



SHIRE OF MORAWA

ANNUAL BUDGET 2024-2025

INCLUDES SCHEDULE OF FEES AND
CHARGES
2024-2025



Shire of Morawa

Annual Budget 2024-2025

Introduction



As the Chief Executive Officer of the Shire of Morawa I am proud to present the Budget for the 2024-2025 financial year.

This year's Annual Budget has been prepared considering items identified throughout the year and strategic actions generated through the Corporate Business Plan, Strategic Community Plan, and other strategic planning documents.

Economic Consideration

Australian headline inflation fell to 3.6% in March, down from 4.1% in the December quarter. However, Inflation across the Country is still falling slower than expected. In WA specifically, rising rents, house prices, and salaries are major drivers of inflation. The flow on of high inflation over the last 5 years has seen significant cost increases relevant to the Shire's core contract areas such as road construction, property maintenance, and specialist consultancy.

WA's labour market is the tightest in Australia with an unemployment rate of 3.7%. As a result, wages have been growing quickly, with the WA Industrial Relations Commission announcing that the minimum wage will increase 6.3% from 1 July in their State Wage Case. At a national level, the Fair Work Commission increased the National Minimum Wage by 3.75%. The Shire is implementing above average wage increases in order to keep pace with the market and improve its ability to attract and retain key employees.

Looking forward, the Australian economy is forecast to continue to grow moderately, up 2.0% in 2024-25 and 2.25% in 2025-26. As this is below the current annual population growth of 2.5%, there is a risk that GDP per capita will continue to go backwards.

In the May State Budget, Treasury forecast wages growth to continue its robust performance in 2024-25, increasing by 3.75%. This is sufficiently above the forecast CPI of 3.0% to deliver real wages growth after a period of declining purchasing power. Wages growth is forecast to continue to ease in the out years to be 3.5% in 2025-26 and then 3.0% in the following two years. But this could quickly change as the world economy remains unpredictable and susceptible to major political or economic shifts that have been developing over the last 2 years, such as the wars in the middle east and Ukraine.

All these economic factors have a significant impact on the Shire's budgeting and the Shire's ability to make further cuts or shelter the community from cost increases has diminished, as such most budget areas have increased in 2024-2025 and as such rate revenue has also increased to offset some cost increases.

Rates

During the 2023-2024 financial year both UV and GRV properties were revalued.

The UV (rural) properties in the district saw another large valuation increase, with property values increasing by approximate 24% from 2023-2024 to 2024-2025. UV Properties are revalued every year and these properties have increased in value by 96% since 2019-2020, essentially doubling the value of farming properties across our district. To try and balance the rates impact of these year-on-year valuation increases, the Shire reduced the rate in the dollar for the UV rural rate by 16.7%. With the increase in property values, most UV Rural property owners will still experience an increase in their rates bill even with the rate in the dollar reduction.

GRV properties (townsite) are only revalued every 5 years, as such these properties have been sheltered from property price increases over the last four years, however 2023-2024 was a revaluation year. GRV property values increased from \$2,799,272 to \$3,722,566 representing an increase of 33%. As has been the common practice across the UV and GRV categories for a number of years, the Shire has adopted a nil change to the GRV rate in the dollar, and as such the property revaluation will flow through unmodified. As such GRV property owners can expect an increase in their rates bill equivalent to the change in their property value.

The State's Valuer General is responsible for property revaluations and property owners can dispute their valuation through Landgate, with objections needing to be lodged within 60 days of receiving a rate notice and being accompanied by the necessary justification documents. Please note that even if you are lodging an objection to your property valuation, rates are still to be paid by the due date, otherwise penalty interest will accrue from the due date. Once a decision has been made by the Valuer-General on any valuation objection, Landgate will communicate any revised Gross Rental Value (GRV) or Unimproved Value (UV) changes to the Shire. The Shire would then adjust rates as applicable.

The Budget maintains Council's early payment discount of 1.5%.

Fees and Charges

Most of the Shire's fees and charges have remained similar to those imposed during 2023-2024 with minor increases of under 5%. Larger increases have been seen in the areas of private works, sewerage, and waste management.

Given the Shire is facing both resource and labour constraints, the opportunity cost of deploying resources to undertake private works is such that other works or projects suffer. As such the Shire has implemented an increase to private works charges to align the Shire's costs with those of private contractors and to ensure that any private works undertaken generates enough income to offset the impact on other works.

The townsite sewerage fees (included within the rates notice) are linked to property values, thus the 33% increase in property values across the townsite has triggered a larger than usual increase to sewerage charges. The townsite sewerage system is a major asset, that will at some stage come with a significant replacement cost, as such the Shire is consistently placing funds in reserve to plan for proper asset management and replacement.

The Shire has increased kerbside waste collection charges in line with increasing costs associated with collection services, landfill maintenance, and future waste initiatives. The Shire's Landfill facility is approaching end of life and as such the Shire is implementing site fees and charges for items that will be removed from site to cover the removal costs, these being:

- E-waste (the State Government has banned this from going to Landfill)

- Tyres
- White Goods
- Mattresses
- Construction or Commercial Waste

The Shire's landfill no longer accepts general or commercial asbestos. Local household general waste and green waste will still be accepted at no charge.

The costs involved with diverting waste to alternate facilities or constructing a new landfill are significant, as such the Shire is aiming to encourage waste reduction and reuse/recycling where possible to extend the life of the current facility.

Major Projects

The following major projects are included in the 2024-2025 Budget:

	Cost	Grant Funding	Council Funding
Solomon Terrace Community Precinct (Stage 1a)	\$386,469	\$386,469	NIL
Recreation Centre Roof Replacement (carry forward from 2023-2024)	\$700,000	\$500,000	\$200,000
Old Hospital Perimeter Fence	\$25,000	NIL	\$25,000
CCTV Renewal	\$30,000	NIL	\$30,000
Morawa-Yalgoo Road	\$450,000	\$300,000	\$150,000
Nanekine Road	\$450,000	\$300,000	\$150,000
White Road	\$100,000	\$100,000	NIL
Norton Road	\$150,000	\$150,000	NIL
Collins Road	\$150,000	\$150,000	NIL
Koolanooka South Road	\$100,000	\$100,000	NIL
Morawa Townsite Drainage Improvement (Winfield Street and Stokes Road)	\$400,000	\$400,000	NIL
Broad/Gill Street Footpath	\$125,000	\$62,500	\$62,500
EVaside Road Blackspot Project	\$550,000	\$330,000	\$220,000
General Rural Road Maintenance	\$700,000		\$700,000
Plant Replacement Program (Trucks & Light Vehicles carried forward – sweeper and tractor added))	\$863,900		\$863,900

Conclusion

This year's budget provides a commitment to maintaining service standards to meet community expectations, whilst accepting that the Shire is not immune to the impacts of economic conditions. The budget has again taken a lean approach to managing expenditure but a general increase in costs across all works and service areas has restricted any savings.

The Shire of Morawa continues to deliver a high number of projects, events, and other activities, that is a great testament to the people who work at the Shire and their commitment to delivering strong outcomes for the community.

The 2024-2025 budget will continue to deliver strong performance and results whilst rationalizing what is achievable under current market constraints.

SCOTT WILDGOOSE
CHIEF EXECUTIVE OFFICER

SHIRE OF MORAWA
ANNUAL BUDGET
FOR THE YEAR ENDED 30 JUNE 2025
LOCAL GOVERNMENT ACT 1995

TABLE OF CONTENTS

Statement of Comprehensive Income	6
Statement of Cash Flows	7
Statement of Financial Activity	8
Index of Notes to the Budget	9
Fees and Charges Schedule	32

SHIRE'S VISION

The Shire's vision is to be a welcoming and inclusive community that embraces what makes it unique, offering livability, variety, and opportunity for all.

SHIRE OF MORAWA
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)	3,093,700	2,883,149	2,898,143
Grants, subsidies and contributions		1,493,982	2,780,586	1,271,451
Fees and charges	14	1,084,125	959,372	993,020
Interest revenue	9	326,001	326,107	139,020
Other revenue	9	98,000	118,116	427,425
		6,095,808	7,067,330	5,729,059
Expenses				
Employee costs		(2,422,079)	(1,894,218)	(2,097,890)
Materials and contracts		(2,993,706)	(3,021,943)	(3,061,072)
Utility charges		(399,264)	(350,651)	(385,053)
Depreciation	6	(2,340,527)	(1,926,903)	(2,150,541)
Finance costs	7(a)	(12,025)	(12,500)	(15,353)
Insurance		(306,423)	(270,013)	(260,440)
Other expenditure		(171,832)	(140,012)	(420,261)
		(8,645,856)	(7,616,240)	(8,390,610)
		(2,550,048)	(548,910)	(2,661,551)
Capital grants, subsidies and contributions		2,784,819	1,959,899	3,489,854
Profit on asset disposals	5	35,520	0	10,427
Loss on asset disposals	5	(29,248)	0	0
		2,791,091	1,959,899	3,500,281
Net result for the period		241,043	1,410,989	838,730
Other comprehensive income				
Total other comprehensive income for the period		0	0	0
Total comprehensive income for the period		241,043	1,410,989	838,730

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

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

CASH FLOWS FROM OPERATING ACTIVITIES

Receipts

	NOTE	2024-25 Budget	2023-24 Actual	2023-24 Budget
Rates		\$ 3,093,700	\$ 2,851,848	\$ 2,978,143
Grants, subsidies and contributions		1,493,982	3,540,123	1,121,451
Fees and charges		1,084,125	959,372	993,020
Interest revenue		326,001	326,107	139,020
Other revenue		98,000	127,158	427,425

Payments

Employee costs		(2,422,079)	(1,908,389)	(1,853,390)
Materials and contracts		(2,993,706)	(2,844,406)	(3,033,569)
Utility charges		(399,264)	(350,651)	(385,053)
Finance costs		(12,025)	(12,500)	(14,153)
Insurance		(306,423)	(270,013)	(260,440)
Other expenditure		(171,832)	(140,012)	(422,264)
		(6,305,329)	(5,525,971)	(5,968,869)

Net cash provided by (used in) operating activities	4	(209,521)	2,278,637	(309,810)
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CASH FLOWS FROM INVESTING ACTIVITIES

Payments for purchase of property, plant & equipment	5(a)	(1,763,900)	(570,278)	(1,781,787)
Payments for construction of infrastructure	5(b)	(3,126,319)	(2,533,219)	(3,438,821)
Capital grants, subsidies and contributions		2,784,819	1,959,899	3,489,854
Proceeds from sale of property, plant and equipment	5(a)	214,000	0	73,000
Net cash provided by (used in) investing activities		(1,891,400)	(1,143,598)	(1,657,754)

CASH FLOWS FROM FINANCING ACTIVITIES

Repayment of borrowings	7(a)	(28,985)	(28,156)	(28,156)
Net cash provided by (used in) financing activities		(28,985)	(28,156)	(28,156)

Net increase (decrease) in cash held

Cash at beginning of year		(2,129,906)	1,106,883	(1,995,720)
Cash and cash equivalents at the end of the year	3	8,664,185	10,794,091	7,441,308

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

SHIRE OF MORAWA
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)	\$ 3,084,535	\$ 2,892,056	\$ 2,889,437
Rates excluding general rates	2(a)	9,165	(8,907)	8,706
Grants, subsidies and contributions		1,493,982	2,780,586	1,271,451
Fees and charges	14	1,084,125	959,372	993,020
Interest revenue	9	326,001	326,107	139,020
Other revenue	9	98,000	118,116	427,425
Profit on asset disposals	5	35,520	0	10,427
		6,131,328	7,067,330	5,739,486

Expenditure from operating activities

Employee costs		(2,422,079)	(1,894,218)	(2,097,890)
Materials and contracts		(2,993,706)	(3,021,943)	(3,061,072)
Utility charges		(399,264)	(350,651)	(385,053)
Depreciation	6	(2,340,527)	(1,926,903)	(2,150,541)
Finance costs	7(a)	(12,025)	(12,500)	(15,353)
Insurance		(306,423)	(270,013)	(260,440)
Other expenditure		(142,848)	(140,012)	(420,261)
Loss on asset disposals	5	(29,248)	0	0
		(8,646,120)	(7,616,240)	(8,390,610)

Non-cash amounts excluded from operating activities

	3(b)	2,334,255	1,934,271	2,143,914
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Amount attributable to operating activities

INVESTING ACTIVITIES

Inflows from investing activities

Capital grants, subsidies and contributions		2,784,819	1,959,899	3,489,854
Proceeds from disposal of assets		214,000	0	73,000
		2,998,819	1,959,899	3,562,854

Outflows from investing activities

Payments for property, plant and equipment	5(a)	(1,763,900)	(570,278)	(3,438,821)
Payments for construction of infrastructure	5(b)	(3,126,319)	(2,533,219)	(1,781,787)
		(4,890,219)	(3,103,497)	(5,220,608)

Amount attributable to investing activities

		(1,891,400)	(1,143,598)	(1,657,754)
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FINANCING ACTIVITIES

Inflows from financing activities

Transfers from reserve accounts	8	415,000	215,127	316,640
		415,000	215,127	316,640

Outflows from financing activities

Repayment of borrowings	7(a)	(28,985)	(28,156)	(28,156)
Transfers to reserve accounts	8(a)	(674,512)	(549,913)	(258,520)
		(703,497)	(578,069)	(286,676)

Amount attributable to financing activities

		(288,497)	(362,942)	29,964
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MOVEMENT IN SURPLUS OR DEFICIT

Surplus or deficit at the start of the financial year

		2,360,434	2,481,613	2,135,000
Amount attributable to operating activities		(180,537)	1,385,361	(507,210)
Amount attributable to investing activities		(1,891,400)	(1,143,598)	(1,657,754)
Amount attributable to financing activities		(288,497)	(362,942)	29,964

Surplus or deficit at the end of the financial year

	3(a)	0	2,360,434	0
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This statement is to be read in conjunction with the accompanying notes.

SHIRE OF MORAWA
FOR THE YEAR ENDED 30 JUNE 2025
INDEX OF NOTES TO THE BUDGET

Note 1	<u>Basis of Preparation</u>	10
Note 2	<u>Rates and Service Charges</u>	11
Note 3	<u>Net Current Assets</u>	16
Note 4	<u>Reconciliation of cash</u>	18
Note 5	<u>Property, Plant and Equipment</u>	19
Note 6	<u>Depreciation</u>	20
Note 7	<u>Borrowings</u>	21
Note 8	<u>Reserve Accounts</u>	23
Note 9	<u>Other Information</u>	25
Note 10	<u>Elected Members Remuneration</u>	26
Note 11	<u>Trust Funds</u>	27
Note 12	<u>Revenue and Expenditure</u>	28
Note 13	<u>Program Information</u>	30
Note 14	<u>Fees and Charges</u>	31

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

1(a) BASIS OF PREPARATION

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

Local Government Act 1995 requirements

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

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

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

The local government reporting entity

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 6 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 MORAWA
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 total revenue	2023-24 Actual total revenue	2023-24 Budget total revenue
		\$		\$	\$	\$	\$
(i) General rates							
GRV - Residential/Commercial	Gross Rental Valuations	0.088342	267	3,722,566	328,859	247,293	247,293
UV Rural	Unimproved Valuations	0.018932	202	130,942,500	2,479,003	2,389,835	2,387,338
UV Mining	Unimproved Valuations	0.301974	31	944,681	285,269	263,643	263,643
Total general rates			500	135,609,747	3,093,131	2,900,771	2,898,274
		Minimum					
		\$					
(ii) Minimum payment							
GRV - Residential/Commercial	Gross Rental Valuations	355	44	26,840	15,620	15,594	15,594
UV Rural	Unimproved Valuations	355	11	112,300	3,905	2,373	2,373
UV Mining	Unimproved Valuations	683	13	14,972	8,879	8,196	8,196
Total minimum payments			68	154,112	28,404	26,163	26,163
Total general rates and minimum payments			568	135,763,859	3,121,535	2,926,934	2,924,437
Total ex-gratia rates			0	0	10,665	10,206	10,206
					3,132,200	2,937,140	2,934,643
Discounts (Refer note 2(g))					(37,000)	(34,878)	(35,000)
Waivers or Concessions (Refer note 2(h))					(1,500)	(19,113)	(1,500)
Total rates					3,093,700	2,883,149	2,898,143

The Shire of Morawa did not raise specified area rates for the year ended 30th June

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

2 RATES AND SERVICE CHARGES

(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)

Single full payment

Option 2 (Four Instalments)

First instalment

Second instalment

Third instalment

Fourth instalment

Instalment options	Date due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates
		\$	%	%
Option 1				
Single full payment	4/10/2024			5.50%
Option 2				
First instalment	4/10/2024		5.50%	5.50%
Second instalment	13/12/2024	10.00	5.50%	5.50%
Third instalment	21/02/2025	10.00	5.50%	5.50%
Fourth instalment	2/05/2025	10.00	5.50%	5.50%

	2024-25 Budget revenue	2023-24 Actual revenue	2023-24 Budget revenue
	\$	\$	\$
Instalment plan admin charge revenue	1,500	1,134	1,500
Instalment plan interest earned	5,300	5,238	4,500
Unpaid rates and service charge interest earned	24,000	24,171	28,000
	30,800	30,543	34,000

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

2 RATES AND SERVICE CHARGES (CONTINUED)

(c) Objectives and Reasons for Differential Rating

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

Differential general rate

Description	Characteristics	Objects	Reasons
<i>UV Rural</i>	Pastoral Leases and Land with a predominantly rural use of land	To be the base rate by which all UV rated properties, other than mining tenements, are assessed annually,	To raise revenue to provide for rural infrastructure and services in addition to town services, facilities and infrastructure which are available to and accessible by the properties in this category. The relatively high property values of UV rural properties compared to other valuations in the Shire, justify a lower differential rate. The Shire is comprised of a large pastoral and agricultural sector and is to be supported where and when needed.
<i>UV Mining</i>	Covers all: - Mining Leases - Exploration Licences - Prospecting licences - Retention Licences - General Purpose Leases - Special Prospecting Licences for Gold - Other Licences and Permits	To raise additional revenue to fund expenditure and costs to the Shire from these sector operations. The rate - cents in the dollar rate - has not increased for this Financial Year 2023/24.	This category has a relatively high rate to offset part of the large investments the Shire does to roads and drainage infrastructure and maintain a high degree of quality. Individuals or companies with the intention to pursue their interest come to the Shire, they benefit from the high quality assets and services throughout the Shire. These assets and services have largely been paid for by rates income from other categories who are expected to contribute in the same way into the future. The maintenance of Shire assets and services for the benefit of all users, long and short term, is a financial burden which falls upon the long-term ratepayers.
<i>GRV - Residential / Commercial</i>	Covers all - Improved Values - Commercial Enterprises - Unimproved Values within the townsite of Morawa	To be the base rate for townsites located residential and/or commercial undertakings.	To raise revenue to provide for rural infrastructure and services in addition to town services, facilities and infrastructure which are available to and accessible by the properties in this category. The relatively high property values of UV rural properties compared to other valuations in the Shire, justify a lower differential rate. The Shire is comprised of a large pastoral and agricultural sector and is to be supported where and when needed.

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

2 RATES AND SERVICE CHARGES (CONTINUED)

Objectives and Reasons for Differential Rating

(d) Differential Minimum Payment

Description	Characteristics	Objects	Reasons
<i>UV Mining</i>	Covers all: <ul style="list-style-type: none"> - Mining Leases - Exploration Licences - Prospecting licences - Retention Licences - General Purpose Leases - Special Prospecting Licences for Gold - Other Licences and Permits 	To raise revenue for the Shire to operate effectively and efficiently and be able to provide essential services.	Minimum rates are tools to recognise that every property receives services and has access to facilities and should therefore contribute accordingly.
<i>UV Rural</i>	Pastoral Leases and Land with a predominantly rural use of land	To raise revenue for the Shire to operate effectively and efficiently and be able to provide essential services.	Minimum rates are tools to recognise that every property receives services and has access to facilities and should therefore contribute accordingly.
<i>GRV - Residential / Commercial</i>	Covers all <ul style="list-style-type: none"> - Improved Values - Commercial Enterprises - Unimproved Values within the townsite of Morawa 	To raise revenue for the Shire to operate effectively and efficiently and be able to provide essential services.	Minimum rates are tools to recognise that every property receives services and has access to facilities and should therefore contribute accordingly.

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

2 RATES AND SERVICE CHARGES (CONTINUED)

(e) Specified Area Rate

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

(f) Service Charges

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

(g) Early payment discounts

Rate, fee or charge to which discount is granted	Type	Discount %	Discount (\$)	2024-25 Budget	2023-24 Actual	2023-24 Budget	Circumstances in which discount is granted
General Rates		1.5%		\$ 37,000	\$ 34,878	\$ 35,000	When the total amount of Rates levied is paid before 4:30pm on the first instalment date, a discount of 1.5% on the <u>current</u> rates (excluding charges for Rubbish, Sewerage and ESL) may be granted.
				37,000	34,878	35,000	

(h) Waivers or concessions

Rate, fee or charge to which the waiver or concession is granted	Type	Waiver/Concession	Discount %	Discount (\$)	2024-25 Budget	2023-24 Actual	2023-24 Budget	Circumstances in which the waiver or concession is granted	Objects and reasons of the waiver or concession
Sewerage Charges	Fee and charge	Concession		2,250	\$ 2,250	\$ 2,152	\$ 1,076	Request by a not-for profit organisation	The not for profit organisations have low membership numbers and find it hard to raise enough funds to cover their operations without having to find more to cover the sewerage fees.
General Rates	Rate	Waiver			1,500	19,113	1,500		
					3,750	21,265	2,576		

SHIRE OF MORAWA
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
Receivables
Inventories
Other assets

Less: current liabilities

Trade and other payables
Contract liabilities
Long term borrowings
Employee provisions

Net current assets

Less: Total adjustments to net current assets

Net current assets used in the Statement of Financial Activity

Note	2024-25 Budget 30 June 2025	2023-24 Actual 30 June 2024	2023-24 Budget 30 June 2024
	\$	\$	\$
4	8,664,185	10,794,091	7,441,308
	552,703	552,703	394,007
	8,639	8,639	23,965
	84,900	84,900	(2,922)
	9,310,427	11,440,333	7,856,358
	(881,177)	(881,177)	(695,576)
	(1,064,965)	(1,064,965)	(378,111)
7	0	(28,985)	0
	(313,931)	(313,931)	(357,043)
	(2,260,073)	(2,289,058)	(1,430,730)
	7,050,354	9,151,275	6,425,628
3(c)	(7,050,354)	(6,790,841)	(6,425,628)
	0	2,360,434	0

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

Items excluded from calculation of budgeted deficiency

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

(b) Non-cash amounts excluded from operating activities

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

Adjustments to operating activities

Less: Profit on asset disposals
Add: Loss on asset disposals
Add: Depreciation
Movement in current employee provisions associated with restricted cash

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	(35,520)	0	(10,427)
5	29,248	0	0
6	2,340,527	1,926,903	2,150,541
	0	7,368	3,800
	2,334,255	1,934,271	2,143,914

(c) Current assets and liabilities excluded from budgeted deficiency

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

Adjustments to net current assets

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

Total adjustments to net current assets

8	(7,326,679)	(7,067,167)	(6,669,100)
	28,984	28,985	0
	247,341	247,341	243,472
	(7,050,354)	(6,790,841)	(6,425,628)

3(d) NET CURRENT ASSETS (CONTINUED)

MATERIAL ACCOUNTING POLICIES

CURRENT AND NON-CURRENT CLASSIFICATION

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

TRADE AND OTHER PAYABLES

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

PREPAID RATES

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

INVENTORIES

General

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

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

Superannuation

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

LAND HELD FOR RESALE

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

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

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

GOODS AND SERVICES TAX (GST)

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

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

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

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 MORAWA
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:

	Note	2024-25 Budget	2023-24 Actual	2023-24 Budget
Cash at bank and on hand		\$ 1,856,530	\$ 10,794,091	\$ 7,441,308
Restricted Cash - Reserves		6,807,655	0	
Total cash and cash equivalents		8,664,185	10,794,091	7,441,308
Held as				
- Unrestricted cash and cash equivalents		272,541	2,661,959	397,097
- Restricted cash and cash equivalents		8,391,644	8,132,132	7,047,211
		8,664,185	10,794,091	7,444,308
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		8,391,644	8,132,132	7,047,211
		8,391,644	8,132,132	7,047,211
The assets are restricted as a result of the specified purposes associated with the liabilities below:				
Financially backed reserves	8	7,326,679	7,067,167	6,669,100
Unspent capital grants, subsidies and contribution liabilities		1,064,965	1,064,965	378,111
		8,391,644	8,132,132	7,047,211
Reconciliation of net cash provided by operating activities to net result				
Net result		241,043	1,410,989	838,730
Depreciation	6	2,340,527	1,926,903	2,150,541
(Profit)/loss on sale of asset	5	(6,272)	0	(10,427)
(Increase)/decrease in receivables		0	(53,466)	80,000
(Increase)/decrease in inventories		0	0	(3,000)
(Increase)/decrease in other assets		0	(64,150)	
Increase/(decrease) in payables		0	227,518	274,200
Increase/(decrease) in contract liabilities		0	790,744	(150,000)
Capital grants, subsidies and contributions		(2,784,819)	(1,959,899)	(3,489,854)
Net cash from operating activities		(209,521)	2,278,639	(309,810)

MATERIAL ACCOUNTING POLICES

CASH AND CASH EQUIVALENTS

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

FINANCIAL ASSETS AT AMORTISED COST

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

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

SHIRE OF MORAWA
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 Additions	2024-25 Budget Disposals - Net Book Value	2024-25 Budget Disposals - Sale Proceeds	2024-25 Budget Disposals - Profit or Loss	2023-24 Actual Additions	2023-24 Disposals - Net Book Value	2023-24 Actual Disposals - Sale Proceeds	2023-24 Actual Disposals - Profit or Loss	2023-24 Budget Additions	2023-24 Budget Disposals - Net Book Value	2023-24 Budget Disposals - Sale Proceeds	2023-24 Budget Disposals - Profit or Loss
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
(a) Property, Plant and Equipment												
Buildings	900,000	0	0	0	403,514	0	0	0	1,271,787	0	0	0
Plant and equipment	863,900	207,728	214,000	6,272	166,764	0	0	0	510,000	62,573	73,000	10,427
Total	1,763,900	207,728	214,000	6,272	570,278	0	0	0	1,781,787	62,573	73,000	10,427
(b) Infrastructure												
Infrastructure - roads	2,134,000	0	0	0	1,837,714	0	0	0	2,720,000	0	0	0
Infrastructure - footpaths	125,000	0	0	0	70,487	0	0	0	74,650	0	0	0
Infrastructure - drainage	405,850	0	0	0	5,850	0	0	0	30,000	0	0	0
Infrastructure - sewerage supply	0	0	0	0	0	0	0	0	30,000	0	0	0
Infrastructure - parks and ovals	386,469	0	0	0	166,879	0	0	0	201,640	0	0	0
Other infrastructure	75,000	0	0	0	318,887	0	0	0	206,857	0	0	0
Other infrastructure - Aerodrome	0	0	0	0	128,299	0	0	0	163,356	0	0	0
Other infrastructure- Playgrounds	0	0	0	0	5,103	0	0	0	12,318	0	0	0
Total	3,126,319	0	0	0	2,533,219	0	0	0	3,438,821	0	0	0
Total	4,890,219	207,728	214,000	6,272	3,103,497	0	0	0	5,220,608	62,573	73,000	10,427

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 MORAWA
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 - sewerage supply
Infrastructure - parks and ovals
Other infrastructure
Other infrastructure - Aerodrome
Other infrastructure- Playgrounds
Other infrastructure- Dams

By Program

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

2024-25 Budget	2023-24 Actual	2023-24 Budget
\$	\$	\$
101,153	105,217	86,841
322,254	323,563	210,924
7,824	12,842	5,800
282,165	238,938	294,111
1,292,623	836,783	1,230,504
22,458	30,031	18,594
43,148	125,992	36,000
36,159	26,687	34,000
181,369	186,451	191,237
11,190	8,064	16,030
13,284	11,448	9,700
26,900	20,887	16,800
2,340,527	1,926,903	2,150,541
24,008	24,071	20,941
20,125	13,855	21,000
17,808	13,883	12,836
75,519	71,344	77,000
78,287	164,327	52,200
332,014	317,972	292,288
1,370,682	914,311	1,312,620
149,396	158,396	112,309
272,688	248,744	249,347
2,340,527	1,926,903	2,150,541

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	40 to 100 years
Buildings - specialised	40 to 100 years
Furniture and equipment	5 to 10 years
Plant and equipment	5 to 15 years
Infrastructure - roads	20 to 80 years
Infrastructure - footpaths	50 years
Infrastructure - drainage	80 years
Infrastructure - sewerage supply	30 to 75 years
Infrastructure - parks and ovals	10 to 60 Years
Other infrastructure	10 to 60 Years
Other infrastructure - Aerodrome	50 years
Other infrastructure- Playgrounds	5 to 15 years
Other infrastructure- Dams	40 to 100 Years

SHIRE OF MORAWA
 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 Principal	2024-25 Budget Principal	Budget Principal	2024-25 Budget Interest	Actual Principal	2023-24 Actual Principal	Actual Principal	2023-24 Actual Interest	Budget Principal	2023-24 Budget Principal	Budget Principal	2023-24 Budget Interest
				01-Jul-24	Repayments	outstanding 30 June 2025	Repayments	01-Jul-23	Repayments	outstanding 2023-2024	Repayments	01-Jul-23	Repayments	outstanding 30-Jun-24	Repayments
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
24 Harley Street	136	WATC	3.9%	233,496	(16,416)	217,081	(9,017)	249,285	(15,789)	233,496	(10,119)	249,285	(15,789)	233,496	(11,443)
Netball Courts	139	WATC	2.1%	157,577	(12,569)	145,008	(3,008)	169,944	(12,367)	157,577	(2,380)	169,944	(12,367)	157,577	(3,910)
Redevelopment															
				391,073	(28,985)	362,089	(12,025)	419,229	(28,156)	391,073	(12,499)	419,229	(28,156)	391,073	(15,353)

All borrowing repayments will be financed by general purpose revenue.
 All borrowing repayments will be financed by general purpose revenue. The Budgeted Interest Repayments include the WATC Guarantee Fee

SHIRE OF MORAWA
 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 30 June 2025

(c) Unspent borrowings

Loan Details	Purpose of the loan	Year loan taken	Amount b/fwd.	Amount used 2024-25 Budget	New loans unspent at 30 June 2024	Amount as at 30 June 2025
Loan 139	Netball Courts Redevelopment	2020	\$ 101,640	\$ (101,640)	\$ 0	\$ 0
			101,640	(101,640)	0	0

(d) Credit Facilities

Undrawn borrowing facilities
 credit standby arrangements

Credit card limit
 Credit card balance at balance date
Total amount of credit unused

Loan facilities

Loan facilities in use at balance date

2024-25 Budget	2023-24 Actual	2023-24 Budget
\$	\$	\$
14,000	14,000	14,000
(1,000)	(4,051)	0
13,000	9,949	14,000
362,089	391,073	391,073

MATERIAL ACCOUNTING POLICIES

BORROWING COSTS

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

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

SHIRE OF MORAWA
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 Opening Balance	2024-25 Budget Transfer to	2024-25 Budget Transfer (from)	2024-25 Budget Closing Balance	2023-24 Actual Opening Balance	2023-24 Actual Transfer to	2023-24 Actual Transfer (from)	2023-24 Actual Closing Balance	2023-24 Budget Opening Balance	2023-24 Budget Transfer to	2023-24 Budget Transfer (from)	2023-24 Budget Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by council												
(a) Capital Works Reserve	555,262	115,052	0	670,314	490,210	65,052	0	555,262	489,598	56,600	0	546,198
(b) Plant Replacement Reserve	612,646	218,251	(200,000)	630,897	594,395	18,251	0	612,646	593,653	9,500	0	603,153
(c) Leave Reserve	247,339	7,369	0	254,708	239,971	7,368	0	247,339	239,672	3,800	0	243,472
(d) Sewerage Reserve	461,198	71,952	0	533,150	389,246	71,952	0	461,198	388,760	65,200	0	453,960
(e) Unspent Loans Reserve	0	0	0	0	101,640	0	(101,640)	0	101,640	0	(101,640)	0
(f) Community & Economic Development Reserve	1,370,630	42,965	0	1,413,595	1,284,516	86,114	0	1,370,630	1,283,482	19,000	0	1,302,482
(g) Future Funds (Principal) Reserve	2,069,550	22,728	0	2,092,278	2,046,821	22,728	0	2,069,550	2,046,263	10,100	0	2,056,363
(h) Future Funds (Interest) Reserve	288,396	58,117	(40,000)	306,513	230,280	58,116	0	288,396	229,992	21,200	(10,000)	241,192
(i) Emergency Response Reserve	270,134	8,047	0	278,181	262,087	8,047	0	270,134	261,759	4,200	0	265,959
(j) Aged Care Units 1-4 (JVA) Reserve	74,309	2,214	0	76,523	72,095	2,214	0	74,309	72,005	1,200	0	73,205
(k) Aged Care Units (Excl.1-4) Reserve	287,271	18,260	0	305,531	269,011	18,260	0	287,271	268,675	14,000	0	282,675
(l) Swimming Pool Reserve	146,483	23,768	0	170,251	122,715	23,768	0	146,483	122,561	21,700	0	144,261
(m) Legal Fees Reserve	47,786	11,125	0	58,911	36,661	11,125	0	47,786	36,615	10,420	0	47,035
(n) COVID-19 Emergency Response Reserve	0	0	0	0	43,147	0	(43,147)	0	43,149	0	0	43,149
(o) Jones Lake Road Rehab Reserve	176,540	24,664	0	201,204	151,877	24,663	0	176,540	151,688	21,600	0	173,288
(p) Morawa-Yalgoo Road Maintenance Reserve	249,963	50,000	0	299,963	147,708	132,255	(30,000)	249,963	147,708	0	(30,000)	117,708
(q) Insurance Works Reserve	209,660	0	(175,000)	34,660	250,000	0	(40,340)	209,660	250,000	0	(175,000)	75,000
	7,067,167	674,512	(415,000)	7,326,679	6,732,380	549,913	(215,127)	7,067,167	6,727,220	258,520	(316,640)	6,669,100

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

8 RESERVE ACCOUNTS (CONTINUED)

(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) Capital Works Reserve	In Perpetuity	To be used for the Shire to allocate towards expenditure on capital works, specifically the renewal or creation of Shire assets.
(b) Plant Replacement Reserve	In Perpetuity	To be used to upgrade, replace, or purchase of new plant and equipment.
(c) Leave Reserve	In Perpetuity	To be used to fund leave requirements.
(d) Sewerage Reserve	In Perpetuity	To be used to repair, replace, or extend the sewerage facility.
(e) Unspent Loans Reserve	In Perpetuity	To be used to quarantine any unspent loan funds at year end due to incomplete projects.
(f) Community & Economic Development Reserve	Until used in full	To fund significant community or economic development projects within the shire.
(g) Future Funds (Principal) Reserve	In Perpetuity	To provide an ongoing conduit for benefits to the people and environment of Morawa in line with Sinosteel Midwest Corporation Future Fund Foundation Memorandum.
(h) Future Funds (Interest) Reserve	Until used in full	To allocate funding to community based projects financed from the interest received on the Future Fund (Principal) Reserve.
(i) Emergency Response Reserve	In Perpetuity	To be used to fund insurance excesses and emergency response activities in relation to unbudgeted events impacting the community or Shire assets outside of Council control.
(j) Aged Care Units 1-4 (JVA) Reserve	In Perpetuity	To fund future repair and maintenance costs associated with the Joint Venture Agreement (JVA) Aged Care Units.
(k) Aged Care Units (Excl.1-4) Reserve	In Perpetuity	To fund capital works expenditure relating to existing or new Aged Care Units.
(l) Swimming Pool Reserve	In Perpetuity	Funds to be used for any renewal/upgrade or maintenance of the Morawa Swimming Pool.
(m) Legal Fees Reserve	In Perpetuity	To be used to fund any unforeseen legal action against the Shire of Morawa.
(n) COVID-19 Emergency Response Reserve	30-Jun-23	To invest in activities that promote community wellbeing, aid residents and businesses in financial hardship and other general COVID recovery projects.
(o) Jones Lake Road Rehab Reserve	In Perpetuity	To fund future closure and rehabilitation of the landfill site at Jones Lake Road.
(p) Morawa-Yalgoo Road Maintenance Reserve	In Perpetuity	To be used to fund any future maintenance works on the Morawa Yalgoo Road.
(q) Insurance Works Reserve	In Perpetuity	To reserve funds for the Shire to allocate towards the repairs to assets that have received an insurance payout, but the work will not be carried out before year end.

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

9 OTHER INFORMATION

	2024-25 Budget	2023-24 Actual	2023-24 Budget
	\$	\$	\$
The net result includes as revenues			
(a) Interest earnings			
Investments			
- Reserve funds	204,512	204,509	88,520
- Other funds	92,189	92,190	18,000
Late payment of rates and charges *	24,000	24,171	28,000
Other interest revenue (refer to Note 2(b))	5,300	5,238	4,500
	326,001	326,107	139,020
The Shire has resolved to charge interest under section 6.13 for the late payment of any amount of money at 5.5%.			
(b) Other revenue			
Reimbursements and recoveries	98,000	118,116	427,425
	98,000	118,116	427,425
The net result includes as expenses			
(c) Auditors remuneration			
Audit services	38,000	39,310	45,000
Other services	10,000	2,400	10,000
	48,000	41,710	55,000
(d) Interest expenses (finance costs)			
Borrowings (refer Note 7(a))	12,025	12,499	15,353
	12,025	12,499	15,353
(e) Write offs			
General rate	1,500	19,113	1,500
Fees and charges	5,000	0	5,000
	6,500	19,113	6,500

SHIRE OF MORAWA
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
	\$	\$	\$
President			
President's allowance	18,126	17,428	17,428
Meeting attendance fees	17,056	16,400	16,400
Other expenses	1,458	391	1,800
Travel and accommodation expenses	0	0	2,020
	36,640	34,219	37,648
Deputy President			
Deputy President's allowance	4,532	4,357	4,357
Meeting attendance fees	8,528	8,200	8,200
Other expenses	1,457	391	1,703
Travel and accommodation expenses	1,000	1,263	1,030
	15,517	14,211	15,290
Elected member 1			
Meeting attendance fees	8,528	8,200	8,200
Other expenses	1,457	391	1,700
Travel and accommodation expenses	1,000		1,030
	10,985	8,591	10,930
Elected member 2			
Meeting attendance fees	8,528	8,200	8,200
Other expenses	1,457	831	1,700
Travel and accommodation expenses	1,000		1,030
	10,985	9,031	10,930
Elected member 3			
Meeting attendance fees	8,528	5,009	8,200
Other expenses	1,457	611	1,700
Travel and accommodation expenses	1,000	0	1,030
	10,985	5,620	10,930
Elected member 4			
Meeting attendance fees	8,528	8,200	8,200
Other expenses	1,457	391	1,700
Travel and accommodation expenses	1,000	497	1,030
	10,985	9,088	10,930
Elected member 5			
Meeting attendance fees	8,528	8,200	8,200
Other expenses	1,457	1,631	1,700
Travel and accommodation expenses	1,000		1,030
	10,985	9,831	10,930
Total Elected Member Remuneration	107,082	90,591	107,588
President's allowance	18,126	17,428	17,428
Deputy President's allowance	4,532	4,357	4,357
Meeting attendance fees	68,224	62,409	65,600
Other expenses	10,200	4,637	12,003
Travel and accommodation expenses	6,000	1,760	8,200
	107,082	90,591	107,588

SHIRE OF MORAWA
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
	\$	\$	\$	\$
Drug Action Group	660	0	0	660
Youth Fundraising	865	0	0	865
BCITF/BSL	172	0	(172)	(0)
	1,697	0	(172)	1,525

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.

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.

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.

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

12 REVENUE RECOGNITION

(b) Revenue Recognition

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

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

SHIRE OF MORAWA
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 management and administrative structure to service Council and the community.

Includes members of Council, Civic Functions and Public Relations, Council Elections, Training & Education.

General purpose funding

To manage Councils' finances.

Includes Rates, Loans, Interest and Financial Assistance Grants (FAGs).

Law, order, public safety

To provide, develop and manage services in response to community needs.

Includes Emergency Services and animal control.

Health

To provide, develop and manage services in response to community needs.

Includes Environmental Health, Medical and Health facilities.

Education and welfare

To provide, develop and manage services in response to community needs.

Includes Education, Welfare and Children's Services including the Youth Centre.

Housing

To ensure quality housing and appropriate infrastructure is maintained.

Includes Staff Housing, Other and Aged Housing.

Community amenities

To provide, develop and manage services in response to community needs.

Includes Refuse Collection, Sewerage, Cemetery, Building Control and Town Planning.

Recreation and culture

To ensure the recreational and cultural needs of the community are met.

Includes Public Hall, Swimming Pool, Parks and Gardens, Library and Oval and Recreation Facilities.

Transport

To effectively manage transport infrastructure within the shire

Includes Roads, Footpaths, Drainage, Plant and Machinery costs and Airstrip Operations.

Economic services

To foster economic development, tourism and rural services in the district.

Includes Tourism, Rural Services, Economic Development and Caravan Park operations.

Other property and services

To provide control accounts and reporting facilities for all other operations.

Includes Private Works, Public Works Overheads, Plant Recovery Costs, Administration Overheads and any other unclassified items.

SHIRE OF MORAWA
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	2,000	2,101	500
General purpose funding	40,240	38,115	39,490
Law, order, public safety	3,450	6,341	2,000
Health	2,850	2,391	1,050
Education and welfare	2,000	2,070	3,500
Housing	81,500	66,820	89,500
Community amenities	634,285	524,243	525,080
Recreation and culture	47,000	54,427	43,300
Economic services	231,800	254,249	252,100
Other property and services	39,000	8,615	36,500
	1,084,125	959,372	993,020

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



SHIRE OF MORAWA

SCHEDULE OF FEES AND CHARGES 2024-2025

Table Of Contents

Shire of Morawa.....	3
Schedule 3 – General Purpose.....	3
Schedule 4 – Governance.....	3
Schedule 5 – Law, Order & Public Safety	5
Schedule 7 – Health	6
Schedule 8 – Education and welfare	9
Schedule 9 – Housing Facilities.....	9
Schedule 10 – Community Amenities	11
Schedule 11 – Recreation and Culture.....	15
Schedule 12 - Transport	18
Schedule 13 – Economic Services	18
Schedule 14 – Other Property and Services.....	24

Name	GL	Unit	Year 23/24	Year 24/25		
			Fee (incl. GST)	Fee (excl. GST)	GST	Fee (incl. GST)

Shire of Morawa

Schedule 3 – General Purpose

Rates and Charges

Rates Enquiry – Conveyancers	03137.156	certificate	\$40.00	\$40.00	\$0.00	\$40.00
Rates, Orders & Requisitions – Enquiry	03137.156	enquiry	\$120.00	\$120.00	\$0.00	\$120.00
Urgency Fee – Rates Enquiry to be available within 24 hrs (additional)	03137.156	certificate	\$60.00	\$60.00	\$0.00	\$60.00
Interest Rate for Overdue Rates	03137.156	%	5.50%			
Request for Copy of Property Details by other Authorities	03137.156	each	\$250.00	\$250.00	\$0.00	\$250.00
Record Searches – Searches involving over 14 minutes investigation	03137.156	15 minutes	\$19.00	\$25.00	\$0.00	\$25.00
Pro-rata charge is \$25.00 per 15 minutes						
Printing or emailing Multiple Rates – Current Year	03137.156	copy	\$10.00	\$15.00	\$0.00	\$15.00
Printing or emailing Multiple Rates – Previous Years	03137.156	copy	\$20.00	\$25.00	\$0.00	\$25.00
History Transaction Listing – Rates	03137.156	copy	\$15.00	\$15.00	\$0.00	\$15.00
Dishonoured Payment (Cheque or Direct Debit) Charge	03137.156	transaction	Cost Recovery			
			Min. Fee excl. GST: \$5.00			
Instalment Option Administration Fee	03137.156	instalment	\$6.00	\$10.00	\$0.00	\$10.00
Instalment Option Interest Rate	03137.156	%	5.50%			
Special Payment Arrangement Administration fee - Annual	03137.156	year	\$50.00	\$65.00	\$0.00	\$65.00
Debt Recovery Charges	03137.156	assessment	Cost Recovery			
Removal of Caveat	03137.156	assessment	Cost Recovery			

Schedule 4 – Governance

Administration Charges

Photocopies – Black & White per page – A4	04230.156	page	\$0.60	\$0.55	\$0.06	\$0.61
Photocopies – Black & White per page – A3	04230.156	page	\$0.70	\$0.64	\$0.06	\$0.70
Photocopies – Black & White per page – A4 Double Sided	04230.156	page	\$0.80	\$0.73	\$0.07	\$0.80
Photocopies – Black & White per page – A3 Double Sided	04230.156	page	\$1.40	\$1.27	\$0.13	\$1.40

Name	GL	Unit	Year 23/24	Year 24/25		
			Fee (incl. GST)	Fee (excl. GST)	GST	Fee (incl. GST)

Administration Charges [continued]

Photocopies – Colour per page – A4	04230.156	page	\$1.20	\$1.09	\$0.11	\$1.20
Photocopies – Colour per page – A3	04230.156	page	\$1.70	\$1.55	\$0.16	\$1.71
Photocopies – Colour per page – A4 Double Sided	04230.156	page	\$1.70	\$1.64	\$0.16	\$1.80
Photocopies – Colour per page – A3 Double Sided	04230.156	page	\$3.30	\$3.00	\$0.30	\$3.30
If Own Paper Supplied or Over 1,000 Copies a Price Reduction of 50% Applies	04230.156		As negotiated			
Copies of Council Meeting Agenda/Minutes – Printed per Meeting.	04230.156	copy	\$12.00	\$15.00	\$0.00	\$15.00
Copies of Council Meeting Agenda/Minutes – Emailed per Meeting.	04230.156	copy	No Charge			
Copies of Council Meeting Agenda/Minutes – Printed per Meeting per year	04230.156	year	\$60.00	\$80.00	\$0.00	\$80.00
Copies of House Plans held on File	04230.156	transaction	\$80.00	\$80.00	\$0.00	\$80.00
Copies of Sewerage Plans held on file	04230.156	transaction	\$20.00	\$20.00	\$0.00	\$20.00
Secretarial Work	04230.156	hour	\$80.00	\$81.82	\$8.18	\$90.00
Hire of Council Chambers	04230.156	day	\$330.00	\$300.00	\$30.00	\$330.00
Hire of Equipment Fee (Electronic Whiteboard)	04230.156	day	\$30.00	\$27.27	\$2.73	\$30.00
Bond on Equipment Hire	04135.156	hire	\$250.00	\$250.00	\$0.00	\$250.00
Equipment Hire Fee – Public Address System	04230.156	day	\$30.00	\$27.27	\$2.73	\$30.00
Equipment Hire Fee – Power Point Projector & Screen	04230.156	day	\$30.00	\$27.27	\$2.73	\$30.00
Special Series Number Plates (Shire Emblem) plus Department of Transport Fee	04230.156	each	\$150.00	\$236.36	\$23.64	\$260.00

Freedom of Information

GIPA Information Act Application Fee – Access to Records (personal affairs)	04230.156	issue	No Charge			
GIPA Information Act Application Fee – All other requests	04230.156	issue	\$30.00	\$30.00	\$0.00	\$30.00
Charge for Staff Member's Time Dealing With Application (pro-rata)	04230.156	hour	\$30.00	\$30.00	\$0.00	\$30.00
Charge for Access Time Supervised by Staff Member (pro rata)	04230.156	hour	\$30.00	\$30.00	\$0.00	\$30.00
Photocopying Charges – Staff Time (pro rata)	04230.156	hour	\$30.00	\$30.00	\$0.00	\$30.00
Photocopying Charges	04230.156	page	\$0.20	\$0.20	\$0.00	\$0.20
Duplication of Information Including Transportation Costs	04230.156	issue	Cost Recovery			

Name	GL	Unit	Year 23/24	Year 24/25		
			Fee (incl. GST)	Fee (excl. GST)	GST	Fee (incl. GST)

Schedule 5 – Law, Order & Public Safety

Animal Control

Microchipping Dog/Cat	05220.156	animal	At Cost			
			Min. Fee excl. GST: \$60.00			
Dog/Cat Surrender Fee	05220.156	animal	\$70.00	\$90.91	\$9.09	\$100.00
Surrender Fee – Litter of Puppies/Kittens	05220.156	litter	\$80.00	\$90.91	\$9.09	\$100.00
Impounding Fee	05220.156	animal	\$100.00	\$120.00	\$0.00	\$120.00
Daily Maintenance Fee – Sustenance per Animal	05220.156	day	\$20.00	\$25.00	\$0.00	\$25.00
Authorised Destruction of Dog/Cat	05220.156	animal	\$55.00	\$100.00	\$10.00	\$110.00
Kennel Registration Fee	05220.156	licence	\$220.00	\$220.00	\$0.00	\$220.00
Dog Registration Unsterilised – 1 Year	05221.156	animal	\$50.00	\$50.00	\$0.00	\$50.00
Dog Registration Unsterilised – 3 Years	05221.156	animal	\$120.00	\$120.00	\$0.00	\$120.00
Dog Registration Unsterilised – Lifetime	05221.156	animal	\$250.00	\$250.00	\$0.00	\$250.00
Dog Registration Sterilised – 1 Year	05221.156	animal	\$20.00	\$20.00	\$0.00	\$20.00
Dog Registration Sterilised – 3 Years	05221.156	animal	\$42.50	\$42.50	\$0.00	\$42.50
Dog Registration Sterilised – Lifetime	05221.156	animal	\$100.00	\$100.00	\$0.00	\$100.00
Pensioner Fees for Dog Registration	05221.156	animal	50% of above fees			
NEW Dog Registration for 1 Year Paid After 1 May	05221.156	animal	50% of above fees			
Keeping More Than Prescribed Number of Dogs	05221.156	offence	\$200.00	\$200.00	\$0.00	\$200.00
Cat Registration Sterilised & Microchipped – 1 Year	05221.156	animal	\$20.00	\$20.00	\$0.00	\$20.00
Cat Registration Sterilised & Microchipped – 3 Years	05221.156	animal	\$42.50	\$42.50	\$0.00	\$42.50
Cat Registration Sterilised & Microchipped – Lifetime	05221.156	animal	\$100.00	\$100.00	\$0.00	\$100.00
Pensioner Fees for Cat Registration	05221.156	animal	50% of above fees			

Other Public Safety and Order

Abandoned Motor Vehicles – Impound Fee	05225.156	vehicle	\$115.00	\$150.00	\$0.00	\$150.00
Towing Vehicle	05225.156	vehicle	Cost Recovery			
Towing Vehicle – Burnt Out	05225.156	vehicle	Cost Recovery			

Name	GL	Unit	Year 23/24	Year 24/25		
			Fee (incl. GST)	Fee (excl. GST)	GST	Fee (incl. GST)

Other Public Safety and Order [continued]

Towing Vehicle – Heavy Vehicle (Bus or Truck)	05225.156	vehicle	Cost Recovery			
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Schedule 7 – Health

Food Vendor's Licence	07430.151	licence	\$100.00	\$100.00	\$0.00	\$100.00
Section 39 Certificate (Liquor Control Act 1988)	07430.156	certificate	\$145.00	\$145.00	\$0.00	\$145.00
Inspections, reports, notices and other Shire actions relating to licences & registrations where cost is not covered by other Acts & regulations	07430.156	report	\$95.00	\$115.00	\$0.00	\$115.00

Environmental Health Application Processing

s.107(3) Notification of Business Exemption from Registration 9 e.g. Non-Profit Sausage Sizzle	07430.156	application	No Charge			
s.107(3) Notification of Food Business	07430.156	business	\$80.00	\$84.00	\$0.00	\$84.00
s.113 Notification of Business Ceasing, Being Sold or Increased Risk Profile	07430.156	premises	Cost Recovery			
s.110 (4)(b) Application for Registration of Temporary Food Business/Store/Stall Only (Includes Annual Admin Fee)	07430.156	application	\$165.00	\$170.00	\$0.00	\$170.00
s.110 (4)(b) Application for Registration of Small Food Business – Mobile, Home Based/Stall (Includes Annual Admin Fee)	07430.156	application	\$215.00	\$220.00	\$0.00	\$220.00
s.110 (4)(b) Application for Registration of Medium Food Business – Cafe/Restaurant (Includes Annual Admin Fee)	07430.156	application	\$275.00	\$280.00	\$0.00	\$280.00
s.110 (4)(b) Application for Registration of Large Food Business – Major Manufacturer/Supermarket (Includes Annual Admin Fee)	07430.156	application	\$330.00	\$335.00	\$0.00	\$335.00
Inspection of Large Food Premises (Major Manufacturer/Supermarket)	07430.156	inspection	\$160.00	\$170.00	\$0.00	\$170.00
Inspection of medium premises (cafe / restaurant)	07430.156	inspection	\$110.00	\$115.00	\$0.00	\$115.00
Inspection of small premises (home based/mobile/stall), minor brief follow up inspection, vary conditions	07430.156	inspection	\$55.00	\$60.00	\$0.00	\$60.00
Brief follow-up inspection of food premises	07430.156	inspection	\$55.00	\$60.00	\$0.00	\$60.00
Annual administration fee for registered food business (does not apply to market stalls or temporary premises)	07430.156	inspection	\$110.00	\$115.00	\$0.00	\$115.00
Inspection of animal food processing premises or retail pet meat shop (food Regulations 2008 Part 5, Division 4)	07430.156	inspection	\$110.00	\$115.00	\$0.00	\$115.00

Name	GL	Unit	Year 23/24	Year 24/25		
			Fee (incl. GST)	Fee (excl. GST)	GST	Fee (incl. GST)

Skin Penetration

Application for approval to establish a skin penetration business	07430.156	application	\$165.00	\$170.00	\$0.00	\$170.00
Inspection of small business – skin penetration	07430.156	inspection	\$110.00	\$115.00	\$0.00	\$115.00

Hawkers/Stall Holders/Traders

Application for hawker/trader/stall holder licence (fundraiser for community association)	07430.156		No Charge			
Annual application for market/stall licence	07430.156	licence	\$35.00	\$35.00	\$0.00	\$35.00
Annual application for hawker, trader or stall holder's licence	07430.156	licence	\$320.00	\$320.00	\$0.00	\$320.00
Application for one day market/event stall licence (24 hour)	07430.156	licence	\$10.00	\$10.00	\$0.00	\$10.00
Annual application for a Member's stall holders licence	07430.156	licence	\$20.00	\$20.00	\$0.00	\$20.00
Request to amend hawker, trader or stall holder's licence (market/event stall)	07430.156	licence	\$35.00	\$35.00	\$0.00	\$35.00
Request to amend hawker, trader or stall holder's licence (other)	07430.156	licence	\$320.00	\$320.00	\$0.00	\$320.00

Caravan Parks and Camping Grounds

Application or renewal of licence	07430.156	licence	POA Min. Fee excl. GST: \$200.00			
Minimum \$200 (Calculate Transit site each by \$6.00, \$3.00 per camp site & \$1.50 per overflow site)						
Renewal of Licence application received within 28 days from expiry of licence – late fee	07430.156	licence	\$20.00	\$20.00	\$0.00	\$20.00
Application for temporary licence. \$100.00 plus pro-rata amount of application fee	07430.156	licence	POA Min. Fee excl. GST: \$100.00			
Transfer of Licence	07430.156	licence	\$100.00	\$100.00	\$0.00	\$100.00
Letter of approval for park home and/or hard annex relating to Caravan Park and Camping licence	07430.156	licence	\$100.00	\$100.00	\$0.00	\$100.00

Public Buildings

Application for approval to construct, alter or extend public building/place (Risk Management Plan not required)	07430.156	application	\$110.00	\$115.00	\$0.00	\$115.00
Application for approval to construct, alter or extend public building/place (Risk Management Plan required)	07430.156	application	\$325.00	\$330.00	\$0.00	\$330.00

Name	GL	Unit	Year 23/24	Year 24/25		
			Fee (incl. GST)	Fee (excl. GST)	GST	Fee (incl. GST)

Public Buildings [continued]

Application (R5) for certificate of approval where s.176 application has been made	07430.156	application	\$35.00	\$35.00	\$0.00	\$35.00
Application (R5) for certificate of approval where s.176 application has not been made	07430.156	application	\$55.00	\$55.00	\$0.00	\$55.00
Application (R9(3)) to vary certificate of approval (increased capacity for large licensed premises) – includes inspection	07430.156	application	\$270.00	\$280.00	\$0.00	\$280.00
Application (R9(1)) to vary certificate of approval (other) – includes inspection	07430.156	application	\$55.00	\$55.00	\$0.00	\$55.00
Submission of emergency evacuation plan for approval (R26)	07430.156	application	\$140.00	\$140.00	\$0.00	\$140.00
Inspection of small public buildings (<100 persons enclosed venue or <400 persons outdoor venue)	07430.156	application	\$110.00	\$115.00	\$0.00	\$115.00
Inspection of medium public buildings (100 – 400 persons enclosed venue or 400 – 1,000 persons outdoor venue)	07430.156	application	\$215.00	\$220.00	\$0.00	\$220.00
Inspection of large public buildings (> 400 persons enclosed venue or >1,000 persons outdoor venue)	07430.156	application	\$320.00	\$325.00	\$0.00	\$325.00

Water Sampling

Aquatic facility water sampling/testing – per facility, per visit	07430.156	test	\$25.00	\$25.00	\$0.00	\$25.00
Private water supply assessment	07430.156	assessment	\$80.00	\$80.00	\$0.00	\$80.00
Aquatic facility – Code compliance inspection audit – per facility, per report	07430.156	inspection	\$115.00	\$115.00	\$0.00	\$115.00

Lodging Houses

Application (s.146) for registration – 20 rooms or less	07430.156	application	\$280.00	\$285.00	\$0.00	\$285.00
Application (s.146) for registration – 21 rooms or more	07430.156	application	\$335.00	\$340.00	\$0.00	\$340.00
Annual registration fee – 20 rooms or less	07430.156	application	\$220.00	\$220.00	\$0.00	\$220.00
Annual registration fee – 21 rooms or more	07430.156	application	\$280.00	\$285.00	\$0.00	\$285.00
Request to amend register	07430.156	application	\$55.00	\$60.00	\$0.00	\$60.00
Inspection due to breach 20 rooms or less (Extra to annual inspection fee)	07430.156	application	\$165.00	\$170.00	\$0.00	\$170.00
Inspection due to breach 21 rooms or more (Extra to annual inspection fee)	07430.156	application	\$220.00	\$225.00	\$0.00	\$225.00

Air-Handling and Water Systems

Application to install or substantially modify air-handling system, water system or cooling tower	07430.156	application	\$200.00	\$205.00	\$0.00	\$205.00
Inspection of air-handling system, water system or cooling tower where a breach has occurred	07430.156	inspection	\$110.00	\$115.00	\$0.00	\$115.00

Name	GL	Unit	Year 23/24	Year 24/25		
			Fee (incl. GST)	Fee (excl. GST)	GST	Fee (incl. GST)

Collection, Removal and Disposal of Sewerage

Application for licence to collect, remove or dispose of sewerage	07430.156	application	\$120.00	\$130.00	\$0.00	\$130.00
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Offensive Trades

Annual application for registration of offensive trade (s.187/191) – Slaughterhouses	07430.156	application	\$298.00	\$298.00	\$0.00	\$298.00
Annual application for registration of offensive trade (s.187/191) – Piggeries	07430.156	application	\$298.00	\$298.00	\$0.00	\$298.00
Annual application for registration of offensive trade (s.187/191) – Artificial manure depots	07430.156	application	\$211.00	\$211.00	\$0.00	\$211.00
Annual application for registration of offensive trade (s.187/191) – Manure works	07430.156	application	\$211.00	\$211.00	\$0.00	\$211.00
Annual application for registration of offensive trade (s.187/191) – Laundries & dry cleaning establishments	07430.156	application	\$147.00	\$147.00	\$0.00	\$147.00
Annual application for registration of offensive trade (s.187/191) – Fish processing establishments in which whole fish are cleaned and prepared	07430.156	application	\$298.00	\$298.00	\$0.00	\$298.00
Annual application for registration of offensive trade (s.187/191) – Shellfish and crustacean processing establishments	07430.156	application	\$298.00	\$298.00	\$0.00	\$298.00
Annual application for registration of offensive trade (s.187/191) – Any other offensive trade not specified	07430.156	application	\$298.00	\$298.00	\$0.00	\$298.00
Inspection where a breach has occurred (other than routine inspection)	07430.156	application	\$165.00	\$170.00	\$0.00	\$170.00

Abattoir Supervision

Meat inspection services – each visit	07330.156	visit	\$78.00	\$78.00	\$0.00	\$78.00
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Schedule 8 – Education and welfare

Childcare Centre Rental	08302.156	month	Per agreement			
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Schedule 9 – Housing Facilities

Staff Housing

Housing rental	09130.150	week	Per agreement			
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Name	GL	Unit	Year 23/24	Year 24/25		
			Fee (incl. GST)	Fee (excl. GST)	GST	Fee (incl. GST)

Other Housing Rentals

Doctor's residence (Waddilove Road)	09234.150	week	Per agreement			
Single quarters (3 units) Dreghorn Street	09230.150	week	As per Dept of Communities Agreement			
			Last year fee Per agreement			
17 Solomon Terrace	09132.150	week	Per agreement			
78 Yewers Avenue	09233.150	week	Per agreement			
All other Shire housing	09232.150	week	Per agreement			

Aged Care Units

Unit 1 – Income and Asset tested – per week	09335.156	week	As per Dept of Communities Agreement			
			Last year fee Per agreement			
Unit 2 – Income and Asset tested – per week	09336.156	week	As per Dept of Communities Agreement			
			Last year fee Per agreement			
Unit 3 – Income and Asset tested – per week	09337.156	week	As per Dept of Communities Agreement			
			Last year fee Per agreement			
Unit 4 – Income and Asset tested – per week	09338.156	week	As per Dept of Communities Agreement			
			Last year fee Per agreement			
Unit 5 – Income and Asset tested – per week	09339.156	week	As per Dept of Communities Agreement			
			Last year fee Per agreement			
Unit 6 – Non Asset tested – per week	09340.156	week	\$250.00	\$260.00	\$0.00	\$260.00
Unit 7 – Non Asset tested – per week	09340.156	week	\$250.00	\$260.00	\$0.00	\$260.00
Unit 8 – Non Asset tested – per week	09341.156	week	\$250.00	\$260.00	\$0.00	\$260.00
Unit 9 – Non Asset tested – per week	09341.156	week	\$250.00	\$260.00	\$0.00	\$260.00

Name	GL	Unit	Year 23/24	Year 24/25		
			Fee (incl. GST)	Fee (excl. GST)	GST	Fee (incl. GST)

Aged Care Units [continued]

Entry Fee (Bond) – Units 6 – 9 Policy	09341.156	unit	POA			
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Schedule 10 – Community Amenities

Community Bus Hire

Bond on hire of community bus	10735.156	each	\$300.00	\$300.00	\$0.00	\$300.00
Hire of community bus by community group (per day) plus fuel (Refill prior to returning)	10735.156	each	\$82.00	\$77.27	\$7.73	\$85.00
Hire of community bus by business (per day) plus fuel (Refill prior to returning)	10735.156	each	\$162.00	\$150.00	\$15.00	\$165.00

Rubbish Removal Charges

240 Litre bin – residential service	10130.157	service	\$516.00	\$570.00	\$0.00	\$570.00
240 Litre bin – commercial service	10231.157	service	\$1,032.00	\$1,140.00	\$0.00	\$1,140.00

Sale of Bins

240 Litre green bin	10131.156	each	\$115.00	\$115.00	\$0.00	\$115.00
Lids	10131.156	each	\$26.00	\$26.00	\$0.00	\$26.00
Other Parts as required	10131.156	each	POA			

Transfer Station Fees

E-Waste	10233.156	each	\$0.00	\$15.00	\$1.50	\$16.50
Scrap Metal - Per Trailer	10233.156	44.00	\$0.00	\$40.00	\$4.00	\$44.00
Commercial Refuse – per trailer	10233.156	load	\$44.00	\$40.00	\$4.00	\$44.00
Building Waste – per trailer	10233.156	load	\$44.00	\$40.00	\$4.00	\$44.00
Separated Recyclables or clean fill	10233.156	load	No Charge			
Car tyres – without rims	10233.156	each	\$6.00	\$5.45	\$0.55	\$6.00
4 x 4 Tyres – without rims	10233.156	each	\$9.00	\$8.18	\$0.82	\$9.00
Truck tyres – without rims	10233.156	each	\$21.00	\$19.09	\$1.91	\$21.00
4 x 4 & car tyres with rims	10233.156	each	\$16.00	\$14.55	\$1.46	\$16.01

Name	GL	Unit	Year 23/24	Year 24/25		
			Fee (incl. GST)	Fee (excl. GST)	GST	Fee (incl. GST)

Transfer Station Fees [continued]

Truck tyres – with rims	10233.156	each	\$42.00	\$38.18	\$3.82	\$42.00
Fridges, freezers, air conditioners and any other white goods gassed or degassed	10233.156	each	\$17.00	\$15.45	\$1.55	\$17.00
Used oil – per litre	10233.156	litre	\$2.00	\$1.82	\$0.18	\$2.00
Oil filters	10233.156	each	\$3.00	\$2.73	\$0.27	\$3.00
Uncontaminated green waste (no weeds)	10233.156		No Charge			
Problematic waste – includes waste that requires additional handling eg. Animal carcasses	10233.156	trailer	\$90.00	\$81.82	\$8.18	\$90.00
Emergency opening of landfill	10233.157	per hour	\$110.00	\$136.36	\$13.64	\$150.00

Transfer Station Fees – Asbestos

Asbestos per cubic metre	10233.156	cubic metre	\$250.00	\$477.27	\$47.73	\$525.00
Asbestos – Minimum Charge when less than a cubic metre	10233.156	load	\$250.00	\$477.27	\$47.73	\$525.00

Sewerage Charges

Non rateable properties connected to the sewer

Class 1 Properties

Institutional, Recreational, Educational, Religious or public amenity type properties

First major fixture charge	10332.156	property	\$1,076.00	\$1,125.00	\$0.00	\$1,125.00
Each additional major fixture	10333.156	property	\$463.00	\$485.00	\$0.00	\$485.00

Class 2 Properties

Properties owned and operated by CBH for storage and handling or grain & state

Headworks Charge	10333.156	connection	\$1,276.00	\$1,340.00	\$0.00	\$1,340.00
Mining camp WC (pan charge) for each major fixture	10331.156	each	\$782.00	\$822.00	\$0.00	\$822.00
Septic tank fees	10337.156	each	\$315.00	\$330.00	\$0.00	\$330.00

Name	GL	Unit	Year 23/24	Year 24/25		
			Fee (incl. GST)	Fee (excl. GST)	GST	Fee (incl. GST)

Cemetery Fees

Burial Fees

On application for 'Form of Grant of Right of Burial' for – (A)

Land 2.4m x 1.2m selected by applicant	10730.156	each	\$150.00	\$136.36	\$13.64	\$150.00
Land 2.4m x 2.4m selected by applicant	10730.156	each	\$190.00	\$172.73	\$17.27	\$190.00
Land 2.4m x 3.6m selected by applicant	10730.156	each	\$220.00	\$200.00	\$20.00	\$220.00

Sinking Fee – On application for 'Form of Order for Burial' for – (B)

Ordinary grave for an adult	10730.156	each	\$490.00	\$445.45	\$44.55	\$490.00
Grave for any child under seven years of age	10730.156	each	\$300.00	\$272.73	\$27.27	\$300.00
Grave for any still born child	10730.156	each	\$200.00	\$181.82	\$18.18	\$200.00

If graves are required to be sunk deeper than 1.8m the following additional charges are payable (B)

First additional 0.3 metres	10730.156	each	\$60.00	\$54.55	\$5.46	\$60.01
Second additional 0.3 metres	10730.156	each	\$80.00	\$72.73	\$7.27	\$80.00
Third additional 0.3 metres	10730.156	each	\$100.00	\$90.91	\$9.09	\$100.00

Re-opening Fees

Re-opening an ordinary grave for each internment or exhumation (A)

Ordinary grave of an adult	10730.156	each	\$400.00	\$363.64	\$36.36	\$400.00
Ordinary grave of a child under seven years of age	10730.156	each	\$240.00	\$218.18	\$21.82	\$240.00
Ordinary grave of a still born child	10730.156	each	\$180.00	\$163.64	\$16.36	\$180.00
Where removal of kerbing, tiles, grass etc is necessary per hour, pro-rata	10730.156	hour	\$80.00	\$72.73	\$7.27	\$80.00
Where removal of brick grave is necessary per hour, pro-rata	10730.156	hour	\$150.00	\$136.36	\$13.64	\$150.00
Where removal of any vault according to work required	10730.156	hour	\$150.00	\$136.36	\$13.64	\$150.00
\$150 minimum						

Name	GL	Unit	Year 23/24	Year 24/25		
			Fee (incl. GST)	Fee (excl. GST)	GST	Fee (incl. GST)

Extra Charges

Interment without 24 hours notice (A)	10730.156	each	\$360.00	\$327.27	\$32.73	\$360.00
Interment not in usual hours of 8.30am – 4.30pm Monday to Friday (B)	10730.156	each	\$360.00	\$327.27	\$32.73	\$360.00
Interment not in usual hours of 8.30am – 4.30pm Saturday, Sunday & Public Holidays (B)	10730.156	each	\$480.00	\$436.36	\$43.64	\$480.00
Exhumation (C) - plus Additional fees A & B	10730.156	each	\$360.00	\$327.27	\$32.73	\$360.00

Miscellaneous Charges

Permission to erect a headstone and for kerbing	10730.156	each	\$70.00	\$70.00	\$0.00	\$70.00
Permission to erect a monument	10730.156	each	\$100.00	\$100.00	\$0.00	\$100.00
Permission to erect a name plate	10730.156	each	\$50.00	\$50.00	\$0.00	\$50.00
Registration of Transfer of Form of Grant of Right of Burial	10730.156	each	\$50.00	\$50.00	\$0.00	\$50.00
Copy of Grant of Burial	10730.156	each	\$40.00	\$40.00	\$0.00	\$40.00
Grave number plate	10730.156	each	\$70.00	\$63.64	\$6.36	\$70.00
Funeral Directors Annual Licence	10730.156	licence	\$80.00	\$80.00	\$0.00	\$80.00
Making a search of the register	10730.156	search	\$20.00	\$20.00	\$0.00	\$20.00
Copy of Local Laws	10730.156	each	\$20.00	\$20.00	\$0.00	\$20.00

Niche Wall Interment Fees

Large compartment	10730.156	each	\$0.00	\$218.18	\$21.82	\$240.00
Single compartment	10730.156	each	\$120.00	\$109.09	\$10.91	\$120.00
Double compartment	10730.156	each	\$190.00	\$172.73	\$17.27	\$190.00

Standard Niche Wall Plaque Fees

Large plaque	10730.156	each	\$0.00	\$590.91	\$59.09	\$650.00
Single plaque	10730.156	each	\$240.00	\$318.18	\$31.82	\$350.00
Double plaque	10730.156	each	\$480.00	\$436.36	\$43.64	\$480.00
Second inscription on plaque	10730.156	each	\$150.00	\$136.36	\$13.64	\$150.00

Name	GL	Unit	Year 23/24	Year 24/25		
			Fee (incl. GST)	Fee (excl. GST)	GST	Fee (incl. GST)

Schedule 11 – Recreation and Culture

A key deposit applies to all keys/swipe cards issued	11372	each	\$100.00	\$100.00	\$0.00	\$100.00
Will be forfeited if keys/padlocks not returned						
Bond payable on hire of Council facilities refundable on inspection/linen cleaning	11372	each	\$500.00	\$500.00	\$0.00	\$500.00
Hire of all Council Facilities Levy – Schools	11331.153	annual	\$5,190.00	\$4,718.18	\$471.82	\$5,190.00

General Hall Hire

Main Hall	11130.153	up to 6 hours	\$105.00	\$95.45	\$9.55	\$105.00
Lesser Hall	11130.153	up to 6 hours	\$105.00	\$95.45	\$9.55	\$105.00
Kitchen only – separate from Main or Lesser Hall	11130.153	up to 6 hours	\$85.00	\$77.27	\$7.73	\$85.00
Gutha Hall	11130.153	up to 6 hours	\$85.00	\$77.27	\$7.73	\$85.00
Liquor surcharge	11131.156	each	\$55.00	\$50.00	\$5.00	\$55.00

Charitable / Community Functions

Main Hall	11130.153	up to 6 hours	\$50.00	\$45.45	\$4.55	\$50.00
Lesser Hall	11130.153	up to 6 hours	\$50.00	\$45.45	\$4.55	\$50.00
Kitchen only – separate from Main or Lesser Hall	11130.153	up to 6 hours	\$40.00	\$36.36	\$3.64	\$40.00

Linen and Equipment Hire

Table cloths	11130.156	each	\$6.00	\$5.45	\$0.55	\$6.00
Chair covers	11130.156	each	\$3.00	\$2.73	\$0.27	\$3.00
Crockery	11130.156	each	\$4.00	\$3.64	\$0.36	\$4.00
Trestle tables	11130.156	per 2	\$7.00	\$6.36	\$0.64	\$7.00
Chairs	11130.156	per 10	\$8.00	\$7.27	\$0.73	\$8.00

Name	GL	Unit	Year 23/24	Year 24/25		
			Fee (incl. GST)	Fee (excl. GST)	GST	Fee (incl. GST)

Morawa Swimming Pool

Season Passes

Any pass purchased after 31 January reduced by 50%

Family – (2 adults & 2 children or 1 adult & 3 children)	11231.153	each	\$164.00	\$149.09	\$14.91	\$164.00
Plus additional child at \$20.00 each						
Plus additional child	11231.153	each	\$20.00	\$18.18	\$1.82	\$20.00
Adults	11231.153	each	\$88.00	\$80.00	\$8.00	\$88.00
Pensioners/Children	11231.153	each	\$62.00	\$56.36	\$5.64	\$62.00
10 Entry Pass – Adult	11231.153	each	\$30.00	\$27.27	\$2.73	\$30.00
10 Entry Pass – Child	11231.153	each	\$15.00	\$13.64	\$1.36	\$15.00

Casual Entry Fees

Adult	11231.153	each	\$4.50	\$4.09	\$0.41	\$4.50
Child	11231.153	each	\$3.00	\$2.73	\$0.27	\$3.00
Pensioner	11231.153	each	\$2.00	\$1.82	\$0.18	\$2.00
Spectator	11231.153	each	\$2.00	\$1.82	\$0.18	\$2.00
Lane Hire – per lane	11231.153	4 hourly	\$25.00	\$22.73	\$2.27	\$25.00
Use of Pool and facilities – Closed to others	11231.153	4 hours	\$150.00	\$150.00	\$15.00	\$165.00
Lifeguard for event per lifeguard	11231.153	hour	\$90.00	\$90.91	\$9.09	\$100.00

Swimming Carnivals (Non Shire Schools)

Child within school hours – Carnivals (Non Shire Schools)	11231.153	each	\$3.00	\$2.73	\$0.27	\$3.00
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Use of Swimming Pool for Lessons (Non Shire Schools)

Child within school hours – Lessons (Non Shire Schools)	11231.153	each	\$3.00	\$2.73	\$0.27	\$3.00
Use of Pool and facilities – includes lifeguard	11231.153	booking	\$100.00	\$100.00	\$10.00	\$110.00

Name	GL	Unit	Year 23/24	Year 24/25		
			Fee (incl. GST)	Fee (excl. GST)	GST	Fee (incl. GST)

Group Entry Fees – Pool

Swimming Club per year	11231.153	annual	\$582.00	\$529.09	\$52.91	\$582.00
Agricultural College per year plus memberships	11231.153	annual	\$2,622.00	\$2,383.64	\$238.36	\$2,622.00

Sports Complex Facility Hire

Bond payable on hire of tennis meeting room refundable on inspection	11372	each	\$250.00	\$250.00	\$0.00	\$250.00
Bond payable on hire of all other sporting facilities refundable on inspection	11372	each	\$500.00	\$500.00	\$0.00	\$500.00

Indoor Complex Hire

Badminton court hire	11330.153	up to 4 hours	\$22.00	\$20.00	\$2.00	\$22.00
Indoor basketball court hire	11330.153	up to 4 hours	\$22.00	\$20.00	\$2.00	\$22.00
Meeting room and kitchen hire	11330.153	up to 4 hours	\$55.00	\$50.00	\$5.00	\$55.00
Tennis court hire (non-club member)	11330.153	up to 4 hours	\$12.00	\$10.91	\$1.09	\$12.00

Indoor Sports Complex Levies (Plus Bond)

Badminton Club per year	11330.153	each	\$605.00	\$550.00	\$55.00	\$605.00
Squash Club per year	11330.153	each	\$605.00	\$550.00	\$55.00	\$605.00
Basketball Club per year	11330.153	each	\$605.00	\$550.00	\$55.00	\$605.00
Tennis Club per year	11330.153	each	\$605.00	\$550.00	\$55.00	\$605.00

Greater Sports Ground Facility Hire

Function room and kitchen	11331.153	up to 6 hours	\$320.00	\$290.91	\$29.09	\$320.00
Function room for passive recreation (eg Yoga)	11331.153	hour	\$26.00	\$23.64	\$2.36	\$26.00

Name	GL	Unit	Year 23/24	Year 24/25		
			Fee (incl. GST)	Fee (excl. GST)	GST	Fee (incl. GST)

Oval Levies

Cricket Club per season	11331.153	each	\$634.00	\$576.36	\$57.64	\$634.00
Football Club per season	11331.153	each	\$2,619.00	\$2,380.91	\$238.09	\$2,619.00
Hockey Club per season	11331.153	each	\$634.00	\$576.36	\$57.64	\$634.00
Netball Club per season	11331.153	each	\$634.00	\$576.36	\$57.64	\$634.00
Casual Use of Oval for an Event	11331.153	up to 6 hours	\$110.00	\$100.00	\$10.00	\$110.00
Casual use of Oval lights	11331.153	per hour	\$5.50	\$5.00	\$0.50	\$5.50

Morawa Community Gym

Swipe card deposit – applies to all gym access cards issued (Refundable)	40609	each	\$30.00	\$30.00	\$0.00	\$30.00
24 Hour membership	11373.153	each	\$8.00	\$8.18	\$0.82	\$9.00
1 Month membership	11373.153	each	\$40.00	\$40.00	\$4.00	\$44.00
3 Month membership	11373.153	each	\$114.00	\$105.45	\$10.55	\$116.00
6 Month membership	11373.153	each	\$216.00	\$198.18	\$19.82	\$218.00
12 Month membership	11373.153	each	\$384.00	\$352.73	\$35.27	\$388.00

Schedule 12 - Transport

Aerodrome

Commercial Landing Permit - Annual Fee	12632.156	each	\$0.00	\$200.00	\$20.00	\$220.00
Landing Fee (Non-Permit) - per landing	12632.156	each	\$0.00	\$5.00	\$0.50	\$5.50

Schedule 13 – Economic Services

General

Sale of maps A3 laminated / copied	13230.156	each	\$11.00	\$11.00	\$0.00	\$11.00
Sale of maps A4 laminated / copied	13230.156	each	\$6.00	\$6.00	\$0.00	\$6.00

Name	GL	Unit	Year 23/24	Year 24/25		
			Fee (incl. GST)	Fee (excl. GST)	GST	Fee (incl. GST)

Sale of Water

Swipe card deposit – applies to all standpipe access cards issued (Refundable if card returned in good condition)	40620	each	\$50.00	\$50.00	\$0.00	\$50.00
Sale of water (per Kilolitre)	13630.156	per kl	\$10.00	\$10.25	\$0.00	\$10.25

Caravan Park Fees

Powered sites	13234.156	each	\$26.00	\$23.64	\$2.36	\$26.00
Unpowered sites	13234.156	each	\$21.00	\$19.09	\$1.91	\$21.00
Use of ablution/showers	13234.156	each	\$6.00	\$5.45	\$0.55	\$6.00
Washing machines & Dryers	13234.156	each	\$6.00	\$5.45	\$0.55	\$6.00

Caravan Park Chalets and Units

Canna Chalet	13231.153	each	\$176.00	\$160.00	\$16.00	\$176.00
Koolanooka Chalet	13232.153	each	\$176.00	\$160.00	\$16.00	\$176.00
Morawa Unit	13342.153	each	\$110.00	\$113.64	\$11.36	\$125.00
Gutha Unit	13343.153	each	\$110.00	\$113.64	\$11.36	\$125.00
Merkanooka Unit	13344.153	each	\$110.00	\$113.64	\$11.36	\$125.00
Pintharuka Unit	13345.153	each	\$110.00	\$113.64	\$11.36	\$125.00
Cleaning surcharge if patron has a pet in the chalets or units or additional cleaning required	13345.153	each	\$200.00	\$181.82	\$18.18	\$200.00
Replacement cost of items removed from the chalets or units	13236.541	each	Cost Recovery			
Cancellation Fee – Less than 48hrs Notice	13236.541		100% of charge			

Extractive Industries

Initial licence application		each	\$1,765.00	\$1,765.00	\$0.00	\$1,765.00
Renewable annual fee (< hectare)		each	\$1,140.00	\$1,140.00	\$114.00	\$1,254.00
Renewable annual fee (> hectare)		each	\$1,765.00	\$1,765.00	\$0.00	\$1,765.00

Name	GL	Unit	Year 23/24	Year 24/25		
			Fee (incl. GST)	Fee (excl. GST)	GST	Fee (incl. GST)

Town Planning

Planning Consent for Development

Item 1. Determining a development application (other than extractive industries) where the development has not commenced or been carried out and the estimated cost of the development is:

Not more than \$50,000	10630	application	\$147.00	\$147.00	\$0.00	\$147.00
\$50,000 – \$500,000	10630	application	Fee equal to 0.32% of the estimated cost of development			
\$500,001 – \$2,500,000	10630	application	Fee equal to\$1,700 plus 0.257% for every \$1 in excess of \$500,000			
\$2,500,001 – \$5,000,000	10630	application	Fee equal to\$7,161 plus 0.206% for every \$1 in excess of \$2,500,000			
\$5,000,001 – \$21,500,000	10630	application	Fee equal to\$12,633 plus 0.123% for every \$1 in excess of \$5,000,000			
More than \$21,500,001	10630	application	\$34,196.00	\$34,196.00	\$0.00	\$34,196.00
Item 3. Determining a development application for an extractive industry where the development has not commenced or been carried out	10630	application	\$739.00	\$739.00	\$0.00	\$739.00
Item 8. Determining an initial application for approval of a home based business (including cottage industry) where the business has not commenced operating	10630	application	\$222.00	\$222.00	\$0.00	\$222.00
Item 10. Determining an application for change of use or for alteration or extension or change of a non-conforming use which item 1 does not apply and where the change of use has not commenced	10630	application	\$295.00	\$295.00	\$0.00	\$295.00

Item 2. Determining a development application where works have commenced or been carried out

The fees as set in Item 1 plus, by way of penalty twice that fee	10630	application	POA			
The fees as set in Item 3 Extractive Industry plus, by way of penalty twice that fee	10630	application	\$1,478.00	\$1,478.00	\$0.00	\$1,478.00
The fees as set in Item 8 Home Based Business plus, by way of penalty twice that fee	10630	performance criteria	\$444.00	\$444.00	\$0.00	\$444.00
The fees as set in Item 10 plus, by way of penalty twice that fee	10630	application	\$590.00	\$590.00	\$0.00	\$590.00

Name	GL	Unit	Year 23/24	Year 24/25		
			Fee (incl. GST)	Fee (excl. GST)	GST	Fee (incl. GST)

Planning Consent for Development – Other

Determining an application to amend or cancel development approval (this applies where a determination has already been given by Council or where amended plans are submitted and not requested by Council)		application	66% of original fee			
Minimum \$73 – Maximum \$295						
Single house – Residential Design Codes per performance criteria or Local Planning Scheme assessment		performance criteria	\$73.00	\$73.00	\$0.00	\$73.00
Minimum \$147 – Maximum \$730						
Demolition where development approval required		approval	\$147.00	\$147.00	\$0.00	\$147.00
Determining an application for renewal of a home based business (including cottage industry) or other development approval		performance criteria	\$73.00	\$73.00	\$0.00	\$73.00
Extension of current development approval		application	\$150.00	\$150.00	\$0.00	\$150.00
Providing a subdivision clearance for not more than 5 lots. Item 5		lot	\$73.00	\$73.00	\$0.00	\$73.00
Providing a subdivision clearance for more than 5 lots but not more than 195 lots		lot	\$35.00	\$35.00	\$0.00	\$35.00
First 5 lots at item 5 then \$35 per lot						
Providing a subdivision clearance for more than 195 lots		lot	\$35.00	\$35.00	\$0.00	\$35.00
First 5 lots at item 5 then \$35 per lot to a maximum of \$7,393						
Basic Scheme Amendment		amendment	\$2,420.00	\$2,420.00	\$0.00	\$2,420.00
Standard Scheme Amendment (50% refundable if not advertised)		amendment	\$4,840.00	\$4,840.00	\$0.00	\$4,840.00
Complex Scheme Amendment (50% refundable if not advertised)		amendment	\$9,680.00	\$9,680.00	\$0.00	\$9,680.00
Structure Plan		plan	\$7,500.00	\$7,500.00	\$0.00	\$7,500.00
Modifications to structure plan once approval given		plan	\$2,500.00	\$2,500.00	\$0.00	\$2,500.00
Local Development Plan (other than subdivision condition)		plan	\$840.00	\$840.00	\$0.00	\$840.00
Modifications to land development plan once approval given		plan	\$280.00	\$280.00	\$0.00	\$280.00
Issue of zoning certificate		certificate	\$73.00	\$73.00	\$0.00	\$73.00
Issue of Section 40 certificate or similar		certificate	\$100.00	\$100.00	\$0.00	\$100.00
Issue of written planning advice		letter	\$73.00	\$73.00	\$0.00	\$73.00
Road / R.O.W / P.A.W. application for closure		application	\$840.00	\$840.00	\$0.00	\$840.00
Advertising on site signage		sign	Cost Recovery			
Advertising in newspaper		advert	Cost Recovery			

Name	GL	Unit	Year 23/24	Year 24/25		
			Fee (incl. GST)	Fee (excl. GST)	GST	Fee (incl. GST)

Planning Consent for Development – Other [continued]

Digital copy of planning document (CD)		document	\$33.00	\$33.00	\$0.00	\$33.00
Per-Strata inspection		inspection	\$451.00	\$451.00	\$0.00	\$451.00
Planning assessment		assessment	\$174.00	\$174.00	\$0.00	\$174.00
S58/60 Motor Vehicle Repairs application (in accordance with Regs – Planning advice)		application	\$150.00	\$150.00	\$0.00	\$150.00
S40 Certificate application (Liquor Control Act 1988)		application	\$160.00	\$160.00	\$0.00	\$160.00

Development Assessment Panel (DAP) Application Fees

Where the estimated cost of development is:

Not less than \$2 million and less than \$7 million		application	\$5,815.00	\$5,815.00	\$0.00	\$5,815.00
Not less than \$7 million and less than \$10 million		application	\$8,977.00	\$8,977.00	\$0.00	\$8,977.00
Not less than \$10 million and less than \$12.5 million		application	\$9,767.00	\$9,767.00	\$0.00	\$9,767.00
Not less than \$12.5 million and less than \$15 million		application	\$10,045.00	\$10,045.00	\$0.00	\$10,045.00
Not less than \$15 million and less than \$17.5 million		application	\$10,324.00	\$10,324.00	\$0.00	\$10,324.00
\$20 million or more		application	\$10,883.00	\$10,883.00	\$0.00	\$10,883.00
Amending or cancelling Development Assessment Panel Development (r17)		application	\$249.00	\$249.00	\$0.00	\$249.00

Building

Building Construction Industry Training Fund (BCITF)

Building Construction Industry Training Fund (BCITF)	13330.156	each	% on estimated current value of works over \$20,000			
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Building Services Levy (BSL)

The Building Services Levy is payable to the Local Government when the application is made. Under \$45,000 is actual dollar amount listed, over \$45,000 is the percentage amount listed.

Building Permit application		application	0.137% of the estimated value of the building works, but not less than \$61.65			
Demolition Permit application		application	0.137% of the estimated value of the building works, but not less than \$61.65			
Occupancy Permit for approved building work		application	\$61.65	\$61.65	\$0.00	\$61.65
Building approval certificate for approved building work		application	\$61.65	\$61.65	\$0.00	\$61.65

Name	GL	Unit	Year 23/24	Year 24/25		
			Fee (incl. GST)	Fee (excl. GST)	GST	Fee (incl. GST)

Building Services Levy (BSL) [continued]

Occupancy permit for unauthorised building work		application	0.274% of the estimated value of the building works, but not less than \$123.30 Min. Fee excl. GST: \$123.30
Building approval certificate for unauthorised building work		application	0.274% of the estimated value of the building works, but not less than \$123.30 Min. Fee excl. GST: \$123.30

Division 1 – Application for Building Permits and Demolition Permits

Certified Application for a Building Permit

For building work for a Class 1 or Class 10 building or incidental structure		application	0.19% of the estimated value of the building works, but not less than \$110.00 Min. Fee excl. GST: \$110.00
For building work for a Class 2 and including Class 9 building or incidental structure		application	0.09% of the estimated value of the building work, but not less than \$110.00 Min. Fee excl. GST: \$110.00

Uncertified Application for a Building Permit

Uncertified Application for a Building Permit		application	0.32% of the estimated value of the building work, but not less than \$110.00 Min. Fee excl. GST: \$110.00
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Application for a Demolition Permit

For demolition work in respect of a Class 1 or Class 10 building or incidental structure		application	\$110.00	\$110.00	\$0.00	\$110.00
For demolition work in respect of a Class 2 and including Class 9 building or incidental structure per storey		application / storey	\$110.00	\$110.00	\$0.00	\$110.00
Application to extend the time during which a building or demolition permit has effect		application	\$110.00	\$110.00	\$0.00	\$110.00

Name	GL	Unit	Year 23/24	Year 24/25		
			Fee (incl. GST)	Fee (excl. GST)	GST	Fee (incl. GST)

Division 2 – Application for Occupancy Permits and Building Approval Certificates

Application for an occupancy permit for a completed building		application	\$110.00	\$110.00	\$0.00	\$110.00
Application for a temporary occupancy permit for a incomplete building		application	\$110.00	\$110.00	\$0.00	\$110.00
Application for modification of an occupancy permit for additional use of a building on a temporary basis		application	\$110.00	\$110.00	\$0.00	\$110.00
Application for a replacement occupancy permit for a permanent change of the building's use classification		application	\$110.00	\$110.00	\$0.00	\$110.00
Application for an occupancy permit or building approval certificate for registration of start scheme plan or re-subdivision		application / strata unit	\$11.60 per strata unit covered by the application but not less than \$110.00 Min. Fee excl. GST: \$110.00			
Application for an occupancy permit for a building in respect of which unauthorised work has been done		application	0.18% of the estimated value of the unauthorised work as determined by the permit authority, but not less than \$110.00 Min. Fee excl. GST: \$110.00			
Application for a building approval certificate for a building in respect of which unauthorised work has been done		application	0.38% of the estimated value of the unauthorised work as determined by the permit authority, but not less than \$110.00 Min. Fee excl. GST: \$110.00			
Application to replace an occupancy permit for an existing building		application	\$110.00	\$110.00	\$0.00	\$110.00
Application for a building approval certificate for an existing building where unauthorised work has not been done		application	\$110.00	\$110.00	\$0.00	\$110.00
Application to extend the time during which an occupancy permit or building approval certificate has effect		application	\$110.00	\$110.00	\$0.00	\$110.00
Inspection of a pool enclosure		inspection	\$58.45	\$58.45	\$0.00	\$58.45

Schedule 14 – Other Property and Services

Plant Hire Rates (per hour) – includes operator

Plant hire rates will incur a 50% surcharge for non-standard and after hours (7am – 4pm) hire. All other items are only to be hired out at the discretion of the CEO and/or Executive Manager

Grader / free roller	14130.156	hour	\$240.00	\$282.73	\$28.27	\$311.00
Front end loader	14130.156	hour	\$217.00	\$290.00	\$29.00	\$319.00

Name	GL	Unit	Year 23/24	Year 24/25		
			Fee (incl. GST)	Fee (excl. GST)	GST	Fee (incl. GST)

Plant Hire Rates (per hour) – includes operator [continued]

Street sweeper	14130.156	hour	\$246.00	\$298.18	\$29.82	\$328.00
Water truck 25,000 litre	14130.156	hour	\$216.00	\$289.09	\$28.91	\$318.00
Backhoe / loader	14130.156	hour	\$211.00	\$290.00	\$29.00	\$319.00
Truck – tandem axle tipper	14130.156	hour	\$216.00	\$289.09	\$28.91	\$318.00
Truck – tandem axle tipper with trailer	14130.156	hour	\$252.00	\$298.18	\$29.82	\$328.00
Truck – tandem axle tipper with low loader and dolly	14130.156	hour	\$335.00	\$396.36	\$39.64	\$436.00
Multi tyred roller / CAT Vibra roller	14130.156	hour	\$216.00	\$289.09	\$28.91	\$318.00
Tractor	14130.156	hour	\$360.00	\$425.45	\$42.55	\$468.00
Tractor with road broom	14130.156	hour	\$480.00	\$567.27	\$56.73	\$624.00
Tractor with implement (slasher, post hole digger etc)	14130.156	hour	\$480.00	\$567.27	\$56.73	\$624.00
Compressor	14130.156	hour	\$216.00	\$289.09	\$28.91	\$318.00
Skid Steer	14130.156	hour	\$175.00	\$207.27	\$20.73	\$228.00

Material Sales (per cubic metre) – pick up from shire depot

Yellow sand – Pick up	14430.156	cubic metre	\$113.00	\$136.37	\$13.64	\$150.01
Gravel – Pick up	14430.156	cubic metre	\$113.00	\$136.36	\$13.64	\$150.00
Loam – Pick up	14430.156	cubic metre	\$113.00	\$136.36	\$13.64	\$150.00
White sand – Pick up	14430.156	cubic metre	\$113.00	\$136.36	\$13.64	\$150.00
Blue metal – 7mm – Pick up	14430.156	cubic metre	\$128.00	\$150.91	\$15.09	\$166.00
Blue metal – 10mm – Pick Up	14430.156	cubic metre	\$125.00	\$150.00	\$15.00	\$165.00
Cracker dust – Pick up	14430.156	cubic metre	\$113.00	\$136.36	\$13.64	\$150.00

Material Sales (per cubic metre) – delivered in town

For deliveries to places other than in town, the materials priced as at the depot plus private works rates for delivery

Yellow sand – Delivered	14430.156	cubic metre	\$156.00	\$198.18	\$19.82	\$218.00
Gravel – Delivered	14430.156	cubic metre	\$156.00	\$198.18	\$19.82	\$218.00
Loam – Delivered	14430.156	cubic metre	\$156.00	\$198.18	\$19.82	\$218.00
White sand – Delivered	14430.156	cubic metre	\$156.00	\$198.18	\$19.82	\$218.00

continued on next page ...

Name	GL	Unit	Year 23/24	Year 24/25		
			Fee (incl. GST)	Fee (excl. GST)	GST	Fee (incl. GST)

Material Sales (per cubic metre) – delivered in town [continued]

Blue metal – 7mm – Delivered	14430.156	cubic metre	\$172.00	\$220.00	\$22.00	\$242.00
Blue metal – 10mm – Delivered	14430.156	cubic metre	\$168.00	\$216.36	\$21.64	\$238.00
Cracker dust – Delivered	14430.156	cubic metre	\$156.00	\$198.18	\$19.82	\$218.00