set by legislation	GST N/A
Building Commission Levy (old BRB) under \$45,000	\$61.65	\$61.65	Set by legislation	GST N/A
Building Commission Levy (old BRB) over \$45,000	0.137% of value of work	0.137% of value of work	Set by legislation	GST N/A
Building Permit Application -Certified- Class 1 or 10 s16(1)	0.19% of value of work but not less than \$110.00	0.19% of value of work but not less than \$110.00	Set by legislation	GST N/A
Building Permit Application - Certified -Class 2 to 9	0.09% of value of work but not less than \$110.00	0.09% of value of work but not less than \$110.00	Set by legislation	GST N/A
Building Permit Application - Uncertified	0.32% of value of work but not less than \$105.00	0.32% of value of work but not less than \$105.00	Set by legislation	GST N/A
Demolition Permit Application - Class 1 or Class 10 Residential	\$105.00	\$105.00	Set by legislation	GST N/A
Demolition Permit Application - Class 2 to Class 9 Commercial	\$105.00 for each storey	\$105.00 for each storey	Set by legislation	GST N/A
Application Fee to extend time for Building or Demolition Permit has effect	\$105.00	\$105.00	Set by legislation	GST N/A
Application for an occupancy permit for a completed building s 46	\$105.00	\$105.00	Set by legislation	GST N/A
Application for a temporary occupancy permit for an incomplete building s47	\$105.00	\$105.00	Set by legislation	GST N/A
Application for modification of an occupancy permit for additional use of a building on a temporary basis s48	\$105.00	\$105.00	Set by legislation	GST N/A
Application for a replacement occupancy permit for permanent change of the building's use, classification s 49	\$105.00	\$105.00	Set by legislation	GST N/A
Occupancy Permit or Building Approval cert for rego of strata scheme, plan of re-subdiv s50(1) and (2)Application Unauthorised Work s51(2)	\$11.60 for each Strata Unit covered by the application, but less than \$115.00	\$11.60 for each Strata Unit covered by the application, but less than \$115.00	Set by legislation	GST N/A
Occupancy Permit Application Unauthorised Work s51(2)	0.18% of value of work but not less than \$105.00	0.18% of value of work but not less than \$105.00	Set by legislation	GST N/A
Building Approval Certificate Unauthorised Work s51(3)	0.38% of value of work but not less than \$105.00	0.38% of value of work but not less than \$105.00	Set by legislation	GST N/A
Application to replace an occupancy permit for an existing building s52(1)	\$105.00	\$105.00	Set by legislation	GST N/A
Building Approval Certificate-existing building where unauthorised work has not been done s52(2)	\$105.00	\$105.00	Set by legislation	GST N/A
Application to extend the time during which an occupancy permit or building approval certificate has effect s65(3)(a)	\$105.00	\$105.00	Set by legislation	GST N/A
Application for Approval of Septic Apparatus			Set by legislation	
Issuing of a "Permit to use an Apparatus"	\$118.00	\$118.00	Set by legislation	GST N/A
Health (Treatment of Sewerage and Disposal of Effluent and Liquid Waste) Regulations 1974			Set by legislation	
Meat Inspection	Cost Recovery	Cost Recovery	At cost	Ex GST
Itinerant food vendor's license	\$200.00	\$200.00	per annum	GST N/A

BUILDING & HEALTH Cont		Proposed Fees & Charges for financial year 2022/2023	Endorsed Fees & Charges 2021/2022	Charge Basis	GST
Licenses					
Caravan Park		Set by Legislation	Set by Legislation	per annum	GST N/A
Caravan Parks & Camping Grounds Act 1995					
Swimming pool inspection					
Checked 4 yearly - charge spread over 4 years on rate notice		\$15.00	\$15.00	per annum	GST N/A
Building Reg Clause 53 (a) must not exceed \$57.45 per year					
		\$30.00	\$30.00	per sample taken	Ex GST
Analysis of public & semi public pool water		\$30.00 Min	\$30.00 Min	\$30.00 up to 36,000 litres then 80c kL (1,000 litres) thereafter	GST Free
Water from Standpipe					
Swipe Card Bond		\$49.00	\$49.00	Held in trust	GST N/A
Recoverable Water charges from Standpipes & Bores		Cost Recovery	Cost Recovery		
Food Act 2008		\$50.00	\$50.00	Registration Fee per premises	GST N/A
Development Application					
Note: Ceiling for Planning Fees set by State Government					
- Not more than \$50,000		\$147.00	\$147.00	Development Application	GST N/A
- More than \$50,000 but not more than \$500,000				0.32% of the estimated cost of the development	GST N/A
- More than \$500,000 but not more than \$2.5 million		\$1,700.00	\$1,700.00	.+ 0.257% for every \$1 in excess of \$500,000	GST N/A
- More than \$2.5 million but not more than \$5 million		\$7,161.00	\$7,161.00	.+ 0.206% for every \$1 in excess of \$2.5 million	GST N/A
- More than \$5 million but not more than \$21.5 million		\$12,633.00	\$12,633.00	.+ 0.123% for every \$1 in excess of \$5 million	GST N/A
- More than \$21.5 million		\$34,196.00	\$34,196.00	Development Application	GST N/A
Note - If development has commenced or been carried out:					
an additional amount by way of penalty, that is twice the amount of the fee payable for determination of the application (in addition to the initial application fee)					
Amended Plans					
This applies where a determination is already given by the Shire or where amended plans are submitted and not requested by the Shire					
		66% of the original application fee with a minimum of \$72	66% of the original application fee with a minimum of \$72	66% of the original application fee with a minimum of \$73	GST N/A
Single House - Residential Design Codes					
Performance criteria or Town Planning Scheme variation assessment		\$147 - \$729	\$147 - \$729	\$73 per performance criteria/ Town Planning Scheme variation assessed with a minimum charge of \$147 and a maximum of \$730	Ex GST
Demolition					
Demolition where planning approval is required		\$147.00	\$147.00	per demolition	GST N/A
Home Based Business (including Cottage industry):					
Initial Fee		\$222.00	\$222.00	per application	GST N/A
Renewal Fee		\$73.00	\$73.00	per renewal	GST N/A
Note - If home based business or cottage industry has commenced:		an additional amount of \$666 by way of penalty	an additional amount of \$666 by way of penalty		GST N/A

BUILDING & HEALTH Cont	Proposed Fees & Charges for financial year 2022/2023	Endorsed Fees & Charges 2021/2022	Charge Basis	GST
Application for Change of Use or Alteration or Extension				
Change of use or for alteration or extension or change of a non-conforming use which item 1 does not apply	\$ 294.00	\$ 294.00	Application Change	GST N/A
Note - If change of use or the alteration or extension or change of the non-conforming use has commenced:	an additional amount of \$885 by way of penalty	an additional amount of \$885 by way of penalty		GST N/A
Extension of Current Planning Approval				
Extension of current Planning Approval	\$131.00	\$131.00	per extension	GST N/A
Relocation of Building Envelope				
Relocation of building envelope	\$147.00	\$147.00	per relocation	GST N/A
Development Application for Extractive Industry				
Initial Fee	\$739.00	\$739.00	per application	GST N/A
Note - If development has commenced or been carried out: an additional amount by way of penalty, that is twice the amount of the fee payable for determination of the application (in addition to the initial application fee)				GST N/A
Provision of a subdivision clearance:				
Not more than 5 lots	\$73.00	\$73.00	per lot	GST N/A
More than 5 lots but not more than 195 lots	\$73.00	\$73.00	per lot for first 5 lots then \$35 per lot	GST N/A
More than 195 lots	\$7,393.00	\$7,393.00	max	GST N/A
Town Planning Scheme Amendments-Minor				
* Minor Scheme amendment (ie an amendment that involving only textural changes or rectifies a zoning anomaly) Note: 50%refundable if not advertised	\$3,657.27	\$3,657.27	Total with payments in stages as follows 50% refundable if not advertised	Ex GST
Town Planning Scheme Amendments-Major				
* Major Scheme Amendment (ie. an amendment that involves a zoning change) Note: 50%refundable if not advertised	\$6,706.36	\$6,706.36	Total with payments in stages as follows 50% refundable if not advertised	Ex GST
Structure Plans-Minor				
* Minor Structure Plans, Outline Development Plans, Subdivision Guide Plans or Similar Note: 50% refundable if not advertised	\$3,043.64	\$3,043.64	Total with payments in stages as follows	Ex GST
Modifications to Plans once approval given	\$979.10	\$979.10	Plan modifications	Ex GST
Structure Plans-Major				
Major Structure Plans, Outline Development Plans, Subdivision Guide Plans or Similar (Excluding Oakajee):	\$5,493.64	\$5,493.64	Total with payments in stages as follows	Ex GST
Lodgement of documentation (major)			(50% refundable if not advertised)	Ex GST
Conclusion of advertising for Council adoption (major)			advertising conclusion	Ex GST
Modifications to Plans once approval given	\$1,951.82	\$1,951.82	plan modifications	Ex GST

BUILDING & HEALTH Cont	Proposed Fees & Charges for financial year 2022/2023	Endorsed Fees & Charges 2021/2022	Charge Basis	GST
Detailed Area Plan				
Detailed Area Plan	\$847.27	\$847.27	per plan arrangement	Ex GST
Zoning Certificate				
Issue of a Zoning Certificate	\$73.00	\$73.00	per certificate	GST N/A
Section 40 Certificate				
Issue of Section 40 Certificate	\$69.10	\$69.10	per certificate	Ex GST
Planning Advice				
Issue of written planning advice	\$73.00	\$73.00	for written advice	Ex GST
Road/Right-of-Way Closures				
* _ Road/R.O.W./P.A.W. requests for closure	\$597.27	\$597.27	per request	Ex GST
Advertising Fee				
On site signage	\$293.64	\$293.64	per sign	Ex GST
Newspaper advertising	\$293.64	\$293.64	per advertisement	Ex GST
Planning Documents				
CD Digital Copy	\$23.64	\$23.64	per copy	Ex GST
Paper Copy	Cost recovery + 10% Administration	Cost recovery + 10% Administration	Cost recovery + 10% Administration	
Inspection				
Pre-strata Inspection	\$298.10	\$298.10	per inspection	Ex GST

NB: All fees are exempt from GST unless otherwise indicated
Fee is inclusive of all associated advertising charges
A ‘minor’ Town Planning Scheme Amendment is one that involves only textural changes or rectifies a zoning anomaly.
A ‘major’ Town Planning Scheme Amendment is one that involves the rezoning of land.
Fees are non-refundable unless otherwise stated.
Notes:

1. Cost Recovery' is calculated on the basis of costs incurred by Council from outside suppliers plus a 10% administration charge.
2. At Cost' is calculated on the basis of costs incurred by Council from outside suppliers.
3. An additional hourly rate may be levied by Council for Officer's time pursuant to the Town planning Regulations should an excessive work load be incurred.
4. Cost may increase in line with increase from supplier.

PLANNING SERVICES CHARGE - CONTRACT WORKS		Proposed Fees & Charges for financial year 2022/2023	Endorsed Fees & Charges 2021/2022	Charge Basis	GST
Higher Order Strategic/Statutory Planning Processing and reporting on Schemes & Amendments, Strategies Development Applications & Subdivisions > \$1,000,000, Structure Plans, ODP's, etc					
		\$80.00 per hour	\$80.00 per hour		Ex GST
Lower Order Strategic/Statutory Planning Processing and reporting on Developments & Subdivision Applications < \$1,000,000, Preparation of Local Planning Policies, etc					
		\$80.00 per hour	\$80.00 per hour		Ex GST
Preparation of Minor Scheme Amendments Textural amendments to the Shire Town Planning Scheme					
		\$80.00 per hour	\$80.00 per hour		Ex GST
Telephone/Written Advice (Council Community, Govt Agencies etc) Advice on R Codes, general development standards, subdivision and policy requirements, and other planning matters					
		\$80.00 per hour	\$80.00 per hour		Ex GST
Representation on Appeals Includes telephone, written and in person attendance					
		\$80.00 per hour	\$80.00 per hour		Ex GST
Travel Includes officer time and vehicle costs					
		\$50.00 per hour + \$0.70 per km	\$50.00 per hour + \$0.70 per km		Ex GST
Accommodation General standard to be hotel/motel accommodation inclusive of dinner and breakfast All fees are GST inclusive and charged at 15 minute intervals (except travel and accommodation) Fees to be reviewed annually					
		Arranged by Client	Arranged by Client		
Notes Hypothetically 1 8 hours (1 day pw) x \$80.00 per hour = \$33,280 pa 2 Travel from Geraldton to Mingenew return (3 hours 12 mins - 237km) @ \$50 hour + \$0.70 km = \$325.90 3 Travel from Geraldton to Three Springs return (3 hours 22 mins- 313km) @ \$50 hour + \$0.70 km = \$394.10 4 Travel from Geraldton to Perenjori return (6 hours 38 mins - 439km) @\$50 hour + \$0.70 km = \$638.96 5 Travel from Geraldton to Menziesi return (20 hours 28 mins - 1,752km) @ \$50 hour + \$0.70 km = \$2,276.40					



2022/2023 Intention to Levy Differential Rates and Charges

In accordance with Sections 6.33 and 6.36 of the Local Government Act 1995 and the Council's "Notice of Intention to Levy Differential Rates", this paper details the objectives and reasons for proposed differential rates for 2022/2023.

What are Rates?

The raising of rates is the primary source of revenue for all Councils throughout Australia. The purpose of levying rates is to meet Council's proposed budget requirements each year in a manner that is fair and equitable to the ratepayers of the community.

In Western Australia land is valued by Landgate Valuation Services (Valuer General's Office - a state government agency) and those values are forwarded to each Local Government. The Valuer-General sets the standards and policies used to ensure land in Western Australia is valued in a consistent, accurate and transparent manner and the valuations determined are fair, just, equitable and correct.

There are two types of values calculated:

- Gross Rental Value (GRV) for urban areas; and
- Unimproved Value (UV) for rural land.

To calculate the rate account, councils multiply a rate in the dollar by the supplied value. The rate in the dollar is determined by the level of revenue the council wishes to raise and is dependent on their proposed budget.

Throughout Australia, the basis of using property valuations has been found to be the most appropriate means of achieving rating equity; however, the achievement of a wholly equitable rating system for all properties, in all areas, is a difficult task if it is based on the property valuations alone.

Differential Rating

Local Governments, under section 6.33 of the Local Government Act, have the power to implement differential rating in order to take into account certain characteristics of the rateable land. These characteristics include:

- ◆ The purpose for which the land is zoned under the town planning scheme in force;
- ◆ The predominant use for which the land is held or used as determined by the local government; and
- ◆ Whether or not the land is vacant.

Differential rates may be applied according to any, or a combination of the above characteristics. However, local governments are constrained in the range of differential rates that they may impose. That is, a local government may not impose a differential rate which is more than twice the lowest differential rate applied by that local government unless approval from the Minister is sought.

The overall objective of the proposed rates is to provide for the net funding requirements of the budget expenditure, after taking into account all other forms of revenue. Apart from the need to

ensure sufficient revenue to meet its expenditure needs Council must be mindful of the impact and affordability of rates to the community.

Statement of Objects and Reason for Differential Rates

The Shire of Chapman Valley services a diverse region consisting of many different land zones and uses. In order to reflect this diversity and ensure that rating levels are fair and equitable, Council imposes a differential rating system. As has been in previous budgets the Shire of Chapman Valley proposes to differentially rate Unimproved Valued land contained in the Special Control Area of the Shire of Chapman Valley Town Planning Scheme set aside for the purpose of strategic industry and deep-water port known as the Oakajee Industrial Estate and buffer areas.

The objects of, and reasons for the differential rate on Oakajee Industrial Estate properties is to recover from this sector an equitable share of the rates relating to the land held by Landcorp. This follows on from the written commitment of 14th September 1998, by the then Minister for Resources Development & Energy, the Shire of Chapman Valley should not be financially disadvantaged due to the acquisition and subsequent development of land by the State. In order to reduce the impact of the Oakajee development on all ratepayers Council sought to introduce a differential rate. To enable council to maintain a revenue base which provides various facilities, services and infrastructure to electors, residents and property owners a differential rate is again proposed for the UV Oakajee Industrial Estate.

Differential Rating Category

The following differential rate category has been established:

UV Oakajee Industrial Estate

This category includes any property zoned Oakajee Industrial Estate and Buffer within Town Planning Scheme No.1. A rate in the dollar of 2.1800 cents on Unimproved Values with a minimum of \$400 is proposed.

The general Unimproved Value rating category of UV Rural General Rate is the only other Unimproved Valued category.

UV Rural General Rate

This category includes any other property in the Shire of Chapman Valley zoned Rural within Shire of Chapman Valley Town Planning Scheme. A rate in the dollar of 1.1336 cents on Unimproved Values with a minimum of \$400 is proposed.

There is no proposed differential rating category for the Gross Rental Valuation properties for 2022/2023. The rate in the dollar is based on the valuations supplied by Landgate Valuation Services and proposed at 9.8088 cents on Gross Rental Values with a minimum of \$700.

In implementing suitable rating systems and procedures, Council seeks to observe the principles of objectivity, fairness and equity, consistency, transparency, and administrative efficiency. Council proposes to increase the rate in the dollar for the 2022/2023 annual budget based on the Long Term Financial Plan 4% however, due to the annual revaluation of Unimproved land values the impact on an individual ratepayer may vary.

Jameon Criddle
CHIEF EXECUTIVE OFFICER

LOCAL GOVERNMENT

LG301

Local Government Act 1995

**Local Government (COVID-19 Response)
Amendment Order 2022**

SL 2022/107

Made by the Minister under section 10.3 of the Act.

1. Citation

This order is the *Local Government (COVID-19 Response) Amendment Order 2022*.

2. Commencement

This order comes into operation as follows —

- (a) clauses 1 and 2 — on the day on which this order is published in the *Gazette*;
- (b) the rest of the order — on the day after that day.

3. Order amended

This order amends the *Local Government (COVID-19 Response) Order 2020*.

4. Clause 3 amended

In clause 3(1) insert in alphabetical order:

2022/23 annual budget, in relation to a local government, means the annual budget adopted by the local government under section 6.2 for the 2022/23 financial year;

2022/23 financial year means the financial year ending on 30 June 2023;

5. Clause 8 amended

- (1) In clause 8(1):
 - (a) in paragraph (b) delete “budget.” and insert:

budget; or
 - (b) after paragraph (b) insert:

(c) its 2022/23 annual budget.
- (2) In clause 8(3):
 - (a) in paragraph (b) delete “exceed 7%.” and insert:

exceed 7%; and
 - (b) after paragraph (b) insert:

(c) in its 2022/23 annual budget — is not to exceed 7%.

6. Clause 13 amended

- In clause 13(2):
 - (a) in paragraph (b) delete “year.” and insert:

year; or
 - (b) after paragraph (b) insert:

(c) the 2022/23 financial year.

7. Clause 14 amended

- (1) In clause 14(1):
 - (a) in paragraph (b) delete “year.” and insert:

year; or
 - (b) after paragraph (b) insert:

(c) the 2022/23 financial year.

- (2) In clause 14(3):
 - (a) in paragraph (b) delete “exceed 7%.” and insert:

exceed 7%; and
 - (b) after paragraph (b) insert:
 - (c) for the 2022/23 financial year — is not to exceed 7%.

J. CAREY, Minister for Local Government.

MANAGEMENT PROCEDURE NO	CMP-039
MANAGEMENT PROCEDURE	COVID19 - FINANCIAL HARDSHIP
RESPONSIBLE OFFICER	CHIEF EXECUTIVE OFFICER
PREVIOUS PROCEDURE No.	NIL
RELEVANT DELEGATIONS	NIL

CMP-039 – COVID-19 FINANCIAL HARDSHIP

OBJECTIVE

To give effect to our commitment to support the whole community to meet the unprecedented challenges arising from the COVID19 pandemic, the Shire recognises these challenges will result in financial hardship for our ratepayers.

This Procedure is intended to ensure we offer fair, equitable, consistent and dignified support to ratepayers suffering hardship, while treating all members of the community with respect and understanding at this difficult time.

This Procedure applies to:

1. Outstanding Rates Notice charges as at the date of adoption of this Procedure; and
2. Rates Notice charges levied for the 2020/21; 2021/2022 & 2022/2023 financial years.

It is a reasonable community expectation, as we deal with the effects of the pandemic, for those with the capacity to pay Rates Notice charges will continue to do so. For this reason the Procedure is not intended to provide relief to ratepayers who are not able to evidence financial hardship and the statutory provisions of the *Local Government Act 1995* and *Local Government (Financial Management) Regulations 1996* will apply.

MANAGEMENT PROCEDURE STATEMENT/S:

Payment Difficulties, Hardship And Vulnerability

Payment difficulties, or short term financial hardship, occur where a change in a person's circumstances result in an inability to pay Rates Notice charges debt.

Financial hardship occurs where a person is unable to pay Rates Notice charges without affecting their ability to meet their basic living needs, or the basic living needs of their dependants. The Shire recognises the likelihood COVID19 will increase the occurrence of payment difficulties, financial hardship and vulnerability in our community. This Procedure is intended to apply to all ratepayers experiencing financial hardship regardless of their status.

Anticipated Financial Hardship due to COVID19

We recognise many ratepayers are already experiencing financial hardship due to COVID19. We respect and anticipate the probability of additional financial difficulties will arise when their Rates Notice charges are received.

We will write to ratepayers at the time their account falls into arrears, to advise them of the terms of this Procedure and encourage eligible ratepayers to apply for hardship consideration.

Financial Hardship Criteria

While evidence of hardship will be required, we recognise not all circumstances are alike. We will take a flexible approach to a range of individual circumstances including, but not limited to, the following situations:

- Recent unemployment or under-employment
- Sickness or recovery from sickness
- Low income or loss of income
- Unanticipated circumstances such as caring for and supporting extended family

Ratepayers are encouraged to provide any information about their individual circumstances relevant for assessment. This may include demonstrating a capacity to make some payment and where possible, entering into a payment proposal. We will consider all circumstances, applying the principles of fairness, integrity and confidentiality whilst complying our statutory responsibilities.

Payment Arrangements

Payment arrangements facilitated in accordance with Section 6.49 of the Act are of an agreed frequency and amount. These arrangements will consider the following:

- A ratepayer has made genuine effort to meet Rates Notice charges obligations in the past;
- The payment arrangement will establish a known end date which is realistic and achievable;
- The ratepayer will be responsible for informing the Shire of any change in circumstance which jeopardises the agreed payment schedule.

In the case of severe financial hardship, we reserve the right to consider waiving additional charges or interest (excluding the late payment interest applicable to the Emergency Services Levy).

Interest Charges

A ratepayer meeting the Financial Hardship Criteria and entering into a payment arrangement may request a suspension or waiver of interest charges. Applications will be assessed on a case by case basis.

Deferment of Rates

Deferment of Rates Notice charges may apply for ratepayers who have a Pensioner Card, State Concession Card or Seniors Card and Commonwealth Seniors Health Care Card registered on their property. The deferred Rates Notice charges balance:

- remains as a debt on the property until paid;
- becomes payable in full upon the passing of the pensioner or if the property is sold or if the pensioner ceases to reside in the property;
- may be paid at any time, BUT the concession will not apply when the debt is subsequently paid (deferral forfeits the right to any concession entitlement); and
- does not incur penalty interest charges.

Rate Notice Charges Debt Recovery

We will suspend our debt recovery processes whilst negotiating a suitable payment arrangement with a debtor. Where a debtor is unable to make payments in accordance with the agreed payment plan and the debtor advises us and makes an alternative plan before defaulting on the 3rd due payment, then we will continue to suspend debt recovery processes.

Where a ratepayer has not reasonably adhered to the agreed payment plan, then for any Rates Notice charges debts which remain outstanding, we will offer the ratepayer one further opportunity of adhering to a payment plan to clear the total debt by the end of the 2022/2023 financial year.

Rates Notice charges debts which remain outstanding at the end of the 2022/2023 financial year, will then be subject to the rates debt recovery procedures prescribed in the *Local Government Act 1995*.

Review

We will establish a mechanism for review of decisions made under this Procedure, and advise the applicant of their right to seek review and the procedure to be followed.

Communication and Confidentiality

We will maintain confidential communications at all times and we undertake to communicate with a nominated support person or other third party at your request.

We will advise ratepayers of this Procedure and its application, when communicating in any format (i.e. verbal or written) with a ratepayer with outstanding Rates Notice charges debt.

We recognise applicants for hardship consideration are experiencing additional stresses, and may have complex needs. We will provide additional time to respond to communication and will communicate in alternative formats where appropriate. We will ensure all communication with applicants is clear and respectful.

ADDITIONAL EXPLANATORY NOTES:

ADOPTED/REVIEWED/AMENDED (OTHER THAN ANNUAL REVIEW OF ALL PROCEDURES:

Adopted – Council Resolution:	05/20-17
Reviewed/Amended – Council Resolution:	07/21-03

SHIRE OF CHAPMAN VALLEY
ANNUAL BUDGET
FOR THE YEAR ENDED 30 JUNE 2023

LOCAL GOVERNMENT ACT 1995

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SHIRE'S VISION

A thriving community, making the most of our coastline, ranges and rural settings to support us to grow and prosper.

SHIRE OF CHAPMAN VALLEY
STATEMENT OF COMPREHENSIVE INCOME BY NATURE OR TYPE
FOR THE YEAR ENDED 30 JUNE 2023

	NOTE	2022/23 Budget	2021/22 Actual	2021/22 Budget
		\$	\$	\$
Revenue				
Rates	2(a)	3,049,621	2,946,952	2,937,703
Operating grants, subsidies and contributions	11	3,021,405	2,408,298	2,318,366
Fees and charges	18	357,252	370,093	306,136
Interest earnings	12(a)	14,615	20,121	13,475
Other revenue	12(b)	17,374	49,098	153,378
		6,460,267	5,794,562	5,729,058
Expenses				
Employee costs		(2,428,051)	(1,760,016)	(2,246,396)
Materials and contracts		(3,154,631)	(1,993,898)	(2,459,138)
Utility charges		(65,969)	(46,341)	(59,103)
Depreciation on non-current assets	6	(2,132,983)	(2,089,998)	(1,938,889)
Interest expenses	12(d)	(2,456)	(2,209)	(3,336)
Insurance expenses		(184,624)	(167,721)	(184,419)
Other expenditure		(128,136)	(111,685)	(136,930)
		(8,096,850)	(6,171,868)	(7,028,211)
		(1,636,583)	(377,306)	(1,299,153)
Non-operating grants, subsidies and contributions	11	928,620	1,529,197	1,528,260
Profit on asset disposals	5(b)	55,876	86,856	60,006
Loss on asset disposals	5(b)	(19,302)	0	0
		965,194	1,616,053	1,588,266
Net result for the period		(671,389)	1,238,747	289,113
Other comprehensive income				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus		0	0	0
Total other comprehensive income for the period		0	0	0
Total comprehensive income for the period		(671,389)	1,238,747	289,113

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

SHIRE OF CHAPMAN VALLEY
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2023

	NOTE	2022/23 Budget	2021/22 Actual	2021/22 Budget
		\$	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Rates		3,114,621	2,825,545	2,937,703
Operating grants, subsidies and contributions		2,671,405	2,851,487	2,318,366
Fees and charges		357,252	370,093	306,136
Interest received		14,615	20,121	13,475
Goods and services tax received		0	50,219	0
Other revenue		17,374	49,098	153,378
		6,175,267	6,166,563	5,729,058
Payments				
Employee costs		(2,465,277)	(1,785,140)	(2,246,396)
Materials and contracts		(4,050,551)	(1,421,209)	(2,459,138)
Utility charges		(65,969)	(46,341)	(59,103)
Interest expenses		(2,456)	(2,529)	(3,336)
Insurance paid		(184,624)	(167,721)	(184,419)
Other expenditure		(132,136)	(93,651)	(136,930)
		(6,901,013)	(3,516,591)	(5,089,322)
Net cash provided by (used in) operating activities	4	(725,746)	2,649,972	639,736
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for financial assets at fair value through profit and loss		0	(2,998)	0
Payments for purchase of property, plant & equipment	5(a)	(1,500,584)	(934,237)	(1,786,574)
Payments for construction of infrastructure	5(a)	(2,001,564)	(2,152,217)	(2,135,830)
Non-operating grants, subsidies and contributions		928,620	1,529,197	1,528,260
Proceeds from sale of property, plant and equipment	5(b)	106,304	115,000	126,000
Net cash provided by (used in) investing activities		(2,467,224)	(1,445,255)	(2,268,144)
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings	7(a)	0	(42,125)	0
Principal elements of lease payments	8	(7,886)	(7,686)	(7,686)
Proceeds from new borrowings	7(a)	175,000	0	0
Net cash provided by (used in) financing activities		167,114	(49,811)	(7,686)
Net increase (decrease) in cash held		(3,025,856)	1,154,906	(1,636,094)
Cash at beginning of year		4,941,705	3,786,799	3,786,799
Cash and cash equivalents at the end of the year	4	1,915,849	4,941,705	2,150,705

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

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

	NOTE	2022/23 Budget \$	2021/22 Actual \$	2021/22 Budget \$
OPERATING ACTIVITIES				
Net current assets at start of financial year - surplus/(deficit)	3	1,816,325	1,779,565	1,779,565
		1,816,325	1,779,565	1,779,565
Revenue from operating activities (excluding rates)				
Operating grants, subsidies and contributions	11	3,021,405	2,408,298	2,318,366
Fees and charges	18	357,252	370,093	306,136
Interest earnings	12(a)	14,615	20,121	13,475
Other revenue	12(b)	17,374	49,098	153,378
Profit on asset disposals	5(b)	55,876	86,856	60,006
		3,466,522	2,934,466	2,851,361
Expenditure from operating activities				
Employee costs		(2,428,051)	(1,760,016)	(2,246,396)
Materials and contracts		(3,154,631)	(1,993,898)	(2,459,138)
Utility charges		(65,969)	(46,341)	(59,103)
Depreciation on non-current assets	6	(2,132,983)	(2,089,998)	(1,938,889)
Interest expenses	12(d)	(2,456)	(2,209)	(3,336)
Insurance expenses		(184,624)	(167,721)	(184,419)
Other expenditure		(128,136)	(111,685)	(136,930)
Loss on asset disposals	5(b)	(19,302)	0	0
		(8,116,152)	(6,171,868)	(7,028,211)
Non-cash amounts excluded from operating activities	3(b)	2,058,909	1,979,856	1,893,022
Amount attributable to operating activities		(774,396)	522,019	(504,263)
INVESTING ACTIVITIES				
Non-operating grants, subsidies and contributions	11	928,620	1,529,197	1,528,260
Payments for property, plant and equipment	5(a)	(1,500,584)	(934,237)	(1,786,574)
Payments for construction of infrastructure	5(a)	(2,001,564)	(2,152,217)	(2,135,830)
Proceeds from disposal of assets	5(b)	106,304	115,000	126,000
Amount attributable to investing activities		(2,467,224)	(1,445,255)	(2,268,144)
FINANCING ACTIVITIES				
Repayment of borrowings	7(a)	0	(42,125)	0
Principal elements of finance lease payments	8	(7,886)	(7,686)	(7,686)
Proceeds from new borrowings	7(b)	175,000	0	0
Transfers to cash backed reserves (restricted assets)	9(a)	(225,115)	(535,580)	(535,610)
Transfers from cash backed reserves (restricted assets)	9(a)	250,000	378,000	378,000
Amount attributable to financing activities		191,999	(207,391)	(165,296)
Budgeted deficiency before general rates		(3,049,621)	(1,130,627)	(2,937,703)
Estimated amount to be raised from general rates	2(a)	3,049,621	2,946,952	2,937,703
Net current assets at end of financial year - surplus/(deficit)	3	0	1,816,325	0

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

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1 (a) BASIS OF PREPARATION

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

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

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

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

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

The local government reporting entity
All funds through which the Shire of Chapman Valley controls resources to carry on its functions have been included in the financial statements forming part of this annual budget.

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 17 to the annual budget.

2021/22 actual balances
Balances shown in this budget as 2021/22 Actual are estimates as forecast at the time of preparation of the annual budget and are subject to final adjustments.

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

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

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

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

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

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

- AASB 2021-2 Amendments to Australian Accounting Standards - Disclosure of Accounting Policies or Definition of Accounting Estimates
- AASB 2021-6 Amendments to Australian Accounting Standards - Disclosure of Accounting Policies: Tier 2 and Other Australian Accounting Standards

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

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

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

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

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

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

1 (c) KEY TERMS AND DEFINITIONS - REPORTING PROGRAMS

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

OBJECTIVE

Governance

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

ACTIVITIES

Includes the activities of members of council and the administrative support available to the council for the provision of governance of the district. Other costs relate to the task 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.

Revenue from rates levied, interest and fees on instalment arrangements and arrears, government subsidy for entitled pensioners and rates deferred, less discounts and concessions relating to rates levied. Expenditures incurred in administration and maintaining rate records, rating valuations, serving notices, postage, stationery, advertising, debt collection, printing, indirect administration costs etc. Income receivable from the WA Grants Commission and any other Government Grant of a general purpose nature. Interest earnings from deposits and investments, including reserve accounts. General overdraft expenses.

Law, order, public safety

To provide services to help ensure a safer and environmentally conscious community.

Administration and operations on fire prevention services, including volunteer fire brigades, outlays on roadside clearing operations and other protective burning. Revenues include fines and penalties imposed under relevant Acts and fines, fees or charges for clearing fire breaks. Administration enforcement and operations relating to the control of animals. Costs of impounding, destroying and disposal of stray animals. Revenues include dog registration fees, fines and penalties relating to straying animals, impounding and destruction fees. Ranger's expenses are collected here and apportioned throughout the various programs to which they relate.

Health

To provide an operational framework for environmental and community health.

Food quality and pest control, inspections of eating houses, lodging and boarding houses, itinerant food vendors, offensive trade, and any other outlays concerned with general health inspections and administration services provided by the Council.

Education and welfare

To provide services to disadvantaged persons, the elderly, children and youth.

Operation, improvements and maintenance of pre-school facilities; assistance to playgroups and other voluntary services. Annual awards and prizes to Nabawa and Yuna Primary Schools.

Housing

To provide and maintain elderly residents housing.

Collection of revenue and expenditure in respect of the administration and operation of residential housing for council staff. The expenditure is reallocated to the relevant programmes using staff duties as a basis.

Community amenities

To provide services required by the community.

Administration and operation of domestic refuse collection and disposal services, including delivery to a regional disposal site. Provision and maintenance of rubbish disposal sites. Collection and disposal of public litter bins, special rubbish clean ups, special litter enforcement and control. Includes administration and operation of foreshore protection project. Administration and operation of town planning and regional development services. These include planning control, the preparation of town planning development schemes, zoning and rezoning. Costs associated with resumption of land for recreational purposes. Accommodating a Natural Resource Management Officer to assist community groups and landowners.

Recreation and culture

To establish and effectively manage infrastructure and resource which will help the social wellbeing of the community.

Maintenance of public halls, civic centres, aquatic centre, beaches. Provision and maintenance of parks, gardens and playgrounds. Operation of library, museum and other cultural facilities.

Transport

To provide safe, effective and efficient transport services to the community.

Construction and maintenance of streets, roads, bridges; cleaning and lighting of streets and maintenance of depots. Purchase of plant used predominantly for the construction and maintenance of streets, roads, bridges etc. Operations relating to the licensing or regulating of traffic under the control of the local government.

Economic services

To help promote the shire and its economic wellbeing.

Attempt to control and contain weeds and vermin. The development, promotion, support etc. of tourism and area promotion to cater for tourists. Administration, inspection and operations concerned with application of the building standards including examination, processing and inspections services.

Other property and services

To monitor and control Shire's overheads operating accounts.

Administration, inspection, and operation of work carried out on property or services not under the care, control and management of the Council. These include road works on private property. Public Works Overheads - Overheads incurred as the result of the use of direct labour, which is subsequently apportioned to the appropriate works and services absorbing the total expenditure. Includes expenditure incurred in the maintenance and operation of plant, Council's hire rate absorbing the total expenditure of plant running costs and usage. The total salaries and wages incurred during the year is recorded here and allocated over the various works and services to which it relates.

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

REVENUES

RATES

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

SERVICE CHARGES

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

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

PROFIT ON ASSET DISPOSAL

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

OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

FEES AND CHARGES

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

INTEREST EARNINGS

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

OTHER REVENUE / INCOME

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

EXPENSES

EMPLOYEE COSTS

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

MATERIALS AND CONTRACTS

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

UTILITIES (GAS, ELECTRICITY, WATER, ETC.)

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

INSURANCE

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

LOSS ON ASSET DISPOSAL

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

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation and amortisation expense raised on all classes of assets.

INTEREST EXPENSES

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

OTHER EXPENDITURE

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

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

2. RATES AND SERVICE CHARGES

(a) Rating Information

Rate Description	Basis of valuation	Rate in	Number of properties	Rateable value	2022/23 Budgeted rate revenue	2022/23 Budgeted interim rates	2022/23 Budgeted back rates	2022/23 Budgeted total revenue	2021/22 Actual total revenue	2021/22 Budget total revenue
		\$		\$	\$	\$	\$	\$	\$	\$
(i) Differential general rates or general rates										
General Rate GRV	Gross Rental Valuation	0.096160	297	4,939,750	475,006	0	0	475,006	456,536	450,454
General Rate UV	Unimproved Valuation	0.009447	419	238,004,274	2,248,426	0	0	2,248,426	2,165,551	2,165,703
UV Oakajee Industrial Estate Buffer Zone	Unimproved Valuation	0.017878	2	10,778,000	192,689	0	0	192,689	188,665	185,346
Sub-Total			718	253,722,024	2,916,121	0	0	2,916,121	2,810,752	2,801,503
		Minimum								
		\$								
General Rate GRV	Gross Rental Valuation	700	177	123,900	123,900	0	0	123,900	130,200	130,200
Unimproved Value	Unimproved Valuation	400	24	9,600	9,600	0	0	9,600	6,000	6,000
UV Oakajee Industrial Estate Buffer Zone	Unimproved Valuation	400	0	0	0	0	0	0	0	0
Sub-Total			201	133,500	133,500	0	0	133,500	136,200	136,200
			919	253,855,524	3,049,621	0	0	3,049,621	2,946,952	2,937,703
								3,049,621	2,946,952	2,937,703
								3,049,621	2,946,952	2,937,703

The Shire did not raise specified area rates for the year ended 30th June 2023.

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

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

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

2. RATES AND SERVICE CHARGES (CONTINUED)

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

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

Instalment options	Date due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates
		\$	%	%
Option one				
Single full payment	23/09/2022	0	0.0%	7.0%
Option two				
First instalment	23/09/2022	0	0.0%	7.0%
Second instalment	23/11/2022	9	5.5%	7.0%
Option three				
First instalment	23/09/2022	0	0.0%	7.0%
Second instalment	23/11/2022	9	5.5%	7.0%
Third instalment	23/01/2023	9	5.0%	7.0%
Fourth instalment	27/03/202	9	5.0%	7.0%

	2022/23 Budget revenue	2021/22 Actual revenue	2021/22 Budget revenue
	\$	\$	\$
Instalment plan admin charge revenue	3,600	3,645	5,000
Instalment plan interest earned	5,000	5,602	5,000
Unpaid rates and service charge interest earned	9,000	13,660	7,000
	17,600	22,907	17,000

2. RATES AND SERVICE CHARGES (CONTINUED)

(c) Objectives and Reasons for Differential Rating

To provide equity in the rating of properties across the Shire the following rate categories have been determined for the implementation of differential rating.

Differential general rate

Description	Characteristics	Objects/Reasons
UV Oakajee Industrial Estate	This category includes any property zoned Oakajee Industrail Estate and buffer within the Town Planning Sceme No.1	To recover from this sector an equitable share of the rates relating to the land held by Landcorp so that the Shire of Chapman Valley should not be financially disadvantaged due to the acquisition and subsequent development of the land. This follows on from the written commitment made in September 1998, by the then Minster for Resources Development & Energy, the Shire of Chapman Valley would not be financially disadvantaged due to the acquisition and subsequent development of land by Landcorp. In order to reduce the impact of the Oakajee development on other ratepayers Council has sought to introduce a differential rate.

2. RATES AND SERVICE CHARGES (CONTINUED)

(d) Variation in Adopted Differential Rates to Local Public Notice

The following rates and minimum payments were previously set out in the local public notice giving notice of the intention to charge differential rates.

Differential general rate or general rate	Proposed Rate in \$	Adopted Rate in \$	Reasons for the difference
UV Oakajee Industrial Estate	2.18000	1.78780	The advertised rate in the dollar for differential rates have been ameneded (reduced) to take into account the overal general increase to values in the annual Unimproved Valuation
Unimproved Value Rural	1.13360	0.94470	The advertised rate in the dollar for differential rates have been ameneded (reduced) to take into account the overal general increase to values in the annual Unimproved Valuation

2. RATES AND SERVICE CHARGES (CONTINUED)

(e) Specified Area Rate

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

2. RATES AND SERVICE CHARGES (CONTINUED)

(g) Early payment discounts

The Shire did not offer any early payment discounts for the year ended 30th June 2023

(h) Waivers or concessions

Rate, fee or charge to which the waiver or concession is granted	Type	Waiver/ Concession	Discount %	Circumstances in which the waiver or concession is granted	Objects and reasons of the waiver or concession
Rates	Rate	Waiver	100.0%	Council grant a waiver of rates to the Yuna CWA for the 2021/2022 rating year on the basis it is a non-profit community organisation.	
Venue Hire; Photocopy Charges & Private Works Fees & charges	Fee and charge	Waiver	100.0%	Council may grant a waiver to community groups who reside in the shire who wish to use the facilities in association with a community event.	Council considers support of these groups necessary for the overall benefit of the community.
Pool Inspections & Water Testing Charges	Fee and charge	Waiver	100.0%	Council will grant a waiver to Yuna Primary School for pool inspection and water testing at the Yuna Primary School pool under the condition the school has the pool open outside of school hours during summer.	Council considers support of these groups necessary for the overall benefit of the community.
Venue Hire Recreation Facilities	Fee and charge	Waiver	100.0%	Council will grant a waiver to Yuna and Nabawa Parents and Citizens Association for the use of recreation facilities within the Shire.	Council considers support of these groups necessary for the overall benefit of the community.

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

3. NET CURRENT ASSETS

(a) Composition of estimated net current assets

Current assets

Cash and cash equivalents - unrestricted
Cash and cash equivalents - restricted
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 Rate Setting Statement

Note	2022/23 Budget 30 June 2023	2021/22 Actual 30 June 2022	2021/22 Budget 30 June 2022
	\$	\$	\$
4	211,497	2,862,468	487,638
4	1,704,352	2,079,237	1,663,067
	156,585	221,585	333,520
	5,267	6,767	5,141
	2,077,701	5,170,057	2,489,366
	(532,864)	(1,434,010)	(740,054)
	(251,656)	(601,656)	(185,456)
8	0	(7,886)	0
7	(175,000)	0	0
	(327,768)	(365,268)	(245,760)
	(1,287,288)	(2,408,820)	(1,171,270)
	790,413	2,761,237	1,318,096
3.(c)	(790,413)	(944,912)	(1,318,096)
	0	1,816,325	0

3. NET CURRENT ASSETS (CONTINUED)

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

Items excluded from calculation of budgeted deficiency

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

(b) Non-cash amounts excluded from operating activities

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

Adjustments to operating activities

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

Non cash amounts excluded from operating activities

Note	2022/23 Budget 30 June 2023	2021/22 Actual 30 June 2022	2021/22 Budget 30 June 2022
	\$	\$	\$
5(b)	(55,876)	(86,856)	(60,006)
5(b)	19,302	0	0
6	2,132,983	2,089,998	1,938,889
	0	(3,403)	0
	0	0	14,139
	(37,500)	(28,850)	0
	0	8,967	0
	2,058,909	1,979,856	1,893,022

(c) Current assets and liabilities excluded from budgeted deficiency

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

Adjustments to net current assets

Less: Cash - restricted reserves
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

Total adjustments to net current assets

9	(1,293,181)	(1,318,066)	(1,318,096)
	175,000	0	0
	0	7,886	0
	327,768	365,268	0
	(790,413)	(944,912)	(1,318,096)

3 (d) NET CURRENT ASSETS (CONTINUED)

SIGNIFICANT ACCOUNTING POLICIES

CURRENT AND NON-CURRENT CLASSIFICATION

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

TRADE AND OTHER PAYABLES

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

PREPAID RATES

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

INVENTORIES

General

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

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

Superannuation

The Shire of Chapman Valley contributes to a number of superannuation funds on behalf of employees.

All funds to which the Shire of Chapman Valley contributes are defined contribution plans.

LAND HELD FOR RESALE

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

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

GOODS AND SERVICES TAX (GST)

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

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

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

TRADE AND OTHER RECEIVABLES

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

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

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

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

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

PROVISIONS

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

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

EMPLOYEE BENEFITS

Short-term employee benefits

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

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

CONTRACT LIABILITIES

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

4. RECONCILIATION OF CASH

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

	Note	2022/23 Budget	2021/22 Actual	2021/22 Budget
Cash at bank and on hand		\$ 1,915,849	\$ 4,941,705	\$ 2,150,705
Total cash and cash equivalents		1,915,849	4,941,705	2,150,705
Held as				
- Unrestricted cash and cash equivalents	3(a)	211,497	2,862,468	487,638
- Restricted cash and cash equivalents	3(a)	1,704,352	2,079,237	1,663,067
		1,915,849	4,941,705	2,150,705
Restrictions				
The following classes of assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:				
- Cash and cash equivalents		1,704,352	2,079,237	1,663,067
		1,704,352	2,079,237	1,663,067
The restricted assets are a result of the following specific purposes to which the assets may be used:				
Financially backed reserves	9	1,293,181	1,318,066	1,318,096
Contract liabilities		411,171	761,171	344,971
		1,704,352	2,079,237	1,663,067
Reconciliation of net cash provided by operating activities to net result				
Net result		(671,389)	1,238,747	289,113
Depreciation	6	2,132,983	2,089,998	1,938,889
(Profit)/loss on sale of asset	5(b)	(36,574)	(86,856)	(60,006)
Share of profit or (loss) of associates accounted for using the equity method		0	0	0
(Increase)/decrease in receivables		65,000	(44,199)	0
(Increase)/decrease in inventories		1,500	(1,626)	0
Increase/(decrease) in payables		(896,146)	578,407	0
Increase/(decrease) in contract liabilities		(350,000)	416,200	0
Increase/(decrease) in other provision		(5,000)	17,348	0
Increase/(decrease) in employee provisions		(37,500)	(28,850)	0
Non-operating grants, subsidies and contributions		(928,620)	(1,529,197)	(1,528,260)
Net cash from operating activities		(725,746)	2,649,972	639,736

SIGNIFICANT ACCOUNTING POLICES

CASH AND CASH EQUIVALENTS

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

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

FINANCIAL ASSETS AT AMORTISED COST

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

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

5. FIXED ASSETS

(a) Acquisition of Assets

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

Reporting program

	Governance	Community amenities	Recreation and culture	Transport	2022/23 Budget total	2021/22 Actual total	2021/22 Budget total
Asset class	\$	\$	\$	\$	\$	\$	\$
<i>Property, Plant and Equipment</i>							
Land and buildings	57,500	0	524,980	191,000	773,480	95,476	821,974
Furniture and equipment	0	0	0	0	0	9,497	25,000
Plant and equipment	0	15,000	15,000	697,104	727,104	796,677	902,600
Tools and equipment	0	0	0	0	0	32,587	37,000
	57,500	15,000	539,980	888,104	1,500,584	934,237	1,786,574
<i>Infrastructure</i>							
Infrastructure - roads	0	0	0	2,001,564	2,001,564	2,152,217	2,135,830
	0	0	0	2,001,564	2,001,564	2,152,217	2,135,830
Total acquisitions	57,500	15,000	539,980	2,889,668	3,502,148	3,086,454	3,922,404

SIGNIFICANT ACCOUNTING POLICIES

RECOGNITION OF ASSETS

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

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

5. FIXED ASSETS

(b) Disposals of Assets

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

	2022/23 Budget Net Book Value	2022/23 Budget Sale Proceeds	2022/23 Budget Profit	2022/23 Budget Loss	2021/22 Actual Net Book Value	2021/22 Actual Sale Proceeds	2021/22 Actual Profit	2021/22 Actual Loss	2021/22 Budget Net Book Value	2021/22 Budget Sale Proceeds	2021/22 Budget Profit	2021/22 Budget Loss
By Program	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Transport	69,730	106,304	55,876	(19,302)	28,144	115,000	86,856	0	65,994	126,000	60,006	0
	69,730	106,304	55,876	(19,302)	28,144	115,000	86,856	0	65,994	126,000	60,006	0
By Class												
<i>Property, Plant and Equipment</i>												
Land and buildings	0	0	0	0	0	0	0	0	20,000	20,000	0	0
Furniture and equipment	0	0	0	0	0	0	0	0	0	0	0	0
Plant and equipment	69,730	106,304	55,876	(19,302)	28,144	115,000	86,856	0	45,994	106,000	60,006	0
Tools and equipment	0	0	0	0	0	0	0	0	0	0	0	0
	69,730	106,304	55,876	(19,302)	28,144	115,000	86,856	0	65,994	126,000	60,006	0

SIGNIFICANT ACCOUNTING POLICIES

GAINS AND LOSSES ON DISPOSAL

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

6. ASSET DEPRECIATION

By Program

Governance
Law, order, public safety
Community amenities
Recreation and culture
Transport
Economic services
Other property and services

By Class

Land and buildings
Furniture and equipment
Plant and equipment
Tools and equipment
Infrastructure - roads
Infrastructure - footpaths
Right of use - buildings
Right of use - plant and equipment

2022/23 Budget	2021/22 Actual	2021/22 Budget
\$	\$	\$
36,461	35,793	34,624
71,074	69,821	70,592
25,650	25,115	30,496
247,139	242,187	236,063
1,354,137	1,326,019	1,211,790
12,755	12,490	11,807
385,767	378,573	343,517
2,132,983	2,089,998	1,938,889
260,500	251,426	225,824
7,500	5,116	3,996
548,500	537,505	533,954
11,000	10,543	8,026
1,291,583	1,271,532	1,153,262
6,000	5,776	5,453
7,900	8,100	7,773
0	0	601
2,132,983	2,089,998	1,938,889

SIGNIFICANT ACCOUNTING POLICIES

DEPRECIATION

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

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

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

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

Buildings	30 to 100 years
Furniture and equipment	2 to 10 years
Plant and equipment	2 to 15 years
Tools and equipment	2 to 15 years
Infrastructure - roads	15 to 65 years
Infrastructure - footpaths	30 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 CHAPMAN VALLEY
 NOTES TO AND FORMING PART OF THE BUDGET
 FOR THE YEAR ENDED 30 JUNE 2023

7. INFORMATION ON BORROWINGS

(a) Borrowing repayments

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

Purpose	Loan Number	Institution	Interest Rate	Budget Principal 1 July 2022	2022/23 Budget New Loans	2022/23 Budget Principal Repayments	Budget Principal outstanding 30 June 2023	2022/23 Budget Interest Repayments	Actual Principal 1 July 2021	2021/22 Actual New Loans	2021/22 Actual Principal Repayments	Actual Principal outstanding 30 June 2022	2021/22 Actual Interest Repayments	Budget Principal 1 July 2021	2021/22 Budget New Loans	2021/22 Budget Principal Repayments	Budget Principal outstanding 30 June 2022	2021/22 Budget Interest Repayments
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Recreation and culture																		
Bill Hemsley Park	98	WATC*	2.64%	0	0	0	0	0	42,125	0	(42,125)	0	(798)	42,125	0	(42,125)	0	(835)
Transport																		
Depot Building	99	WATC*	3.72%	0	175,000	0	175,000	0	0	0	0	0	0	0	0	0	0	0
				0	175,000	0	175,000	0	42,125	0	(42,125)	0	(798)	42,125	0	(42,125)	0	(835)

All borrowing repayments will be financed by general purpose revenue.

*Western Australian Treasury Corporation

7. INFORMATION ON BORROWINGS

(b) New borrowings - 2022/23

Particulars/Purpose	Institution	Loan type	Term (years)	Interest rate	Amount borrowed budget	Total interest & charges	Amount used budget	Balance unspent
				%	\$	\$	\$	\$
Depot Building	WATC	Fixed Rate	5	3.7%	175,000	18,397	175,000	0
					175,000	18,397	175,000	0

(c) Unspent borrowings

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

(d) Credit Facilities

	2022/23 Budget	2021/22 Actual	2021/22 Budget
	\$	\$	\$
Undrawn borrowing facilities			
credit standby arrangements			
Bank overdraft limit	250,000	250,000	250,000
Bank overdraft at balance date	0	0	0
Credit card limit	10,000	10,000	10,000
Credit card balance at balance date	0	0	0
Total amount of credit unused	260,000	260,000	260,000
Loan facilities			
Loan facilities in use at balance date	175,000	0	0

SIGNIFICANT ACCOUNTING POLICIES

BORROWING COSTS

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

SHIRE OF CHAPMAN VALLEY

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30 JUNE 2023

8. LEASE LIABILITIES

Purpose	Lease Number	Institution	Lease Interest Rate	Lease Term	Budget Lease Principal 1 July 2022	2022/23 Budget New Leases	2022/23 Budget Lease Principal Repayments	Budget Lease Principal outstanding 30 June 2023	2022/23 Budget Lease Interest Repayments	Actual Principal 1 July 2021	2021/22 Actual New Leases	2021/22 Actual Lease Principal repayments	Actual Lease Principal outstanding 30 June 2022	2021/22 Actual Lease Interest repayments	Budget Principal 1 July 2021	2021/22 Budget New Leases	2021/22 Budget Lease Principal repayments	Budget Lease Principal outstanding 30 June 2022	2021/22 Budget Lease Interest Repayments
					\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Economic services																			
Nabawa Fuel Station	LE01	Searange Holdings Pty Ltd	2.6%	120 Months	50,494	0	(7,886)	42,608	(1,206)	58,180	0	(7,686)	50,494	(1,405)	58,180	0	(7,686)	50,494	(1,476)
					50,494	0	(7,886)	42,608	(1,206)	58,180	0	(7,686)	50,494	(1,405)	58,180	0	(7,686)	50,494	(1,476)

SIGNIFICANT ACCOUNTING POLICIES

<p>LEASES</p> <p>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.</p> <p>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.</p>	<p>LEASE LIABILITIES</p> <p>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.</p>
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9. RESERVE ACCOUNTS

(a) Reserve Accounts - Movement

	2022/23 Budget Opening Balance	2022/23 Budget Transfer to	2022/23 Budget Transfer (from)	2022/23 Budget Closing Balance	2021/22 Actual Opening Balance	2021/22 Actual Transfer to	2021/22 Actual Transfer (from)	2021/22 Actual Closing Balance	2021/22 Budget Opening Balance	2021/22 Budget Transfer to	2021/22 Budget Transfer (from)	2021/22 Budget Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by council												
(a) Leave reserve	165,740	10	0	165,750	115,715	50,025	0	165,740	115,715	50,040	0	165,755
(b) Plant and light vehicle reserve	519,325	50,050	(150,000)	419,375	547,211	250,114	(278,000)	519,325	547,211	250,080	(278,000)	519,291
(c) Water strategy reserve	14,248	5	0	14,253	14,245	3	0	14,248	14,245	5	0	14,250
(d) Computer and office equipment reserve	39,772	125,005	0	164,777	39,764	8	0	39,772	39,764	15	0	39,779
(e) Legal reserve	40,045	5	0	40,050	40,036	9	0	40,045	40,036	15	0	40,051
(f) Land development reserve	72,113	5	0	72,118	52,101	20,012	0	72,113	52,101	20,020	0	72,121
(g) Infrastructure reserve	282,595	15	0	282,610	167,224	115,371	0	282,595	167,224	115,370	0	282,594
(h) Building reserve	184,228	50,020	(100,000)	134,248	184,190	100,038	(100,000)	184,228	184,190	100,065	(100,000)	184,255
	1,318,066	225,115	(250,000)	1,293,181	1,160,486	535,580	(378,000)	1,318,066	1,160,486	535,610	(378,000)	1,318,096

(b) Financially Backed Reserves - Purposes

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

Reserve name	Anticipated date of use	Purpose of the reserve
(a) Leave reserve	30/06/2024	To be used to fund annual and long service leave requirements.
(b) Plant and light vehicle reserve	30/06/2024	To be used for the purchase of and/or major repair of major plant and light vehicles.
(c) Water strategy reserve	N/A	To be used for the construction and operational costs of facilities for fire fighting purposes.
(d) Computer and office equipment reserve	N/A	To be used to replace Information and Communications Technology equipment.
(e) Legal reserve	N/A	To be used to fund legal expenses incurred as a result of tribunals, hearings, litigation etc.
(f) Land development reserve	30/06/2024	To be used for further subdivisional development in the Shire of Chapman Valley.
(g) Infrastructure reserve	30/06/2024	To be used to fund road and building infrastructure projects, including yet not limited to, natural disasters upfront or insurance excess costs, annual roadworks maintenance and construction works.
(h) Building reserve	30/06/2024	To be used for the construction of shire buildings or capital upgrades of existing buildings, including yet not limited to, covering insurance excess component of claims for repair/replace buildings.

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

10. REVENUE RECOGNITION

SIGNIFICANT ACCOUNTING POLICIES

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

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/Refunds/Warranties	Determination of transaction price	Allocating transaction price	Measuring obligations for returns	Revenue recognition
Rates	General Rates	Over time	Payment dates adopted by Council during the year	None	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Specified area rates	Rates charge for specific defined purpose	Over time	Payment dates adopted by Council during the year	Refund in event monies are unspent	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Service charges	Charge for specific service	Over time	Payment dates adopted by Council during the year	Refund in event monies are unspent	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Grant contracts with customers	Community events, minor facilities, research, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants, subsidies or contributions for the construction of non-financial assets	Construction or acquisition of recognisable non-financial assets to be controlled by the local government	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants with no contractual commitments	General appropriations and contributions with no specific contractual commitments	No obligations	Not applicable	Not applicable	Cash received	On receipt of funds	Not applicable	When assets are controlled
Licences/ Registrations/ Approvals	Building, planning, development and animal management, having the same nature as a licence regardless of naming.	Single point in time	Full payment prior to issue	None	Set by State legislation or limited by legislation to the cost of provision	Based on timing of issue of the associated rights	No refunds	On payment and issue of the licence, registration or approval
Waste management collections	Kerbside collection service	Over time	Payment on an annual basis in advance	None	Adopted by council annually	Apportioned equally across the collection period	Not applicable	Output method based on regular weekly and fortnightly period as proportionate to collection service
Waste management entry fees	Waste treatment, recycling and disposal service at disposal sites	Single point in time	Payment in advance at gate or on normal trading terms if credit provided	None	Adopted by council annually	Based on timing of entry to facility	Not applicable	On entry to facility
Airport landing charges	Permission to use facilities and runway	Single point in time	Monthly in arrears	None	Adopted by council annually	Applied fully on timing of landing/take-off	Not applicable	On landing/departure event
Fees and charges for other goods and services	Cemetery services, library fees, reinstatements and private works	Single point in time	Payment in full in advance	None	Adopted by council annually	Applied fully based on timing of provision	Not applicable	Output method based on provision of service or completion of works
Sale of stock	Aviation fuel, kiosk and visitor centre stock	Single point in time	In full in advance, on 15 day credit	Refund for faulty goods	Adopted by council annually, set by mutual agreement	Applied fully based on timing of provision	Returns limited to repayment of transaction price	Output method based on goods

11. PROGRAM INFORMATION

Income and expenses

Income excluding grants, subsidies and contributions

	2022/23 Budget	2021/22 Actual	2021/22 Budget
	\$	\$	\$
Governance	1,200	5,687	1,200
General purpose funding	3,075,036	2,980,778	2,963,378
Law, order, public safety	11,739	44,003	11,600
Health	5,087	5,914	5,007
Community amenities	221,876	202,671	182,959
Recreation and culture	82,000	110,067	72,620
Transport	59,376	90,482	169,506
Economic services	23,425	27,280	23,430
Other property and services	14,999	6,238	40,998

	3,494,738	3,473,120	3,470,698
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Operating grants, subsidies and contributions

General purpose funding	590,410	1,553,865	590,142
Law, order, public safety	19,500	124,699	251,860
Community amenities	53,500	0	1,300
Recreation and culture	1,348,711	104,254	985,024
Transport	989,284	582,178	450,040
Other property and services	20,000	43,302	40,000

	3,021,405	2,408,298	2,318,366
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Non-operating grants, subsidies and contributions

Recreation and culture	0	1,137	0
Transport	928,620	1,528,060	1,528,260

	928,620	1,529,197	1,528,260
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Total Income

	7,444,763	7,410,615	7,317,324
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Expenses

Governance	(454,467)	(379,689)	(497,202)
General purpose funding	(157,228)	(112,204)	(125,533)
Law, order, public safety	(303,992)	(238,017)	(449,952)
Health	(33,152)	(22,053)	(31,390)
Community amenities	(980,171)	(614,134)	(793,386)
Recreation and culture	(1,428,520)	(855,495)	(1,194,790)
Transport	(4,258,644)	(3,470,816)	(3,500,990)
Economic services	(465,096)	(299,462)	(371,471)
Other property and services	(34,882)	(179,998)	(63,497)

Total expenses

	(8,116,152)	(6,171,868)	(7,028,211)
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Net result for the period

	(671,389)	1,238,747	289,113
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(a) Interest earnings

Investments

- Reserve funds

- Other funds

* The Shire has resolved to charge interest under section 6.13 for the late payment of any amount of money at 7%.

Reimbursements and recoveries

(c) Auditors remuneration

Audit services

Borrowings (refer Note 7(a))

Interest expense on lease liabilities

Other

2022/23 Budget	2021/22 Actual	2021/22 Budget
\$	\$	\$
115	245	275
500	614	1,200
14,000	19,262	12,000
14,615	20,121	13,475
17,374	49,098	153,378
17,374	49,098	153,378
45,000	46,500	42,800
45,000	46,500	42,800
0	798	835
1,206	1,405	1,476
1,250	6	1,025
2,456	2,209	3,336

13. ELECTED MEMBERS REMUNERATION

	2022/23 Budget	2021/22 Actual	2021/22 Budget
	\$	\$	\$
Cr Warr			
President's allowance	10,000	8,125	10,000
Meeting attendance fees	9,742	9,410	9,410
Annual allowance for ICT expenses	500	500	500
Annual allowance for travel and accommodation expenses	50	50	50
	20,292	18,085	19,960
Cr Forth			
Deputy President's allowance	2,500	1,875	2,500
Meeting attendance fees	9,742	9,410	9,410
Annual allowance for ICT expenses	500	500	500
Annual allowance for travel and accommodation expenses	50	50	50
	12,792	11,835	12,460
Cr Batten			
Meeting attendance fees	9,742	9,410	9,410
Annual allowance for ICT expenses	500	500	500
Annual allowance for travel and accommodation expenses	50	50	50
	10,292	9,960	9,960
Cr Davidson			
Meeting attendance fees	9,742	9,410	9,410
Annual allowance for ICT expenses	500	500	500
Annual allowance for travel and accommodation expenses	50	50	50
	10,292	9,960	9,960
Cr Elliott-Lockhart			
Meeting attendance fees	9,742	9,410	9,410
Annual allowance for ICT expenses	500	500	500
Annual allowance for travel and accommodation expenses	50	50	50
	10,292	9,960	9,960
Cr Humphrey			
Meeting attendance fees	9,742	9,410	9,410
Annual allowance for ICT expenses	500	500	500
Annual allowance for travel and accommodation expenses	50	50	50
	10,292	9,960	9,960
Cr Low			
Meeting attendance fees	9,742	5,097	9,410
Annual allowance for ICT expenses	500	271	500
Annual allowance for travel and accommodation expenses	50	27	50
	10,292	5,395	9,960
Cr Royce			
Meeting attendance fees	9,742	9,410	9,410
Annual allowance for ICT expenses	500	500	500
Annual allowance for travel and accommodation expenses	50	50	50
	10,292	9,960	9,960
Cr Farrell			
President's allowance	0	2,500	0
Meeting attendance fees	0	2,353	0
Annual allowance for ICT expenses	0	125	0
Annual allowance for travel and accommodation expenses	0	13	0
	0	4,991	0
Total Elected Member Remuneration	94,836	90,106	92,180
President's allowance	10,000	10,625	10,000
Deputy President's allowance	2,500	1,875	2,500
Meeting attendance fees	77,936	73,320	75,280
Annual allowance for ICT expenses	4,000	3,896	4,000
Annual allowance for travel and accommodation expenses	400	390	400
	94,836	90,106	92,180

14. MAJOR LAND TRANSACTIONS

The Shire does not anticipate to undertake any major land transactions during the financial year.

15. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

The Shire does not anticipate to have any major trading transactions during the financial year.

16. INVESTMENT IN ASSOCIATES

The Shire does not anticipate any investments in associates or joint arrangements during the financial year.

SIGNIFICANT ACCOUNTING POLICIES

Investments in associates

An associate is an entity over which the Shire has significant influence. Significant influence is the power to participate in the financial operating policy decisions of that entity but is not control or joint control of those policies. Investments in associates are accounted for in the financial statements by applying the equity method of accounting, whereby the investment is initially recognised at cost and adjusted thereafter for the post-acquisition change in the Shire’s share of net assets of the associate. In addition, the Shire’s share of the profit or loss of the associate is included in the Shire’s profit or loss. recognised.

The carrying amount of the investment includes, where applicable, goodwill relating to the associate. Any discount on acquisition, whereby the Shire’s share of the net fair value of the associate exceeds the cost of investment, is recognised in profit or loss in the period in which the investment is acquired.

Investments in associates (continued)

Profits and losses resulting from transactions between the Shire and the associate are eliminated to the extent of the Shire’s interest in the associate. When the Shire’s share of losses in an associate equals or exceeds its interest in the associate, the Shire discontinues recognising its share of further losses unless it has incurred legal or constructive obligations or made payments on behalf of the associate. When the associate subsequently makes profits, the Shire will resume recognising its share of those profits once its share of the profits equals the share of the losses not recognised.

17. TRUST FUNDS

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

Detail	Balance 30 June 2022	Estimated amounts received	Estimated amounts paid	Estimated balance 30 June 2023
	\$	\$	\$	\$
Contributions from Sub Divider	150,357	0	0	150,357
CTF Levy	1,514	10,000	(11,000)	514
Building Commission	1,441	8,000	(9,000)	441
	153,312	18,000	(20,000)	151,312

18. FEES AND CHARGES

	2022/23 Budget	2021/22 Actual	2021/22 Budget
	\$	\$	\$
By Program:			
General purpose funding	10,800	13,705	12,200
Law, order, public safety	11,739	13,405	11,600
Health	5,087	5,914	5,007
Community amenities	221,876	202,671	177,959
Recreation and culture	82,000	110,067	72,620
Economic services	15,750	18,651	15,750
Other property and services	10,000	5,680	11,000
	357,252	370,093	306,136