

# SPECIAL COUNCIL MEETING

## Agenda

### Budget Adoption

**Meeting Date Wednesday 9  
August 2023**

**Meeting Time 9:00 am**

**To be held at Chapman Valley  
Administration Office, 3270 Chapman  
Valley Road, Nabawa WA 6532,  
Council Chambers.**

**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”*



## ACKNOWLEDGEMENT OF COUNTRY

The Shire of Chapman Valley would like to respectfully acknowledge the Naaguja peoples who are the traditional owners and first people of the land on which we stand.

We would like to pay our respect to the elders past, present and emerging for they hold the memories, the traditions, the culture and hopes of the Naaguja peoples.

## DISCLAIMER

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.

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## **1 Declaration of Opening & Announcements of Visitors**

The President will welcome elected members, staff and visitors to the council meeting and declaring the meeting open.

*“The Shire of Chapman Valley would like to respectfully acknowledge the Naaguja peoples who are the traditional owners and first people of the land on which we stand.*

*We would like to pay our respect to the elders past, present and emerging for they hold the memories, the traditions, the culture and hopes of the Naaguja peoples.”*

## **2 Announcements from the Presiding Member**

## **3 Record of Attendance**

### **3.1 Attendees**

The following are anticipated to attend the council meeting:

#### **Elected Members**

Cr Kirrilee Warr (President)

Cr Darrell Forth (Deputy President)

Cr Nicole Batten

Cr Beverley Davidson

Cr Elizabeth Elliott-Lockhart

Cr Peter Humphrey

Cr Catherine Low

Cr Trevor Royce

#### **Officers**

Jamie Criddle, Chief Executive Officer

Simon Lancaster, Deputy Chief Executive Officer

Dianne Raymond, Manager Finance & Corporate Services

#### **Visitors**

### **3.2 Apologies**

### **3.3 Previously Approved Leave of Absence (By Resolution of Council)**

Nil

## 4 Public Question Time

### 4.1 Response to Previous Public Questions on Notice

Nil

### 4.2 Public Question Time

**Local Government Act 1995**  
**SHIRE OF CHAPMAN VALLEY**  
**Standing Orders Local Law 2016**  
**Part 6 - Public participation**

#### **6.6 Procedures for question time for the public**

Procedures for question time for the public are dealt with in the Regulations.

#### **6.7 Other procedures for question time for the public**

- (1) A member of the public who raises a question during question time, is to state his or her name and address.
- (2) A question may be taken on notice by the Council for later response.
- (3) When a question is taken on notice the CEO is to ensure that:
  - (a) a response is given to the member of the public in writing; and
  - (b) a summary of the response is included in the agenda of the next meeting of the Council.
- (4) Where a question relating to a matter in which a relevant person has an interest is directed to the relevant person, the relevant person is to:
  - (a) declare that he or she has an interest in the matter; and
  - (b) allow another person to respond to the question.
- (5) Each member of the public with a question is entitled to ask up to 2 questions before other members of the public will be invited to ask their questions.
- (6) Where a member of the public provides written questions then the Presiding Member may elect for the questions to be responded to as normal business correspondence.
- (7) The Presiding Member may decide that a public question shall not be responded to where:
  - (a) the same or similar question was asked at a previous meeting, a response was provided and the member of the public is directed to the minutes of the meeting at which the response was provided;
  - (b) the member of the public uses public question time to make a statement, provided that the Presiding Member has taken all reasonable steps to assist the member of the public to phrase the statement as a question; or
  - (c) the member of the public asks a question that is offensive or defamatory in nature, provided that the Presiding Member has taken all reasonable steps to assist the member

of the public to phrase the question in a manner that is not offensive or defamatory.

(8) A member of the public shall have two minutes to submit a question.

(9) The Council, by resolution, may agree to extend public question time.

(10) Where an answer to a question is given at a meeting, a summary of the question and the answer is to be included in the minutes.

## 5 Applications for Leave of Absence

## 6 Disclosure of Interest

### Local Government Act 1995

#### Administration Part 5

#### Disclosure of financial interests and gifts Division 6

#### s. 5.59

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.”

## 7 Presentations

### 7.1 Petitions

The Council has not received any petitions at the time of writing this report.

## **7.2 Presentations**

The Council does not anticipate any presentations at the time of writing this report.

## **7.3 Deputations**

The Council has not received any deputations at the time of writing this report.

## **8 Confirmation of Minutes from Previous Meetings**

Nil

## **9 Items to be dealt with En Bloc**

## 10 Officer Reports

### 10.1 Manager of Finance & Corporate Services

10.1.1 Formal Adoption of 2023/2024 Annual Budget	
<b>Department</b>	Finance, Governance & Corporate Services Finance
<b>Author</b>	Dianne Raymond
<b>Reference(s)</b>	306.08
<b>Attachment(s)</b>	1. 2023-2024 Statutory Budget - Shire of Chapman Valley [10.1.1.1 - 44 pages]

### Voting Requirements

Absolute Majority

### Staff Recommendation

#### Recommendation 1:

That Council adopt the Statutory Budget for the Shire of Chapman Valley for the financial year ending 30th June 2024 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. Statement of Cash Flow;
3. Statement of Financial Activity
4. Notes to the Budget
5. 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 2023/2024 financial year based upon current valuations:

Rating Category	Rate in the Dollar	Minimum Rate
	C:\$	\$
<b>Gross Rental Value</b>	9.9526	724.50
<b>Unimproved Value</b>		
UV Rural General	0.7847	414



UV Oakajee Industrial Estate	1.4801	414
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**Recommendation 3:**

**INSTALMENT PLAN INTEREST RATE**

That as prescribed under the Local Government Act council impose an interest rate of 5.5% on rates paid by instalments (pensioner rates excluded);

**Recommendation 4:**

**LATE PAYMENT INTEREST RATE**

That as prescribed under the Financial Management Regulation clause 70 and section 6.51 of the Local Government Act 1995 council impose an interest rate of 11% per annum calculated by simple interest method and be applied where the instalment option is not in place, (35 days after the date of issue of the rate notice), to all overdue rates and charges (pensioner rates excluded);

**Recommendation 5:**

**INSTALMENT PLAN ADMINISTRATION CHARGE**

That an administration charge of \$9.00 per instalment be levied, excluding the first instalment payment (required within 35 days from the date of issue of the rates notice);

**Recommendation 6:**

**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 20 September 2023

Two Instalment Option

1st Instalment due 20 September 2023

2nd Instalment due 20 November 2023

Four Instalment Option

1st Instalment due 20 September 2023

2nd Instalment due 20 November 2023

3rd Instalment due 22 January 2024

4th Instalment due 22 March 2024

**Recommendation 7:**

**WAIVER OF RATES**

That Council grant a waiver of shire rates for 2023/2024 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) and rubbish charges applicable:

- (a) The Yuna CWA

**Recommendation 8:**

**ADOPTION OF 2023/2024 SCHEDULE OF FEES AND CHARGES**

That Council, in accordance with section 6.16 of the Local Government Act 1995 confirm the adoption of the 2023/2024 Schedule of Fees and Charges effective 1 July 2023 as attached.

**Recommendation 9:**

**ADOPTION OF 2023/2024 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:

Domestic Rubbish Removal Charges \$467.00\* for a weekly service 240ltr bin

(\*Indicates GST free service)

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 10:**

That Council endorse the 2023/2024 Emergency Services Levy fixed rate set for Category 5 regions. The interest rate to be charged for the late payment of Emergency Services Levy by property owners for 2023/2024 has been declared at 7% per annum.

**Recommendation 11:**

**ELECTED MEMBERS FEES AND ALLOWANCES FOR 2023/2024**

	<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>	\$10,000	N/A	\$500	\$50
<i>Deputy President</i>		N/A	\$2,500	\$500	\$50
<i>Other Elected Members</i>		N/A	N/A	\$500	\$50

**Recommendation 12:**

That Council adopt the Revenue and Expenditure as detailed in the 2023/2024 Annual Budget.

**Recommendation 13:**

**MATERIAL VARIANCE REPORTING 2023/2024**

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.

## Disclosure of Interest

No officer declared an interest under the Local Government Act 1995, Subdivision 1 (LGA 1995) in the preparation of this report.

## 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 2023/2024 Annual Budget, which has been compiled with regard to the principles contained in the Integrated Planning & Reporting documents. The development of the annual budget has been challenging given the current economic environment. Shire revenue and expenditure and the ability to service the community expectations are based on sound financial principles which underpin the Long-Term Financial Plan (LTFP) and 4 Year Corporate Business Plan (CBP).

The Draft 2023/2024 Annual Budget was presented to Councillors at Budget Workshops in June & July 2023. The attached 2023/2024 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 2023/2024

## Rates

At the Ordinary Council Meeting held on the 8 May 2023 Council agreed to advertise differential Unimproved Rates incorporating a 3.50% 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 2023/2024 Annual Budget presented has been rate modelled on a 3.56% 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 current rate book. It must be understood some ratepayers; however, may still pay more rates and others less dependent on the implications of their individual revaluations.

The minimum rates rate amount for both the Gross Rental Value and Unimproved Value category has increased, the first increase since budget adoption July 2019.

Rate in the dollars to be adopted are:

Rating Category	Rate in the Dollar C:\$	Minimum Rate \$
Gross Rental Value	9.9526	724.50

Unimproved Value		
UV Rural General	0.7847	414
UV Oakajee Industrial Estate	1.4801	414

### Schedule of Fees & Charges

The Draft 2023/2024 Schedule of Fees and charges were first presented at the Ordinary meeting of Council for May 2023 and ongoing discussions have occurred resulting the attached Schedule of Fees and Charges for 2023/2024.

### Domestic Rubbish Collection Service Fees & Charges

The 2023/2024 Schedule of Fees and charges have no increase to ratepayers for the collection of domestic rubbish from properties given the new agreement with contractors indicate this charge is sufficient to recover costs of collections for 2023/2024.

### Borrowings

Prior to the 2023/2024 budget the shire did not have any outstanding loans. It is proposed to apply for various loans from the Western Australian Treasury Commission, at an estimated interest rate of 5% per annum. The loans will be applied to upgrade of council properties and the purchase of a new loader in the plant replacement program. The major project in the 2023/2024 budget includes the redevelopment of the Nabawa Recreation Centre to provide better capacity to assist in future disaster recovery with ability to evacuate, care for displaced persons and reduce the impact of major disasters in the region. This facility will provide a far-reaching asset into the future, and a reasonable expectation being for future ratepayers to offset the expense in forward budgets.

### Reserve Accounts

It is proposed the Plant & Light Vehicle Reserve will supplement the acquisition of large plant in the 2023/2024 Plant Replacement Program for road work operations and an amount of \$387,250 will be transferred from the Plant Reserve to the municipal account on 30 June 2024.

### 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.

### Statutory Environment

The report complies with the requirements of the:  
 Local Government Act 1995  
 Local Government (Financial Management) Regulations 1996

### Policy/Procedure Implications

All Policies and Corporate Management Procedures impacting the budget are considered.

## **Financial Implications**

Specific financial implications are as outlined in the Draft 2023/2034 Annual Budget as attached for adoption. The Long-Term Financial Plan has been taken into consideration.

## **Strategic Implications**

### **Strategic Community Plan/Corporate Business Plan Implications**

#### **GOVERNANCE & ACCOUNTABILITY**

5.3 Make informed decisions within resources and areas of responsibility.

5.3.1 Council and Shire process formally incorporate integrated plans as references.

5.3.2 Regular and relevant briefings to Elected Members.

## **Consultation**

Community consultation and engagement has occurred during the committee process to develop informing documents for the 5 Year Building Maintenance & Capital Works Program.

Councillors have been actively engaged in formulation of the Draft 2023/2024 Annual Budget through an invitation extended to submit items for budget consideration, the Draft Budget Workshops conducted in June & July 2023 enabling consideration of revenue and expenditure requirements, with wide-ranging discussion on efficiency measures throughout the budget options.

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 the Shire website, with hardcopies provided at the administration office. No submissions were received by the closure date.

Extensive internal consultation has occurred across the organisation during the budget process.

## **Risk Assessment**

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

A Minor Compliance Risk of Level 2 - Which will likely result in some temporary non-compliance.

**SHIRE OF CHAPMAN VALLEY**  
**ANNUAL BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2024**  
**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**  
**FOR THE YEAR ENDED 30 JUNE 2024**

	NOTE	2023/24 Budget	2022/23 Actual	2022/23 Budget
<b>Revenue</b>		\$	\$	\$
Rates	2(a)	3,158,236	3,051,734	3,049,621
Grants, subsidies and contributions	11	1,090,299	2,786,614	2,481,632
Fees and charges	18	371,929	440,190	357,252
Interest revenue	12(a)	34,615	60,833	14,615
Other revenue	12(b)	21,375	15,041	17,375
		4,676,454	6,354,412	5,920,495
<b>Expenses</b>				
Employee costs		(3,020,842)	(2,126,581)	(2,466,051)
Materials and contracts		(3,727,073)	(2,639,116)	(3,335,131)
Utility charges		(56,907)	(51,988)	(65,969)
Depreciation	6	(2,422,606)	(2,287,287)	(2,132,983)
Finance costs	12(d)	(9,356)	(1,371)	(2,456)
Insurance		(198,552)	(181,505)	(184,624)
Other expenditure		(134,326)	(149,164)	(128,137)
		(9,569,662)	(7,437,012)	(8,315,351)
		(4,893,208)	(1,082,600)	(2,394,856)
Capital grants, subsidies and contributions	11	3,372,849	1,175,260	928,620
Profit on asset disposals	5	20,000	17,200	55,876
Loss on asset disposals		(20,000)	(25,532)	(19,302)
Fair value adjustments to financial assets at fair value through profit or loss		0	2,764	0
		3,372,849	1,169,692	965,194
<b>Net result for the period</b>		<b>(1,520,359)</b>	<b>87,092</b>	<b>(1,429,662)</b>
<b>Other comprehensive income</b>				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
<b>Total other comprehensive income for the period</b>		<b>0</b>	<b>0</b>	<b>0</b>
<b>Total comprehensive income for the period</b>		<b>(1,520,359)</b>	<b>87,092</b>	<b>(1,429,662)</b>

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 2024

	NOTE	2023/24 Budget	2022/23 Actual	2022/23 Budget
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
<b>Receipts</b>				
Rates		\$ 3,157,509	\$ 3,091,198	\$ 3,049,621
Grants, subsidies and contributions		1,105,299	2,184,958	2,481,632
Fees and charges		371,929	422,198	357,252
Interest revenue		34,615	60,833	14,615
Other revenue		21,375	15,041	17,375
		4,690,727	5,774,228	5,920,495
<b>Payments</b>				
Employee costs		(3,122,199)	(2,081,740)	(2,466,051)
Materials and contracts		(3,788,983)	(3,055,158)	(3,335,131)
Utility charges		(56,907)	(51,988)	(65,969)
Finance costs		(9,356)	(1,371)	(2,456)
Insurance		(198,552)	(181,505)	(184,624)
Other expenditure		(134,326)	(149,164)	(128,137)
		(7,310,323)	(5,520,926)	(6,182,368)
<b>Net cash provided by (used in) operating activities</b>	4	(2,619,596)	253,302	(261,873)
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Payments for purchase of property, plant & equipment	5(a)	(4,088,575)	(813,185)	(1,508,584)
Payments for construction of infrastructure	5(b)	(1,175,122)	(1,537,327)	(2,001,564)
Capital grants, subsidies and contributions		3,372,849	1,175,260	928,620
Proceeds from sale of property, plant and equipment	5(a)	163,000	68,471	106,304
<b>Net cash provided by (used in) investing activities</b>		(1,727,848)	(1,106,781)	(2,475,224)
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>				
Repayment of borrowings	7(a)	(31,000)	0	0
Payments for principal portion of lease liabilities	8	(7,886)	(7,886)	(7,886)
Proceeds from new borrowings	7(a)	1,462,024	0	344,533
<b>Net cash provided by (used in) financing activities</b>		1,423,138	(7,886)	336,647
<b>Net increase (decrease) in cash held</b>		(2,924,306)	(861,365)	(2,400,450)
Cash at beginning of year		4,080,340	4,941,705	4,941,705
<b>Cash and cash equivalents at the end of the year</b>	4	<b>1,156,034</b>	<b>4,080,340</b>	<b>2,541,255</b>

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



**SHIRE OF CHAPMAN VALLEY**  
**STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE YEAR ENDED 30 JUNE 2024**

		2023/24	2022/23	2022/23
	NOTE	Budget	Actual	Budget
<b>OPERATING ACTIVITIES</b>				
<b>Revenue from operating activities</b>				
General rates	2(a)	\$ 3,158,236	\$ 3,051,734	\$ 3,049,621
Grants, subsidies and contributions	11	1,090,299	2,786,614	2,481,632
Fees and charges	18	371,929	440,190	357,252
Interest revenue	12(a)	34,615	60,833	14,615
Other revenue	12(b)	21,375	15,041	17,375
Profit on asset disposals	5	20,000	17,200	55,876
Fair value adjustments to financial assets at fair value through profit or loss		0	2,764	0
		<b>4,696,454</b>	<b>6,374,376</b>	<b>5,976,371</b>
<b>Expenditure from operating activities</b>				
Employee costs		(3,020,842)	(2,126,581)	(2,466,051)
Materials and contracts		(3,727,073)	(2,639,116)	(3,335,131)
Utility charges		(56,907)	(51,988)	(65,969)
Depreciation	6	(2,422,606)	(2,287,287)	(2,132,983)
Finance costs	12(d)	(9,356)	(1,371)	(2,456)
Insurance		(198,552)	(181,505)	(184,624)
Other expenditure		(134,326)	(149,164)	(128,137)
Loss on asset disposals	5	(20,000)	(25,532)	(19,302)
		<b>(9,589,662)</b>	<b>(7,462,544)</b>	<b>(8,334,653)</b>
Non-cash amounts excluded from operating activities	3(b)	2,329,377	2,323,294	2,058,909
<b>Amount attributable to operating activities</b>		<b>(2,563,831)</b>	<b>1,235,126</b>	<b>(299,373)</b>
<b>INVESTING ACTIVITIES</b>				
<b>Inflows from investing activities</b>				
Capital grants, subsidies and contributions	11	3,372,849	1,175,260	928,620
Proceeds from disposal of assets	5	163,000	68,471	106,304
		<b>3,535,849</b>	<b>1,243,731</b>	<b>1,034,924</b>
<b>Outflows from investing activities</b>				
Payments for property, plant and equipment	5(a)	(4,088,575)	(813,185)	(1,508,584)
Payments for construction of infrastructure	5(b)	(1,175,122)	(1,537,327)	(2,001,564)
		<b>(5,263,697)</b>	<b>(2,350,512)</b>	<b>(3,510,148)</b>
<b>Amount attributable to investing activities</b>		<b>(1,727,848)</b>	<b>(1,106,781)</b>	<b>(2,475,224)</b>
<b>FINANCING ACTIVITIES</b>				
<b>Inflows from financing activities</b>				
Proceeds from new borrowings	7(a)	1,462,024	0	344,533
Transfers from reserve accounts	9(a)	573,543	0	250,000
		<b>2,035,567</b>	<b>0</b>	<b>594,533</b>
<b>Outflows from financing activities</b>				
Repayment of borrowings	7(a)	(31,000)	0	0
Payments for principal portion of lease liabilities	8	(7,886)	(7,886)	(7,886)
Transfers to reserve accounts	9(a)	(115)	(13,411)	(115)
		<b>(39,001)</b>	<b>(21,297)</b>	<b>(8,001)</b>
<b>Amount attributable to financing activities</b>		<b>1,996,566</b>	<b>(21,297)</b>	<b>586,532</b>
<b>MOVEMENT IN SURPLUS OR DEFICIT</b>				
<b>Surplus or deficit at the start of the financial year</b>	3	2,295,113	2,188,065	2,188,065
Amount attributable to operating activities		(2,563,831)	1,235,126	(299,373)
Amount attributable to investing activities		(1,727,848)	(1,106,781)	(2,475,224)
Amount attributable to financing activities		1,996,566	(21,297)	586,532
<b>Surplus or deficit at the end of the financial year</b>	3	<b>0</b>	<b>2,295,113</b>	<b>0</b>

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

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

**1(a) BASIS OF PREPARATION**

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

**Local Government Act 1995 requirements**

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

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

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

**The local government reporting entity**

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

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

**2022/23 actual balances**

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

**Budget comparative figures**

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

**Comparative figures**

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

**Rounding off figures**

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

**Initial application of accounting standards**

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

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

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

**New accounting standards for application in future years**

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

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

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

**Judgements, estimates and assumptions**

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

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

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

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

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

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

**REVENUES**

**RATES**

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

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

**GRANTS, SUBSIDIES AND CONTRIBUTIONS**

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

**CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS**

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

**REVENUE FROM CONTRACTS WITH CUSTOMERS**

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

**FEES AND CHARGES**

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

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

**SERVICE CHARGES**

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

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

**INTEREST EARNINGS**

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

**OTHER REVENUE / INCOME**

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

**PROFIT ON ASSET DISPOSAL**

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

**EXPENSES**

**EMPLOYEE COSTS**

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

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

**MATERIALS AND CONTRACTS**

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

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

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

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

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

**INSURANCE**

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

**LOSS ON ASSET DISPOSAL**

Loss on the disposal of fixed assets.

**DEPRECIATION ON NON-CURRENT ASSETS**

Depreciation and amortisation expenses raised on all classes of assets.

**FINANCE COSTS**

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

**OTHER EXPENDITURE**

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

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

**2. RATES AND SERVICE CHARGES**

**(a) Rating Information**

Rate Description	Basis of valuation	Rate in	Number of properties	Rateable value	2023/24 Budgeted rate revenue	2023/24 Budgeted interim rates	2023/24 Budgeted back rates	2023/24 Budgeted total revenue	2022/23 Actual total revenue	2022/23 Budget total revenue
		\$		\$	\$	\$	\$	\$	\$	\$
<b>(i) General rates</b>										
General Rate GRV	Gross rental valuation	0.099526	299	4,974,684	495,110	0	0	495,110	481,487	475,006
General Rate UV	Unimproved valuation	0.007847	423	296,543,000	2,326,973	0	0	2,326,973	2,244,058	2,248,426
Oakagee Industrial Estate Buffer Zone	Unimproved valuation	0.014801	2	13,474,000	199,429	0	0	199,429	192,689	192,689
<b>Total general rates</b>			724	314,991,684	3,021,512	0	0	3,021,512	2,918,234	2,916,121
<b>Minimum</b>										
<b>(ii) Minimum payment</b>										
		\$								
General Rate GRV	Gross rental valuation	724.50	175		126,788	0	0	126,788	123,900	123,900
General Rate UV	Unimproved valuation	414	24		9,936	0	0	9,936	9,600	9,600
<b>Total minimum payments</b>			199		136,724	0	0	136,724	133,500	133,500
<b>Total general rates and minimum payments</b>			923	314,991,684	3,158,236	0	0	3,158,236	3,051,734	3,049,621
Waivers or Concessions (Refer note 2(f))					0	0	0	0	0	0
<b>Total rates</b>					3,158,236	0	0	3,158,236	3,051,734	3,049,621

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

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

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

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

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

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

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

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

Instalment options	Date due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates
		\$	%	%
<b>Option one</b>				
Single full payment	20/09/2023	N/A	N/A	11.00%
<b>Option two</b>				
First instalment	20/09/2023	9.00	5.50%	11.00%
Second instalment	20/11/2023	9.00	5.50%	11.00%
<b>Option three</b>				
First instalment	20/09/2023	9.00	5.50%	11.00%
Second instalment	20/11/2023	9.00	5.50%	11.00%
Third instalment	22/01/2024	9.00	5.50%	11.00%
Fourth instalment	22/03/2024	9.00	5.50%	11.00%

  

	2023/24 Budget revenue	2022/23 Actual revenue	2022/23 Budget revenue
	\$	\$	\$
Instalment plan admin charge revenue	3,600	3,195	3,600
Instalment plan interest earned	4,000	4,218	5,000
Unpaid rates and service charge interest earned	15,000	18,381	9,000
	22,600	25,794	17,600

**(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 Industrial Estate and buffer within the Town Planning Scheme 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 Minister 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.

**(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	0.018504	0.014801	The advertised rate in the dollar for differential rates have been amended to take into account the overall general increase to values in the annual Unimproved Valuation and rate revenue required by council.
Unimproved Value Rural	0.009778	0.007847	The advertised rate in the dollar for differential rates have been amended to take into account the overall general increase to values in the annual Unimproved Valuation and rate revenue required by council.

  

Minimum payment	Proposed Minimum \$	Adopted Minimum \$	Reasons for the difference
UV Oakajee Industrial Estate	400	414	The advertised rate in the dollar for differential rates have been amended to take into account the overall general increase to values in the annual Unimproved Valuation and rate revenue required by council.
Unimproved Value Rural	400	414	The advertised rate in the dollar for differential rates have been amended to take into account the overall general increase to values in the annual Unimproved Valuation and rate revenue required by council.
	700	724.50	The advertised rate in the dollar for differential rates have been amended to take into account the rate revenue required by council.

## SHIRE OF CHAPMAN VALLEY NOTES TO AND FORMING PART OF THE BUDGET FOR THE YEAR ENDED 30 JUNE 2024

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

#### (e) Service Charges

The Shire did not raise service charges for the year ended 30th June 2024.

#### (f) 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	100.00%	Council grant a waiver of rates to the Yuna CWA for the 2023/2024 rating year on the basis it is a non-profit community organisation.	Council considers support of these groups necessary for the overall benefit of the community.
Venue Hire; Photocopy Charges & Private Works Fees & charges	Fee and charge	Waiver	100.00%	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	100.00%	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	100.00%	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 2024**

**3. NET CURRENT ASSETS**

**(a) Composition of estimated net current assets**

**Current assets**

Cash and cash equivalents  
Receivables  
Inventories  
Other assets

**Less: current liabilities**

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

**Net current assets**

**Less: Total adjustments to net current assets**

**Net current assets used in the Statement of Financial Activity**

Note	2023/24 Budget 30 June 2024	2022/23 Actual 30 June 2023	2022/23 Budget 30 June 2023
	\$	\$	\$
4	1,156,034	4,080,340	2,541,255
	185,840	200,113	156,585
	6,000	5,931	5,267
	10,908	10,908	0
	1,358,782	4,297,292	2,703,107
	(600,733)	(670,702)	(944,363)
	0	0	(600,000)
8	(202)	(8,088)	0
7	(1,431,024)	0	(344,533)
	(350,000)	(448,462)	(418,331)
	(2,381,959)	(1,127,252)	(2,307,227)
	(1,023,177)	3,170,040	395,880
3(c)	1,023,177	(874,927)	(395,880)
	0	2,295,113	0

**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 Statement of Financial Activity in accordance with *Financial Management Regulation 32*.

**Adjustments to operating activities**

Less: Profit on asset disposals  
Less: Fair value adjustments to financial assets at fair value through profit and loss  
Add: Loss on asset disposals  
Add: Depreciation  
Movement in current employee provisions associated with restricted cash  
Non-cash movements in non-current assets and liabilities:  
- Employee provisions

**Non cash amounts excluded from operating activities**

Note	2023/24 Budget 30 June 2024	2022/23 Actual 30 June 2023	2022/23 Budget 30 June 2023
	\$	\$	\$
5	(20,000)	(17,200)	(55,876)
	0	(2,764)	0
5	20,000	25,532	19,302
6	2,422,606	2,287,287	2,132,983
	(98,462)	30,131	(37,500)
	5,233	308	0
	2,329,377	2,323,294	2,058,909

**(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 Statement of Financial Activity in accordance with *Financial Management Regulation 32* to agree to the surplus/(deficit) after imposition of general rates.

**Adjustments to net current assets**

Less: Cash - reserve accounts  
Add: Current liabilities not expected to be cleared at end of year  
- Current portion of borrowings  
- Current portion of lease liabilities  
- Current portion of employee benefit provisions held in reserve

**Total adjustments to net current assets**

9	(758,049)	(1,331,477)	(1,068,181)
	1,431,024	0	344,533
	202	8,088	0
	350,000	448,462	327,768
	1,023,177	(874,927)	(395,880)



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

**3(d) NET CURRENT ASSETS (CONTINUED)**

**MATERIAL ACCOUNTING POLICIES**

**CURRENT AND NON-CURRENT CLASSIFICATION**

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

**TRADE AND OTHER PAYABLES**

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

**PREPAID RATES**

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

**INVENTORIES**

**General**

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

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

**Superannuation**

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

**LAND HELD FOR RESALE**

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

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

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

**GOODS AND SERVICES TAX (GST)**

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

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

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

**CONTRACT LIABILITIES**

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

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

**TRADE AND OTHER RECEIVABLES**

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

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

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

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

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

**PROVISIONS**

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

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

**EMPLOYEE BENEFITS**

**Short-term employee benefits**

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

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

**Other long-term employee benefits**

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

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

## SHIRE OF CHAPMAN VALLEY NOTES TO AND FORMING PART OF THE BUDGET FOR THE YEAR ENDED 30 JUNE 2024

### 4. RECONCILIATION OF CASH

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

Note	2023/24 Budget	2022/23 Actual	2022/23 Budget
	\$	\$	\$
Cash at bank and on hand	1,156,034	4,080,340	2,541,255
<b>Total cash and cash equivalents</b>	<b>1,156,034</b>	<b>4,080,340</b>	<b>2,541,255</b>
Held as			
- Unrestricted cash and cash equivalents	3(a) 397,985	2,748,863	1,473,074
- Restricted cash and cash equivalents	3(a) 758,049	1,331,477	1,068,181
	1,156,034	4,080,340	2,541,255
<b>Restrictions</b>			
The following classes of assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:			
- Cash and cash equivalents	758,049	1,331,477	1,068,181
	758,049	1,331,477	1,068,181
The assets are restricted as a result of the specified purposes associated with the liabilities below:			
Financially backed reserves	9 758,049	1,331,477	1,068,181
	758,049	1,331,477	1,068,181
<b>Reconciliation of net cash provided by operating activities to net result</b>			
<b>Net result</b>	(1,520,359)	87,092	(1,429,662)
Depreciation	6 2,422,606	2,287,287	2,132,983
(Profit)/loss on sale of asset	5 0	8,332	(36,574)
Adjustments to fair value of financial assets at fair value through profit and loss	0	(2,764)	0
(Increase)/decrease in receivables	14,273	21,472	65,000
(Increase)/decrease in inventories	(69)	836	1,500
(Increase)/decrease in other assets	0	(1,840)	0
Increase/(decrease) in payables	(69,969)	(400,636)	(29,000)
Increase/(decrease) in contract liabilities	0	(601,656)	0
Increase/(decrease) in employee provisions	(93,229)	30,439	(37,500)
Capital grants, subsidies and contributions	(3,372,849)	(1,175,260)	(928,620)
<b>Net cash from operating activities</b>	<b>(2,619,596)</b>	<b>253,302</b>	<b>(261,873)</b>

#### MATERIAL ACCOUNTING POLICES

##### CASH AND CASH EQUIVALENTS

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

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

##### FINANCIAL ASSETS AT AMORTISED COST

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

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

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

**5. FIXED ASSETS**

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

	2023/24 Budget Additions	2023/24 Budget Disposals - Net Book Value	2023/24 Budget Disposals - Sale Proceeds	2023/24 Budget Disposals - Profit or Loss	2022/23 Actual Additions	2022/23 Disposals - Net Book Value	2022/23 Actual Disposals - Sale Proceeds	2022/23 Actual Disposals - Profit or Loss	2022/23 Budget Additions	2022/23 Budget Disposals - Net Book Value	2022/23 Budget Disposals - Sale Proceeds	2022/23 Budget Disposals - Profit or Loss
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>(a) Property, Plant and Equipment</b>												
Land and buildings	3,214,575	0	0	0	456,578	32,000	12,721	(19,279)	781,480	0	0	0
Furniture and equipment	0	0	0	0	0	0	0	0	0	0	0	0
Plant and equipment	874,000	163,000	163,000	0	356,607	44,803	55,750	10,947	727,104	69,730	106,304	36,574
Tools and equipment	0	0	0	0	0	0	0	0	0	0	0	0
<b>Total</b>	<b>4,088,575</b>	<b>163,000</b>	<b>163,000</b>	<b>0</b>	<b>813,185</b>	<b>76,803</b>	<b>68,471</b>	<b>(8,332)</b>	<b>1,508,584</b>	<b>69,730</b>	<b>106,304</b>	<b>36,574</b>
<b>(b) Infrastructure</b>												
Infrastructure - roads	1,175,122	0	0	0	1,537,327	0	0	0	2,001,564	0	0	0
Infrastructure - footpaths	0	0	0	0	0	0	0	0	0	0	0	0
<b>Total</b>	<b>1,175,122</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,537,327</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,001,564</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>(c) Right of Use Assets</b>												
Right of use - land and buildings	0	0	0	0	0	0	0	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total</b>	<b>5,263,697</b>	<b>163,000</b>	<b>163,000</b>	<b>0</b>	<b>2,350,512</b>	<b>76,803</b>	<b>68,471</b>	<b>(8,332)</b>	<b>3,510,148</b>	<b>69,730</b>	<b>106,304</b>	<b>36,574</b>

**MATERIAL ACCOUNTING POLICIES**

**RECOGNITION OF ASSETS**

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

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

**GAINS AND LOSSES ON DISPOSAL**

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

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

**6. DEPRECIATION**

**By Class**

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

**By Program**

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

	2023/24 Budget	2022/23 Actual	2022/23 Budget
	\$	\$	\$
Land and buildings	382,500	377,141	260,500
Furniture and equipment	6,000	5,530	7,500
Plant and equipment	541,500	539,064	548,500
Tools and equipment	11,000	11,679	11,000
Infrastructure - roads	1,467,706	1,339,997	1,291,583
Infrastructure - footpaths	6,000	5,776	6,000
Right of use - land and buildings	7,900	8,100	7,900
<b>Total</b>	<b>2,422,606</b>	<b>2,287,287</b>	<b>2,132,983</b>
Governance	36,461	38,897	36,461
Law, order, public safety	63,943	63,946	71,074
Community amenities	159,421	29,412	25,650
Recreation and culture	366,719	363,465	247,139
Transport	1,403,816	1,403,816	1,354,137
Economic services	6,479	6,468	12,755
Other property and services	385,767	381,283	385,767
<b>Total</b>	<b>2,422,606</b>	<b>2,287,287</b>	<b>2,132,983</b>

**MATERIAL ACCOUNTING POLICIES**

**DEPRECIATION**

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

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

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

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

Buildings	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 - land and buildings	Subject to lease arrangement

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

7. BORROWINGS

(a) Borrowing repayments

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

Purpose	Loan Number	Institution	Interest Rate	Budget	2023/24	2023/24	Budget	2023/24	Actual	2022/23	2022/23	Actual	2022/23	Budget	2022/23	2022/23	Budget	2022/23
				Principal	Budget	Budget	Principal	Actual		Actual	Principal	Actual	Principal		Budget	Budget	Budget	Principal
				1 July 2023	New Loans	Principal Repayments	Principal outstanding 30 June 2024	Interest Repayments	Principal 1 July 2022	New Loans	Principal Repayments	Principal outstanding 30 June 2023	Interest Repayments	Principal 1 July 2022	New Loans	Principal Repayments	Principal outstanding 30 June 2023	Interest Repayments
Depot Construction	99	WATC	4.05%	\$ 0	\$ 267,024	\$ 0	\$ 267,024	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 175,000	\$ 0	\$ 175,000	\$ 0
Road Plant Capital	100	WATC	4.05%	0	410,000	(31,000)	379,000	(6,900)	0	0	0	0	0	0	169,533	0	169,533	0
BHP Oval Capital	101	WATC	4.05%	0	185,000	0	185,000	0	0	0	0	0	0	0	0	0	0	0
Disaster Recovery Centre	102	WATC	4.05%	0	600,000	0	600,000	0	0	0	0	0	0	0	0	0	0	0
				0	1,462,024	(31,000)	1,431,024	(6,900)	0	0	0	0	0	0	344,533	0	344,533	0

All borrowing repayments will be financed by general purpose revenue.

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

**7. BORROWINGS**

**(b) New borrowings - 2023/24**

Particulars/Purpose	Institution	Loan type	Term (years)	Interest rate	Amount borrowed budget	Total interest & charges	Amount used budget	Balance unspent
				%	\$	\$	\$	\$
Depot Construction	WA Treasury Corporation	Fixed Rate	10	4.05%	267,024	53,131	267,024	0
Road Plant Capital	WA Treasury Corporation	Fixed Rate	5	4.05%	410,000	47,036	410,000	0
BHP Oval Capital	WA Treasury Corporation	Fixed Rate	30	4.05%	185,000	63,660	185,000	0
Disaster Recovery Centri	WA Treasury Corporation	Fixed Rate	30	4.05%	600,000	206,464	600,000	0
					1,462,024	370,291	1,462,024	0

**(c) Unspent borrowings**

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

**(d) Credit Facilities**

	2023/24 Budget	2022/23 Actual	2022/23 Budget
<b>Undrawn borrowing facilities credit standby arrangements</b>	\$	\$	\$
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
<b>Total amount of credit unused</b>	260,000	260,000	260,000
<b>Loan facilities</b>			
Loan facilities in use at balance date	1,431,024	0	344,533

Overdraft details	Purpose overdraft was established	Year overdraft established	Amount b/fwd 1 July 2023	2023/24 Budgeted Increase/ (Decrease)	Amount as at 30th June 2024
Westpac Banking Corp	Cashflow	2016	\$ 250,000	\$ 0	\$ 250,000
			250,000	0	250,000

**MATERIAL ACCOUNTING POLICIES**

**BORROWING COSTS**

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

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

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

8. LEASE LIABILITIES

Purpose	Lease Number	Institution	Lease Interest Rate	Lease Term	Budget Lease Principal 1 July 2023	2023/24 Budget New Leases	2023/24 Budget Lease Principal Repayments	Budget Lease Principal outstanding 30 June 2024	2023/24 Budget Lease Interest Repayments	Actual Principal 1 July 2022	2022/23 Actual New Leases	2022/23 Actual Lease Principal repayments	Actual Lease Principal outstanding 30 June 2023	2022/23 Actual Lease Interest repayments	Budget 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
Nabawa Fuel Station	LE01	Searange Holdings Pty Ltd	2.60%	60 Months	\$ 42,609	\$ 0	\$ (7,886)	\$ 34,723	\$ (1,206)	\$ 50,495	\$ 0	\$ (7,886)	\$ 42,609	\$ (1,205)	\$ 50,495	\$ 0	\$ (7,886)	\$ 42,609	\$ (1,206)
					42,609	0	(7,886)	34,723	(1,206)	50,495	0	(7,886)	42,609	(1,205)	50,495	0	(7,886)	42,609	(1,206)

MATERIAL ACCOUNTING POLICIES

LEASES

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

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

LEASE LIABILITIES

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

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

**9. RESERVE ACCOUNTS**

**(a) Reserve Accounts - Movement**

	2023/24 Budget Opening Balance	2023/24 Budget Transfer to	2023/24 Budget Transfer (from)	2023/24 Budget Closing Balance	2022/23 Actual Opening Balance	2022/23 Actual Transfer to	2022/23 Actual Transfer (from)	2022/23 Actual Closing Balance	2022/23 Budget Opening Balance	2022/23 Budget Transfer to	2022/23 Budget Transfer (from)	2022/23 Budget Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Restricted by council</b>												
(a) Leave reserve	167,427	10	(17,601)	149,836	165,741	1,686	0	167,427	165,740	10	0	165,750
(b) Water strategy reserve	14,392	5	0	14,397	14,247	145	0	14,392	14,248	5	0	14,253
(c) Plant/light vehicle reserve	524,609	50	(393,785)	130,874	519,325	5,284	0	524,609	519,325	50	(150,000)	369,375
(d) Computer and office equipment reserve	40,177	5	0	40,182	39,772	405	0	40,177	39,772	5	0	39,777
(e) Legal reserve	40,452	5	0	40,457	40,045	407	0	40,452	40,045	5	0	40,050
(f) Land development reserve	72,846	5	(62,157)	10,694	72,112	734	0	72,846	72,113	5	0	72,118
(g) Infrastructure reserve	285,471	15	0	285,486	282,596	2,875	0	285,471	282,595	15	0	282,610
(h) Building reserve	186,103	20	(100,000)	86,123	184,228	1,875	0	186,103	184,228	20	(100,000)	84,248
	1,331,477	115	(573,543)	758,049	1,318,066	13,411	0	1,331,477	1,318,066	115	(250,000)	1,068,181

**(b) Reserve Accounts - Purposes**

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

Reserve name	Anticipated date of use	Purpose of the reserve
(a) Leave reserve	30/06/2024	To be used to fund annual and long service leave requirements.
(b) Water strategy reserve	N/A	To be used for the construction and operational costs of facilities for fire fighting purposes.
(c) Plant/light vehicle reserve	30/06/2024	To be used for the purchase of and/or major repair of major plant and light vehicles.
(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 2024**

**10 REVENUE RECOGNITION**

**MATERIAL ACCOUNTING POLICIES**

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

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

## SHIRE OF CHAPMAN VALLEY NOTES TO AND FORMING PART OF THE BUDGET FOR THE YEAR ENDED 30 JUNE 2024

### 11. PROGRAM INFORMATION

#### (a) Key Terms and Definitions - Reporting Programs

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

OBJECTIVE	ACTIVITIES
<b>Governance</b> To provide a decision making process for the efficient allocation of scarce resources.	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.
<b>General purpose funding</b> 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.
<b>Law, order, public safety</b> 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.
<b>Health</b> 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.
<b>Education and welfare</b> 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.
<b>Housing</b> 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.
<b>Community amenities</b> 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.
<b>Recreation and culture</b> To establish and effectively manage infrastructure and resource which will help the	Maintenance of public halls, civic centres, aquatic centre, beaches. Provision and maintenance of parks, gardens and playgrounds. Operation of library,

social wellbeing of the community.	museum and other cultural facilities.
<p><b>Transport</b></p> <p>To provide safe, effective and efficient transport services to the community.</p>	<p>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.</p> <p>Operations relating to the licensing or regulating of traffic under the control of the local government.</p>
<p><b>Economic services</b></p> <p>To help promote the shire and its economic wellbeing.</p>	<p>Attempt to control and contain weeds and vermin. The development, promotion, support etc. of tourism and area promotion to cater for tourists.</p> <p>Administration, inspection and operations concerned with application of the building standards including examination, processing and inspections services.</p>
<p><b>Other property and services</b></p> <p>To monitor and control Shire's overheads operating accounts.</p>	<p>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.</p>

## SHIRE OF CHAPMAN VALLEY NOTES TO AND FORMING PART OF THE BUDGET FOR THE YEAR ENDED 30 JUNE 2024

### 11 PROGRAM INFORMATION (Continued)

#### (b) Income and expenses

	2023/24	2022/23	2022/23
	Budget	Actual	Budget
	\$	\$	\$
<b>Income excluding grants, subsidies and contributions</b>			
Governance	1,200	2,770	1,200
General purpose funding	3,203,651	3,125,241	3,075,036
Law, order, public safety	11,739	15,036	11,739
Health	5,477	5,523	5,087
Community amenities	236,163	266,237	221,876
Recreation and culture	82,000	117,024	82,000
Transport	23,500	20,577	59,376
Economic services	23,425	26,109	23,425
Other property and services	19,000	9,245	15,000
	3,606,155	3,587,762	3,494,739
<b>Grants, subsidies and contributions</b>			
General purpose funding	11,000	1,718,997	422,137
Law, order, public safety	261,500	38,727	57,500
Community amenities	216,857	65,788	56,000
Recreation and culture	235,000	29,140	936,711
Transport	174,942	879,754	989,284
Other property and services	191,000	54,208	20,000
	1,090,299	2,786,614	2,481,632
<b>Capital grants, subsidies and contributions</b>			
Recreation and culture	1,765,437	247,000	0
Transport	1,607,412	928,260	928,620
	3,372,849	1,175,260	928,620
<b>Total Income</b>	8,069,303	7,549,636	6,904,991
<b>Expenses</b>			
Governance	(483,099)	(394,671)	(458,467)
General purpose funding	(190,266)	(124,831)	(157,228)
Law, order, public safety	(539,984)	(241,821)	(341,992)
Health	(31,428)	(13,296)	(33,152)
Community amenities	(1,166,300)	(703,296)	(982,671)
Recreation and culture	(1,300,771)	(922,799)	(1,442,520)
Transport	(5,199,337)	(4,275,927)	(4,418,644)
Economic services	(468,478)	(362,634)	(465,096)
Other property and services	(209,999)	(423,269)	(34,883)
<b>Total expenses</b>	(9,589,662)	(7,462,544)	(8,334,653)
<b>Net result for the period</b>	(1,520,359)	87,092	(1,429,662)

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

**12. OTHER INFORMATION**

	<b>2023/24 Budget</b>	<b>2022/23 Actual</b>	<b>2022/23 Budget</b>
	\$	\$	\$
<b>The net result includes as revenues</b>			
<b>(a) Interest earnings</b>			
Investments			
- Reserve accounts	115	13,412	115
- Other funds	15,500	24,822	500
Other interest revenue	19,000	22,599	14,000
	<b>34,615</b>	<b>60,833</b>	<b>14,615</b>
* The Shire has resolved to charge interest under section 6.13 for the late payment of any amount of money at 11%.			
<b>(b) Other revenue</b>			
Reimbursements and recoveries	21,375	15,041	17,375
	<b>21,375</b>	<b>15,041</b>	<b>17,375</b>
<b>The net result includes as expenses</b>			
<b>(c) Auditors remuneration</b>			
Audit services	45,000	42,100	45,000
	<b>45,000</b>	<b>42,100</b>	<b>45,000</b>
<b>(d) Interest expenses (finance costs)</b>			
Borrowings (refer Note 7(a))	6,900	0	0
expense on lease liabilities (refer Note 8)	1,206	1,205	1,206
Other finance costs	1,250	166	1,250
	<b>9,356</b>	<b>1,371</b>	<b>2,456</b>

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

**13. ELECTED MEMBERS REMUNERATION**

	<b>2023/24 Budget</b>	<b>2022/23 Actual</b>	<b>2022/23 Budget</b>
	\$	\$	\$
<b>Cr Warr</b>			
President's allowance	10,000	10,000	10,000
Meeting attendance fees	9,742	9,742	9,742
ICT expenses	500	500	500
Annual allowance for ICT expenses	50	50	50
	<b>20,292</b>	<b>20,292</b>	<b>20,292</b>
<b>Cr Forth</b>			
Deputy President's allowance	2,500	2,500	2,500
Meeting attendance fees	9,742	9,742	9,742
ICT expenses	500	500	500
Annual allowance for ICT expenses	50	50	50
	<b>12,792</b>	<b>12,792</b>	<b>12,792</b>
<b>Cr Batten</b>			
Meeting attendance fees	9,742	9,742	9,742
ICT expenses	500	500	500
Annual allowance for ICT expenses	50	50	50
	<b>10,292</b>	<b>10,292</b>	<b>10,292</b>
<b>Cr Davidson</b>			
Meeting attendance fees	9,742	9,742	9,742
ICT expenses	500	500	500
Annual allowance for ICT expenses	50	50	50
	<b>10,292</b>	<b>10,292</b>	<b>10,292</b>
<b>Cr Elliott-Lockhart</b>			
Meeting attendance fees	9,742	9,742	9,742
ICT expenses	500	500	500
Annual allowance for ICT expenses	50	50	50
	<b>10,292</b>	<b>10,292</b>	<b>10,292</b>
<b>Cr Humphrey</b>			
Meeting attendance fees	9,742	9,742	9,742
ICT expenses	500	500	500
Annual allowance for ICT expenses	50	50	50
	<b>10,292</b>	<b>10,292</b>	<b>10,292</b>
<b>Cr Low</b>			
Meeting attendance fees	9,742	9,742	9,742
ICT expenses	500	500	500
Annual allowance for ICT expenses	50	50	50
	<b>10,292</b>	<b>10,292</b>	<b>10,292</b>
<b>Cr Royce</b>			
Meeting attendance fees	9,742	9,742	9,742
ICT expenses	500	500	500
Annual allowance for ICT expenses	50	50	50
	<b>10,292</b>	<b>10,292</b>	<b>10,292</b>
<b>Total Elected Member Remuneration</b>	<b>94,836</b>	<b>94,836</b>	<b>94,836</b>
President's allowance	10,000	10,000	10,000
Deputy President's allowance	2,500	2,500	2,500
Meeting attendance fees	77,936	77,936	77,936
ICT expenses	4,000	4,000	4,000
Annual allowance for ICT expenses	400	400	400
	<b>94,836</b>	<b>94,836</b>	<b>94,836</b>

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

**14. MAJOR LAND TRANSACTIONS**

The shire doesn't anticipate any major land transactions in the 2023/2024 financial year.

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

**15. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS**

The Shire does not anticipate any trading undertakings during the 2023/2024 financial year.



**SHIRE OF CHAPMAN VALLEY  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2024****16. INVESTMENT IN ASSOCIATES****(a) Investment in associate**

The Shire does not anticipate any investment in associates during the 2023/2024 financial year.

**MATERIAL 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.

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

**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:

<b>Detail</b>	<b>Balance 1 July 2023</b>	<b>Estimated amounts received</b>	<b>Estimated amounts paid</b>	<b>Estimated balance 30 June 2024</b>
	\$	\$	\$	\$
Funds in Lieu of Public Open Space	150,357	0	0	150,357
Construction Training Fund Levies	1,835	9,000	(10,200)	635
Building Services Levies	1,366	8,500	(9,500)	366
	153,558	17,500	(19,700)	151,358

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

**18. FEES AND CHARGES**

	<b>2023/24 Budget</b>	<b>2022/23 Actual</b>	<b>2022/23 Budget</b>
	\$	\$	\$
<b>By Program:</b>			
General purpose funding	10,800	12,675	10,800
Law, order, public safety	11,739	15,036	11,739
Health	5,477	5,523	5,087
Community amenities	236,163	266,537	221,876
Recreation and culture	82,000	117,024	82,000
Economic services	15,750	17,814	15,750
Other property and services	10,000	5,581	10,000
	<b>371,929</b>	<b>440,190</b>	<b>357,252</b>

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

## 2023/2024 Schedule of Fees and Charges

Shire of Chapman Valley  
Budget For the Year Ended 30 June 2024  
Fees and Charges Effective 1 July 2023



ADMINISTRATION	Fees & Charges 2023/2024	Endorsed Fees & Charges for financial year 2022/2023	Charge Basis	GST
<b>Account Enquiries and Requisitions</b>				
Rates Account Enquiry Only (No Requisitions)	\$32.00	\$30.00	Per Lot	GST N/A
Orders And Requisitions Account Enquiry (No Rates)	\$64.00	\$60.00	Per Lot	GST N/A
Rates, Orders And Requisitions Account Enquiry	\$95.00	\$90.00	Per Lot	GST N/A
Instalment Administration Fee	\$10.00	\$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	11.00%	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	\$32.00	\$30.00	Per Assessment	Inc GST
Recovery of Dishonour Fees	Cost plus \$15.00	Cost plus \$11.00	Per item	Inc GST
DFES ESL Penalty Interest	7.00%	7.00%	As per legislation	GST N/A
<b>Postal Boxes at Shire Office</b>				
Cost to cover replacement of keys	Cost Recovery	Cost Recovery	Recover cost as required per Post Box	Inc GST
Cost to cover fitting new lock if keys not returned	Cost Recovery	Cost Recovery	Recover cost as required per Post Box	Inc GST
Postal Box Bond	\$68.00	\$64.00	Per Post Box	GST N/A
Annual fee for use of box - Non Pensioner	\$68.00	\$64.00	Per Post Box	Inc GST
Discounted Annual fee - 25% discount based on Seniors Rate Eligibility Criteria	\$51.00	\$48.00	Per Post Box	Inc GST
Discounted Annual fee - 50% discount based on Full Pensioner Rate Eligibility Criteria	\$34.00	\$32.00	Per Post Box	Inc GST
<b>Copy of Rate Notice - electronic only</b>	\$6.00	\$5.00	Per Copy	GST N/A
<b>Library Services</b>				
Lost or damaged materials while on loan	Replacement cost plus 10% admin fee	Replacement cost plus 10% admin fee	Per item	Inc GST
<b>Maps</b>				
Tourism Maps of Shire	Cost Recovery	Cost Recovery	Per Map	Inc GST
<b>Heritage Inventory Booklet</b>	\$30.00	\$27.50	No Charge	Inc GST
<b>Photocopying</b>				
Black and White	\$1.00	\$0.60	Per A4 sheet	Inc GST
Colour	\$3.00	\$2.05	Per A4 sheet	Inc GST
Black and White	\$2.00	\$1.10	Per A3 sheet	Inc GST
Colour	\$4.00	\$3.18	Per A3 sheet	Inc GST
<b>Council Minutes - Copies</b>	\$30.00	\$27.50	Per Copy	Inc GST

ADMINISTRATION	Fees & Charges 2023/2024	Endorsed Fees & Charges for financial year 2022/2023	Charge Basis	GST
<b>Binding</b>				
Softcover	\$9.00	\$7.70	Per Item	Inc GST
Wire Comb	\$6.00	\$5.50	Per Item	Inc GST
Plastic Comb	\$5.00	\$4.40	Per Item	Inc GST
<b>Laminating</b>				
A4 per sheet	\$3.00	\$2.20	Per Item	Inc GST
A3 per sheet	\$3.00	\$2.75	Per Item	Inc GST
<b>Electoral Rolls</b>	\$22.00	\$20.00	Per Roll Owners & Occupiers Only	GST N/A
<b>Freedom of Information Charges (as set by FOI Act Regulations 1993)</b>				
			As per current legislation	
Personal Information about the applicant	No Fee	No Fee	No Charge	GST N/A
Application fee (for non personal information)	\$32.00	\$30.00	Per Application	GST N/A
Charge for time dealing with application	\$32.00	\$30.00	Per Hour or Pro Rata	GST N/A
Access time supervised by staff	\$32.00	\$30.00	Per Hour or Pro Rata	GST N/A
Photocopying staff time	\$32.00	\$30.00	Per Hour or Pro Rata	Inc GST
Photocopy	\$1.00	\$0.20	Per Sheet	GST N/A
Transcribing from tape, film or computer	\$32.00	\$30.00	Per Hour or Pro Rata	Inc GST
Film or computer information	Cost Recovery	At Cost	Cost Recovery	Inc GST
Delivery, packaging and postage	Cost Recovery	At Cost	Cost Recovery	GST N/A
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
<p><i>Further advance deposit may be required to meet the charges for dealing with the application.</i></p> <p><i>For financially disadvantaged applicants with prescribed pensioner concession cards, the charge payable may be reduced by 25% at the CEO's discretion.</i></p>				

PROPERTY HIRE	Fees & Charges 2023/2024	Endorsed Fees & Charges for financial year 2022/2023	Charge Basis	GST
<b>Venue Hire</b>				
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
Exemptions: Chapman Valley & Yuna Primary School P & C's as per Statutory Budget Notes			Council will grant a waiver to Yuna and Nabawa Parents and Citizens Association for the use of recreation facilities within the Shire	
<b><u>Nabawa Community Centre</u></b>				
Annual Booking Fee (Up to 2 uses per week only)	\$586.00	\$586.00	Per Annum	Inc GST
All Venue Hire Non Local Community Member	\$159.00	\$150.00	Per Use	Inc GST
All Venue Hire Local Community Member	\$53.00	\$50.00	Upon supply of proof to evidence either a ratepayer or resident	Inc GST
<b><u>Nabawa Library - Meeting Use Only</u></b>				
All Venue Hire to Local Community Groups ONLY	\$53.00	\$50.00	Meeting use only	Inc GST
<b><u>Yuna Multipurpose Community Centre</u></b>				
Annual Booking Fee (Up to 2 uses per week only)	\$586.00	\$586.00	Per Annum	Inc GST
All Venue Hire Non Local Community Member	\$159.00	\$150.00	Per Use	Inc GST
All Venue Hire Local Community Member	\$53.00	\$50.00	Upon supply of proof to evidence either a ratepayer or resident	Inc GST
Main Hall only	\$93.00	\$88.00	per use	Inc GST
Kitchen	\$59.00	\$55.00	per use	Inc GST
Creche/Small Meeting Room	\$47.00	\$44.00	per use	Inc GST
<b><u>Yuna Hall</u></b>				
Annual Booking Fee (Up to 2 uses per week only)	\$586.00	\$586.00	Per Venue Per Annum	Inc GST
All Venue Hire Non Local Community Member	\$159.00	\$150.00	Per Venue Per Use	Inc GST
All Venue Hire Local Community Member	\$53.00	\$50.00	Upon supply of proof to evidence either a ratepayer or resident	Inc GST

PROPERTY HIRE	Fees & Charges 2023/2024	Endorsed Fees & Charges for financial year 2022/2023	Charge Basis	GST
<b><u>Nabawa Recreation Centre</u></b>				
Annual Booking Fee (Up to 2 uses per week only)	\$586.00	\$586.00	Per Annum	Inc GST
All Venue Hire Non Local Community Member	\$159.00	\$150.00	Per Use	Inc GST
All Venue Hire Local Community Member	\$53.00	\$50.00	Upon supply of proof to evidence either a ratepayer or resident	Inc GST
Whole of stadium facilities	\$159.00	\$150.00	per use	Inc GST
Clubrooms (Upstairs area)	\$80.00	\$75.00	per use	Inc GST
Changerooms (1 section only)	\$24.00	\$22.00	per use	Inc GST
Kitchen (downstairs)	\$53.00	\$50.00	per use	Inc GST
Basketball Courts	\$59.00	\$55.00	per use	Inc GST
Oval, Kitchen, Clubroom and Changerooms Hire	\$175.00	\$165.00	per use	Inc GST
<b><u>Bill Hemsley Park Community Centre</u></b>				
Annual Booking Fee - Local Community Member (Up to 2 uses per week only)	\$586.00	\$586.00	Per Annum	Inc GST
Annual Booking Fee (Short sessions under 2 hours up to 2 uses per week)	\$792.00	\$750.00	Per Use	Inc GST
Annual Booking Fee (Long sessions over 2 hours up to 2 uses per week)	\$1,055.00	\$1,000.00	Per Use	
All Venue Hire Non Local Community Member	\$317.00	\$300.00	Per Use	
All Venue Hire Local Community Member	\$106.00	\$100.00	Upon supply of proof to evidence either a ratepayer or resident	
Whole of facility includes the outside veranda	\$317.00	\$300.00	Per Venue Per Use	
Bond required as per All Venue Bond above				Inc GST
				Inc GST
<b><u>Nanson Showgrounds</u></b>				
All Venue Hire Non Local Community Member	\$159.00	\$150.00	Per Use	Inc GST
All Venue Hire Local Community Member	\$53.00	\$50.00	Upon supply of proof to evidence either a ratepayer or resident	Inc GST
Annual Booking Fee (Up to 2 uses per week only)	\$586.00	\$586.00	Per Annum	Inc GST
Camping fees as below.				
Bond required as per All Venue Bond above				
Nanson Showgrounds Camping- Chapman Valley Show Carnival	\$291.00	\$275.00	Per Week Maximum stay 2 weeks	Inc GST
Kitchen Hire Exemption - Annual Ram Sale	Exempt	Exempt	Single Use Only	GST N/A
<b>Furniture Hire</b>				
Tables	\$11.00	\$10.00	each	Inc GST
Chairs	\$2.00	\$1.50	each	Inc GST
Portable Shade & 10 Chair Hire	\$135.00	\$127.27	per hire	Inc GST

PROPERTY HIRE Cont	Proposed Fees & Charges 2023/2024	Endorsed Fees & Charges for financial year 2022/2023	Charge Basis	GST
<b>Recreation Centre Facilities</b>				
LI24 Chapman Valley Football Club	\$2,050.00	\$1,942.93	per annum -subject to change as per management license (reviewed by council annually at budget)	<b>Inc GST</b>
LI25 Chapman Valley Northampton Cricket Club (CVNCC)	\$1,698.00	\$1,608.64	per annum -subject to change as per management license (reviewed by council annually at budget)	<b>Inc GST</b>
Geraldton Regional Cricket Board - fixtures not involving the Chapman Valley Northampton Cricket Team	\$77.00	\$72.94	per game	<b>Inc GST</b>
LI 22 Tennis Club - Nabawa	\$429.00	\$406.21	per annum -subject to change as per management license (reviewed by council annually at budget)	<b>Inc GST</b>
Badminton Club	\$21.00	\$19.25	per use	<b>Inc GST</b>
LI18 Chapman Valley Western Riding Club - Showgrounds Reserve	\$511.00	\$484.21	per annum -subject to change as per management license (reviewed by council annually at budget)	<b>Inc GST</b>
LI13 Chapman Valley Agricultural Society - Showgrounds Reserve	\$511.00	\$484.21	per annum -subject to change as per management license (reviewed by council annually at budget)	<b>Inc GST</b>
LI16 Yuna Multipurpose Community Centre - CABY Management License	\$1,909.00	\$1,809.22	per annum -subject to change as per management license (reviewed by council annually at budget)	<b>Inc GST</b>
LI20 KiteWest Water Sports & Tours	\$619.00	\$586.53	per annum -subject to change as per ground lease -rent review date 1 July each year Expires 30/06/2027	<b>Inc GST</b>
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	<b>Inc GST</b>
L12 Mens Shed Inc	\$0.00	\$0.00	per annum -subject to change as per management license Peppercorn on demand	<b>Inc GST</b>

**Caravan and Camping Fees**

<b>Tier 1 - Camping Fees Coronation Beach</b>	<b>\$20.00</b>	<b>N/A</b>	<b>Per Bay Site for one vehicle for 24 hours camping (paid via ticket machine)</b>	<b>Inc GST</b>
Tier 3 Camping Fees Yuna Hall - <b>Non Pensioner</b>	\$0.00	\$0.00	Donation Only 1) Maximum of two (2) nights - unless otherwise approved by CEO	<b>Inc GST</b>
Tier 3 Camping Fees Yuna Hall - <b>Pensioner</b>	\$0.00	\$0.00	Donation Only 1) Maximum of two (2) nights - unless otherwise approved by CEO	<b>Inc GST</b>
Tier 3 - Camping Fees Fig Tree Crossing Reserve - <b>Non Pensioner</b>	\$16.00	\$15.00	Per Person Per Night 1) Overnight only - unless otherwise approved by CEO	<b>Inc GST</b>
Tier 3 - Camping Fees Fig Tree Crossing Reserve - <b>Pensioner</b>	\$11.00	\$10.00	Per Person Per Night 1) Overnight only - unless otherwise approved by CEO	<b>Inc GST</b>
Tier 3 - Camping Fees Yuna Golf Club Reserve - <b>Non Pensioner</b>	\$16.00	\$15.00	Per Person Per Night 1) Maximum of two (2) nights - unless otherwise approved by CEO	<b>Inc GST</b>
Tier 3 - Camping Fees Yuna Golf Club Reserve - <b>Pensioner</b>	\$11.00	\$10.00	Per Person Per Night 1) Maximum of two (2) nights - unless otherwise approved by CEO	<b>Inc GST</b>
Tier 3 - Camping Fees Nabawa Oval Reserve - <b>Non Pensioner</b>	\$16.00	\$15.00	Per Person Per Night 1) Maximum of two (2) nights - unless otherwise approved by CEO	<b>Inc GST</b>
Tier 3 - Camping Fees Nabawa Oval Reserve - <b>Pensioner</b>	\$11.00	\$10.00	Per Person Per Night 1) Maximum of two (2) nights - unless otherwise approved by CEO	<b>Inc GST</b>
Tier 2 - Camping Fees Nanson Showground Reserve - All	\$16.00	\$15.00	Per Person Per Night 1) Maximum of two (2) nights - unless otherwise approved by CEO	<b>Inc GST</b>



PROPERTY HIRE Cont	Proposed Fees & Charges 2023/2024	Endorsed Fees & Charges for financial year 2022/2023	Charge Basis	GST
<b>Property Leases/licenses</b>				
AG22 E O'Donnell	\$150.00	\$150.00	Legal agreement - license for grazing - \$150 + GST Expires 30/6/2026	Ex GST
AG23 E O'Donnell	\$150.00	\$150.00	Legal agreement - license for grazing - \$150 + GST Expires 30/06/2026	Ex GST
AG24 T Cooper	\$150.00	\$150.00	Legal agreement - license for grazing - \$150 + GST Expires 30/06/2026	Ex GST
LI17 - T Jeffrey	\$1.00	\$1.00	as per license agreement \$1.00 on demand Expire 30/06/2025	Ex GST
<b>Animal Traps -Bond</b>	\$59.00	\$55.00	Hire Agreement	Inc GST

REFUSE CHARGES	Proposed Fees & Charges 2023/2024	Endorsed Fees & Charges for financial year 2022/2023	Charge Basis	GST
Waste Management Charge - Domestic	\$467.00	\$467.00	per service per annum	GST N/A
Waste Management Charge - Commercial	\$483.00	\$483.00	per service per annum for 1-5 bins	Inc GST
Waste Management Charge - Commercial	\$405.00	\$405.00	per service per annum for 6-14 bins	Inc GST
Waste Management Charge - Commercial	\$356.00	\$356.00	per service per annum 15+ bins	Inc GST
<b>Refuse Site Charges (Non Residents)</b>	\$0.00			
Lawncippings and greenwaste	\$44.00	\$41.00	per m3 (Ute or Trailer load)	Inc GST
Any/all household rubbish (deemed to be generated day to day)	\$52.00	\$49.00	per m3 (Ute or Trailer load)	Inc GST
Building/backyard rubble under 0.4 m3 (approximately 2 wheelbarrows)	\$52.00	\$49.00	per m3 (Ute or Trailer load)	Inc GST
Household oil (under 20 litres)	\$52.00	\$49.00	up to 20 litres	Inc GST
<i>Special Burial (by prior arrangement only):</i>	\$0.00			
Paint containers and medical waste	\$225.00	\$213.00	per m3 for first m3 or less	Inc GST
Crayfish offal or similar	\$225.00	\$213.00	per m3 for first m3 or less	Inc GST
<i>Commercial Items</i>	\$0.00			
General waste	\$52.00	\$49.00	per m3 (Ute or Trailor load)	Inc GST
Syringe containers - first 7 litres	\$31.00	\$29.00	for first 7 litre container	Inc GST
- per litre thereafter	\$15.00	\$14.00	per litre thereafter	Inc GST
Cardboard	\$15.00	\$14.00	per m3 (Ute or trailor load)	Inc GST

PRIVATE WORKS	Proposed Fees & Charges 2023/2024	Endorsed Fees & Charges for financial year 2022/2023	Charge Basis	GST
<b>Private Works (Includes Operator)</b>				
Grader Hire	\$270.00	\$255.00	per hour	Inc GST
Truck Hire (incl trailer/water tanker or side-tipper if required)	\$320.00	\$303.00	per hour	Inc GST
Light Truck Hire	\$268.00	\$254.00	per hour	Inc GST
Roller Hire - Vibrating	\$230.00	\$218.00	per hour	Inc GST
Backhoe	\$294.00	\$278.00	per hour	Inc GST
Bobcat (Skidsteer) Hire	\$245.00	\$232.00	per hour	Inc GST
Other plant not listed	\$0.00	\$0.00	As quoted by MWS for Private Works	Inc GST
Yellow Sand - Yuna	\$4.00	\$3.00	per cubic meter	Inc GST
Gravel	\$9.00	\$8.00	per cubic meter	Inc GST
Aggregate	\$68.00	\$64.00	per cubic meter	Inc GST
Other	\$0.00	\$0.00	Minimum charge \$100 per truck load plus plant hire rates	
Administration Fee	\$38.00	\$36.00		Inc GST
Labour only - plant operators	\$82.00	\$77.00	per hour	Inc GST
Labour only - senior works staff (Works supervisor/leading hand)	\$108.00	\$102.00	per hour	Inc GST

LAW, ORDER & PUBLIC SAFETY	Proposed Fees & Charges 2023/2024	Endorsed Fees & Charges for financial year 2022/2023	Charge Basis	GST
<b>Dog Registrations</b>				
<b>As per current legislation</b>				
Unsterilised Dog 1 Year	\$50.00		Dog Act & Regulations	GST N/A
Unsterilised Dog 3 Years	\$120.00		Dog Act & Regulations	GST N/A
Unsterilised Dog Lifetime	\$250.00		Dog Act & Regulations	GST N/A
Sterilised Dog 1 Year	\$20.00		Dog Act & Regulations	GST N/A
Sterilised Dog 3 Years	\$42.50		Dog Act & Regulations	GST N/A
Sterilised Dog Lifetime	\$100.00		Dog Act & Regulations	GST N/A
Dog kept in approved establishment licensed under s.27	\$200.00		Dog Act & Regulations	GST N/A
<b>Sterilisation Certificate must be produced</b>				
<b>Dog Impounding Fees</b>				
1st Day	\$32.00	\$30.00	For first day	GST N/A
Subsequent Days	\$16.00	\$15.00	per day	GST N/A
Sustenance	\$8.00	\$7.00	per day	GST N/A
Microchip of any impounded dog or cat	\$47.00	\$44.00		Inc GST
Dangerous Dog Collars, Signs	\$0.00	\$0.00	Cost Recovery + \$40.00 Admin fee	Inc GST
<b>Dog Act 1976</b>				
Unregistered Dog	\$200.00		per offence	GST N/A
Dog causing a nuisance	\$200.00		per offence	GST N/A
Dog in a public place without collar	\$200.00		per offence	GST N/A
Owners details and registration tag not on collar	\$200.00		per offence	GST N/A
Dog in a public place without a collar or tag	\$200.00		per offence	GST N/A
Dog not held by a leash in public	\$200.00		per offence	GST N/A
Uncontrolled dog in exercise/ rural area	\$200.00		per offence	GST N/A

**Cat Registrations**

Sterilised Male or Female 1 Year	\$20.00		Cat Act & Regulations	GST N/A
Sterilised Male or Female 3 Year	\$42.00		Cat Act & Regulations	GST N/A
Sterilised Male or Female Whole of Life	\$100.00		Cat Act & Regulations	GST N/A

**Sterilisation Certificate must be produced**

**Cat Impounding Fees**

1st Day	\$30.00	\$28.00	For first day	GST N/A
Subsequent Days	\$12.00	\$11.00	per day	GST N/A

**Cat Act 2011**

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

**Abandoned Vehicles**

Towing/Impounding of Vehicles	Cost Recovery plus 10%		Cost Recovery External Contractor plus 10%	Inc GST
Ranger Attendance	\$75.00		Per Vehicle Attendance	Inc GST
Adminstration Charge	\$55.00		Per Vehicle	Inc GST

**Fire Prevention**

Fire Prevention Works Infringed Properties	Cost Recovery plus 10%		Cost Recovery External Contractor plus 10%	Inc GST
Ranger Attendance	\$75.00		Per Inspection	Inc GST
Adminstration Charge	\$55.00		Per Inspection	Inc GST

CEMETERY CHARGES		Proposed Fees & Charges 2023/2024	Endorsed Fees & Charges for financial year 2022/2023	Charge Basis	GST
<b>Cemetery</b>					
1	1 Burial - Sinking, exhumation, reopening and closing a grave***	\$739.00	\$ 700.00	to a depth of 2.1metres	GST N/A
	Additional sinking ordered in excess of 2.1 metres***	\$80.00	\$ 75.00	Each additional 0.3 cubic metres or part thereof	GST N/A
4	Re-sinking and closing any grave***	\$739.00	\$ 700.00	For the purpose of second interment or exhumation	GST N/A
	<b>Public Holidays</b>	\$0.00			
	Removal of kerbing, tiles, grass, etc	\$45.00	\$42.00	per hour	GST N/A
	Plot reservation (Burial or Niche Wall)	\$301.00	\$285.00	per lot	GST N/A
2	2 Plot Charge (for land where grave is situated)	\$61.00	\$57.00	per lot	GST N/A
	Permission for Exhumation	\$27.00	\$25.00	For exhumation	GST N/A
5	Permission to erect a monument headstone and/or kerbing	\$29.00	\$27.00	Per monument headstone/kerbing	GST N/A
	Interment without specified notice - Extra	\$29.00	\$27.00	Extra for interment without notice	Inc GST
	Interment not in usual hours	\$29.00	\$27.00	Extra for interment without notice	Inc GST
	Single Niche Wall Position Fee	\$185.00	\$175.00	Single position	Inc GST
	Memorial Wall Position Fee	\$123.00	\$116.00	Single position	Inc GST
	Plaque for Niche Wall	\$507.00	\$480.00	Single position	Inc GST
3	3 Funeral Directors fee for conducting funeral within cemetery	\$27.00	\$25.00	Funeral Directors Fee	GST N/A
	<i>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:</i>	\$100.00	\$100.00	Maximum Funeral Direction Fee	GST N/A

BUILDING & HEALTH	Proposed Fees & Charges 2023/2024	Endorsed Fees & Charges for financial year 2022/2023	Charge Basis	GST
<b>BUILDING PERMIT CHARGES - SET BY LEGISLATION NOT BY COUNCIL</b>				
<b>Building Act</b>				
<b>Value/Quantity</b>				
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
<b>Application for Approval of Septic Apparatus</b>	\$118.00	\$118.00	Set by legislation	GST N/A
<b>Issuing of a "Permit to use an Apparatus"</b>	\$118.00	\$118.00	Set by legislation	GST N/A
<i>Health (Treatment of Sewerage and Disposal of Effluent and Liquid Waste) Regulations 1974</i>				
<b>Meat Inspection</b>	Cost Recovery	Cost Recovery	At cost	Ex GST
<b>Itinerant food vendor's license</b>	\$200.00	\$200.00	per annum	GST N/A

BUILDING & HEALTH Cont	Proposed Fees & Charges 2023/2024	Endorsed Fees & Charges for financial year 2022/2023	Charge Basis	GST
<b>Licenses</b>				
Caravan Park <i>Caravan Parks &amp; Camping Grounds Act 1995</i>	Set by Legislation	Set by Legislation	per annum	GST N/A
<b>Swimming pool inspection</b>				
Checked 4 yearly - charge spread over 4 years on rate notice Building Reg Clause 53 (a) must not exceed \$57.45 per year	\$15.00	\$15.00	per annum	GST N/A
	\$30.00	\$30.00	per sample taken	Ex GST
<b>Analysis of public &amp; semi public pool water</b>	\$30.00 Min	\$30.00 Min	\$30.00 up to 36,000 litres then 80c kL (1,000 litres) thereafter	GST Free
<b>Water from Standpipe</b>				
Swipe Card Bond	\$49.00	\$49.00	Held in trust	GST N/A
Recoverable Water charges from Standpipes & Bores	Cost Recovery	Cost Recovery		
			Set by legislation	GST N/A
<b>Food Act 2008</b>				
Registration Fee	\$240.00			
<b>Development Application</b>				
<b>Note: Ceiling for Planning Fees set by State Government</b>				
- 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
<i>Note - If development has commenced or been carried out:</i> 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)				
<b>Amended Plans</b>				
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
<b>Single House - Residential Design Codes</b>				
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
<b>Demolition</b>				
Demolition where planning approval is required	\$147.00	\$147.00	per demolition	GST N/A
<b>Home Based Business (including Cottage industry):</b>				
Initial Fee	\$222.00	\$222.00	per application	GST N/A
Renewal Fee	\$73.00	\$73.00	per renewal	GST N/A
<i>Note - If home based business or cottage industry has commenced:</i> 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 2023/2024	Endorsed Fees & Charges for financial year 2022/2023	Charge Basis	GST
<b>Application for Change of Use or Alteration or Extension</b>				
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
<b>Extension of Current Planning Approval</b>				
Extension of current Planning Approval	\$131.00	\$131.00	per extension	GST N/A
<b>Relocation of Building Envelope</b>				
Relocation of building envelope	\$147.00	\$147.00	per relocation	GST N/A
<b>Development Application for Extractive Industry</b>				
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
<b>Provision of a subdivision clearance:</b>				
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
<b>Town Planning Scheme Amendments-Minor</b>				
* 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
<b>Town Planning Scheme Amendments-Major</b>				
* 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
<b>Structure Plans-Minor</b>				
* 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
<b>Structure Plans-Major</b>				
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 2023/2024	Endorsed Fees & Charges for financial year 2022/2023	Charge Basis	GST
<b>Detailed Area Plan</b>				
Detailed Area Plan	\$847.27	\$847.27	per plan arrangement	Ex GST
<b>Zoning Certificate</b>				
Issue of a Zoning Certificate	\$73.00	\$73.00	per certificate	GST N/A
<b>Section 40 Certificate</b>				
Issue of Section 40 Certificate	\$69.10	\$69.10	per certificate	Ex GST
<b>Planning Advice</b>				
Issue of written planning advice	\$73.00	\$73.00	for written advice	Ex GST
<b>Road/Right-of-Way Closures</b>				
* - Road/R.O.W./P.A.W. requests for closure	\$597.27	\$597.27	per request	Ex GST
<b>Advertising Fee</b>				
On site signage	\$293.64	\$293.64	per sign	Ex GST
Newspaper advertising	\$293.64	\$293.64	per advertisement	Ex GST
<b>Planning Documents</b>				
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	
<b>Inspection</b>				
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 2023/2024	Endorsed Fees & Charges for financial year 2022/2023	Charge Basis	GST
<b>Higher Order Strategic/Statutory Planning</b> Processing and reporting on Schemes & Amendments, Strategies Development Applications & Subdivisions > \$1,000,000, Structure Plans, ODP's, etc	\$90.00 per hour	\$80.00 per hour		Ex GST
<b>Lower Order Strategic/Statutory Planning</b> Processing and reporting on Developments & Subdivision Applications < \$1,000,000, Preparation of Local Planning Policies, etc	\$90.00 per hour	\$80.00 per hour		Ex GST
<b>Preparation of Minor Scheme Amendments</b> Textural amendments to the Shire Town Planning Scheme	\$90.00 per hour	\$80.00 per hour		Ex GST
<b>Telephone/Written Advice (Council Community, Govt Agencies etc)</b> Advice on R Codes, general development standards, subdivision and policy requirements, and other planning matters	\$90.00 per hour	\$80.00 per hour		Ex GST
<b>Representation on Appeals</b> Includes telephone, written and in person attendance	\$90.00 per hour	\$80.00 per hour		Ex GST
<b>Travel</b> Includes officer time and vehicle costs	\$50.00 per hour + \$0.70 per km	\$50.00 per hour + \$0.70 per km		Ex GST
<b>Accommodation</b> 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		

## 11 Elected Members Motions

<p style="text-align: center;"><b>Local Government Act 1995</b> <b>SHIRE OF CHAPMAN VALLEY</b> <b>Standing Orders Local Law 2016</b></p> <p><b>Part 5 - Business of a meeting</b></p> <p><b>5.3 Motions of which previous notice has been given</b></p> <p>(1) Unless the Act, Regulations or this local law otherwise provide, a Member may raise at a meeting such business as he or she considers appropriate, in the form of a motion, of which notice has been given in writing to the CEO and which has been included on the agenda.</p> <p>(2) A notice of motion under subclause (1) is to be given at least 10 clear working days before the meeting at which the motion is moved.</p> <p>(3) A notice of motion is to relate to the good governance of the district.</p> <p>(4) The CEO -</p> <p>(a) may, with the concurrence of the President, may exclude from the notice paper any notice of motion deemed to be, or likely to involve, a breach of any of this local law or any other written law;</p> <p>(b) will inform Members on each occasion that a notice has been excluded and the reasons for that exclusion;</p> <p>(c) may, after consultation with the Member where this is practicable, make such amendments to the form but not the substance as will bring the notice of motion into due form; and</p> <p>(d) may provide to the Council relevant and material facts and circumstances pertaining to the notice of motion on such matters as policy, budget and law.</p> <p>(5) A motion of which notice has been given is to lapse unless:</p> <p>(a) the Member who gave notice of it, or some other Member authorised by the originating Member in writing, moves the motion when called on; or</p> <p>(b) the Council on a motion agrees to defer consideration of the motion to a later stage or date.</p> <p>(6) If a notice of motion is given and lapses under subclause (5), notice of a motion in the same terms or to the same effect is not to be given again for at least 3 months from the date of such lapse.</p>
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The Council has not received any notice of motion from an elected member at the time of writing this report.

## 12 New Business of an Urgent Nature Introduced by Decision of the Meeting

<p style="text-align: center;"><b>Local Government Act 1995</b> <b>SHIRE OF CHAPMAN VALLEY</b> <b>Standing Orders Local Law 2016</b></p> <p><b>Part 5 - Business of a meeting</b></p> <p><b>5.4 New business of an urgent nature</b></p> <p>(1) In cases of extreme urgency or other special circumstances, matters may, on a motion</p>
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by the Presiding Member that is carried by the meeting, be raised without notice and decided by the meeting.

(2) In subclause (1), 'cases of extreme urgency or other special circumstances' means matters that have arisen after the preparation of the agenda that are considered by the Presiding Member to be of such importance and urgency that they are unable to be dealt with administratively by the local government and must be considered and dealt with by the Council before the next meeting.

### **13 Announcements by Presiding Member Without Discussion**

### **14 Matters for which Meeting to be Closed to Members of the Public**

#### **Local Government Act 1995**

#### **Administration Part 5**

#### **Council meetings, committees and their meetings and electors'**

#### **meetings Division 2**

#### **s. 5.23**

The council or committee may close to members of the public the meeting, or part of the meeting, if the meeting or the part of the meeting deals with any of the following —

- (a) a matter affecting an employee or employees; and
- (b) the personal affairs of any person; and
- (c) a contract entered into, or which may be entered into, by the local government and which relates to a matter to be discussed at the meeting; and
- (d) legal advice obtained, or which may be obtained, by the local government and which relates to a matter to be discussed at the meeting; and
- (e) a matter that if disclosed, would reveal —
  - (i) a trade secret; or
  - (ii) information that has a commercial value to a person; or
  - (iii) information about the business, professional, commercial or financial affairs of a person, where the trade secret or information is held by, or is about, a person other than the local government; and
- (f) a matter that if disclosed, could be reasonably expected to —
  - (i) impair the effectiveness of any lawful method or procedure for preventing, detecting, investigating or dealing with any contravention or possible contravention of the law; or
  - (ii) endanger the security of the local government's property; or
  - (iii) prejudice the maintenance or enforcement of a lawful measure for protecting public safety; and

- (g) information which is the subject of a direction given under section 23(1a) of the Parliamentary Commissioner Act 1971; and
  - (h) such other matters as may be prescribed.
- (3) A decision to close a meeting or part of a meeting and the reason for.

The Council has no confidential items for consideration.

## **15 Closure**