

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

LOCAL GOVERNMENT ACT 1995

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SHIRE'S VISION

A great place to live with a well-connected, strong, healthy and friendly
community

SHIRE OF NUNGARIN
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2025

	Note	2024/25 Budget	2023/24 Actual	2023/24 Budget
Revenue				
Rates	2(a)	\$ 722,322	\$ 618,125	\$ 675,638
Grants, subsidies and contributions		269,156	1,630,513	122,359
Fees and charges	14	113,082	139,363	117,956
Interest revenue	9(a)	101,378	122,929	30,439
Other revenue		89,660	144,613	83,140
		1,295,598	2,655,543	1,029,532
Expenses				
Employee costs		(1,198,766)	(1,064,245)	(1,276,858)
Materials and contracts		(799,003)	(697,813)	(1,023,645)
Utility charges		(167,045)	(173,687)	(184,145)
Depreciation	6	(1,186,822)	(889,166)	(1,134,070)
Finance costs	9(c)	(50,716)	(38,298)	(52,488)
Insurance		(142,311)	(146,630)	(146,173)
Other expenditure		(145,930)	(50,927)	(124,630)
		(3,690,593)	(3,060,766)	(3,942,009)
		(2,394,995)	(405,223)	(2,912,477)
Capital grants, subsidies and contributions		2,817,144	1,117,189	1,516,708
Profit on asset disposals	5	0	50,000	0
Loss on asset disposals	5	0	(29,585)	0
		2,817,144	1,137,604	1,516,708
Net result for the period		422,149	732,381	(1,395,769)
Other comprehensive income for the period				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus		0	0	0
Share of comprehensive income of associates accounted for using the equity method		0	0	0
Total other comprehensive income for the period		0	0	0
Total comprehensive income for the period		422,149	732,381	(1,395,769)

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

SHIRE OF NUNGARIN
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2025

CASH FLOWS FROM OPERATING ACTIVITIES

Receipts

	2024/25 Budget	2023/24 Actual	2023/24 Budget
Rates	722,322	663,420	675,638
Grants, subsidies and contributions	269,156	1,586,770	259,441
Fees and charges	113,082	139,363	117,956
Interest revenue	101,378	122,929	30,439
Goods and services tax received	65,000	49,699	51,874
Other revenue	89,660	144,613	83,140
	1,360,598	2,706,794	1,218,488

Payments

Employee costs	(1,198,766)	(1,062,127)	(1,276,858)
Materials and contracts	(799,003)	(751,280)	(1,023,645)
Utility charges	(167,045)	(173,687)	(184,145)
Finance costs	(50,716)	(38,298)	(52,488)
Insurance paid	(142,311)	(146,630)	(146,173)
Goods and services tax paid	(65,000)	0	0
Other expenditure	(145,930)	(50,927)	(124,630)
	(2,568,771)	(2,222,949)	(2,807,939)

Net cash provided by (used in) operating activities 4 (1,208,173) 483,845 (1,589,451)

CASH FLOWS FROM INVESTING ACTIVITIES

Payments for purchase of property, plant & equipment	5(a) (854,981)	(607,146)	(1,599,675)
Payments for construction of infrastructure	5(b) (3,043,712)	(864,354)	(1,084,769)
Capital grants, subsidies and contributions	2,817,144	1,047,589	1,336,666
Proceeds from sale of property, plant and equipment	5(a) 0	87,500	37,500
Proceeds on financial assets at amortised cost - self supporting loans	7(a) 0	1,233	1,232
Proceeds on disposal of financial assets at fair value through profit and loss	0	(840)	
Net cash (used in) investing activities	(1,081,549)	(336,018)	(1,309,046)

CASH FLOWS FROM FINANCING ACTIVITIES

Repayment of borrowings	7(a) (205,424)	(125,350)	(207,735)
Proceeds from new borrowings	7(a) 0	876,278	876,278
Net cash provided by (used in) financing activities	(205,424)	750,928	668,543

Net increase (decrease) in cash held	(2,495,146)	898,755	(2,229,954)
Cash at beginning of year	3,603,132	2,704,377	2,694,241
Cash and cash equivalents at the end of the year	4 1,107,986	3,603,132	464,287

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

SHIRE OF NUNGARIN
STATEMENT OF FINANCIAL ACTIVITY
FOR THE YEAR ENDED 30 JUNE 2025

OPERATING ACTIVITIES

Revenue from operating activities

	Note	2024/25 Budget	2023/24 Actual	2023/24 Budget
General rates	2(a)(i)	\$ 683,233	\$ 642,498	\$ 641,116
Rates excluding general rates	2(a)	39,089	(24,373)	34,522
Grants, subsidies and contributions		269,156	1,630,513	122,359
Fees and charges	14	113,082	139,363	117,956
Interest revenue	9(a)	101,378	122,929	30,439
Other revenue		89,660	144,613	83,140
Profit on asset disposals	5	0	50,000	0
		1,295,598	2,705,543	1,029,532

Expenditure from operating activities

Employee costs		(1,198,766)	(1,064,245)	(1,276,858)
Materials and contracts		(799,003)	(697,813)	(1,023,645)
Utility charges		(167,045)	(173,687)	(184,145)
Depreciation	6	(1,186,822)	(889,166)	(1,134,070)
Finance costs	9(c)	(50,716)	(38,298)	(52,488)
Insurance		(142,311)	(146,630)	(146,173)
Other expenditure		(145,930)	(50,927)	(124,630)
Loss on asset disposals	5	0	(29,585)	0
		(3,690,593)	(3,090,351)	(3,942,009)

Non cash amounts excluded from operating activities

	3(c)	1,186,822	835,732	1,134,070
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Amount attributable to operating activities

		(1,208,173)	450,924	(1,778,407)
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INVESTING ACTIVITIES

Inflows from investing activities

Capital grants, subsidies and contributions		2,817,144	1,117,189	1,516,708
Proceeds from disposal of assets	5	0	87,500	37,500
Proceeds from financial assets at amortised cost - self supporting loans	7(a)	0	1,233	1,232
Proceeds on disposal of financial assets at fair value through profit and loss		0	(840)	0
		2,817,144	1,205,082	1,555,440

Outflows from investing activities

Payments for property, plant and equipment	5(a)	(854,981)	(607,146)	(1,599,675)
Payments for construction of infrastructure	5(b)	(3,043,712)	(864,354)	(1,084,769)
		(3,898,693)	(1,471,500)	(2,684,444)

Non-cash amounts excluded from investing activities

	3(d)	0	4,694	0
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Amount attributable to investing activities

		(1,081,549)	(261,724)	(1,129,004)
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FINANCING ACTIVITIES

Inflows from financing activities

Proceeds from new borrowings	7(a)	0	876,278	876,278
Transfers from reserve accounts	8(a)	70,000	0	398,608
		70,000	876,278	1,274,886

Outflows from financing activities

Repayment of borrowings	7(a)	(205,424)	(125,350)	(207,735)
Transfers to reserve accounts	8(a)	(180,400)	(37,265)	(9,740)
		(385,824)	(162,615)	(217,475)

Amount attributable to financing activities

		(315,824)	713,663	1,057,411
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MOVEMENT IN SURPLUS OR DEFICIT

Surplus at the start of the financial year	3	2,605,546	1,702,683	1,850,000
Amount attributable to operating activities		(1,208,173)	450,924	(1,778,407)
Amount attributable to investing activities		(1,081,549)	(261,724)	(1,129,004)
Amount attributable to financing activities		(315,824)	713,663	1,057,411
Surplus/(deficit) remaining after the imposition of general rates	3	0	2,605,546	0

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

**SHIRE OF NUNGARIN
FOR THE YEAR ENDED 30 JUNE 2025
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1 BASIS OF PREPARATION

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

Local Government Act 1995 requirements

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

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

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

The local government reporting entity

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 11 to the annual budget.

2023/24 actual balances

Balances shown in this budget as 2023/24 Actual are estimates as forecast at the time of preparation of the annual budget and are subject to final adjustments.

Budget comparative figures

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

Comparative figures

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

Rounding off figures

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

Statement of Cashflows

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

Initial application of accounting standards

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

- *AASB 2020-1 Amendments to Australian Accounting Standards - Classification of Liabilities as Current or Non-current*
- *AASB 2022-5 Amendments to Australian Accounting Standards - Lease Liability in a Sale and Leaseback*
- *AASB 2022-6 Amendments to Australian Accounting Standards - Non-current Liabilities with Covenants*
- *AASB 2023-1 Amendments to Australian Accounting Standards - Supplier Finance Arrangements*
- *AASB 2023-3 Amendments to Australian Accounting Standards - Disclosure of Non-current Liabilities with Covenants: Tier 2*

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

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

New accounting standards for application in future years

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

- *AASB 2014-10 Amendments to Australian Accounting Standards - Sale or Contribution of Assets between an Investor and its Associate or Joint Venture*
- *AASB 2021-7c Amendments to Australian Accounting Standards - Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections [deferred AASB 10 and AASB 128 amendments in AASB 2014-10 apply]*
- *AASB 2022-9 Amendments to Australian Accounting Standards - Insurance Contracts in the Public Sector*
- *AASB 2023-5 Amendments to Australian Accounting Standards - Lack of Exchangeability*

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

Judgements, estimates and assumptions

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

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

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

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

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

2. RATES AND SERVICE CHARGES

(a) Rating Information

Rate Description	Basis of valuation	Rate in	Number of properties	Rateable value	2024/25 Budgeted rate revenue	2024/25 Budgeted interim rates	2024/25 Budgeted total revenue	2023/24 Actual total revenue	2023/24 Budget total revenue
		\$		\$	\$	\$	\$	\$	\$
(i) General rates									
GRV Townsites	Gross rental value	0.109033	48	411,424	45,809	0	45,809	46,296	44,279
UV Rural	Unimproved value	0.013007	107	48,918,500	636,283	0	636,283	595,240	595,619
UV Mining	Unimproved value	0.013007	2	87,750	1,141	0	1,141	962	1,218
Total general rates			157	49,417,674	683,233	0	683,233	642,498	641,116
(ii) Minimum payment									
		Minimum							
		\$							
GRV Townsites	Gross rental value	523	24	26,711	12,552	0	12,552	12,714	11,247
UV Rural	Unimproved value	523	19	293,500	9,937	0	9,937	8,313	7,824
UV Mining	Unimproved value	523	17	74,330	8,891	0	8,891	9,292	8,313
Total minimum payments			60	394,541	31,380	0	31,380	30,319	27,384
Total general rates and minimum payments			217	49,812,215	714,613	0	714,613	672,817	668,500
(iv) Ex-gratia rates									
CBH			1		7,709	0	7,709	7,710	7,138
					722,322	0	722,322	680,527	675,638
Write-off of rates								(62,402)	0
Total rates					722,322	0	722,322	618,125	675,638

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

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

The general rates detailed for the 2024/25 financial year have been determined by Council on the basis of raising the revenue required to meet the estimated deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than general rates and also considering the extent of any increase in rating over the level adopted in the previous year.

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

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

2. RATES AND SERVICE CHARGES (CONTINUED)

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

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

Option 1 (Full Payment)

25/09/2024

Option 2 (Two Instalments)

25/09/2024

22/11/2024

Option 3 (Four Instalments)

25/09/2024

22/11/2024

21/01/2025

24/03/2025

Instalment options	Date due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates
		\$	%	%
Option one				
Single full payment	25/09/2024	0	0.0%	7.0%
Option two				
First instalment	25/09/2024	0	0.0%	7.0%
Second instalment	22/11/2024	5	5.5%	7.0%
Option three				
First instalment	25/09/2024	0	0.0%	7.0%
Second instalment	22/11/2024	5	5.5%	7.0%
Third instalment	21/01/2025	5	5.5%	7.0%
Fourth instalment	24/03/2025	5	5.5%	7.0%

	2024/25 Budget revenue	2023/24 Actual revenue	2023/24 Budget revenue
	\$	\$	\$
Instalment plan admin charge revenue	290	310	290
Instalment plan interest earned	700	921	450
Unpaid rates and service charge interest earned	4,000	7,168	2,700
	4,990	8,399	3,440

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

2. RATES AND SERVICE CHARGES (CONTINUED)

(c) Service Charges

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

(d) Waivers or concessions

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

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

3. NET CURRENT ASSETS

(a) Composition of estimated net current assets

Current assets

Cash and cash equivalents
 Financial assets
 Receivables
 Inventories
 Other assets

Less: current liabilities

Trade and other payables
 Capital grant/contribution liability
 Long term borrowings
 Employee provisions

Net current assets

Less: Total adjustments to net current assets

Net current assets used in the Statement of Financial Activity

(b) Current assets and liabilities excluded from budgeted deficiency

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

Adjustments to net current assets

Less: Cash - reserve accounts
 Less: Current assets not expected to be received at end of year
 - Current financial assets at amortised cost - self supporting loans
 Add: Current liabilities not expected to be cleared at end of year
 - Current portion of borrowings
 - Current portion of other provisions held in reserve

Total adjustments to net current assets

Note	2024/25 Budget 30 June 2025	2023/24 Actual 30 June 2024	2023/24 Budget 30 June 2024
	\$	\$	\$
4	1,107,986	3,603,132	464,287
	0	0	1
	122,456	122,456	102,167
	11,763	11,763	3,669
	6,988	6,988	2,079
	1,249,193	3,744,339	572,203
	(167,817)	(167,817)	(172,217)
	(110,442)	(110,442)	0
7	0	(205,424)	(49,623)
	(89,641)	(89,641)	(50,531)
	(367,900)	(573,324)	(272,371)
	881,293	3,171,015	299,832
3(b)	(881,293)	(565,469)	(299,832)
	0	2,605,546	0
8	(992,387)	(881,987)	(455,853)
	0	0	(1)
	0	205,424	49,623
	111,094	111,094	106,399
	(881,293)	(565,469)	(299,832)

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

3. NET CURRENT ASSETS

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

Items excluded from calculation of budgeted deficiency

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

(c) Non-cash amounts excluded from operating activities

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

Adjustments to operating activities

Less: Profit on asset disposals

Add: Loss on asset disposals

Add: Depreciation

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

- Pensioner deferred rates

- Employee provisions

Non cash amounts excluded from operating activities

Note	2024/25 Budget 30 June 2025	2023/24 Actual 30 June 2024	2023/24 Budget 30 June 2024
	\$	\$	\$
5	0	(50,000)	0
5	0	29,585	0
6	1,186,822	889,166	1,134,070
	0	(1,037)	0
	0	(31,982)	0
	1,186,822	835,732	1,134,070

(d) Non-cash amounts excluded from investing activities

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

Adjustments to investing activities

Movement in current other provision associated with restricted cash

Non cash amounts excluded from investing activities

Note	2024/25 Budget 30 June 2025	2023/24 Actual 30 June 2024	2023/24 Budget 30 June 2024
	\$	\$	\$
	0	4,694	0
	0	4,694	0

3. NET CURRENT ASSETS

(e) MATERIAL ACCOUNTING POLICIES

CURRENT AND NON-CURRENT CLASSIFICATION

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

TRADE AND OTHER PAYABLES

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

PREPAID RATES

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

INVENTORIES

General

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

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

SUPERANNUATION

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

LAND HELD FOR RESALE

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

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

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

GOODS AND SERVICES TAX (GST)

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

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

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

CONTRACT LIABILITIES

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

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

TRADE AND OTHER RECEIVABLES

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

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

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

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

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

PROVISIONS

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

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

EMPLOYEE BENEFITS

Short-term employee benefits

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

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

The Shire's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the determination of the net current asset position.

Other long-term employee benefits

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

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

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

4. RECONCILIATION OF CASH

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

	2024/25 Budget	2023/24 Actual	2023/24 Budget
Cash at bank and on hand	\$ 1,107,986	\$ 3,603,132	\$ 464,287
Total cash and cash equivalents	1,107,986	3,603,132	464,287
Held as			
- Unrestricted cash and cash equivalents	(13,932)	2,591,614	8,434
- Restricted cash and cash equivalents	1,121,918	1,011,518	455,853
3(a)	1,107,986	3,603,132	464,287
Restrictions			
The following classes of assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:			
- Cash and cash equivalents	1,121,918	1,011,518	455,853
	1,121,918	1,011,518	455,853
The assets are restricted as a result of the specified purposes associated with the liabilities below:			
Reserve accounts	992,387	881,987	455,853
Unspent capital grants, subsidies and contribution liabilities	110,442	110,442	0
Bonds and Deposits Held	19,089	19,089	0
	1,121,918	1,011,518	455,853
Reconciliation of net cash provided by operating activities to net result			
Net result	422,149	732,381	(1,395,769)
Depreciation	6 1,186,822	889,166	1,134,070
(Profit)/loss on sale of asset	5 0	(20,415)	0
(Increase)/decrease in receivables	0	51,251	188,956
(Increase)/decrease in inventories	0	(7,878)	0
(Increase)/decrease in other assets	0	93,057	0
Increase/(decrease) in payables	0	(143,656)	0
Increase/(decrease) in unspent capital grants	0	(69,600)	(180,042)
Increase/(decrease) in employee provisions	0	7,128	0
Capital grants, subsidies and contributions	(2,817,144)	(1,047,589)	(1,336,666)
Net cash from operating activities	(1,208,173)	483,845	(1,589,451)

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

5. PROPERTY, PLANT AND EQUIPMENT

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

	2024/25 Budget						2023/24 Actual					2023/24 Budget				
	Additions	In-kind	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit	Disposals - Loss	Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit	Disposals - Loss	Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit	Disposals - Loss
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
(a) Property, Plant and Equipment																
Buildings - non-specialised	25,000	0	0	0	0	0	27,434	0	50,000	50,000	0	65,000	0	0	0	0
Buildings - specialised	229,595	0	0	0	0	0	231,512	0	0	0	0	579,997	0	0	0	0
Plant and equipment	600,386	0	0	0	0	0	348,200	(67,085)	37,500	0	(29,585)	954,678	(37,500)	37,500	0	0
Total	854,981	0	0	0	0	0	607,146	(67,085)	87,500	50,000	(29,585)	1,599,675	(37,500)	37,500	0	0
(b) Infrastructure																
Infrastructure - roads	2,907,479	0	0	0	0	0	846,504	0	0	0	0	972,769	0	0	0	0
Infrastructure - footpaths	70,000	0	0	0	0	0	0	0	0	0	0	50,000	0	0	0	0
Infrastructure - waste facilities	63,233	0	0	0	0	0	0	0	0	0	0	50,000	0	0	0	0
Other infrastructure other	3,000	0	0	0	0	0	17,850	0	0	0	0	12,000	0	0	0	0
Total	3,043,712	0	0	0	0	0	864,354	0	0	0	0	1,084,769	0	0	0	0
Total	3,898,693	0	0	0	0	0	1,471,500	(67,085)	87,500	50,000	(29,585)	2,684,444	(37,500)	37,500	0	0

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

6. DEPRECIATION

By Class

Buildings - non-specialised
Buildings - specialised
Furniture and equipment
Plant and equipment
Infrastructure - roads
Infrastructure - footpaths
Infrastructure - drainage
Infrastructure - parks and ovals
Infrastructure - waste facilities
Other infrastructure dams
Other infrastructure other

By Program

4 Governance
5 Law, order, public safety
7 Health
9 Housing
10 Community amenities
11 Recreation and culture
12 Transport
13 Economic services
14 Other property and services

2024/25 Budget	2023/24 Actual	2023/24 Budget
\$	\$	\$
80,172	60,065	78,395
214,959	161,047	209,545
6,235	4,671	7,284
177,580	133,043	150,190
599,313	449,005	580,453
4,997	3,744	4,983
1,128	845	1,125
47,560	35,632	46,269
334	250	332
8,117	6,081	8,094
46,427	34,783	47,400
1,186,822	889,166	1,134,070
51,260	38,445	51,372
68,665	51,500	65,191
1,165	876	1,165
67,540	50,653	69,047
16,881	12,641	13,795
219,880	163,976	218,180
680,571	510,430	646,770
6,015	4,512	1,455
74,845	56,134	67,095
1,186,822	889,166	1,134,070

MATERIAL ACCOUNTING POLICIES

DEPRECIATION

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

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

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

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

Buildings - non-specialised	30 to 50 years
Buildings - specialised	50 to 80 years
Furniture and equipment	4 to 10 years
Plant and equipment	5 to 15 years
Infrastructure - roads	20 to 80 years
Infrastructure - footpaths	20 years
Infrastructure - drainage	80 years
Infrastructure - parks and ovals	10 to 60 Years
Infrastructure - waste facilities	40 Years
Other infrastructure dams	
Other infrastructure other	

AMORTISATION

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

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

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

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

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	2024/25	2024/25	Budget	2024/25	Actual	2023/24	2023/24	Actual	2023/24	Budget	2023/24	2023/24	Budget	2023/24
				Principal 1 July 2024	Budget New Loans	Budget Principal Repayments	Principal outstanding 30 June 2025	Budget Interest Repayments	Principal 1 July 2023	Actual New Loans	Actual Principal Repayments	Principal outstanding 30 June 2024	Actual Interest Repayments	Principal 1 July 2023	Budget New Loans	Budget Principal Repayments	Principal outstanding 30 June 2024	Budget Interest Repayments
Staff Housing Lot 191	63	WATC	6.4%	\$ 5,624	\$ 0	\$ (5,624)	\$ 0	\$ (180)	\$ 16,353	\$ 0	\$ (10,729)	\$ 5,624	\$ (876)	\$ 16,353	\$ 0	\$ (10,729)	\$ 5,624	\$ (877)
Community Recreation	65	WATC	7.3%	101,976	0	(22,791)	79,185	(6,848)	123,172	0	(21,196)	101,976	(8,443)	123,172	0	(21,196)	101,976	(8,443)
Shire Depot	68	WATC	3.8%	199,405	0	(14,105)	185,300	(7,484)	212,986	0	(13,581)	199,405	(8,008)	212,986	0	(13,581)	199,405	(8,008)
Plant Purchases	70	WATC	4.2%	797,667	0	(162,904)	634,763	(36,204)	0	876,278	(78,611)	797,667	(20,942)	0	876,278	(160,997)	715,281	(35,131)
				1,104,672	0	(205,424)	899,248	(50,716)	352,511	876,278	(124,117)	1,104,672	(38,269)	352,511	876,278	(206,503)	1,022,286	(52,459)
Self Supporting Loans																		
Museum	67	WATC	4.6%	0	0	0	0	0	1,232	0	(1,233)	0	(29)	1,232	0	(1,232)	0	(29)
				0	0	0	0	0	1,232	0	(1,233)	0	(29)	1,232	0	(1,232)	0	(29)
				1,104,672	0	(205,424)	899,248	(50,716)	353,743	876,278	(125,350)	1,104,672	(38,298)	353,743	876,278	(207,735)	1,022,286	(52,488)

All borrowing repayments, other than self supporting loans, will be financed by general purpose revenue.
The self supporting loan(s) repayment will be fully reimbursed.

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

7. BORROWINGS

(b) New borrowings - 2024/25

The Shire does not intend to undertake any new borrowings for the year ended 30th June 2025

(c) Unspent borrowings

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

(d) Credit Facilities

	2024/25 Budget	2023/24 Actual	2023/24 Budget
	\$	\$	\$
Undrawn borrowing facilities			
credit standby arrangements			
Bank overdraft limit	200,000	200,000	200,000
Bank overdraft at balance date	0	0	0
Credit card limit	7,500	7,500	7,500
Credit card balance at balance date	0	0	0
Total amount of credit unused	207,500	207,500	207,500
Loan facilities			
Loan facilities in use at balance date	899,248	1,104,672	1,022,286

MATERIAL ACCOUNTING POLICIES

BORROWING COSTS

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

Fair values of borrowings are not materially different to their carrying amounts, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short term nature.

Borrowings fair values are based on discounted cash flows using a current borrowing rate.

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

8. RESERVE ACCOUNTS

(a) Reserve Accounts - Movement

	2024/25 Budget				2023/24 Actual				2023/24 Budget			
	Opening Balance	Transfer to	Transfer (from)	Closing Balance	Opening Balance	Transfer to	Transfer (from)	Closing Balance	Opening Balance	Transfer to	Transfer (from)	Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by council												
(a) Leave reserve	111,093	4,600	0	115,693	106,399	4,694	0	111,093	106,399	1,450	0	107,849
(b) Plant reserve	316,845	107,519	0	424,364	303,458	13,387	0	316,845	303,458	5,515	(196,128)	112,845
(c) Refuse site rehabilitation reserve	5,332	200	0	5,532	5,107	225	0	5,332	5,106	70	0	5,176
(d) Office building reserve	45,845	1,900	0	47,745	43,908	1,937	0	45,845	43,908	580	0	44,488
(e) Swimming pool reserve	58,890	2,488	0	61,378	56,402	2,488	0	58,890	56,402	685	0	57,087
(f) Building reserve	295,705	16,703	(70,000)	242,408	283,211	12,494	0	295,705	283,211	1,315	(202,480)	82,046
(g) Land development reserve	2,229	90	0	2,319	2,135	94	0	2,229	2,135	30	0	2,165
(h) Computer equipment/software reserve	46,048	46,900	0	92,948	44,102	1,946	0	46,048	44,102	95	0	44,197
	881,987	180,400	(70,000)	992,387	844,722	37,265	0	881,987	844,721	9,740	(398,608)	455,853

(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	Ongoing	to fund annual and long service leave requirements.
(b) Plant reserve	Ongoing	to be used for the purchase of major plant.
(c) Refuse site rehabilitation reserve	Ongoing	to be used to fund the rehabilitation of refuse sites.
(d) Office building reserve	Ongoing	to be used for the construction of a new administration centre.
(e) Swimming pool reserve	Ongoing	to be used for the refurbishment of the swimming pool.
(f) Building reserve	Ongoing	to be used for the future building needs of the Shire.
(g) Land development reserve	Ongoing	to be used to fund the development of a light industrial area.
(h) Computer equipment/software reserve	Ongoing	to be used for major upgrades of Council's computer system.

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

9. OTHER INFORMATION

The net result includes as revenues

	2024/25 Budget	2023/24 Actual	2023/24 Budget
	\$	\$	\$
(a) Interest earnings			
Investments	96,678	114,840	27,289
Other interest revenue	4,700	8,089	3,150
	101,378	122,929	30,439

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

The net result includes as expenses

(b) Auditors remuneration

Audit services	35,600	33,990	40,000
	35,600	33,990	40,000

(c) Interest expenses (finance costs)

Borrowings (refer Note 7(a))	50,716	38,298	52,488
	50,716	38,298	52,488

(d) Write offs

General rate	0	62,402	0
	0	62,402	0

(e) Low Value lease expenses

Office equipment	1,550	1,512	1,500
	1,550	1,512	1,500

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

10. ELECTED MEMBERS REMUNERATION

	2024/25 Budget	2023/24 Actual	2023/24 Budget
	\$	\$	\$
Elected member 1			
President's allowance	12,000	6,000	6,000
Meeting attendance fees	4,000	2,700	5,000
Annual allowance for ICT expenses	1,000	600	600
Travel and accommodation expenses	1,206	1,088	1,520
	18,206	10,388	13,120
Elected member 2			
Deputy President's allowance	3,000	1,500	1,500
Meeting attendance fees	4,000	3,800	2,500
Annual allowance for ICT expenses	1,000	600	600
Travel and accommodation expenses	480	433	220
	8,480	6,333	4,820
Elected member 3			
Meeting attendance fees	4,000	3,430	2,500
Annual allowance for ICT expenses	1,000	600	600
Travel and accommodation expenses	1,323	1,194	1,350
	6,323	5,224	4,450
Elected member 4			
Meeting attendance fees	4,000	3,000	2,500
Annual allowance for ICT expenses	1,000	600	600
Travel and accommodation expenses	791	713	460
	5,791	4,313	3,560
Elected member 5			
Meeting attendance fees	0	750	2,500
Annual allowance for ICT expenses	0	0	600
Travel and accommodation expenses	0	236	630
	0	986	3,730
Elected member 6			
Meeting attendance fees	4,000	2,100	2,500
Annual allowance for ICT expenses	1,000	600	600
Travel and accommodation expenses	565	510	580
	5,565	3,210	3,680
Elected member 7			
Meeting attendance fees	4,000	2,450	2,500
Annual allowance for ICT expenses	1,000	600	600
Travel and accommodation expenses	756	683	640
	5,756	3,733	3,740
Elected member 8			
Meeting attendance fees	4,000	1,900	0
Annual allowance for ICT expenses	1,000	600	0
Travel and accommodation expenses	279	15	0
	5,279	2,515	0
Total Elected Member Remuneration	55,400	36,702	37,100
President's allowance	12,000	6,000	6,000
Deputy President's allowance	3,000	1,500	1,500
Meeting attendance fees	28,000	20,130	20,000
Annual allowance for ICT expenses	7,000	4,200	4,200
Travel and accommodation expenses	5,400	4,872	5,400
	55,400	36,702	37,100

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

11. TRUST FUNDS

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

Detail	Balance 30 June 2024	Estimated amounts received	Estimated amounts paid	Estimated balance 30 June 2025
	\$	\$	\$	\$
Nomination & other deposits	235	10	0	245
	235	10	0	245

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

12. REVENUE AND EXPENDITURE

(a) Revenue and Expenditure Classification

REVENUES

RATES

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

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

GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

REVENUE FROM CONTRACTS WITH CUSTOMERS

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

FEES AND CHARGES

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

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

SERVICE CHARGES

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

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

INTEREST REVENUE

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

OTHER REVENUE / INCOME

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

PROFIT ON ASSET DISPOSAL

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

EXPENSES

EMPLOYEE COSTS

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

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

MATERIALS AND CONTRACTS

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

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

UTILITIES (GAS, ELECTRICITY, WATER)

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

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

INSURANCE

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

LOSS ON ASSET DISPOSAL

Loss on the disposal of fixed assets.

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation and amortisation expenses raised on all classes of assets.

FINANCE COSTS

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

OTHER EXPENDITURE

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

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

12. REVENUE AND EXPENDITURE

(b) Revenue Recognition

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

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/Refunds/Warranties	Timing of Revenue recognition
Rates	General Rates	Over time	Payment dates adopted by Council during the year	None	When rates notice is issued
Grant contracts with customers	Community events, minor facilities, research, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants, subsidies or contributions for the construction of non-financial assets	Construction or acquisition of recognisable non-financial assets to be controlled by the local government	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants with no contract commitments	General appropriations and contributions with no reciprocal commitment	No obligations	Not applicable	Not applicable	When assets are controlled
Fees and charges	Building, cemetery services, library fees, property hire, private works, planning, development, animal management, having the same nature as a licence regardless of naming.	Single point in time	Full payment prior to issue	None	Output method based on provision of service or completion of works, or on payment and issue of the licence, registration or approval
Pool inspections	Compliance safety check	Single point in time	Equal proportion based on an equal annually fee	None	After inspection complete based on a 4 year cycle
Other inspections	Regulatory Food, Health and Safety	Single point in time	Full payment prior to inspection	None	Revenue recognised after inspection event occurs
Waste management collections	Kerbside collection service	Over time	Payment on an annual basis in advance	None	Output method based on regular weekly and fortnightly period as proportionate to collection service
Waste management entry fees	Waste treatment, recycling and disposal service at disposal sites	Single point in time	Payment in advance at gate or on normal trading terms if credit provided	None	On entry to facility
Property hire and entry	Use of halls and facilities	Single point in time	In full in advance	Refund if event cancelled within 7 days	On entry or at conclusion of hire
Memberships	Gym and pool membership	Over time	Payment in full in advance	Refund for unused portion on application	Output method Over 12 months matched to access right
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	Output method based on provision of service or completion of works
Commissions	Commissions on licencing and ticket sales	Over time	Payment in full on sale	None	When assets are controlled
Reimbursements	Insurance claims	Single point in time	Payment in arrears for claimable event	None	When claim is agreed

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

13. PROGRAM INFORMATION

Key Terms and Definitions - Reporting Programs

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

OBJECTIVE

ACTIVITIES

Governance

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.

General purpose funding

To collect revenue to allow for the provision of services

Rates, general purpose government grants and interest revenue

Law, order, public safety

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

Supervision and enforcement of various local laws relating to fire prevention, animal control and other aspects of public safety including emergency services

Health

To provide an operational framework for environmental and community health

Inspection of food outlets and their control, noise control and waste disposal compliance

Education and welfare

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

Maintenance of aged services.

Housing

To provide and maintain staff and other housing

Provision and maintenance of staff and other housing

Community amenities

To provide services required by the community

Rubbish collection services, operation of rubbish disposal sites, litter control, construction and maintenance of urban storm water drains, protection of the environment and administration of town planning schemes, cemetery and public conveniences

Recreation and culture

To establish and effectively manage infrastructure and resource which will help the social well being of the community

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

Transport

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

Construction and maintenance of roads, streets, footpaths, depots, cycle ways, parking facilities and traffic control. Cleaning of streets and maintenance of street trees, street lighting etc.

Economic services

To help promote the shire and its economic wellbeing

Tourism and area promotion including the maintenance and operation of a caravan park. Provision of rural services including weed control, vermin control and standpipes. Building Control

Other property and services

To monitor and control Shire's overheads operating accounts

Private works operation, plant repair and operation costs and engineering operation costs, administration costs allocated and other unclassified works and services

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

14. FEES AND CHARGES

	2024/25 Budget	2023/24 Actual	2023/24 Budget
	\$	\$	\$
By Program:			
Governance	3,211	1,360	1,391
General purpose funding	740	2,616	740
Law, order, public safety	600	1,598	600
Health	0	0	250
Housing	49,432	44,558	52,760
Community amenities	23,324	22,965	22,055
Recreation and culture	21,265	18,539	20,325
Economic services	12,670	14,842	18,670
Other property and services	1,840	32,885	1,165
	113,082	139,363	117,956

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



SHIRE OF NUNGARIN

SCHEDULE OF FEES & CHARGES

2024-2025



SHIRE OF NUNGARIN

SCHEDULE OF FEES & CHARGES

2024-2025



SHIRE OF NUNGARIN

SCHEDULE OF FEES & CHARGES

2024-2025

Details		Fee/Charge	GST	Act or Regulation
CPI Increase	7.00%	GENERAL PURPOSE FUNDING (Where applicable GST is included)		
Rates Revenue		Proposed		
<i>Penalty Interest Rates</i>				
	Arrears	7%	Y	LG Act 1995 Section 6.16
<i>Rate Instalments</i>				
	Two Instalments	\$5	N	LG Act 1995 Section 6.16
	Four Instalments	\$15	N	LG Act 1995 Section 6.16
	Instalment Interest	5.5%	N	LG Act 1995 Section 6.16
	Special Arrangement Fee (Payment Plan)	\$40	N	LG Act 1995 Section 6.16
<i>Rates Services</i>				
	Copy of Rates Notice	\$10	Y	LG Act 1995 Section 6.16
GOVERNANCE (Where applicable GST is included)				
Governance Charges - Other				
<i>Other Fees</i>				
	Photocopying A4 (double sided x2 of fee)	\$0.60	Y	LG Act 1995 Section 6.16
	Photocopying A3 (double sided x2 of fee)	\$1	Y	LG Act 1995 Section 6.16
	Electoral Roll A4	\$21	Y	LG Act 1995 Section 6.16
	Rate Information Search (per hour)	\$60	N	LG Act 1995 Section 6.16
	Replying to a Property Settlement Questionnaire	\$80	N	Planning & Development Regs 2009
<i>Freedom of Information</i>				
	Application Fee	As per legislation	N	WA FOI Act 1992
	Access Time by Staff (Per Hour)	As per legislation	N	WA FOI Act 1992
	Photocopying Charge Per Hour	As per legislation	Y	WA FOI Act 1992
	Photocopying (Per Copy)	\$0.60	Y	WA FOI Act 1992
	Delivery/Postage	At Cost	Y	WA FOI Act 1992
	Advanced Deposits	25%	Y	WA FOI Act 1992
<i>If the estimated fees are greater than \$25, the applicant must be notified and asked if they wish to proceed with the application. The applicant must respond within 30 days</i>				
<i>History Book - A Piece of String</i>				
	Counter Sales to Public (Res 6673)	\$50	Y	LG Act 1995 Section 6.16
	Sales to Non-For-Profits (Res 6673)	\$40	Y	LG Act 1995 Section 6.16
<i>Postage</i>				
	Within Australia	Cost + 25%	Y	LG Act 1995 Section 6.16
	Other Postage / Freight	Cost + 25%	Y	LG Act 1995 Section 6.16
<i>Special Series Number Plates (Pair)</i>				
	Shire of Nungarin - Administration Fee	\$46		
	Department of Transport	As per fees set by Dept of Transport		

Details		Fee/Charge	GST	Act or Regulation
CPI Increase	7.00%	GENERAL PURPOSE FUNDING (Where applicable GST is included)		
LAW ORDER & PUBLIC SAFETY (Where applicable GST is included)				
Rural Street Number Signs				
	<i>Rural Street Number Signs with Star Picket</i>	\$59		S6.16 LG Act 1995
Animal Control				
	<i>Dogs</i>			
	Dog Tags (Transfer)	No Charge	N	S6.16 LG Act 1995
	Dog Tags (Replacement)	\$3	Y	S6.16 LG Act 1995
	Registration	As per legislation	N	Dog Act 1976
	<i>Cats</i>			
	Registration	Cat Regulations 2012	N	Cat Act 2011
	Cat Breeders Annual Fee - Per Cat	As per legislation	N	Schedule 3, Cat Regulations 2012
	Cat Tags (Transfer)	No Charge	N	S6.16 LG Act 1995
	<i>Infringements</i>			
	Infringements, Court Fines & Penalties	As per legislation		Cat Act 2011, Dog Act 1976, Local Laws
	<i>Vermin Trap Hire</i>			
	Bond	\$50	Y	S6.16 LG Act 1995
	Weekly Hire	\$12	Y	S6.16 LG Act 1995
	Late Return (per day)	\$17	Y	S6.16 LG Act 1995
	Lost or Not Returned	At Replacement Cost (Plus 25% Admin and Freight Cost)	Y	S6.16 LG Act 1995
Ranger Services				
	Dog / Cat Surrender Fee (on pick up)	\$54	Y	LG Act 1995 Section 6.16
	Dog / Cat Impound Fee (unregistered dog)	\$164	Y	LG Act 1995 Section 6.16
	Dog / Cat Impound Fee (registered dog)	\$81	Y	LG Act 1995 Section 6.16
	Dog/ Cat Release Fee	\$55	Y	LG Act 1995 Section 6.16
	Maintenance of a dog or cat in the pound - per day or part thereof	At cost + 25%	Y	LG Act 1995 Section 6.16
	<i>Dogs / Cat will not be released unless microchipped and licenced</i>			
	Destruction of a dog or cat	At cost + 25%	Y	LG Act 1995 Section 6.16

Details		Fee/Charge	GST	Act or Regulation
CPI Increase	7.00%	GENERAL PURPOSE FUNDING (Where applicable GST is included)		
BUILDING (Where applicable GST is included)				
<i>Building Permits</i>	https://www.commerce.wa.gov.au/building-and-energy/building-act-fees-0			
	Building Permit Fees will be charged in accordance with the appropriate fees state in the Building Regulations 2012	As per legislation	N	Building Regs 2012
<i>Preliminary Plan Evaluation</i>				
	If associated with an Un-certified permit	At cost + 25%	Y	LG Act 1995 Section 6.16
<i>Occupancy Permits</i>				
	Uncertified Building permits will attract in addition to the statutory fees an additional fee for the engagement of a Building Practitioner	(At cost + 25%) Excl Statutory Fee	N	Building Regs 2012
<i>Demolition Permit</i>				
	DP1 - Class 1 or Class 10 or incidental structure (s16(1))	As per legislation	N	Building Regs 2012
	DP2 - Class 2 to Class 9 building (s16(1))	As per legislation	N	Building Regs 2012
	DP3 - Application to extend the time during which a demolition permit has effect (s32(3)(f))	As per legislation	N	Building Regs 2012
<i>Building Levy</i>				
	Building Services Levy	As per legislation	N	Building Regs 2012
	Building Construction Industry Training Levy	As per legislation	N	Building Regs 2012
<i>Other Building Fees</i>				
	Swimming Pool Inspection Fee - Annual Fee (\$58.45/4Yrs) Townsite Properties Only	\$14.61	N	Building Regs 2012
	Swimming Pool Re-inspection Fee (Swimming Pool Barriers & all Other)	At cost + 25%	Y	LG Act 1995 Section 6.16
<i>Building Inspection Services</i>				
	On-site inspection service	At cost +25%	Y	LG Act 1995 Section 6.16
<i>Building Rubbish Disposal</i>				
	First \$10,000 of construction value	\$81	Y	LG Act 1995 Section 6.16
	Each subsequent \$5,000 of construction value	\$27	Y	LG Act 1995 Section 6.16
	Minimum Fee for demolition of houses and major constructions	\$240	Y	LG Act 1995 Section 6.16

Details		Fee/Charge	GST	Act or Regulation
CPI Increase	7.00%	GENERAL PURPOSE FUNDING (Where applicable GST is included)		
CARAVAN PARK AND CAMPING (Where applicable GST is included)				
<i>Town Caravan Park</i>				
	Unpowered Site	\$21	N	Caravan & Camping Grounds Act 1995
	Powered Site	\$27	N	Caravan & Camping Grounds Act 1995
	Weekly Rate Unpowered Site (Mon - Sun)	\$100	N	Caravan & Camping Grounds Act 1995
	Weekly Rate Powered Site (Mon - Sun)	\$150	N	Caravan & Camping Grounds Act 1995
<i>Mangowine Homestead</i>				
	Unpowered Sites	\$11	N	Caravan & Camping Grounds Act 1995
	Powered Sites	\$21	N	Caravan & Camping Grounds Act 1995
	Weekly Rate Unpowered Site (Mon - Sun)	\$50	N	Caravan & Camping Grounds Act 1995
	Weekly Rate Powered Site (Mon - Sun)	\$100	N	Caravan & Camping Grounds Act 1995
<i>Reserves</i>				
	Eagle Stone	\$11	N	Caravan & Camping Grounds Act 1995
	Talgomine Rock	\$11	N	Caravan & Camping Grounds Act 1995
	Danberrin Rock	\$11	N	Caravan & Camping Grounds Act 1995
CEMETERY (Where applicable GST is included)				
<i>Burials</i>				
<i>Interment Fees (Burial)(+25% if outside normal working hours)</i>				
	Ordinary Grave 2.1m Depth	\$749	Y	LG Act 1995 Section 6.16
	Child Under 7 years 1.8m Depth	\$589	Y	LG Act 1995 Section 6.16
	Re-opening a grave	\$1,070	Y	LG Act 1995 Section 6.16
<i>Niche Wall</i>				
	Crematorium Ashes into Existing Grave	\$214	Y	LG Act 1995 Section 6.16
	Crematorium Ashes into Niche Wall (Single)	\$120	Y	LG Act 1995 Section 6.16
	Crematorium Ashes into Niche Wall (Double)	\$174	Y	LG Act 1995 Section 6.16
	Plaques & Vases (if not provided)	At Cost + 25% Admin Fee	Y	LG Act 1995 Section 6.16
<i>Funeral Directors & Monumental Mason Fees</i>				
	Permission to Erect a Monument	\$47	Y	LG Act 1995 Section 6.16
	Permission to construct a vault	\$47	Y	LG Act 1995 Section 6.16
COMMUNITY AMENITIES (Where applicable GST is included)				
General Waste Disposal				
<i>Waste Disposal</i>				
	Dumping of Concrete/Bitumen/Road Waste per cubic metre	\$10	Y	LG Act 1995 Section 6.16
	Dumping of Commercial Building Waste - Single Axle Truck	\$34	Y	LG Act 1995 Section 6.16
	Dumping of Commercial Building Waste - Bogie Axle Truck	\$67	Y	LG Act 1995 Section 6.16
	Dumping of Commercial Building Waste - Semi Trailer	\$102	Y	LG Act 1995 Section 6.16
Sanitation - Household Refuse				
<i>Domestic Refuse Collection (per annum)</i>				
	Waste Service Levy	\$398	N	LG Act 1995 Section 6.16

Details		Fee/Charge	GST	Act or Regulation
CPI Increase	7.00%	GENERAL PURPOSE FUNDING (Where applicable GST is included)		
COMMUNITY BUS (Where applicable GST is included)				
<i>Community Bus</i>				
	Charge per km (Residents and Community Groups includes first tank of fuel)	\$1.28	Y	LG Act 1995 Section 6.16
	Charge per km (Non-resident and Commercial use)	\$2.35	Y	LG Act 1995 Section 6.16
	Bond - Refundable when bus is returned undamaged and clean	\$200		
FACILITY - HIRE (Where applicable GST is included)				
Memorial Hall and Town Hall - Commercial Hire i.e. ticket event. Alcohol only permitted for daily hire				
	Hire - Per 2 hour period	\$55	Y	LG Act 1995 Section 6.16
	Daily Hire - without Alcohol	\$120	Y	LG Act 1995 Section 6.16
	Daily Hire - with Alcohol (Prior approval required)	\$240	Y	LG Act 1995 Section 6.16
<i>Bond (refundable if left clean and undamaged)</i>				
	Hire - without Alcohol	\$200	Y	LG Act 1995 Section 6.16
	Hire - With Alcohol	\$430	Y	LG Act 1995 Section 6.16
	Key	\$50	Y	LG Act 1995 Section 6.16
Memorial Hall and Town Hall - Non Profit Organisation Hire and Groups providing local community content (incl primary school & Emergency Service Training) alcohol only permitted for daily hire				
	Hire - Per 2 hour period	\$16	Y	LG Act 1995 Section 6.16
	Daily Hire - without Alcohol	\$33	Y	LG Act 1995 Section 6.16
	Daily Hire - with Alcohol	\$240	Y	LG Act 1995 Section 6.16
<i>Bond (refundable if left clean and undamaged)</i>				
	Hire - without Alcohol	\$200	Y	LG Act 1995 Section 6.16
	Hire - With Alcohol	\$400	Y	LG Act 1995 Section 6.16
	Key	\$50	Y	LG Act 1995 Section 6.16
Recreation Centre Building - Main Building (incl Kitchen but excl Bar) - Commercial hire i.e. ticket event. Alcohol only permitted for daily hire				
	Hire - per 2 hour period	\$55	Y	LG Act 1995 Section 6.16
	Daily Hire - without Alcohol	\$198	Y	LG Act 1995 Section 6.16
	Daily Hire - with Alcohol	\$326	Y	LG Act 1995 Section 6.16
<i>Bond (refundable if left clean and undamaged)</i>				
	Hire - without Alcohol	\$200	Y	LG Act 1995 Section 6.16
	Hire - With Alcohol	\$400	Y	LG Act 1995 Section 6.16
	Key	\$50	Y	LG Act 1995 Section 6.16

Details		Fee/Charge	GST	Act or Regulation
CPI Increase	7.00%	GENERAL PURPOSE FUNDING (Where applicable GST is included)		
Recreation Centre Building - Main Building (incl Kitchen but excl Bar) - Non Profit Organisation Hire and Groups providing local community content (incl primary school & Emergency Service Training)				
	Hire - per 2 hour period	\$16	Y	LG Act 1995 Section 6.16
	Daily Hire - without Alcohol	\$33	Y	LG Act 1995 Section 6.16
	Daily Hire - with Alcohol	\$326	Y	LG Act 1995 Section 6.16
	<i>Bond (refundable if left clean and undamaged)</i>			
	Hire - without Alcohol	\$100	Y	LG Act 1995 Section 6.16
	Hire - With Alcohol	\$400	Y	LG Act 1995 Section 6.16
	Key	\$50	Y	LG Act 1995 Section 6.16
Recreation Centre Building - Creche Commercial hire no alcohol permitted i.e. ticket / paid event				
	Hire - per 2 hour period	\$33	Y	LG Act 1995 Section 6.16
	Daily Hire	\$65	Y	LG Act 1995 Section 6.16
	<i>Bond (refundable if left clean and undamaged)</i>			
	Hire - without Alcohol	\$200	Y	LG Act 1995 Section 6.16
	Key	\$50	Y	LG Act 1995 Section 6.16
Recreation Centre Building - Creche Non Profit Organisation Hire and Groups providing local community content no alcohol permitted (incl primary school & Emergency Service Training)				
	Hire - per 2 hour period	\$16	Y	LG Act 1995 Section 6.16
	Daily Hire	\$33	Y	LG Act 1995 Section 6.16
	<i>Bond (refundable if left clean and undamaged)</i>			
	Hire - without Alcohol	\$200	Y	LG Act 1995 Section 6.16
	Key	\$50	Y	LG Act 1995 Section 6.16
RECREATION GROUNDS (Where applicable GST is included)				
<i>Recreation Centre Showers</i>				
	per person	\$5	Y	LG Act 1995 Section 6.16
<i>Sporting Club - annual fees (training, meetings and games only)</i>				
	Hockey Club	\$1,198	Y	LG Act 1995 Section 6.16
	Netball Club	\$1,198	Y	LG Act 1995 Section 6.16
	Cricket Club	\$1,198	Y	LG Act 1995 Section 6.16
	Tennis Club	\$3,552	Y	LG Act 1995 Section 6.16
	Bowling Club	\$3,552	Y	LG Act 1995 Section 6.16
	Football Club	\$3,552	Y	LG Act 1995 Section 6.16
<i>Recreation Oval - Per day (Community & Non-Profit Organisations)</i>				
	Oval	\$16	Y	LG Act 1995 Section 6.16
	Oval & Lights	\$32	Y	LG Act 1995 Section 6.16
	Oval, Lights & Power	\$64		LG Act 1995 Section 6.16
<i>Recreation Oval - Commercial Hire (i.e. ticket / paid event)</i>				
	Oval	\$214	Y	LG Act 1995 Section 6.16
	Oval & Lights	\$321	Y	LG Act 1995 Section 6.16
	Oval, Lights & Power	\$428	Y	LG Act 1995 Section 6.16

Details		Fee/Charge	GST	Act or Regulation
CPI Increase	7.00%	GENERAL PURPOSE FUNDING (Where applicable GST is included)		
HEALTH (Where applicable GST is included)				
Health Inspections & Administration				
<i>Food Registration Business - Annual Fee</i>				
	Commercial Food Preparation in Residential Kitchen	\$107	N	Food Act 2008
	Multiple Area Registration	\$214	N	Food Act 2008
	High Risk (Annual)	\$164	N	Food Act 2008
	Medium Risk (Annual)	\$109	N	Food Act 2008
	Low Risk (Annual)	\$44	N	Food Act 2008
	Transfer of Food Registration Business (once off fee)	\$71	N	Food Act 2008
	Re-assessment of Low/Medium or High Risk Food Premises per hour (min 1hr)	\$185	Y	LG Act 1995 Section 6.16
Sewerage				
<i>Septic / Sewerage Application</i>				
	Application Fee	\$118	N	1911
	Permit Fee	\$118	N	1911
	LG Report Fee	\$118	N	1911
	WA Department of Health Admin Fee	\$66	N	1911
<i>Public Buildings</i>				
	Public Building Inspection Fee (up to 200m ²)	\$214	N	LG Act 1995 Section 6.16
	Public Building Inspection Fee (more than 201m ²)	\$321	N	LG Act 1995 Section 6.16
	Re-Inspection (if required)	\$107	N	Local Government Act 1995
<i>Public Events Approval</i>				
	Assessment of Event Application	\$54	N	S6.16 LG Act 1995
<i>Registration Fee and Annual Licence</i>				
	Bed & Breakfast Holiday Accommodation (If not a registered food premise, if a registered food premise then add applicable food premise assessment fee)	\$21	N	Health Act 1911

Details		Fee/Charge	GST	Act or Regulation
CPI Increase	7.00%	GENERAL PURPOSE FUNDING (Where applicable GST is included)		
HOUSING (Where applicable GST is included)				
Rental Housing				
<i>Staff Housing (per week)</i>				
<i>Council owned house provided to staff (may be part of salary package)</i>		\$60		
<i>Private House Rental</i>				
	3 x 1 dwelling / week	\$121	N	As per Lease Agreement
	4 x 2 dwelling / per week	\$172	N	As per Lease Agreement
	Wheatbelt Agcare / per week	\$121	N	As per Lease Agreement
<i>Aged Pensioner Units (per week)</i>				
	Pensioner - Single	\$105	N	As per Lease Agreement
	Pensioner - Couple	\$121	N	As per Lease Agreement
<i>Bond - Housing</i>				
<i>Payable by all housing tenants. As per REIWA requirements</i>		Equal to four (4) Weeks Rent		
<i>Holiday / Short term rental (outside Pool season)</i>				
	2 x 2 dwelling per night	\$110	N	LG Act 1995 Section 6.16
	2 x 2 dwelling per week	\$327	N	LG Act 1995 Section 6.16
	per night bond (less than a week)	\$214	N	LG Act 1995 Section 6.16
	per week bond or more	\$428	N	LG Act 1995 Section 6.16
LIBRARIES (Where applicable GST is included)				
<i>Library</i>				
	Lost Books	At Replacement Cost	Y	LG Act 1995 Section 6.16

Details		Fee/Charge	GST	Act or Regulation
CPI Increase	7.00%	GENERAL PURPOSE FUNDING (Where applicable GST is included)		
PRIVATE WORKS (Where applicable GST is included)				
Plant Hire within Shire boundaries only Excl surrounding LG's (Wet Hire operator and first tank of fuel only)				
	Grader / hr	\$209		
	Loader /hr	\$198	Y	LG Act 1995 Section 6.16
	Mitsubishi Fuso Tip Truck / hr	\$166	Y	LG Act 1995 Section 6.16
	Skid Steer /hr	\$166	Y	LG Act 1995 Section 6.16
	Mini Excavator	\$167		LG Act 1995 Section 6.16
	Portable Toilets per day (Bond refundable if returned clean & empty)	\$72	Y	LG Act 1995 Section 6.16
	Tree Planter per day	\$164	Y	LG Act 1995 Section 6.16
	Delivery / collection Fee for Portable Toilets & Tree Planter	\$200		LG Act 1995 Section 6.16
	Bond for Portable Toilets & Tree Planter	\$100	N	LG Act 1995 Section 6.16
Materials (min 3 tonne & if available) including delivery within Shire Boundary only				
	Blue Metal - per tonne	\$104	Y	LG Act 1995 Section 6.16
	Cracker Dust - per tonne	\$104	Y	LG Act 1995 Section 6.16
	Gravel - per tonne	\$46	Y	LG Act 1995 Section 6.16
	Sand - per tonne	\$46	Y	LG Act 1995 Section 6.16
Other Law Order & Public Safety				
	<i>Remove Cars / Car Bodies</i>	\$215		S6.16 LG Act 1995
	<i>Abandoned Vehicles</i>			
	Impound Fee	\$109	N	S6.16 LG Act 1995
	Towing Fee	At Cost	Y	S6.16 LG Act 1995
	Storage Fee (Daily)	\$21	Y	S6.16 LG Act 1995
	<i>Infringements</i>			
	Infringements, Court Fines & Penalties	As Per Legislation		Litter Act 1979, Control of Vehicles (off road area) Act 1978, Local Laws, Caravan & Camping Grounds Act 1995, Other
Standpipe Water - Non Potable				
	per kilolitre	\$10	N	LG Act 1995 Section 6.16
	minimum charge	\$48	N	LG Act 1995 Section 6.16

Details		Fee/Charge	GST	Act or Regulation
CPI Increase	7.00%	GENERAL PURPOSE FUNDING (Where applicable GST is included)		
SWIMMING POOL & GYM (Where applicable GST is included)				
Swimming Pool				
<i>Daily Pool Admission</i>				
	Adult	\$2	Y	LG Act 1995 Section 6.16
	Child (3 - 17)	\$1	Y	LG Act 1995 Section 6.16
	Pensioner	\$1	Y	LG Act 1995 Section 6.16
	Spectator	\$1	Y	LG Act 1995 Section 6.16
<i>Season Ticket</i>				
	Family (immediate)	\$125	Y	LG Act 1995 Section 6.16
	Adult	\$50	Y	LG Act 1995 Section 6.16
	Child (3 - 17)	\$25	Y	LG Act 1995 Section 6.16
	Pensioner / Concession Holder	\$25	Y	LG Act 1995 Section 6.16
Gym Admission				
	Adult - ages 16+ (per hour)	\$5	Y	LG Act 1995 Section 6.16
	Yearly	\$94	Y	LG Act 1995 Section 6.16
	<i>*NB: Family - Immediate Family Only</i>			
	<i>**NB: Pensioner - Senior, Aged & Disability Card Holders</i>			
EQUIPMENT HIRE (Where applicable GST is included)				
<i>Equipment Hire</i>				
	Trestle Table Hire (each)	\$11	Y	LG Act 1995 Section 6.16
	Chair Hire (each)	\$3	Y	LG Act 1995 Section 6.16
	Bain Marie - Tray bond	\$100	Y	LG Act 1995 Section 6.16
	Sound System PA Hire (per day / part thereof)	\$45	Y	LG Act 1995 Section 6.16
	Projector Hire (per day / part thereof)	\$45	Y	LG Act 1995 Section 6.16
	Inflatable movie screen (electronic equipment included)	\$250	Y	LG Act 1995 Section 6.16
	White Board	\$13	Y	LG Act 1995 Section 6.16
	Projector Screen (per day / part thereof)	\$13	Y	LG Act 1995 Section 6.16
<i>Equipment Hire Bond</i>				
	Sound System, Projector, Movie Screen	\$100	Y	LG Act 1995 Section 6.16
	White Board	\$50	Y	LG Act 1995 Section 6.16
	Projector Screen	\$50	Y	LG Act 1995 Section 6.16
<i>Kitchen</i>				
	Crockery per item	\$0	Y	LG Act 1995 Section 6.16
	Cutlery per item	\$0	Y	LG Act 1995 Section 6.16
	Replacement cost	\$0	Y	LG Act 1995 Section 6.16