



BUDGET
FOR THE YEAR ENDED
30 JUNE 2015

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**STATEMENT OF COMPREHENSIVE INCOME BY NATURE OR TYPE
FOR THE YEAR ENDED 30 JUNE 2015**

	Note	2014/15 Budget \$	2013/14 Actual \$	2013/14 Budget \$
Revenue				
Rates	8	1,364,969	1,296,636	1,298,032
Operating Grants, Subsidies and Contributions		1,710,259	1,018,290	1,564,794
Fees & Charges	13	449,871	460,212	389,555
Service Charges	10	0	0	0
Interest Earnings	2(a)	116,743	136,241	147,541
Other Revenue		66,150	253,095	193,000
Total Revenue		3,707,992	3,164,474	3,592,922
Expenses				
Employee Costs		(1,685,803)	(1,585,814)	(1,573,750)
Materials and Contracts		(1,061,112)	(948,904)	(2,737,585)
Utility Charges		(113,045)	(120,641)	(98,607)
Depreciation on Non-Current Assets	2(a)	(2,049,850)	(2,203,731)	(1,929,378)
Interest Expenses	2(a)	(13,184)	(17,163)	(17,163)
Insurance Expenses		(187,475)	(175,226)	(172,092)
Other Expenditure		(300)	(16)	(300)
Total Expenses		(5,110,769)	(5,051,495)	(6,528,875)
		(1,402,777)	(1,887,021)	(2,935,953)
Non-Operating Grants, Subsidies and Contributions		2,135,081	3,269,059	3,791,509
Fair value adjustments to financial assets at fair value through profit or loss		0	0	0
Profit on Asset Disposals	4	6,500	(96,607)	3,700
Loss on Asset Disposals	4	(1,500)		(45,900)
NET RESULT		737,304	1,285,431	813,356
Other Comprehensive Income				
Changes on Revaluation of Non-Current Assets		0	0	0
Total Other Comprehensive Income		0	0	0
TOTAL COMPREHENSIVE INCOME		737,304	1,285,431	813,356

Fair value adjustments to financial assets at fair value through profit or loss and other comprehensive income is impacted upon by external forces and is not able to be reliably estimated at the time of budget adoption. It is anticipated in all instances that any other comprehensive income will relate to non-cash transactions and, as such, have no impact on this budget document. Fair value adjustments relating to the remeasurement of non-current assets through profit or loss will be assessed at the time they occur with compensating budget amendments made as necessary. This statement should be read in conjunction with the accompanying notes.

**STATEMENT OF COMPREHENSIVE INCOME BY PROGRAM
FOR THE YEAR ENDED 30 JUNE 2015**

	Note	2014/15 Budget \$	2013/14 Actual \$	2013/14 Budget \$
Revenue				
Governance		1,000	200	1,000
General Purpose Funding		2,841,949	2,143,227	2,756,590
Law, Order, Public Safety		273,522	237,099	207,100
Health		2,600	2,650	3,600
Education & Welfare		65,817	78,374	12,360
Housing		16,796	16,796	19,396
Community Amenities		165,258	121,436	116,596
Recreation & Culture		45,200	24,531	25,570
Transport		108,000	287,211	264,816
Economic Services		162,850	155,750	159,000
Other Property & Services		25,000	97,200	26,894
Total Revenue		3,707,992	3,164,474	3,592,922
Expenses Excluding Finance Costs				
Governance		(297,811)	(287,822)	(303,291)
General Purpose Funding		(141,883)	(156,356)	(1,799,524)
Law, Order, Public Safety		(459,489)	(490,508)	(397,953)
Health		(58,043)	(57,253)	(52,080)
Education & Welfare		(174,734)	(284,497)	(203,667)
Housing		(42,924)	(41,449)	(36,473)
Community Amenities		(493,888)	(408,682)	(430,814)
Recreation & Culture		(561,198)	(485,350)	(451,565)
Transport		(2,537,426)	(2,413,892)	(2,464,941)
Economic Services		(311,362)	(362,823)	(349,299)
Other Property & Services		(18,827)	(45,700)	(22,105)
Total Expenses		(5,097,585)	(5,034,332)	(6,511,712)
Finance Costs				
Community Amenities		(6,397)	(7,195)	(7,195)
Transport		(6,787)	(9,968)	(9,968)
	5	(13,184)	(17,163)	(17,163)
Non-Operating Grants, Subsidies & Contributions				
General Purpose Funding		0	0	665,428
Law, Order & Public Safety		40,000	92,028	0
Education & Welfare		0	0	0
Recreation & Culture		0	16,950	0
Transport		2,095,081	3,160,081	3,126,081
Economic Services		0	0	0
		2,135,081	3,269,059	3,791,509
Profit/(Loss) on Disposal of Assets				
Governance		0	(17,237)	0
Transport	4	5,000	(79,370)	(42,200)
		5,000	(96,607)	(42,200)
NET RESULT		737,304	1,285,431	813,356

	Attachment 1		
Other Comprehensive Income			
Changes on Revaluation of Non-Current Assets	0	0	0
Total Other Comprehensive Income	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL COMPREHENSIVE INCOME	<u>737,304</u>	<u>1,285,431</u>	<u>813,356</u>

Fair value adjustments to financial assets at fair value through profit or loss and other comprehensive income is impacted upon by external forces and is not able to be reliably estimated at the time of budget adoption. It is anticipated in all instances that any other comprehensive income will relate to non-cash transactions and, as such, have no impact on this budget document. Fair value adjustments relating to the remeasurement of non-current assets through profit or loss will be assessed at the time they occur with compensating budget amendments made as necessary. This statement should be read in conjunction with the accompanying notes.

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2015**

	Note	2014/15 Budget \$	2013/14 Actual \$	2013/14 Budget \$
Cash Flows from Operating Activities				
Receipts				
Rates		1,364,969	1,296,636	1,298,032
Operating Grants, Subsidies and Contributions		1,710,259	1,018,290	1,564,794
Fees & Charges		449,871	460,212	389,555
Service Charges		0	0	0
Interest Earnings		116,743	136,241	147,541
Other Revenue		66,150	253,095	193,000
Total Receipts		3,707,992	3,164,474	3,592,922
Payments				
Employee Costs		(1,474,675)	(1,382,653)	(1,370,589)
Materials and Contracts		(1,061,112)	(948,904)	(2,737,585)
Utility Charges		(113,045)	(120,641)	(98,607)
Insurance Expenses		(187,475)	(175,226)	(172,092)
Interest expenses		(12,528)	(16,507)	(16,507)
Other Expenditure		(300)	(16)	(300)
Total Payments		(2,849,135)	(2,643,947)	(4,395,680)
Net Cash Provided by/(Used in) Operating Activities	15(b)	858,857	520,527	(802,758)
Cash Flows from Investing Activities				
Payments for Purchase of Property, Plant & Equipment		(519,300)	(1,214,382)	(549,950)
Payments for Construction of Infrastructure		(3,252,247)	(3,611,168)	(4,438,943)
Advances to Community Groups		0	0	0
Non-Operating Grants, Subsidies & Contributions used for the Development of Assets		2,135,081	3,269,059	3,791,509
Proceeds from the Sale of Plant & Equipment		145,000	59,928	135,000
Cash Provided by/(Used in) Investing Activities		(1,491,466)	(1,496,563)	(1,062,384)
Cash Flows from Financing Activities				
Repayment of Debentures		(72,723)	(68,743)	(68,743)
Proceeds from Self- Supporting Loans		13,713	12,915	12,915
Proceeds from New Debentures		0	0	0
Net Cash Provided by/(Used in) Financing Activities		(59,010)	(55,828)	(55,828)
Net Increase/(Decrease) in Cash Held		(691,619)	(1,031,864)	(1,920,970)
Cash at Beginning of Year		3,532,050	4,563,914	4,568,152
Cash & Cash Equivalents at End of Year	15(a)	2,840,431	3,532,050	2,647,182

This statement should be read in conjunction with the accompanying notes.

**RATE SETTING STATEMENT
FOR THE YEAR ENDED 30 JUNE 2015**

	Note	2014/15 Budget \$	2013/14 Actual \$	2013/14 Budget \$
Revenue				
Governance		1,000	200	1,000
General Purpose Funding		1,476,980	847,314	2,123,986
Law, Order, Public Safety		313,522	329,127	207,100
Health		2,600	2,650	3,600
Education & Welfare		65,817	78,374	12,360
Housing		16,796	16,796	19,396
Community Amenities		165,258	121,436	116,596
Recreation & Culture		45,200	41,481	25,570
Transport		2,203,081	3,447,292	3,390,897
Economic Services		162,850	155,750	159,000
Other Property & Services		25,000	97,200	26,894
Total Revenue		4,478,104	5,137,620	6,086,399
Expenses				
Governance		(297,811)	(305,059)	(303,291)
General Purpose Funding		(141,883)	(156,356)	(1,799,524)
Law, Order, Public Safety		(459,489)	(490,508)	(397,953)
Health		(58,043)	(57,253)	(52,080)
Education & Welfare		(174,734)	(284,497)	(203,667)
Housing		(42,924)	(41,449)	(36,473)
Community Amenities		(500,285)	(415,877)	(438,009)
Recreation & Culture		(561,198)	(485,350)	(451,565)
Transport		(2,539,213)	(2,503,230)	(2,517,109)
Economic Services		(311,362)	(362,823)	(349,299)
Other Property & Services		(18,827)	(45,700)	(22,105)
Total Expenses		(5,105,769)	(5,148,102)	(6,571,075)
Net Operating Result Excluding Rates		(627,665)	(10,482)	(484,676)

Net Operating Result Excluding Rates		(627,665)	(10,482)	(484,676)
Adjustments for Cash Budget Requirements				
Non-Cash Expenditure & Revenue				
(Profit)/Loss on Asset Disposals	4	(5,000)	96,607	42,200
Depreciation and Amortisation on Assets	2(a)	2,049,850	2,203,731	1,929,378
Leave Provisions		203,360	195,531	195,531
Accruals		8,424	8,286	8,286
Capital Expenditure & Revenue				
Purchase Land Held for Resale		0	0	0
Purchase Land & Buildings	3	(40,000)	(717,093)	(79,900)
Purchase Infrastructure Assets	3	(3,252,247)	(3,611,168)	(4,438,943)
Purchase Plant & Equipment	3	(479,300)	(485,133)	(433,000)
Purchase Furniture & Equipment	3	0	(12,156)	(37,050)
Proceeds from Disposal of Assets	4	145,000	59,928	135,000
Repayment of Debentures	5	(72,723)	(68,743)	(68,743)
Proceeds from New Debentures	5	0	0	0
Self-Supporting Loan Principal Repayments		13,713	12,915	12,915
Transfers to Reserves (Restricted Assets)	6	(416,880)	(602,880)	(676,880)
Transfers from Reserves (Restricted Assets)	6	475,000	506,648	289,600
ADD: Estimated Surplus/(Deficit) July 1 B/fwd	7	633,499	1,760,872	2,308,250
LESS: Estimated Surplus/(Deficit) June 30 C/fwd	7	0	633,499	0
Amount Required to be Raised from General Rates	8	(1,364,969)	(1,296,636)	(1,298,032)

This statement should be read in conjunction with the accompanying notes.

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30TH JUNE 2015**

1. SIGNIFICANT ACCOUNTING POLICIES

The significant accounting policies which have been adopted in the preparation of this budget are:

(a) Basis of Preparation

The budget has been prepared in accordance with applicable Australian Accounting Standards (as they apply to local government and not-for-profit entities), Australian Accounting Interpretations, other authoritative pronouncements of the Australian Accounting Standards Board, the Local Government Act 1995 and accompanying regulations. Material accounting policies which have been adopted in the preparation of this budget are presented below and have been consistently applied unless stated otherwise.

Except for cash flow and rate setting information, the budget has also been prepared on the accrual basis modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

(b) The Local Government Reporting Entity

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

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 16 to this budget document.

(c) 2013/14 Actual Balances

Balances shown in this budget as 2013/14 Actual are as forecast at the time of budget preparation and are subject to final adjustments.

(d) Rounding Off Figures

All figures shown in this budget, other than a rate in the dollar, are rounded to the nearest dollar.

(e) Rates, Grants, Donations and Other Contributions

Rates, grants, donations and other contributions are recognised as revenues when the local government obtains control over the assets comprising the contributions.

Control over assets acquired from rates is obtained at the commencement of the rating period or, where earlier, upon receipt of the rates.

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(f) Goods and Services Tax

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.

(g) Superannuation

The Council contributes to a number of Superannuation Funds on behalf of employees. All funds to which the Council contributes are defined contribution plans.

(h) 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 the statement of financial position.

(i) Trade and Other Receivables

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

Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets.

Collectibility of trade and other receivables is reviewed on an ongoing basis. Debts that are known to be uncollectible are written off when identified. An allowance for doubtful debts is raised when there is objective evidence that they will not be collectible.

(j) 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.

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FOR THE YEAR ENDING 30TH JUNE 2015**

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

(k) Fixed Assets

Each class of fixed assets within either property, plant and equipment or infrastructure, is carried at cost or fair value as indicated less, where applicable, any accumulated depreciation and impairment losses.

Mandatory Requirement to Revalue Non-Current Assets

Effective from 1 July 2012, the Local Government (Financial Management) Regulations were amended and the measurement of non-current assets at Fair Value became mandatory.

The amendments allow for a phasing in of fair value in relation to fixed assets over three years as follows:

- (a) for the financial year ending on 30 June 2013, the fair value of all of the assets of the local government that are plant and equipment; and
- (b) for the financial year ending on 30 June 2014, the fair value of all of the assets of the local government –
 - (i) that are plant and equipment; and
 - (ii) that are land and buildings or infrastructure; and
- (c) for a financial year ending on or after 30 June 2015, the fair value of all of the assets of the local government.

Thereafter, in accordance with the regulations, each asset class must be revalued at least every three years.

In 2013 Council commenced the process of adopting Fair Value in accordance with the Regulations.

Relevant disclosures, in accordance with the requirements of Australian Accounting Standards, have been made in the budget as necessary.

Land Under Control

In accordance with Local Government (Financial Management) Regulation 16(a), the Council was required to include as an asset (by 30 June 2013),

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Crown Land operated by the local government as a golf course, showground, racecourse or other sporting or recreational facility of state or regional significance.

Upon initial recognition, these assets are recorded at cost in accordance with AASB 116. They are then classified as Land and revalued along with other land in accordance with the other policies detailed in this Note. Whilst they are initially recorded at cost (being fair value at the date of acquisition (deemed cost) as per AASB 116) they are revalued along with other items of Land and Buildings.

Initial Recognition and Measurement between Mandatory Revaluation Dates

All assets are initially recognised at cost and subsequently revalued in accordance with the mandatory measurement framework detailed above.

In relation to this measurement, cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the Council includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overheads.

Individual assets acquired between initial recognition and the next revaluation of the asset class in accordance with the mandatory measurement framework detailed above, are carried at cost less accumulated depreciation as management believes this approximates fair value. They will be subject to subsequent revaluation at the next anniversary date in accordance with the mandatory measurement framework detailed above.

Revaluation

Increases in the carrying amount arising on revaluation of assets are credited to a revaluation surplus in equity. Decreases that offset previous increases of the same asset are recognised against revaluation surplus directly in equity. All other decreases are recognised in profit or loss.

Transitional Arrangements

During the time it takes to transition the carrying value of non-current assets from the cost approach to the fair value approach, the Council may still be utilising both methods across differing asset classes.

Those assets carried at cost will be carried in accordance with the policy detailed in the ***Initial Recognition*** section as detailed above.

Those assets carried at fair value will be carried in accordance with the ***Revaluation Methodology*** section as detailed above.

Land Under Roads

**NOTES TO AND FORMING PART OF THE BUDGET
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In Western Australia, all land under roads is Crown land, the responsibility for managing which, is vested in the local government.

Effective as at 1 July 2008, Council elected not to recognise any value for land under roads acquired on or before 30 June 2008. This accords with the treatment available in Australian Accounting Standard AASB 1051 Land Under Roads and the fact Local Government (Financial Management) Regulation 16(a)(i) prohibits local governments from recognising such land as an asset.

In respect of land under roads acquired on or after 1 July 2008, as detailed above, Local Government (Financial Management) Regulation 16(a)(i) prohibits local governments from recognising such land as an asset.

Whilst such treatment is inconsistent with the requirements of AASB 1051, Local Government (Financial Management) Regulation 4(2) provides, in the event of such an inconsistency, the Local Government (Financial Management) Regulations prevail.

Consequently, any land under roads acquired on or after 1 July 2008 is not included as an asset of the Council.

Capitalisation Threshold

Expenditure on items of equipment under \$2,000 is not capitalised; rather, it is recorded in an asset inventory listing.

Assets may also be capitalised where they can be easily grouped and where the total value of the assets so grouped exceeds the \$3,000 threshold.

Depreciation of Non-Current Assets

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.

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

Buildings	40 years	Straight Line
Furniture and Equipment	10 years	Straight Line
Office Equipment	5 years	Straight Line
Plant and Equipment	10 years	Straight Line
Sealed roads and streets		
• formation		Not Depreciated
• pavement	50 years	Straight Line
• seal		

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- bituminous seals	15 years	Straight Line
- asphalt surfaces	15 years	Straight Line
Kerbs	100 years	Straight Line
Parks & Gardens	50 years	Straight Line
Footpaths - slab	50 years	Straight Line
Water supply piping and drainage systems	50 years	Straight Line

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.

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. When revalued assets are sold, amounts included in the revaluation surplus relating to that asset are transferred to retained surplus.

(I) Fair Value of Assets and Liabilities

When performing a revaluation, the Council uses a mix of both independent and management valuations using the following as a guide:

Fair Value is the price that Council would receive to sell the asset or would have to pay to transfer a liability, in an orderly (i.e. unforced) transaction between independent, knowledgeable and willing market participants at the measurement date.

As fair value is a market-based measure, the closest equivalent observable market pricing information is used to determine fair value. Adjustments to market values may be made having regard to the characteristics of the specific asset. The fair values of assets that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data.

To the extent possible, market information is extracted from either the principal market for the asset (i.e. the market with the greatest volume and level of activity for the asset or, in the absence of such a market, the most advantageous market available to the entity at the end of the reporting period (i.e. the market that maximises the receipts from the sale of the asset after taking into account transaction costs and transport costs).

For non-financial assets, the fair value measurement also takes into account a market participant's ability to use the asset in its highest and best use or to

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sell it to another market participant that would use the asset in its highest and best use.

Fair Value Hierarchy

AASB 13 requires the disclosure of fair value information by level of the fair value hierarchy, which categorises fair value measurement into one of three possible levels based on the lowest level that an input that is significant to the measurement can be categorised into as follows:

Level 1

Measurements based on quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date.

Level 2

Measurements based on inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly or indirectly.

Level 3

Measurements based on unobservable inputs for the asset or liability.

The fair values of assets and liabilities that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data. If all significant inputs required to measure fair value are observable, the asset or liability is included in Level 2. If one or more significant inputs are not based on observable market data, the asset or liability is included in Level 3.

Valuation techniques

The Council selects a valuation technique that is appropriate in the circumstances and for which sufficient data is available to measure fair value. The availability of sufficient and relevant data primarily depends on the specific characteristics of the asset or liability being measured.

The valuation techniques selected by the Council are consistent with one or more of the following valuation approaches:

Market approach

Valuation techniques that use prices and other relevant information generated by market transactions for identical or similar assets or liabilities.

Income approach

Valuation techniques that convert estimated future cash flows or income and expenses into a single discounted present value.

Cost approach

Valuation techniques that reflect the current replacement cost of an asset at its current service capacity.

Each valuation technique requires inputs that reflect the assumptions that buyers and sellers would use when pricing the asset or liability, including

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assumptions about risks. When selecting a valuation technique, the Council gives priority to those techniques that maximise the use of observable inputs and minimise the use of unobservable inputs. Inputs that are developed using market data (such as publicly available information on actual transactions) and reflect the assumptions that buyers and sellers would generally use when pricing the asset or liability and considered observable, whereas inputs for which market data is not available and therefore are developed using the best information available about such assumptions are considered unobservable.

As detailed above, the mandatory measurement framework imposed by the Local Government (Financial Management) Regulations requires, as a minimum, all assets carried at a revalued amount to be revalued at least every 3 years.

(m) Financial Instruments

Initial Recognition and Measurement

Financial assets and financial liabilities are recognised when the Council becomes a party to the contractual provisions to the instrument. For financial assets, this is equivalent to the date that the Council commits itself to either the purchase or sale of the asset (i.e. trade date accounting is adopted).

Financial instruments are initially measured at fair value plus transaction costs, except where the instrument is classified 'at fair value through profit or loss', in which case transaction costs are expensed to profit or loss immediately.

Classification and Subsequent Measurement

Financial instruments are subsequently measured at fair value, amortised cost using the effective interest rate method, or cost.

Amortised cost is calculated as:

- (a) the amount in which the financial asset or financial liability is measured at initial recognition;
- (b) less principal repayments and any reduction for impairment;
- (c) plus or minus the cumulative amortisation of the difference, if any, between the amount initially recognised and the maturity amount calculated using the effective interest rate method.

The effective interest method is used to allocate interest income or interest expense over the relevant period and is equivalent to the rate that discounts estimated future cash payments or receipts (including fees, transaction costs and other premiums or discounts) through the expected life (or when this cannot be reliably predicted, the contractual term) of the financial instrument to the net carrying amount of the financial asset or financial liability. Revisions to expected future net cash flows will necessitate an adjustment to the carrying value with a consequential recognition of an income or expense in profit or loss.

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(i) *Financial assets at fair value through profit and loss*

Financial assets at fair value through profit or loss are financial assets held for trading for the purpose of short term profit taking. Assets in this category are classified as current assets. Such assets are subsequently measured at fair value with changes in the carrying amount being included in profit or loss.

(ii) *Loans and receivables*

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market and are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss.

Loans and receivables are included in current assets where they are, expected to mature within 12 months after the end of the reporting period.

(ii) *Held-to-maturity investments*

Held-to-maturity investments are non-derivative financial assets with fixed maturities and fixed or determinable payments that the Council's management has the positive intention and ability to hold to maturity. They are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss.

Held-to-maturity investments are included in current assets where they are expected to mature within 12 months after the end of the reporting period. All other investments are classified as non-current.

(iv) *Available-for-sale financial assets*

Available-for-sale financial assets are non-derivative financial assets that are either not suitable to be classified into other categories of financial assets due to their nature, or they are designated as such by management. They comprise investments in the equity of other entities where there is neither a fixed maturity nor fixed or determinable payments.

They are subsequently measured at fair value with changes in such fair value (i.e. gains or losses) recognised in other comprehensive income (except for impairment losses). When the financial asset is derecognised, the cumulative gain or loss pertaining to that asset previously recognised in other comprehensive income is reclassified into profit or loss.

Available-for-sale financial assets are included in current assets, where they are expected to be sold within 12 months after the end of the reporting period. All other available for sale financial assets are classified as non-current.

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30TH JUNE 2015**

(v) *Financial liabilities*

Non-derivative financial liabilities (excluding financial guarantees) are subsequently measured at amortised cost. Gains or losses are recognised in the profit or loss.

Impairment

A financial asset is deemed to be impaired if, and only if, there is objective evidence of impairment as a result of one or more events having occurred, which will have an impact on the estimated future cash flows of the financial asset(s).

In the case of available-for-sale financial instruments, a significant or prolonged decline in the market value of the instrument is considered a loss event. Impairment losses are recognised in profit or loss immediately. Also, any cumulative decline in fair value is reclassified to profit or loss at this point.

In the case of financial assets carried at amortised cost, loss events may include: indications that the debtors or a group of debtors are experiencing significant financial difficulty, default or delinquency in interest or principal payments; indications that they will enter bankruptcy or other financial reorganisation; and changes in arrears or economic conditions that correlate with defaults.

For financial assets carried at amortised cost (including loans and receivables), a separate allowance account is used to reduce the carrying amount of financial assets impaired by credit losses. After having taken all possible measures of recovery, if management establishes that the carrying amount cannot be recovered by any means, at that point the written-off amounts are charged to the allowance account or the carrying amount of impaired financial assets is reduced directly if no impairment amount was previously recognised in the allowance account.

Derecognition

Financial assets are derecognised where the contractual rights for receipt of cash flows expire or the asset is transferred to another party, whereby the Council no longer has any significant continual involvement in the risks and benefits associated with the asset.

Financial liabilities are derecognised where the related obligations are discharged, cancelled or expired. The difference between the carrying amount of the financial liability extinguished or transferred to another party and the fair value of the consideration paid, including the transfer of non-cash assets or liabilities assumed, is recognised in profit or loss.

(n) **Impairment of Assets**

In accordance with Australian Accounting Standards the Council's assets, other than inventories, are assessed at each reporting date to determine whether there is any indication they may be impaired.

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30TH JUNE 2015**

Where such an indication exists, an impairment test is carried out on the asset by comparing the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, to the asset's carrying amount.

Any excess of the asset's carrying amount over its recoverable amount is recognised immediately in profit or loss, unless the asset is carried at a revalued amount in accordance with another standard (e.g. AASB 116) whereby any impairment loss of a revalued asset is treated as a revaluation decrease in accordance with that other standard.

For non-cash generating assets such as roads, drains, public buildings and the like, value in use is represented by the depreciated replacement cost of the asset.

At the time of adopting this budget, it is not possible to estimate the amount of impairment losses (if any) as at 30 June 2015.

In any event, an impairment loss is a non-cash transaction and consequently, has no impact on this budget document.

(o) Trade and Other Payables

Trade and other payables represent liabilities for goods and services provided to the Council prior to the end of the financial year that are unpaid and arise when the Council 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.

(p) Employee Benefits

Short-Term Employee Benefits

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

Other Long-Term Employee Benefits

Provision is made for employees' long service leave and annual leave entitlements not expected to be settled wholly within 12 months after the end of the annual reporting period in which the employees render the related service. Other long-term employee benefits are measured at the present

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30TH JUNE 2015**

value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations or 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 Council's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the Council 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

(q) Borrowing Costs

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

(r) Provisions

Provisions are recognised when the Council has a 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.

(s) Current and Non-Current Classification

In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset or liability is expected to be settled. The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Council's operational cycle.

In the case of liabilities where the Council 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 even if not expected to be realised in the next 12 months except for land held for resale where it is held as non-current based on the Council's intentions to release for sale.

(t) Comparative Figures

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

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30TH JUNE 2015**

(u) Budget Comparative Figures

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

2. REVENUE AND EXPENSES**(a) Net Result**

The Net Result includes:

	2014/15 Budget \$	2013/14 Actual \$	2013/14 Budget \$
(i) Charging as an Expenses:			
Amortisation			
Capitalised Leased Assets	0	0	0
Auditors Remuneration			
- Audit	9,500	10,070	9,300
- Other Services	1,830	2,000	1,500
	11,330	12,070	10,800
Depreciation			
<u>By Program</u>			
Governance	30,372	33,859	21,299
General Purpose Funding	0	0	0
Law, Order & Public Safety	116,658	122,853	61,584
Health	0	0	0
Education & Welfare	15,587	17,167	11,891
Housing	17,500	16,062	9,039
Community Amenities	13,468	14,832	9,045
Recreation & Culture	113,149	124,149	50,141
Transport	1,384,401	1,524,736	1,524,665
Economic Services	17,910	19,448	12,630
Other Property & Services	340,805	330,625	229,084
	2,049,850	2,203,731	1,929,378
<u>By Class</u>			
Land & Buildings	203,896	203,896	88,743
Infrastructure Assets - Roads	1,412,515	1,564,119	1,552,779
Plant & Equipment	427,847	429,792	281,834
Furniture & Equipment	5,592	5,924	6,022
	2,049,850	2,203,731	1,929,378

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30TH JUNE 2015**

Interest Expenses (Finance Costs)

Debentures (refer Note 5(a))	13,184	17,163	17,163
	13,184	17,163	17,163

(a) Net Result (cont)

	2014/15 Budget \$	2013/14 Actual \$	2013/14 Budget \$
(ii) Crediting as Revenue:			
Interest Earnings			
Investments			
- Reserve Funds	21,880	21,880	21,880
- Other Funds (DOTARS, RTR & General)	72,000	87,000	102,000
Other Interest Revenue (refer note 11)	22,863	27,361	23,661
	116,743	136,241	147,541

(b) Statement of ObjectivesVision

To foster a community that acknowledges its heritage, values and lifestyles, whilst encouraging sustainable development.

Mission Statement

The Shire of Nannup will deliver quality services, facilities and representation in order to achieve our Vision.

Council operations as disclosed in this report encompass the following service orientated activities/programs:

GOVERNANCE

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

Activities: Administration and operation of facilities and services to members of council; other costs that relate to the tasks of assisting elected members and ratepayers on matters which do not concern specific council services.

GENERAL PURPOSE FUNDING

Objective: To collect revenue to allow for the provision of services.

Activities: Rates, general purpose government grants and interest revenue.

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30TH JUNE 2015**

2. REVENUE AND EXPENSES (cont)

(b) Statement of Objectives (cont)

LAW, ORDER, PUBLIC SAFETY

Objective: To provide services to help ensure a safer community.

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

HEALTH

Objective: To provide an operational framework for good community health.

Activities: Food quality, building sanitation and sewage.

EDUCATION AND WELFARE

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

Activities: Operation of pre-school, provision of youth support.

HOUSING

Objective: Help ensure adequate housing.

Activities: Maintenance of staff and rental housing.

COMMUNITY AMENITIES

Objective: Provide services required by the community.

Activities: Rubbish collection services, operation of tip, noise control, administration of the town planning scheme, maintenance of cemetery and maintenance of public conveniences.

RECREATION AND CULTURE

Objective: To establish and manage efficiently infrastructure and resources which will help the social well being of the community.

Activities: Maintenance of halls, recreation centre and various reserves; operation of library.

TRANSPORT

Objective: To provide effective and efficient transport services to the community.

Activities: Construction and maintenance of streets, roads, bridges; cleaning of streets, depot maintenance.

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30TH JUNE 2015**

REVENUE AND EXPENSES (cont)**(b) Statement of Objectives (cont)****ECONOMIC SERVICES**

Objective: To help promote the Shire and improve its economic wellbeing.

Activities: Assistance to tourism, area promotion, building control, noxious weeds, vermin control.

OTHER PROPERTY AND SERVICES

Objective: To accurately allocate plant and labour costs across the various programs of Council.

Activities: Private works operations, plant repairs and operations costs.

3. ACQUISITION OF ASSETS

	2014/15 \$
By Program	
<u>Governance</u>	
Land & Buildings	0
Plant & Equipment	0
Furniture & Equipment	0
<u>Law, Order & Public Safety</u>	
Land & Buildings	40,000
<u>Transport</u>	
Infrastructure Assets - Roads	3,252,247
Plant & Equipment	479,300
Total Assets	3,771,547
By Class	
Land Held for Resale	0
Land & Buildings	40,000
Infrastructure Assets - Roads	3,252,247
Plant & Equipment	479,300
Furniture & Equipment	0
Total Assets	3,771,547

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30TH JUNE 2015**

4. DISPOSALS OF ASSETS - 2014/15 FINANCIAL YEAR

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

By Program	Net Book Value 2014/15 Budget \$	Sale Price 2014/15 Budget \$	Profit (Loss) 2014/15 Budget \$
<u>Transport</u>			
Volvo 70F Loader	101,500	100,000	(1,500)
Kubota Tractor ME9000	24,250	30,000	5,750
Ford Ranger	14,250	15,000	750
Total Transport	140,000	145,000	5,000
Total	140,000	145,000	5,000

By Class

<u>Plant & Equipment</u>			
Volvo 70F Loader	101,500	100,000	(1,500)
Kubota Tractor ME9000	24,250	30,000	5,750
Ford Ranger	14,250	15,000	750
	140,000	145,000	5,000
Summary			
Profit on Asset Disposals			6,500
Loss on Asset Disposals			(1,500)
			5,000

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30TH JUNE 2015**

5. INFORMATION ON BORROWINGS

(a) Repayments - Debentures

Particulars	Principal 01 July 14 \$	New Loans \$	Principal Repayments		Principal		Interest Repayments	
			2014/15 Budget \$	2013/14 Actual \$	30/6/15 Budget \$	30/6/14 Actual \$	2014/15 Budget \$	2013/14 Actual \$
Community Amenities L37 S/S Community Resource Centre ¹	110,708	0	13,713	12,915	96,995	110,708	6,397	7,195
Transport L38 Plant - Grader	121,383	0	59,010	55,828	62,373	121,383	6,787	9,968
	232,091	0	72,723	68,743	159,368	232,091	13,184	17,163

1. Self supporting loan financed by payments from third parties.

All other loan repayments were financed by general purpose revenue.

(b) New debentures

The Council will not be raising any new debentures in 2014/15.

(c) Unspent Debentures

The Council had no unspent debenture funds as at 30 June 2014, nor is it expected to have unspent debenture funds as at 30 June 2015.

(d) Overdraft

Council does not have an overdraft facility and does not anticipate that an overdraft facility will be required during 2014/15.

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30TH JUNE 2015**

6. RESERVES - CASH BACKED

	2014/15 Budget \$	2013/14 Actual \$	2013/14 Budget \$
Long Service Leave Reserve			
Opening Balance	166,486	139,086	138,624
Amount Set Aside / Transfer to Reserve	25,000	25,000	25,000
Interest Earned	2,400	2,400	2,400
Amount Used / Transfer from Reserve	0	0	0
	193,886	166,486	166,024
Office Equipment Reserve			
Opening Balance	36,981	34,037	16,538
Amount Set Aside / Transfer to Reserve	15,000	15,000	15,000
Interest Earned	100	100	100
Amount Used / Transfer from Reserve	0	(12,156)	(9,600)
	52,081	36,981	22,038
Asset Management Reserve			
Opening Balance	218,500	110,000	110,000
Amount Set Aside / Transfer to Reserve	180,000	106,000	180,000
Interest Earned	2,500	2,500	2,500
Amount Used / Transfer from Reserve	0	0	0
	401,000	218,500	292,500
Rates Equalisation Reserve			
Opening Balance	150,000	0	0
Amount Set Aside / Transfer to Reserve	0	150,000	0
Interest Earned	0	0	0
Amount Used / Transfer from Reserve	(50,000)	0	150,000
	100,000	150,000	150,000
Emergency Management Reserve			
Opening Balance	51,338	50,838	50,500
Amount Set Aside / Transfer to Reserve	0	0	0
Interest Earned	500	500	500
Amount Used / Transfer from Reserve	0	0	0
	51,838	51,338	51,000
Aged Housing Reserve			
Opening Balance	20,534	20,334	20,250
Amount Set Aside / Transfer to Reserve	0	0	0
Interest Earned	200	200	200
Amount Used / Transfer from Reserve	0	0	0
	20,734	20,534	20,450
Land Fill Site Reserve			
Opening Balance	30,367	20,167	20,100
Amount Set Aside / Transfer to Reserve	10,000	10,000	10,000
Interest Earned	200	200	200
Amount Used / Transfer from Reserve	0	0	0
	40,567	30,367	30,300

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30TH JUNE 2015**

Recreation Centre Upgrade Reserve			
Opening Balance	564,181	784,181	754,730
Amount Set Aside / Transfer to Reserve	0	0	0
Interest Earned	10,000	10,000	10,000
Amount Used / Transfer from Reserve	0	(230,000)	0
	574,181	564,181	764,730
Plant & Machinery Reserve			
Opening Balance	502,278	490,470	489,775
Amount Set Aside / Transfer to Reserve	145,000	275,000	275,000
Interest Earned	1,300	1,300	1,300
Amount Used / Transfer from Reserve	(325,000)	(264,492)	(280,000)
	323,578	502,278	486,075
Gravel Pit Rehabilitation Reserve			
Opening Balance	180	0	100
Amount Set Aside / Transfer to Reserve	20,000	0	0
Interest Earned	180	180	180
Amount Used / Transfer from Reserve	0	0	0
	20,360	180	280
Main Street Upgrade Reserve			
Opening Balance	285,829	281,329	256,196
Amount Set Aside / Transfer to Reserve	0	0	0
Interest Earned	4,500	4,500	4,500
Amount Used / Transfer from Reserve	(100,000)	0	0
	190,329	285,829	260,696
	1,968,554	2,026,674	2,244,093

Summary of Reserve Transfers

	2014/15 Budget \$	2013/14 Actual \$	2013/14 Budget \$
<u>Transfers to Reserves</u>			
Long Service Leave Reserve	27,400	27,400	27,400
Office Equipment Reserve	15,100	15,100	15,100
Asset Management Reserve	182,500	108,500	182,500
Rates Equalisation Reserve	0	150,000	150,000
Emergency Management Reserve	500	500	500
Aged Housing Reserve	200	200	200
Land Fill Site Reserve	10,200	10,200	10,200
Recreation Centre Upgrade Reserve	10,000	10,000	10,000
Plant & Machinery Reserve	146,300	276,300	276,300
Gravel Pit Rehabilitation Reserve	20,180	180	180
Main Street Upgrade Reserve	4,500	4,500	4,500
	416,880	602,880	676,880

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30TH JUNE 2015**

<u>Transfers from Reserves</u>			
Long Service Leave Reserve	0	0	0
Office Equipment Reserve	0	(12,156)	(9,600)
Asset Management Reserve	0	0	0
Rates Equalisation Reserve	(50,000)	0	0
Emergency Management Reserve	0	0	0
Aged Housing Reserve	0	0	0
Land Fill Site Reserve	0	0	0
Recreation Centre Upgrade Reserve	0	(230,000)	0
Plant & Machinery Reserve	(325,000)	(264,492)	(280,000)
Gravel Pit Rehabilitation Reserve	0	0	0
Main Street Upgrade Reserve	(100,000)	0	0
	(475,000)	(506,648)	(289,600)

All of the reserve accounts are supported by money held in financial institutions and match the amounts shown as restricted cash of this financial report.

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

Long Service Leave Reserve: An accounting requirement to fund long service leave accumulated by employees.

Office Equipment Reserve: To be used to ensure that the equipment required for Shire administration and the supporting computer system is maintained.

Asset Management Reserve: To provide funding for works to Shire buildings as determined by the Asset Management Plan.

Rates Equalisation Reserve: To provide support to the 2015/16 budget to minimise the impact of the loss of capital grants on the completion of Mowen Road.

Emergency Management Reserve: To provide funding for costs of dealing with local emergencies, where those costs cannot be recovered from another party.

Aged Housing Reserve: to be used to facilitate the development of Aged Housing.

Refuse Site Rehabilitation Reserve: To provide funding for the rehabilitation of the refuse disposal site once it reaches the end of its useful life.

Recreation Centre Reserve: To be used for the construction of the new recreation centre.

Plant Reserve: Used for the purchase of major plant.

Gravel Pit Reserve: to be used for the rehabilitation of the gravel pit at the end of its useful life.

Main Street Upgrade Reserve: To be used to support the project to upgrade the main street of Nannup.

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30TH JUNE 2015**

7. NET CURRENT ASSETS**Composition of Estimated Net Current Asset Position**

	Note	2014/15 Budget \$	2013/14 Actual \$
Current Assets			
Cash - Unrestricted	15(a)	830,985	1,444,304
Cash – Restricted	15(a)	2,009,446	2,087,746
Receivables		(205,890)	(249,557)
Inventories		0	0
Total Current Assets		2,634,541	3,282,493
Current Liabilities			
Payables & Provisions		641,055	594,888
Net Current Asset Position		1,993,486	2,687,605
Less: Cash Restricted Reserves	6	1,968,554	2,026,674
Less: Cash Restricted Municipal		24,932	27,432
Estimated Surplus/Deficiency Carried Forward		0	633,499

The estimated surplus/(deficiency) carried forward in the 2013/14 actual column represents the surplus/(deficit) brought forward as at 1 July 2014.

The estimated surplus/(deficiency) carried forward in the 2014/15 budget column represents the surplus/(deficit) carried forward as at 30 June 2015.

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30TH JUNE 2015**

8. RATING INFORMATION - 2014/15 FINANCIAL YEAR

RATE TYPE	Rate in Dollar	Number of Properties	Rateable Value	2014/15 Rate Revenue	2014/15 Interim Rates	2014/15 Back Rates	2014/15 Total Revenue	2013/14 Actual Total Revenue
	\$		\$	\$	\$	\$	\$	\$
General Rate								
Gross Rental Valuation	0.094330	369	4,794,198	452,237	(1)	0	452,236	430,646
Unimproved Valuation	0.004075	197	106,286,000	433,115	0	0	433,115	406,292
Sub Totals		566	111,080,198	885,352	(1)	0	885,351	836,938
	Minimum \$							
Minimum Rates								
Gross Rental Valuation	746	347	1,809,002	258,862	0	0	258,862	246,732
Unimproved Valuation	977	186	26,306,705	181,722	0	0	181,722	174,652
		533	28,115,707	440,584	0	0	440,584	421,384
Sub-Totals							1,325,935	1,258,322
Ex-Gratia Rates							39,034	38,314
Specified Area Rate (note 23)							0	0
Sub Total							1,364,969	1,296,636
Discounts (note 25)							0	0
Totals							1,364,969	1,296,636

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30TH JUNE 2015**

8. RATING INFORMATION - 2014/15 FINANCIAL YEAR (Cont)

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

The general rates detailed above for the 2014/15 financial year have been determined by Council on the basis of raising the revenue required to meet the deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than rates and also considering the extent of any increase in rating over the level adopted in the previous year.

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

9. SPECIFIED AREA RATE - 2014/15 FINANCIAL YEAR

No specified area rates will be applied for the year ending 30 June 2015.

10. SERVICE CHARGES - 2014/15 FINANCIAL YEAR

The Shire of Nannup does not propose to impose any service charges for the year ending 30 June 2015.

11. INTEREST CHARGES AND INSTALMENTS - 2014/15 FINANCIAL YEAR

An interest rate of 11% will be charged on all rate payments that are late. It is estimated that this will generate income of \$12,000.

Two options are available to ratepayers for payment of their rates:

Option 1 – Full Payment

The full amount of rates and charges, including arrears, to be paid on or before 29 August 2014 or 35 days after the issue date of the notice, whichever is the later.

Option 2 – Four Instalments

The first instalment, including arrears to be received on or before 29 August 2014 or 35 days after the issue date of the notice, whichever is later. Subsequent payments to be made at intervals of two months from the date of the first instalment. The cost of the instalment plans will comprise simple interest of 5.5% per annum calculated from the date that the first instalment is due, together with an administration fee of \$5 for each instalment notice (i.e. \$15 in total).

The total revenue from the imposition of the interest and administration charge under this option is estimated to be \$8,400, comprising \$4,500 in interest charges and \$3,900 in administration charges.

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30TH JUNE 2015**

11. INTEREST CHARGES AND INSTALMENTS - 2014/15 FINANCIAL YEAR (Cont)

Actual instalment dates are as follows:

Instalment 1	29 August 2014
Instalment 2	30 October 2014
Instalment 3	31 December 2014
Instalment 4	3 March 2015

12. DISCOUNTS, INCENTIVES, CONCESSIONS, & WRITE-OFFS - 2014/15 FINANCIAL YEAR

1. Council Buildings Hire

Currently Council policy ADM7 details the criteria and the list of local organisations for which hire charges for the use of the function room are waived. A copy of this policy can be viewed on request.

2. Incentive Scheme – Rates

The Council does not offer an incentive scheme for the early payment of rates.

3. Discounts

No discount is offered in relation to any rates, service charge or fees and charges.

4. Write Offs

The budget includes sums for the write off of irrecoverable income. A sum of \$100 is budgeted for rates and \$200 for library books.

13. FEES & CHARGES

	2014/15 Budget	2013/14 Actual
	\$	\$
Governance	1,000	200
General Purpose Funding	21,500	30,300
Law, Order, Public Safety	7,100	9,650
Health	2,600	2,650
Education and Welfare	6,930	6,760
Housing	16,796	16,796
Community Amenities	158,895	114,275
Recreation and Culture	45,200	24,531
Transport	2,000	2,100
Economic Services	162,850	155,750
Other Property and Services	25,000	97,200
	449,871	460,212

During the year new statutory fees for cat registration were introduced to comply with the Cat Act 2011. As part of the same process the statutory fees for dog registration were also revised.

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30TH JUNE 2015**

14. ELECTED MEMBERS REMUNERATION

The following fees, expenses and allowances were paid to council members and/or the Shire President.

	2014/15	2013/14
	Budget	Actual
	\$	\$
President's Allowance	8,000	8,000
Deputy President's Allowance	2,000	2,000
Meeting Fees	9,000	6,200
Travelling Expenses	1,100	2,700
Telecommunications Allowance	8,000	7,100
	28,100	26,000

15. NOTES TO THE STATEMENT OF CASH FLOWS**(a) 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:

	2014/15	2013/14	2013/14
	Budget	Actual	Budget
	\$	\$	\$
Cash - Unrestricted	830,985	1,444,304	342,117
Cash - Restricted	2,009,446	2,087,746	2,305,065
	2,840,431	3,532,050	2,647,182

The following restrictions have been imposed by regulation or other externally imposed requirements:

Recreation Centre Reserve	574,181	564,181	764,730
Long Service Leave Reserve	193,886	166,486	166,024
Plant & Machinery Reserve	323,578	502,278	486,075
Office Equipment Reserve	52,081	36,981	22,038
Main Street Upgrade Reserve	190,329	285,829	260,696
Land Fill Site Reserve	40,567	30,367	30,300
Emergency Management Reserve	51,838	51,338	51,000
Aged Housing Reserve	20,734	20,534	20,450
Asset Management Reserve	401,000	218,500	292,500
Rates Equalisation Reserve	100,000	150,000	150,000
Restricted Assets	61,252	61,252	61,252
	2,009,446	2,087,746	2,305,065

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30TH JUNE 2015**

15. NOTES TO THE STATEMENT OF CASH FLOWS (Cont)

(b) Reconciliation of Net Cash Provided by Operating Activities to Net Result

	2014/15 Budget \$	2013/14 Actual \$	2013/14 Budget \$
Net Result	737,304	1,285,431	813,356
Amortisation	0	0	0
Depreciation	2,049,850	2,203,731	1,929,378
(Profit)/Loss on Sale of Assets	(5,000)	96,607	42,200
(Increase)/Decrease in Receivables	0	0	0
(Increase)/Decrease in Inventories	0	0	0
Increase/(Decrease) in Payables	656	656	656
Increase/(Decrease) in Employee Provisions	211,128	203,161	203,161
Grants/Contributions for the Development of Assets	(2,135,081)	(3,269,059)	(3,791,509)
Net Cash from Operating Activities	858,857	520,527	(802,758)

(c) Undrawn Borrowing Facilities

	2014/15 Budget \$	2013/14 Actual \$	2013/14 Budget \$
Credit Standby Arrangements			
Bank Overdraft limit	0	0	0
Bank Overdraft at Balance Date	0	0	0
Credit Card limit	0	0	0
Credit Card Balance at Balance Date	0	0	0
Total Amount of Credit Unused	0	0	0
Loan Facilities			
Total Facilities in Use at Balance Date	159,368	232,091	232,091
Unused Loan Facilities at Balance Date	0	0	0

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30TH JUNE 2015**

16. TRUST FUNDS

Estimated movement in funds held over which the Shire has no control and which are not included in the financial statements are as follows:

	Balance 1 July 14	Estimated Amounts Received	Estimated Amounts Paid	Estimated Balance 30 June 15
	\$	\$	\$	\$
Building and Construction Industry Training Fund Levy	17,478	9,000	(26,000)	478
Builders Registration Board of WA Levy	9,002	6,200	(15,000)	202
Bonds	33,552	1,600	(2,000)	33,152
	60,032	16,800	(43,000)	33,832

17. MAJOR LAND TRANSACTIONS

Council does not propose to engage in any major land transactions during the 2014/15 financial year.

18. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

It is not anticipated that any trading undertakings or major trading undertakings will occur in the 2014/15 financial year.

**SHIRE OF NANNUP BUDGET
FOR THE YEAR ENDING 30TH JUNE 2015
SUPPLEMENTARY INFORMATION**

OVERVIEW

Introduction

This budget continues the process started in 2011/12 to produce a sustainable financial position for the Shire of Nannup. A model of the projected budgetary position over the next 10 years has been developed as part of the Integrated Planning process, so that the annual consideration of the budget can take into account cost pressures that will arise over the medium and long term. The model underpinning the Long Term Financial Plan demonstrates that the Council currently benefits from capital grants because significant elements of its recurring costs are charged to capital projects. The 2013/14 budget established a Rate Equalisation Reserve and the use of the reserve will be a major element in reducing the impact of the budget increase in 2014/15.

Budget Assumptions

In compiling the base budget an assessment of probable levels of inflation and interest rates has been taken. Reasonable account has been taken of known or anticipated price increases and other committed expenditure. Inflation of 2.9% has been added to the base level of expenditure but has not been added where underspends have been seen in previous years.

The employee budget is a major constituent of the Council's finances. The 2014/15 budget allows for a pay award of 4% for employees as part of a three year agreement from 2012/13 to 2014/15. Employee costs have also increased as a result of the statutory increase in employer superannuation contributions; employer contributions for 2014/15 have increased from 9.25% to 9.5%.

The Council has a degree of control over the main areas of uncertainty in the budget and should therefore be able to moderate its exposure to significant variations through the decisions taken during the budget process. However, the unpredictability of many of the factors influencing the Council's budget remains a risk and this is addressed through prudent estimates.

There are four major risks affecting the revenue budget:

- (a) In the current economic climate the Council's main income streams are at risk. The base budget for 2014/15 includes income from fees and charges of approximately \$450,000.
- (b) The Council receives significant income from investment interest. As interest rates decline and grant income falls this will decrease. A decrease of \$30,000 has been assumed in the draft 2014/15 budget.
- (c) The budget assumes that the caravan park can be let commercially from 1 January 2015 and the net cost of the park of \$42,039 in 2014/15 is based on a lease being in place and the cost profile in the first six months of operation reflecting that for

2013/14. Variations to the budget would result if the lease income does not meet expectations or the cost profile of the park varies from that for 2013/14.

- (d) The Council does not maintain a general level of working balances which can absorb unexpected fluctuations in its income and expenditure. In the event that there are significant adverse variations during the year money would need to be released from other earmarked reserves to cover any shortfall.

In the light of the assumptions made in compiling these estimates and reflected in the recommendation it is considered that the budget as presented is sufficient to meet the liabilities facing the Council during 2014/15.

Changes to the Budget

Next year there will be a substantial change to the base budget as a result of the reduction in activity in the construction of Mowen Road; this will result in some overheads previously charged to this budget being borne by other budget heads.

Overall, costs have increased by \$166,485, primarily as a net result of changes to the allocation of overheads described above and cost reductions to offset them. This cost is offset by a reduction in contributions to reserves of \$280,000 and contributions from reserves of \$120,000, including a contribution of \$100,000 to fund the upgrade of the Brockman Street Caravan Park. Taking all these factors into account costs have reduced by \$251,287 representing a net committed increase of 5.16%.

Reserves

The Council maintains a number of reserves set up for specific purposes. The reserves are adequate to meet the future needs of the Council and are anticipated to have sufficient funds to meet expected expenditure.

Although the Main Street Upgrade Reserve has a projected balance of \$190,329 the majority of this funding has been earmarked to support the Recreation Centre Upgrade. This funding will be replenished by any funds raised through corporate sponsorship.

The Asset Management Plan shows that significant funds will be required over the next 10 years to maintain the Council's buildings and infrastructure. The contribution required to maintain Council-owned buildings is anticipated to be \$180,000 per annum.

The 2013/14 budget established a Rates Equalisation Reserve, with an annual contribution of \$150,000. The intention was that contributions would be made to the reserve in 2013/14 and 2014/15 to build up a fund to mitigate the impact of the loss of capital grant from the Mowen Road project in 2015/16. The cost profile of the project for 2014/15 means that some of the impact will be felt in the 2014/15 budget and the contribution to the reserve has therefore been withdrawn. A contribution of \$50,000 will also be made from the reserve to support the 2014/15 budget. Contributions can also be made in 2015/16 and 2016/17 if they are maintained at a similar level.

Funding Corporate Priorities

Only essential budget increases have been included for 2014/15. The main item providing additional revenue is the use of the Waste Avoidance and Resource Recovery Act to cover part of the cost of refuse disposal. This new charge will replace the current system of issuing tip passes and will allow unrestricted access to the Council's waste management and recycling facility for non-commercial refuse. The new system will also streamline administration.

A sum of \$9,700 has been included in the budget to insure the Shire's most important bridges. Although bridges have never been covered by the council's insurers in the past, recent losses from bushfires in the State has shown that councils may not be able to replace bridges that are damaged or destroyed by natural events. Further contributions would be required in future budgets to provide full cover.

There is a unique opportunity to develop an area to the south of the Shire known as the Quannup Lease. In order to take advantage of this opportunity an options appraisal will need to be carried out. It is anticipated that some external funding can be secured to support this work and a net sum of \$10,000 has been included in the budget to allow the project to proceed.

Support for visitor services will continue at a reduced level for 2014/15 to allow the Community Resource Centre time to achieve accreditation as a visitor centre. This will allow them to access other funds from Royalties for Regions. This cost is being funded largely by a one off reduction to Councillors' ICT allowances.

After taking these bids into account the overall increase in the budget is 5.16%.

Prospects for the Future

The Council remains heavily dependent upon grants to deliver both operational and project specific works. These grants include an "administrative" component which allows Council to offset officers' time against some of these grants; this has the effect of reducing the requirement to fund operational expenses (in the form of wages and salaries) from rate income.

The model underpinning the Long Term Financial Plan demonstrates that rates would need to increase by 22% in 2015/16 as the income derived from these capital grants ceases. The 2014/15 budget contains measures that will help to mitigate this position and identifying further savings will be the main focus for 2014/15; this will commence with a further review of the Long Term Financial Plan early in the new financial year.

After the financial position stabilises by 2016/17 the pressure on income streams is expected to reduce and rate increases of around the level of CPI are anticipated.

SCHEDULE OF FEES & CHARGES

2014/15



LIBRARY

SERVICE	UNIT	STATUTORY	GST	2014/15
HISTORY BOOKS				
History of Nannup (Extracts of minutes etc.)	Each	N	N	\$7.00
War Clouds Over Nannup (Mr. A Hartley)	Each	N	N	\$7.00
Bulk purchase of 10+ books	Each	N	N	\$5.00
Overdue Library Book Fee	Per Book	N	Y	\$8.50

ADMINISTRATIVE SERVICES

SERVICE	UNIT	STATUTORY	GST	2014/15
PROPERTIES REPORT (UN BOUND)				
List of All Owners, Address, Property Descriptions etc. - Hard Copy	Each	N	Y	\$120.00
List of All Owners, Address, Property Descriptions etc. - Email	Each	N	Y	\$30.00
COUNCIL MINUTES AND AGENDAS				
Copy of Ordinary Minutes - Hard Copy	Per Year	N	Y	\$225.00
	Per Meeting	N	Y	\$25.00
Copy of Ordinary Agendas - Hard Copy	Per Year	N	Y	\$225.00
	Per Meeting	N	Y	\$25.00
PHOTOCOPIES				
Only Applicable to Community Not-For-Profit Organisations				
A4 Copy	Each	N	Y	\$0.75
A4 Copy Double Sided	Each	N	Y	\$1.00
A3 Copy	Each	N	Y	\$1.00
A3 Copy Double Sided	Each	N	Y	\$1.50
Own Paper Supplied - A4	Each	N	Y	\$0.30
Own Paper Supplied - A4 Double Sided	Each	N	Y	\$0.30
Own Paper Supplied - A3	Each	N	Y	\$0.30
Colour Copies - Additional \$0.25 per copy				

SERVICE	UNIT	STATUTORY	GST	2014/15
FACSIMILES				
(Sending & Receiving)				
Within W.A.	Per Page	N	Y	\$5.00
Within Australia	Per Page	N	Y	\$7.00
Overseas - First Page	Per Page	N	Y	\$20.00
- Each Additional Page	Per Page	N	Y	\$12.00
MISCELLANEOUS ADMINISTRATION				
Production of Misc. Computer Reports, Other				
Information Requiring Dedicated Staff Time	Per 15 Mins	N	Y	\$26.00
	Per Hour	N	Y	\$100.00
Account Enquiries - Rates Only	Per Enquiry	N	Y	\$50.00
Freedom of Information Requests (as set by FOI Regulations 1993 Schedule 1)				
- Application for FOI	Per Application	Y	N	\$30.00
- Staff Time Dealing With Application	Per Hour (Pro Rata)	Y	N	\$30.00
- Access Time Supervised by Staff	Per Hour (Pro Rata)	Y	N	\$30.00
- Photocopying:				
- Staff Time to Copy Information	Per Hour (Pro Rata)	Y	N	\$30.00
- Cost Per Copy		Y	N	\$0.20

HIRE OF FACILITIES

SERVICE	UNIT	STATUTORY	GST	2014/15
SHIRLEY HUMBLE ROOM				
Bond for All Bookings (Except Exempted Community Groups)	Per Hire	N	N	\$200.00
Function Room	Per Hour	N	Y	\$15.00
	Per Half Day	N	Y	\$50.00
	Per Day	N	Y	\$100.00
TOWN HALL				
Bond for All Bookings (Except Passive Use)	Per Hire	N	N	\$200.00
Hourly Rate	Per Hour	N	Y	\$30.00
Session Rate - Morning (8 AM - 12 NOON)	Per Session	N	Y	\$60.00
- Afternoon (12 NOON - 5 PM)	Per Session	N	Y	\$60.00
- Evening (After 5PM)	Per Session	N	Y	\$60.00
Daily Rate	Per Day	N	Y	\$120.00
Long Term Hire (Passive Use Only)	Per Day	N	Y	\$100.00
Surcharge For Alcohol Consumption	Per Session	N	Y	\$50.00
RECREATION HALL				
Bond for All Non-Recreational Bookings	Per Hire	N	N	\$1,000.00
Bond for Recreational Bookings	Per Hire	N	N	\$200.00
Sporting Events - Hourly	Per Hour	N	Y	\$30.00
Sporting Events - Daily	Per Day	N	Y	\$120.00
Other Functions (Social, Cabaret, Wedding, Overnight Events, etc.)	Per Day	N	Y	\$250.00
Long Term Hire	Per Day	N	Y	\$180.00
MISCELLANEOUS EQUIPMENT				
Hire of Trestles	Each	N	Y	\$5.00
Hire of Polypropylene Chairs – Individual	Each	N	Y	\$1.50
Hire of Polypropylene Chairs - Maximum		N	Y	\$130.00
Hire of Public Address (PA) Equipment	Per Day	N	Y	\$25.00
Hire of Projector	Per Hire	N	Y	\$25.00
Bond for projector	Per Hire	N	N	\$200.00
Hire of Nordic Poles	Per Day	N	Y	\$10.00

SERVICE	UNIT	STATUTORY	GST	2014/15
FOOTBALL / CRICKET OVAL				
Community Sporting Groups	Per Day	N	Y	\$63.00
Other Groups (\$200 Bond Required)	Per Day	N	Y	\$63.00
Seasonal Charge	Per Year	N	Y	\$490.00
Change Rooms	Per Day Per Change Room	N	Y	\$30.00
HOCKEY FIELD				
Community Sporting Groups	Per Day	N	Y	\$63.00
Other Groups (\$165 Bond Required)	Per Day	N	Y	\$63.00
Change Rooms	Per Day Per Change Room	N	Y	\$30.00
TOWN GREENS				
Village Green	Per Day	N	Y	\$63.00
Old Roads Board Building Park	Per Day	N	Y	\$63.00
Event Rubbish Bond	Per Event	N	N	\$500.00
OVERFLOW CAMPING AREAS				
No Facilities Required	Per Person	N	Y	\$12.50
Facilities Required (\$250.00 Bond for Group Booking)	Per Person	N	Y	\$13.00
FORESHORE PARK				
Bond for All Bookings	Per Hire	N	Y	\$650.00
ALL FACILITIES - NO POWER				
Not-For-Profit Incorporated Local Community Groups	Per Day	N	Y	\$75.00
All Other Community Groups	Per Day	N	Y	\$300.00
Commercial Use	Per Day	N	Y	\$400.00
ALL FACILITIES				
Not-For-Profit Incorporated Local Community Groups	Per Day	N	Y	\$150.00
All Other Community Groups	Per Day	N	Y	\$750.00
Commercial Use	Per Day	N	Y	\$950.00
CONSUMER POLES				
Each Pole	Per Day	N	Y	\$40.00
Note: Actual Cost of the account for the period will be charged when being used for more than just street stalls.				

FIRE CONTROL

SERVICE	UNIT	STATUTORY	GST	2014/15
Application for Suspension of Prohibited Burning Period	Per Application	N	Y	\$450.00
Application for Fire Break Variation				
- One (1) Year	Per Lot Applied For	N	Y	\$100.00
- Five (5) Year	Per Lot Applied For	N	Y	\$252.00
Firebreaks Fine	Each	N	Y	\$240.00
Firebreak Fines – Late Payment Fee	Each	N	Y	\$15.00
Firebreak Fines – Late Payment Court Registration Fee	Each	N	Y	\$45.00
Firebreak Fines – Late Payment Enforcement Certificate Fee	Each	N	Y	\$12.00

ENVIRONMENTAL HEALTH

SERVICE	UNIT	STATUTORY	GST	2014/15
FOOD PREMISES:				
Notification (food street traders, registered elsewhere)	Each	N	N	\$48.00
Registration (food business in Shire)	Each	N	N	\$110.00
Inspection Fee - High/Medium Risk	Each	N	N	\$160.00
Inspection Fee - Low Risk	Each	N	N	\$105.00
Verification Certificate	Each	N	Y	\$52.50
Transfer of Ownership	Each	N	Y	\$52.50
Food Premises Fit Out Approval - High/Medium Risk (Includes Notification)	Each	N	N	\$210.00
Food Premises Fit Out Approval - Low Risk (Includes Notification)	Each	N	N	\$157.50
Follow Up Inspections <30 Mins Officer Time	Each	N	Y	\$52.50
Follow Up Inspections 30 Mins or more Officer Time	Each	N	Y	\$80.00
Food Spoilt (Written Confirmation of Disposal)	Each	N	N	\$90.00
Hairdressing Fit Out Approval	Each	N	Y	\$105.00
Beauty Therapy/Skin Piercing Fit Out Approval	Each	N	Y	\$105.00
Registration - Lodging House	Each	N	Y	\$157.50
WATER TESTING:				
Bacteriological Testing	Per Test	N	Y	\$126.00
Chemical Testing (Plus Cost of Analysis)	Per Test	N	Y	\$126.00
Regular Water Testing (6 Per Year)	Per Year	N	Y	\$525.00

SERVICE	UNIT	STATUTORY	GST	2014/15
HEALTH (TREATMENT OF SEWERAGE AND DISPOSAL OF EFFLUENT AND LIQUID WASTE) REGULATIONS 1994				
SEPTIC TANKS:				
Application Fee	Each	Y	Y	\$113.00
Inspection Fee	Each	Y	Y	\$113.00
Copy of Septic Tank Plans	Each	N	Y	\$21.00
CARAVAN & CAMPING FEES HEALTH ACT 1911 SECTION 344C				
Caravan & Camping Facility Minimum Fee	Per Site	Y	N	\$200.00
Short & Long Stay Caravan Park	Per Site	Y	N	\$6.00
Camp Site	Per Site	Y	N	\$3.00
Overflow Site	Per Site	Y	N	\$1.50
Application for Caravan Annexes or Park Home Approval	Each	Y	N	\$80.00
Transfer of Facility License (Caravan Park/Camp Ground)	Each	Y	N	\$100.00
Temporary License Facility	Each	Y	N	\$100.00
OTHER ENVIRONMENTAL HEALTH CHARGES:				
Food Sampling Results (Copy)	Each	N	Y	\$52.50
Seized Food Analysis Certificate	Each	N	Y	\$52.50
Section 39 (Liquor Licensing) Certificates	Each	N	N	\$90.00
Noise Monitoring – Non-Complying Event	Each	N	Y	\$525.00
Local Government Report Fee	Each	Y	N	\$150.00
Written Report to Settlement Agency	Each	N	Y	\$95.00

SERVICE	UNIT	STATUTORY	GST	2014/15
HEALTH (OFFENSIVE TRADES FEES) REGULATIONS 1976:				
Slaughterhouses	Per Application	Y	N	\$285.00
Piggeries	Per Application	Y	N	\$285.00
Artificial Manure Depots	Per Application	Y	N	\$202.00
Bone Mills	Per Application	Y	N	\$163.00
Places for Storing, Drying or Preserving Bones	Per Application	Y	N	\$163.00
Fat Melting, Fat Extraction or Tallow Melting ESTABLISHMENTS				
Butcher Shops & Similar	Per Application	Y	N	\$163.00
Blood Drying	Per Application	Y	N	\$163.00
Gut Scraping, Preparation of Sausage Skins	Per Application	Y	N	\$163.00
Fellmongeries	Per Application	Y	N	\$163.00
Manure Works	Per Application	Y	N	\$202.00
Fish Curing Establishments	Per Application	Y	N	\$202.00
Laundries, Dry Cleaning Establishments	Per Application	Y	N	\$140.00
Bone Merchant Premises	Per Application	Y	N	\$163.00
Flock Factories	Per Application	Y	N	\$163.00
Knackeries	Per Application	Y	N	\$285.00
Poultry Processing Establishments	Per Application	Y	N	\$285.00
Poultry Farming	Per Application	Y	N	\$285.00
Rabbit Farming	Per Application	Y	N	\$285.00
Fish Processing Establishments in which Whole Fish are Cleaned & Prepared	Per Application	Y	N	\$285.00
Shellfish & Crustacean Processing Establishments	Per Application	Y	N	\$285.00
Any Other Offensive Trade Not Specified	Per Application	Y	N	\$285.00
HEALTH (PUBLIC BUILDINGS) REGULATIONS 1992:				
Inspection of Premises on Request	Per Application	N	Y	\$157.50
Environmental Assessment & Reports on Request	Per Application	N	Y	\$157.50
Public Building Approval <1,000 People	Per Application	N	N	\$262.50
Public Building Approval 1,000 People or more	Per Application	N	N	\$262.50

BUILDING CONTROL

SERVICE	UNIT	STATUTORY	GST	2014/15
BUILDING REGULATIONS 2012				
BUILDING PERMIT				
Uncertified Application Class 1 or Class 10 Building/Structure - Minimum Fee	Per Application	Y	N	\$90.00
Uncertified Application Class 1 or Class 10 Building/Structure - Scale Fee	Per Application	Y	N	0.19% of estimated value of building work
Certified Application:	Per Application			
- Class 1 or Class 10 Building/Structure - Minimum Fee	Per Application	Y	N	\$90.00
- Class 1 or Class 10 Building/Structure - Scale Fee	Per Application	Y	N	0.19% of estimated value of building work
- Class 2 to 9 Building/Structure - Minimum Fee	Per Application	Y	N	\$90.00
- Class 2 to 9 Building/Structure - Scale Fee	Per Application	Y	N	0.09% of estimated value of building work
BUILDING PERMIT EXTENSION				
Major Reassessments (Estimated Value of Construction Remaining):				
- Class 1 or Class 10 Building/Structure - Minimum Fee	Per Application	Y	N	\$90.00
- Class 1 or Class 10 Building/Structure - Scale Fee	Per Application	Y	N	0.32% of value of construction
- Class 2 to 9 Building/Structure - Minimum Fee	Per Application	Y	N	\$90.00
- Class 2 to 9 Building/Structure - Scale Fee	Per Application	Y	N	0.19% of value of construction
Extension of Time for Building Approval Certificate	Per Application	Y	N	\$90.00
DEMOLITION PERMIT				
Class 1 or Class 10 Building/Structure	Each	Y	N	\$90.00
Class 2 to 9 Building/Structure	Per Storey	Y	N	\$90.00
Extension of Time	Per Application	Y	N	\$90.00
Performance Bond - Site Clean-Up & Verge Including Footpaths	Each	N	N	\$750.00

SERVICE	UNIT	STATUTORY	GST	2014/15
OCCUPANCY PERMIT & BUILDING APPROVAL CERTIFICATE				
Occupancy Permit for a Completed Building	Each	Y	N	\$90.00
Temporary Permit for Incomplete Building	Each	Y	N	\$90.00
Modification for Additional Use of Building on Temporary Basis	Each	Y	N	\$90.00
Replacement Permit for Permanent Change of Building Use	Each	Y	N	\$90.00
Building Approval Application Certificate (Strata) - Minimum Fee	Per Application	Y	N	\$100.00
Building Approval Application Certificate (Strata) - Scale Fee	Each Strata Unit	Y	N	\$10.00
Occupancy Permit where Unauthorised Work has been done - Minimum Fee	Each	Y	N	\$90.00
Occupancy Permit where Unauthorised Work has been done - Scale Fee	Each	Y	N	0.18% of estimated value of building work
Building Approval Certificate where Unauthorised Work has been done	Each	Y	N	0.38% of estimated value of building work
Replacement Occupancy Certificate for Existing Building	Each	Y	N	\$90.00
Building Approval Certificate where Unauthorised Work has not been done	Each	Y	N	\$90.00
Extension of Time for Occupancy Permit	Each	Y	N	\$90.00
OTHER APPLICATIONS				
Declaration that a Building Standard Does Not Apply	Each	Y	N	\$2,000.00
OTHER BUILDING CHARGES				
Temporary Accommodation Approval	Each	N	Y	\$115.00
Extension of Temporary Accommodation Approval	Each	N	Y	\$115.00
Monthly Building Statistics Report	Per Year	N	Y	\$185.00
	Per Month	N	Y	\$42.00
Copy of Archived Building Plans	Each	N	Y	\$32.00
CROSSOVERS - PERFORMANCE BONDS				
Single crossovers to residential/rural living properties	Each	N	N	\$3,000.00
Double crossovers to residential/rural living properties	Each	N	N	\$6,000.00
Single commercial/industrial crossovers	Each	N	N	\$5,000.00
Double commercial/industrial crossovers	Each	N	N	\$7,500.00

SERVICE	UNIT	STATUTORY	GST	2014/15
CONSTRUCTION TRAINING FUND LEVY (CTF)		Y	N	0.2% of value of construction > \$20,000
BUILDING SERVICES LEVY				
Applies to Building & Demolitions Applications				
For Works up to \$45,000 (Inc. GST)	Per Application	Y	N	\$40.50
For Works Over \$45,000 (Inc GST)	Per Application	Y	N	0.09% of value of construction
BUILDING PLAN SEARCHES AND RESEARCH FEE				
Building Plans	Each	N	N	\$58.00
Provide Copy of Housing Indemnity Insurance Policy	Each	N	N	\$58.00
BUILDING INSPECTION AND REPORTS				
Housing Indemnity Insurance Report	Each	N	Y	\$1,165.50
Building call out fee applies where work for which an inspection is requested, was not ready for inspection	Each	N	Y	\$80.00
Weekend Call Out Fee - Per Hour (Minimum of One Hour)	Per Hour	N	Y	\$160.00

DOG REGISTRATION

SERVICE	UNIT	STATUTORY	GST	2014/15
Sterilised - 1 Year	Each	Y	N	\$20.00
Sterilised - 3 Year	Each	Y	N	\$42.50
Pensioner Concession - Sterilised - 1 year	Each	Y	N	\$10.00
Pensioner Concession - Sterilised - 3 year	Each	Y	N	\$21.25
Working Dog - Sterilised - 1 Year	Each	Y	N	\$5.00
Working Dog - Sterilised - 3 Year	Each	Y	N	\$21.25
Unsterilised - 1 Year	Each	Y	N	\$50.00
Unsterilised - 3 Year	Each	Y	N	\$120.00
Pensioner Concession - Unsterilised - 1 year	Each	Y	N	\$25.00
Pensioner Concession - Unsterilised - 3 year	Each	Y	N	\$60.00
Working Dog - Unsterilised - 1 Year	Each	Y	N	\$12.50
Working Dog - Unsterilised - 3 Year	Each	Y	N	\$40.00
Dogs kept in an approved kennel	Per Application	Y	N	\$200.00

*Note registration fees reduced by 50% if registered between 1 June - 31 October each year

CAT REGISTRATION

SERVICE	UNIT	STATUTORY	GST	2014/15
Sterilised - 1 Year	Each	Y	N	\$20.00
Sterilised - 3 Year	Each	Y	N	\$42.50
Pensioner Concession - Sterilised - 1 year	Each	Y	N	\$10.00
Pensioner Concession - Sterilised - 3 year	Each	Y	N	\$21.25
Unsterilised - 1 Year	Each	Y	N	\$50.00
Unsterilised - 3 Year	Each	Y	N	\$120.00
Pensioner Concession - Unsterilised - 1 year	Each	Y	N	\$25.00
Pensioner Concession - Unsterilised - 3 year	Each	Y	N	\$60.00
Lifetime Registration	Each	Y	N	\$100.00
Lifetime Registration - Pensioner	Each	Y	N	\$50.00

WASTE MANAGEMENT

SERVICE	UNIT	STATUTORY	GST	2014/15
Refuse Collection				
Kerbside Rubbish Collection	Per Bin	N	N	\$180.00
Kerbside Recycling Collection	Per Bin	N	N	\$125.00
Refuse Disposal				
Non-Resident's Pass	Per Pass	N	N	\$55.00
TIP FEES - Non Resident or Non Domestic Refuse				
Small Load <1m ³	Each	N	Y	\$7.00
Large Load > 1m ³	Each	N	Y	\$11.00
Large Trailer >1.8m x 1.2m	Each	N	Y	\$38.00
Small Truck up to 4T	Each	N	Y	\$105.00
Medium Truck 4 - 8T	Each	N	Y	\$165.00
Large Truck 8 - 14T	Each	N	Y	\$210.00
Semi Trailer	Each	N	Y	\$275.00
< 3M ³ Skip Bin	Each	N	Y	\$45.00
3M ³ - 6M ³ Skip Bin	Each	N	Y	\$75.00
6M ³ - 10M ³ Skip Bin	Each	N	Y	\$120.00
> 10M ³ Skip Bin	Each	N	Y	\$165.00
Asbestos	Per M ³	N	Y	\$80.00

SERVICE	UNIT	STATUTORY	GST	2014/15
TIP FEES - TYRES/RIMS				
Passenger Tyre	Each	N	Y	\$8.50
Light Truck & 4 x 4 Tyre	Each	N	Y	\$12.00
Truck Tyre	Each	N	Y	\$18.50
Super Single Truck	Each	N	Y	\$22.00
Passenger Tyre On Rim	Each	N	Y	\$12.00
Light Truck & 4 x 4 Tyre On Rim (not split rim)	Each	N	Y	\$16.00
Super Single Truck Tyre On Rim	Each	N	Y	\$38.00
Small Forklift Tyre UP TO 30 cm	Each	N	Y	\$12.00
Medium Forklift Tyre 30cm to 45cm	Each	N	Y	\$16.00
Large Forklift Tyre 45cm to 60cm	Each	N	Y	\$22.00
Solid Forklift Tyre Small TO 30cm	Each	N	Y	\$16.00
Solid Forklift Tyre Medium 30cm to 45cm	Each	N	Y	\$22.00
Solid Forklift Tyre Large 45cm to 60cm	Each	N	Y	\$27.50
Solid Forklift Tyre Extra Large 60cm to 1m	Each	N	Y	\$100.00
Solid Forklift Tyre 1m & above (Per Tonne)	Each	N	Y	\$180.00
Tractor Tyre Small UP TO 1m	Each	N	Y	\$38.00
Tractor Tyre Large 1m to 1.5m	Each	N	Y	\$100.00
Tractor Tyre 1.5m to 2.2m	Each	N	Y	\$180.00
Bobcat Tyre	Each	N	Y	\$12.00
Earthmover Tyre Small UP TO 1m	Each	N	Y	\$110.00
Earthmover Tyre Medium 1m to 1.5m	Each	N	Y	\$150.00
Earthmover Tyre Large 1.5m to 2m	Each	N	Y	\$220.00
Grader Tyre	Each	N	Y	\$100.00

DEPOT SERVICES

SERVICE	UNIT	STATUTORY	GST	2014/15
SUPPLY OF AGGREGATE				
Supply of Used Aggregate Ex-Depot - Loaded	Per Trailer	N	Y	\$45.00
Supply of New Aggregate Ex-Depot - Loaded	Per Trailer	N	Y	\$105.00
Only the plant listed below is available for hire. All plant must be hired with an operator				
WEEKDAY HIRE				
4.5T Truck	Per Std Hour	N	Y	\$135.00
14T Truck	Per Std Hour	N	Y	\$170.00
Backhoe	Per Std Hour	N	Y	\$150.00
Grader	Per Std Hour	N	Y	\$190.00
Loader	Per Std Hour	N	Y	\$170.00
Roller	Per Std Hour	N	Y	\$140.00
Tractor	Per Std Hour	N	Y	\$135.00
WEEKEND HIRE				
4.5T Truck	Per Std Hour	N	Y	\$175.00
14T Truck	Per Std Hour	N	Y	\$205.00
Backhoe	Per Std Hour	N	Y	\$190.00
Grader	Per Std Hour	N	Y	\$220.00
Loader	Per Std Hour	N	Y	\$205.00
Roller	Per Std Hour	N	Y	\$205.00
Tractor	Per Std Hour	N	Y	\$205.00
OTHER HIRE CHARGES				
Hire of Pig Trailer	Per Std Hour	N	Y	\$65.00
Hire of Float	Per Std Hour	N	Y	\$65.00
LABOUR CHARGES				
Weekday	Per Std Hour	N	Y	\$65.00
Weekend	Per Std Hour	N	Y	\$95.00

SERVICE	UNIT	STATUTORY	GST	2014/15
OTHER WORKS Quotations can be obtained for small jobs. These will be charged at an appropriate hourly rate.				
HIRE OF TEMPORARY FENCING				
Bond		N	N	\$525.00
For Other Local Governments for Extended Periods Only	Per Metre/Week	N	Y	\$16.00
Erected & Dismantled within Nannup Townsite	Per Metre/Week	N	Y	\$32.00
WATER FROM BROCKMAN ST AND DEPOT STAND PIPE:				
Commercial Users	Per K/L	N	Y	\$21.00
Local Residents for Domestic Purposes	Per K/L	N	Y	\$9.00
Heavy Haulage Agreement	Each	N	Y	\$252.00

CEMETERY

SERVICE	UNIT	STATUTORY	GST	2014/15
RIGHT OF BURIAL				
Grant of Exclusive Right of Burial - 25 Year Period	Each	N	Y	\$770.00
Grant of Exclusive Right of Burial Niche Wall/Rose Garden - 25 Year Period	Each	N	Y	\$175.00
Renewal of Grant of Exclusive Right of Burial - 25 Year Period	Each	N	Y	\$150.00
Registration of Transfer of Form of Grant of Right of Burial	Each	N	Y	\$25.00
INTERMENT TO A DEPTH OF 2.1M				
Any Person Ten Years of Age or Older	Each	N	Y	\$1,000.00
Any Person Under Ten Years of Age	Each	N	Y	\$900.00
A Stillborn Child	Each	N	Y	\$600.00
Additional Fee – Interment Without Due Notice	Each	N	Y	\$120.00
Additional Fee - Interment Not in Usual Hours	Each	N	Y	\$120.00
Additional Fee - Interment on a Saturday, Sunday or Public Holiday	Each	N	Y	\$550.00
ASHES				
Interment of Ashes	Each	N	Y	\$220.00
Placement of Ashes Within Niche Wall (includes plaque with standard inscription)	Each	N	Y	\$470.00
Placement of Ashes in Rose Garden (includes plaque with standard inscription & Concrete Base)	Each	N	Y	\$500.00
Placement of Ashes in Rose Garden - No Plaque	Each	N	Y	\$270.00
MEMORIALS				
Dedicated Memorial Rose Bush/Shrub (exclusive family use, maximum of 8)				
Interments, (Shrub selection to be approved by CEO as per Council plan)				
- Initial Placement (includes plaque with standard inscription & concrete base)	Each	N	Y	\$750.00
- Subsequent Single Placements	Each	N	Y	\$380.00
Permission to Erect Headstone, Kerbing or Monument	Each	N	Y	\$45.00
LICENSE FEES				
Undertakers Annual License Fee	Each	N	Y	\$120.00
Undertakers Single License Fee (for one interment)	Each	N	Y	\$35.00

CARAVAN PARK

SERVICE	UNIT	STATUTORY	GST	2014/15
Winter: 3rd June, 2014 to 15th August 2014 and 2nd June, 2015 to 14th August, 2015				
Powered Sites - Standard	Per night	N	Y	\$30.00
Powered Site - Seniors	Per night	N	Y	\$26.00
Unpowered Sites - Standard	Per night	N	Y	\$25.00
Unpowered Sites - Senior	Per night	N	Y	\$20.00
Additional Adult	Per night	N	Y	\$10.00
Children aged 5 - 16	Per night	N	Y	\$5.00
Children under 5	Per night	N	Y	\$0.00
Showers	Per person	N	Y	\$5.00
Standard: 6th August 2014 to 29th May 2015				
Powered Sites - Standard	Per night	N	Y	\$32.00
Powered Site - Seniors	Per night	N	Y	\$28.00
Unpowered Sites - Standard	Per night	N	Y	\$27.00
Unpowered Sites - Senior	Per night	N	Y	\$23.00
Additional Adult	Per night	N	Y	\$12.00
Children aged 5 - 16	Per night	N	Y	\$7.00
Children under 5	Per night	N	Y	\$0.00
Showers	Per person	N	Y	\$5.00
Peak Periods (inclusive dates): 27/9/14 to 29/9/14, 20/12/14 to 2/2/15, 3/4/15 to 6/4/15, 20/4/15 to 4/5/15, 30/5/15 to 1/6/15				
Powered Sites - Standard	Per night	N	Y	\$35.00
Powered Site - Seniors	Per night	N	Y	\$30.00
Unpowered Sites - Standard	Per night	N	Y	\$29.00
Unpowered Sites - Senior	Per night	N	y	\$25.00
Additional Adult	Per night	N	Y	\$12.00
Children aged 5 - 16	Per night	N	Y	\$7.00
Children under 5	Per night	N	Y	\$0.00
Showers	Per person	N	Y	\$5.00

SERVICE	UNIT	STATUTORY	GST	2014/15
Specials				
Winter Special: Pay for 3 nights, 4th night free!	4 Nights	N	Y	
Year Round Weekly Special : Pay for 6 nights, 7th night free!	7 Nights	N	Y	
Nannup Music Festival: 28th Feb 2015 to 2nd Mar 2015				
Powered Site Per Adult	3 Nights	N	Y	\$95.00
Unpowered Site Per Adult	3 Nights	N	Y	\$80.00
Per Child 5 to 17 years	3 Nights	N	Y	\$30.00
Under 5 years	3 Nights	N	Y	\$0.00

Acquisition of Assets 2014/15

	2014/15 \$
<u>Land & Buildings</u>	
WA Emergency Management Institute	40,000
Total Land & Buildings	<u>40,000</u>
<u>Infrastructure Assets</u>	
Mowen Road	1,751,166
Local Roads	743,081
Bridges	597,000
Footpaths	11,000
Brockman Street Caravan Park Infrastructure	150,000
	<u>3,252,247</u>
<u>Plant & Equipment</u>	
SES Plant	9,300
Volvo 70F Loader - NP3007	300,000
Kubota Tractor ME9000 - NP3200	110,000
Ford Ranger - NP413	40,000
Radio Repeater upgrade	20,000
	<u>479,300</u>
Total	<u><u>3,771,547</u></u>