



SHIRE OF MORAWA

ANNUAL BUDGET 2023-2024

INCLUDES SCHEDULE OF FEES AND
CHARGES
2023-2024



Shire of Morawa

Annual Budget 2023-2024

Introduction



As the Chief Executive Officer of the Shire of Morawa I have pleasure in presenting the Budget for the 2023-2024 financial year.

The 2023-2024 Shire of Morawa Budget has been prepared considering items identified throughout the year and strategic actions generated through the Corporate Business Plan, Strategic Community Plan, Forward Capital Works Program, Asset Management Plans, Workforce Plan, and other strategic planning documents.

Economic Consideration

The economic environment in WA is extremely challenging for us all. Our economy is on track to record below-trend growth of 1% in 2023-2024 and 1.75% in 2024-2025 as commodity prices are expected to ease, Government stimulus comes to an end, and households rein in spending in response to interest rate rises and the higher cost of living.

Supply chain constraints and shortages of labour are creating considerable uncertainty and are adding to costs faced by households, businesses and Government, and denting confidence. Rising costs are affecting the world economy and Local Government is not immune. With the WA annual inflation rate currently sitting at 4.9% a reduction on the previous year it appears that there is a slowdown in inflation which can be seen with the RBA not increasing the interest rates at its August 2023 meeting.

The construction sector has been particularly hard hit by supply constraints for key materials as well as labour shortages, at a time where COVID-19 related stimulus spending has meant that activity has ramped up. Another major factor has been the substantial increases in fuel prices over the last 12 months, this has significant flow on effects for the Shire's Road works given significant travel distances.

On top of this the labour market has tightened significantly with WA's unemployment rate at an all-time low.

All these economic factors have a significant impact on the Shire's budgeting and given uncertainty and increasing costs, contingency amounts have been built into projects to allow for some further cost escalations, but these have been kept as low as possible to not overinflate expected expenditure.

The Shire has received reimbursement from the State Government and insurers for Cyclone response works. These Cyclone recovery activities continue to play a role in the budget with 2023-2024 as we continue to repair Shire properties that had been damaged and were unable to be repaired during 2022-2023, expenditure expected to be close to \$175,000.

Rates

Rates continue to be the Shire's primary source of income in combination with State and Federal grants. This year's Budget incorporates a 4.5% increase to the rate in the dollar for GRV properties, a decrease in the rate in the dollar for UV Rural properties of 7% due to another year of significant increases to property values, and a 0% increase to the rate in the dollar of UV Mining.

For the second year in a row the annual revaluation by the State's Valuer General for the Shire's Unimproved Value (UV) properties has resulted in a significant escalation in property values across the Shire's rural properties. Overall the Shire has seen a 50% increase to UV property values over the last two years, this is somewhat unprecedented and reflects the strong market for agricultural land.

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 Shire's Gross Rental Value (GRV) properties are scheduled for revaluation in 2024.

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

Future Planning

The Shire has completed significant community engagement and plans in the 2022-2023 Financial Year. These being:

- Strategic Community Plan 2022-2032
- Tourism Plan
- Arts and Culture Plan
- Workforce Plan
- ICT Plan
- Strategic Resource Plan (long term financial plan)
- Corporate Business Plan 2023-2033
- Risk Management Framework

As well as these plans the Shire is committed to maintain a future focus with concept design and planning scheduled for:

- Evaside Road
- Winfield Street Drainage
- Caravan Park
- Townsite Greening
- Solomon Terrace
- Critical Assets including roads, sewerage, and landfill.

Having one eye on the future will allow the Shire to take advantage of opportunities as they arise and plan for a more sustainable financial future.



Major Projects

The following major projects are included in the 2023-2024 Budget:

	Cost	Grant Funding	Council Funding
Buildings & Recreation			
Electric Vehicle Charging Station	\$50,000	\$19,000	\$31,000
Shire Admin Building Roof Repairs	\$100,000		\$100,000
Town Hall Storage Unit and Landscaping	\$221,430	\$221,430	NIL



Plans to replace the recreation centre roof have been accelerated with the availability of Cyclone Seroja Recovery Resilience funding. The roof is nearing 40 years of age and water ingress is threatening to cause internal corrosion and damage to the basketball court floor. The replacement will allow the centre to become an evacuation hub in case of future cyclonic events.

Recreation Centre Roof Replacement	\$700,000	\$500,000	\$200,000
Playground Equipment at Wildflower Park	\$12,318		\$12,318
Caravan Park – Disabled Ablutions	\$152,357	\$146,470	\$5,887

The Shire is utilizing Federal Government funding to refresh the entrance to the Cemetery. Sealing the entrance road and carpark, adding kerbing, and landscaping the entrance.



Netball Courts Shed Replacement (Remainder of loan funds from 20-21)	\$101,640		\$101,640
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Cemetery entrance and landscaping	\$96,857	\$96,857	NIL
Main Street Lighting Upgrade	\$110,000		\$110,000
	Cost	Grant Funding	Council Funding
Roads, Footpaths, Plant & Sewerage			
Sewerage Renewals	\$30,000		\$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	\$100,000	\$100,000	NIL
Collins Road	\$100,000	\$100,000	NIL
Gutha West Road	\$100,000	\$100,000	NIL
Morawa South Road – Freight Network (funding dependant)	\$1,000,000	\$1,000,000	NIL
Granville Street Footpath	\$74,650	\$37,325	\$37,325
General Rural Road Maintenance	\$675,000		\$675,000
Vermin Proof Fencing – Aerodrome	\$163,356	\$81,678	\$81,678
Plant Replacement Program (Trucks & Light Vehicles)	\$510,000		\$510,000

Conclusion

This year's budget provides a commitment to maintaining service standards to meet community expectations, whilst setting one eye on the future vision and aspirations as laid out in the new strategic community plan.

The new corporate business plan placed road maintenance and renewal, critical asset renewal, and staff retention and attraction, as key focus areas allowing for consistent operations and providing the foundations for future growth. This will allow for strategic deliverables and efficiency gains to be achieved. The 2023-2024 budget sets clear projects and deliverables in motion whilst ensuring the Shire has revenue and sustainability during these difficult economic times.

SCOTT WILDGOOSE
CHIEF EXECUTIVE OFFICER

SHIRE OF MORAWA
ANNUAL BUDGET
FOR THE YEAR ENDED 30 JUNE 2024
LOCAL GOVERNMENT ACT 1995

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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 2024

	NOTE	2023/24 Budget	2022/23 Actual	2022/23 Budget
Revenue		\$	\$	\$
Rates	2(a)	2,898,143	2,564,344	2,556,796
Grants, subsidies and contributions	11(b)	1,271,451	3,416,460	1,795,291
Fees and charges	15	993,020	944,943	918,363
Interest revenue	12(a)	139,020	137,747	63,564
Other revenue	12(b)	427,425	702,651	571,425
		5,729,059	7,766,145	5,905,439
Expenses				
Employee costs		(2,103,390)	(1,944,386)	(2,122,849)
Materials and contracts		(3,053,569)	(2,396,255)	(2,386,532)
Utility charges		(385,053)	(389,163)	(377,375)
Depreciation	6	(2,150,541)	(1,806,162)	(1,582,699)
Finance costs	12(d)	(15,353)	(13,563)	(16,757)
Insurance		(260,440)	(244,154)	(243,898)
Other expenditure		(422,264)	(472,191)	(476,318)
		(8,390,610)	(7,265,874)	(7,206,428)
		(2,661,551)	500,271	(1,300,989)
Capital grants, subsidies and contributions	11(b)	3,489,854	1,190,411	2,083,602
Profit on asset disposals	5	10,427	37,873	30,126
Loss on asset disposals		0	0	(42,671)
		3,500,281	1,228,284	2,071,057
Net result for the period		838,730	1,728,555	770,068
Other comprehensive income				
Total other comprehensive income for the period		0	0	0
Total comprehensive income for the period		838,730	1,728,555	770,068

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 2024

	NOTE	2023/24 Budget	2022/23 Actual	2022/23 Budget
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Rates		\$ 2,978,143	\$ 2,663,429	\$ 2,551,128
Grants, subsidies and contributions		1,121,451	3,445,544	1,852,491
Fees and charges		993,020	944,943	915,031
Interest revenue		139,020	137,747	63,564
Other revenue		427,425	713,788	523,225
		5,659,059	7,905,451	5,905,439
Payments				
Employee costs		(1,853,390)	(1,926,510)	(2,131,849)
Materials and contracts		(3,033,569)	(2,609,243)	(2,239,096)
Utility charges		(385,053)	(389,163)	(437,311)
Finance costs		(14,153)	(14,970)	(16,757)
Insurance		(260,440)	(244,154)	(244,498)
Other expenditure		(422,264)	(472,191)	(458,718)
		(5,968,869)	(5,656,231)	(5,528,229)
Net cash provided by (used in) operating activities	4	(309,810)	2,249,220	377,210
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for purchase of property, plant & equipment	5(a)	(1,781,787)	(1,270,753)	(1,774,867)
Payments for construction of infrastructure	5(b)	(3,438,821)	(2,011,061)	(2,529,370)
Capital grants, subsidies and contributions		3,489,854	1,190,411	2,083,602
Proceeds from sale of property, plant and equipment	5(a)	73,000	192,200	178,200
Net cash provided by (used in) investing activities		(1,657,754)	(1,899,203)	(2,042,435)
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings	7(a)	(28,156)	(27,355)	(27,355)
Payments for principal portion of lease liabilities	8	0	(28,922)	(28,922)
Net cash provided by (used in) financing activities		(28,156)	(56,277)	(56,277)
Net increase (decrease) in cash held		(1,995,720)	293,740	(1,721,502)
Cash at beginning of year		9,437,028	9,143,287	9,143,548
Cash and cash equivalents at the end of the year	3	7,441,308	9,437,027	7,422,046

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 2024

		2023/24	2022/23	2022/23
	NOTE	Budget	Actual	Budget
OPERATING ACTIVITIES				
Revenue from operating activities				
General rates	2(a)	\$ 2,889,437	\$ 2,567,296	\$ 2,551,128
Rates excluding general rates	2(a)	8,706	1,113	6,668
Grants, subsidies and contributions	11(b)	1,271,451	3,412,395	1,845,823
Fees and charges	15	993,020	944,943	915,031
Interest revenue	12(a)	139,020	137,747	63,564
Other revenue	12(b)	427,425	702,651	523,225
Profit on asset disposals	5	10,427	37,873	30,126
		5,739,486	7,804,018	5,935,565
Expenditure from operating activities				
Employee costs		(2,103,390)	(1,944,386)	(2,131,849)
Materials and contracts		(3,053,569)	(2,396,256)	(2,334,594)
Utility charges		(385,053)	(389,163)	(437,311)
Depreciation	6	(2,150,541)	(1,806,162)	(1,582,699)
Finance costs	12(d)	(15,353)	(13,563)	(16,757)
Insurance		(260,440)	(244,154)	(244,498)
Other expenditure		(422,264)	(472,191)	(458,718)
Loss on asset disposals	5	0	0	(42,671)
		(8,390,610)	(7,265,875)	(7,249,097)
Non-cash amounts excluded from operating activities	3(b)	2,143,914	1,772,066	1,601,191
Amount attributable to operating activities		(507,210)	2,310,209	287,659
INVESTING ACTIVITIES				
Inflows from investing activities				
Capital grants, subsidies and contributions		3,489,854	1,190,411	2,083,602
Proceeds from disposal of assets		73,000	192,200	178,200
		3,562,854	1,382,611	2,261,802
Outflows from investing activities				
Payments for property, plant and equipment	5(a)	(1,781,787)	(1,270,752)	(1,774,867)
Payments for construction of infrastructure	5(a)	(3,438,821)	(2,011,061)	(2,529,370)
		(5,220,608)	(3,281,813)	(4,304,237)
Amount attributable to investing activities		(1,657,754)	(1,899,202)	(2,042,435)
FINANCING ACTIVITIES				
Inflows from financing activities				
Transfers from reserve accounts	9	316,640	350,000	441,640
		316,640	350,000	441,640
Outflows from financing activities				
Repayment of borrowings	7(a)	(28,156)	(27,355)	(27,355)
Payments for principal portion of lease liabilities	8	0	(28,922)	(28,922)
Transfers to reserve accounts	9(a)	(258,520)	(949,253)	(656,564)
		(286,676)	(1,005,530)	(712,841)
Amount attributable to financing activities		29,964	(655,530)	(271,201)
MOVEMENT IN SURPLUS OR DEFICIT				
Surplus or deficit at the start of the financial year		2,135,000	2,379,523	2,025,977
Amount attributable to operating activities		(507,210)	2,310,209	287,659
Amount attributable to investing activities		(1,657,754)	(1,899,202)	(2,042,435)
Amount attributable to financing activities		29,964	(655,530)	(271,201)
Surplus or deficit at the end of the financial year	3(a)	0	2,135,000	0

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

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

1(a) BASIS OF PREPARATION

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

Local Government Act 1995 requirements

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

The *Local Government (Financial Management) Regulations 1996* specify that vested land is a right-of-use asset to be measured at cost, and is considered a zero cost concessionary lease. All right-of-use assets under zero cost concessionary leases are measured at zero cost rather than at fair value, except for vested improvements on concessionary land leases such as roads, buildings or other infrastructure which continue to be reported at fair value, as opposed to the vested land which is measured at zero cost. The measurement of vested improvements at fair value is a departure from AASB 16 which would have required the Shire of Morawa 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 4 to the annual budget.

2022/23 actual balances

Balances shown in this budget as 30 June 2023 Actual are estimates as forecast at the time of preparation of the annual budget and are subject to final adjustments.

Budget comparative figures

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

Comparative figures

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

Rounding off figures

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

Initial application of accounting standards

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

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

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

New accounting standards for application in future years

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

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

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

Judgements, estimates and assumptions

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

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

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

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

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

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

REVENUES

RATES

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

GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

REVENUE FROM CONTRACTS WITH CUSTOMERS

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

FEES AND CHARGES

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

INTEREST EARNINGS

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

OTHER REVENUE / INCOME

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

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.

UTILITIES (GAS, ELECTRICITY, WATER)

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

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

INSURANCE

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

LOSS ON ASSET DISPOSAL

Loss on the disposal of fixed assets.

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation and amortisation expenses raised on all classes of assets.

FINANCE COSTS

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

OTHER EXPENDITURE

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

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

2 RATES AND SERVICE CHARGES

(a) Rating Information

Rate Description	Basis of valuation	Rate in	Number of properties	Rateable value	2023/24 Budgeted rate revenue	2023/24 Budgeted total revenue	2022/23 Actual total revenue	2022/23 Budget total revenue
		\$		\$	\$	\$	\$	\$
(i) General rates								
GRV - Residential/Commercial	Gross Rental Valuations	0.088342	268	2,799,272	247,293	247,293	236,645	236,645
UV Rural	Unimproved Valuations	0.022728	209	105,039,500	2,387,338	2,387,338	2,088,362	2,088,313
UV Mining	Unimproved Valuations	0.301974	30	873,066	263,643	263,643	249,906	231,376
Total general rates			507	108,711,838	2,898,274	2,898,274	2,574,913	2,556,334
		Minimum						
(ii) Minimum payment		\$						
GRV - Residential/Commercial	Gross Rental Valuations	339	46	27,993	15,594	15,594	14,927	14,927
UV Rural	Unimproved Valuations	339	7	47,900	2,373	2,373	2,920	2,920
UV Mining	Unimproved Valuations	683	12	13,674	8,196	8,196	6,147	6,147
Total minimum payments			65	89,567	26,163	26,163	23,994	23,994
Total general rates and minimum payments			572	108,801,405	2,924,437	2,924,437	2,598,907	2,580,328
Total ex-gratia rates			0	0	10,206	10,206	9,766	6,668
					2,934,643	2,934,643	2,608,673	2,586,996
Discounts (Refer note 2(g))						(35,000)	(31,610)	(29,200)
Waivers or Concessions (Refer note 2(h))						(1,500)	(8,654)	(1,000)
Total rates					2,934,643	2,898,143	2,568,409	2,556,796

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

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

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

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	30/09/2023			5.50%
Option 2				
First instalment	30/09/2023		5.50%	5.50%
Second instalment	1/12/2023	6.00	5.50%	5.50%
Third instalment	16/02/2024	6.00	5.50%	5.50%
Fourth instalment	19/04/2024	6.00	5.50%	5.50%

	2023/24 Budget revenue	2022/23 Actual revenue	2022/23 Budget revenue
	\$	\$	\$
Instalment plan admin charge revenue	1,500	1,185	1,000
Instalment plan interest earned	4,500	4,215	4,000
Unpaid rates and service charge interest earned	28,000	29,405	28,000
	34,000	34,805	33,000

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

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: <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 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 <ul style="list-style-type: none"> - Improved Values - Commercial Enterprises - Unimproved Values within the townsite of Morawa 	To be the base rate for townsite 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 2024**

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: - 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 - 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 2024**

2 RATES AND SERVICE CHARGES (CONTINUED)

(e) Specified Area Rate

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

(f) Service Charges

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

(g) Early payment discounts

Rate, fee or charge to which discount is granted	Type	Discount %	Discount (\$)	2023/24 Budget	2022/23 Actual	2022/23 Budget	Circumstances in which discount is granted
General Rates		1.5%		\$ 35,000	\$ 31,610	\$ 29,200	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.
				35,000	31,610	29,200	

(h) Waivers or concessions

Rate, fee or charge to which the waiver or concession is granted	Type	Waiver/Concession	Discount %	Discount (\$)	2023/24 Budget	2022/23 Actual	2022/23 Budget	Circumstances in which the waiver or concession is granted	Objects and reasons of the waiver or concession
Sewerage Charges	Fee and charge	Concession		2,152	\$ 2,152	\$ 1,030	\$ 1,030	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	8,654	1,000		
					3,652	9,684	2,030		

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

3 NET CURRENT ASSETS

(a) Composition of estimated net current assets

Current assets

Cash and cash equivalents
 Receivables
 Inventories
 Other assets

Less: current liabilities

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

Net current assets

Less: Total adjustments to net current assets

Net current assets used in the Statement of Financial Activity

Note	2023/24 Budget 30 June 2024	2022/23 Actual 30 June 2023	2022/23 Budget 30 June 2023
	\$	\$	\$
4	7,441,308	9,437,028	7,422,046
	394,007	474,007	551,853
	23,965	20,965	13,879
	(2,922)	(2,922)	0
	7,856,358	9,929,078	7,987,778
	(695,576)	(421,376)	(1,157,094)
	(378,111)	(528,111)	(403,582)
8	0	0	(28,922)
7	0	(28,156)	(27,355)
	(357,043)	(357,043)	(325,811)
	(1,430,730)	(1,334,686)	(1,942,764)
	6,425,628	8,594,392	6,045,014
3(c)	(6,425,628)	(6,459,392)	(6,045,014)
	0	2,135,000	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	2023/24 Budget 30 June 2024	2022/23 Actual 30 June 2023	2022/23 Budget 30 June 2023
	\$	\$	\$
5	(10,427)	(37,873)	(30,126)
5	0	0	42,671
6	2,150,541	1,806,162	1,582,699
	3,800	3,777	5,947
	2,143,914	1,772,066	1,601,191

(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 lease liabilities
 - Current portion of employee benefit provisions held in reserve

Total adjustments to net current assets

9	(6,669,100)	(6,727,220)	(6,343,152)
	0	28,156	27,355
	0	0	28,922
	243,472	239,672	241,861
	(6,425,628)	(6,459,392)	(6,045,014)

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

3(d) NET CURRENT ASSETS (CONTINUED)

MATERIAL ACCOUNTING POLICIES

CURRENT AND NON-CURRENT CLASSIFICATION

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

TRADE AND OTHER PAYABLES

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

PREPAID RATES

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

INVENTORIES

General

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

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

Superannuation

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

LAND HELD FOR RESALE

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

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

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

GOODS AND SERVICES TAX (GST)

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

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

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

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 2024

4 RECONCILIATION OF CASH

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

	Note	2023/24 Budget	2022/23 Actual	2022/23 Budget
Cash at bank and on hand		\$ 7,441,308	\$ 9,437,028	\$ 7,422,046
Total cash and cash equivalents		7,441,308	9,437,028	7,422,046
Held as				
- Unrestricted cash and cash equivalents	4	394,097	2,080,057	890,236
- Restricted cash and cash equivalents	4	7,047,211	7,356,971	6,531,810
		7,441,308	9,437,028	7,422,046
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		7,047,211	7,356,971	6,746,734
		7,047,211	7,356,971	6,746,734
The assets are restricted as a result of the specified purposes associated with the liabilities below:				
Financially backed reserves	9	6,669,100	6,727,220	6,343,152
Unspent borrowings	7(c)	0	101,640	0
Unspent capital grants, subsidies and contribution liabilities		378,111	528,111	403,582
		7,047,211	7,356,971	6,746,734
Reconciliation of net cash provided by operating activities to net result				
Net result		838,730	1,728,555	770,068
Depreciation	6	2,150,541	1,806,162	1,582,699
(Profit)/loss on sale of asset	5	(10,427)	(37,873)	12,545
(Increase)/decrease in receivables		80,000	139,306	95,500
(Increase)/decrease in inventories		(3,000)	0	
(Increase)/decrease in other assets		0	100,978	
Increase/(decrease) in payables		274,200	(297,497)	
Increase/(decrease) in contract liabilities		(150,000)	0	
Capital grants, subsidies and contributions		(3,489,854)	(1,190,411)	(2,083,602)
Net cash from operating activities		(309,810)	2,249,220	377,210

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 2024

5 FIXED ASSETS

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

	2023/24 Budget Additions	2023/24 Budget Disposals - Net Book Value	2023/24 Budget Disposals - Sale Proceeds	2023/24 Budget Disposals - Profit or Loss	2022/23 Actual Additions	2022/23 Disposals - Net Book Value	2022/23 Actual Disposals - Sale Proceeds	2022/23 Actual Disposals - Profit or Loss	2022/23 Budget Additions	2022/23 Budget Disposals - Net Book Value	2022/23 Budget Disposals - Sale Proceeds	2022/23 Budget Disposals - Profit or Loss
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
(a) Property, Plant and Equipment												
Buildings - non-specialised	70,000	0	0	0	176,930	0	0	0	70,000	0	0	0
Buildings - specialised	1,201,787	0	0	0	202,393	0	0	0	800,000	0	0	0
Furniture and equipment	0	0	0	0	50,000	0	0	0	0	0	0	0
Plant and equipment	510,000	62,573	73,000	10,427	841,430	154,327	192,200	37,873	904,867	190,745	178,200	(12,545)
Total	1,781,787	62,573	73,000	10,427	1,270,753	154,327	192,200	37,873	1,774,867	190,745	178,200	(12,545)
(b) Infrastructure												
Infrastructure - roads	2,720,000	0	0	0	1,385,197	0	0	0	1,682,000	0	0	0
Infrastructure - footpaths	74,650	0	0	0	122,007	0	0	0	126,520	0	0	0
Infrastructure - drainage	30,000	0	0	0	4,800	0	0	0	0	0	0	0
Infrastructure - sewerage supply	30,000	0	0	0	21,603	0	0	0	60,000	0	0	0
Infrastructure - parks and ovals	201,640	0	0	0	17,799	0	0	0	131,640	0	0	0
Other infrastructure	206,857	0	0	0	385,000	0	0	0	275,854	0	0	0
Other infrastructure - Aerodrome	163,356	0	0	0	243	0	0	0	163,356	0	0	0
Other infrastructure- Playgrounds	12,318	0	0	0	74,412	0	0	0	90,000	0	0	0
Total	3,438,821	0	0	0	2,011,061	0	0	0	2,529,370	0	0	0
Total	5,220,608	62,573	73,000	10,427	3,281,814	154,327	192,200	37,873	4,304,237	190,745	178,200	(12,545)

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 2024**

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
Right of use - plant and equipment

By Program

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

2023/24 Budget	2022/23 Actual	2022/23 Budget
\$	\$	\$
86,841	106,284	84,971
210,924	301,954	238,765
5,800	5,766	5,657
294,111	309,307	197,243
1,230,504	785,514	791,687
18,594	17,496	16,689
36,000	35,589	37,852
34,000	29,710	27,112
191,237	144,288	125,361
16,030	10,610	10,679
9,700	9,115	8,220
16,800	16,710	15,498
0	33,819	22,965
2,150,541	1,806,162	1,582,699
20,941	19,733	19,013
21,000	21,051	16,731
12,836	15,485	12,762
77,000	76,959	54,035
52,200	51,523	48,978
292,288	356,370	284,912
1,312,620	844,965	837,365
112,309	118,063	103,716
249,347	302,013	205,187
2,150,541	1,806,162	1,582,699

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
Right of use - plant and equipment	Based on the remaining lease

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

7 BORROWINGS

(a) Borrowing repayments

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

Purpose	Loan Number	Institution	Interest Rate	Budget Principal 01-Jul-23	2023/24 Budget Principal Repayments	Budget Principal outstanding 30 June 2024	2023/24 Budget Interest Repayments	Actual Principal 01-Jul-22	2022/23 Actual Principal Repayments	Actual Principal outstanding 2022-2023	2022/23 Actual Interest Repayments	Budget Principal 01-Jul-22	2022/23 Budget Principal Repayments	Budget Principal outstanding 30-Jun-23	2022/23 Budget Interest Repayments
24 Harley Street	136	WATC	3.9%	\$ 249,285	\$ (15,789)	\$ 233,496	\$ (11,443)	\$ 264,471	\$ (15,186)	\$ 249,285	\$ (10,864)	\$ 264,471	\$ (15,186)	\$ 249,285	\$ (12,046)
Netball Courts Redevelopment	139	WATC	2.1%	169,944	(12,367)	157,577	(3,910)	182,113	(12,169)	169,944	(2,615)	182,113	(12,169)	169,944	(4,509)
				419,229	(28,156)	391,073	(15,353)	446,584	(27,355)	419,229	(13,479)	446,584	(27,355)	419,229	(16,555)

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 2024

7 BORROWINGS

(b) New borrowings - 2023/24

The Shire does not intend to undertake any new borrowings for the year ended 30th June 2024

(c) Unspent borrowings

Loan Details	Purpose of the loan	Year loan taken	Amount b/fwd.	Amount used 2023/24 Budget	New loans unspent at 30 June 2023	Amount as at 30 June 2024
Loan 139	Netball Courts Redevelopment	2020	\$ 101,640	\$ (101,640)	\$ 0	\$ 0
			101,640	(101,640)	0	0

(d) Credit Facilities

	2023/24 Budget	2022/23 Actual	2022/23 Budget
Undrawn borrowing facilities credit standby arrangements	\$	\$	\$
Credit card limit	14,000	14,000	14,000
Credit card balance at balance date	(1,000)	(1,273)	0
Total amount of credit unused	13,000	12,727	14,000
Loan facilities			
Loan facilities in use at balance date	391,073	419,229	419,229
Unused loan facilities at balance date	0	0	0

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 2024**

8 LEASE LIABILITIES

Purpose	Institution	Lease Term	Budget Lease Principal	2023/24 Budget New Leases	2023/24 Budget Lease Principal Repayments	Budget Lease Principal outstanding 30 June 2024	2023/24 Budget Lease Interest Repayments	Actual Principal 01-Jul-22	2022-23 Actual New Leases	2022-23 Actual Lease Principal repayments	Actual Lease Principal outstanding 30-Jun-23	2022/23 Actual Lease Interest repayments	Budget Principal 01-Jul-22	2022-23 Budget New Leases	2022-23 Budget Lease Principal repayments	Budget Lease Principal outstanding 30-Jun-23	2022/23 Budget Lease Interest repayments
			\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Recreation and culture																	
Gymnasium	MAIA Financial	24 months	0	0	0	0	0	28,922		(28,922)	0	(84)	28,922		(28,922)	0	(202)
				0	0	0	0	28,922	0	(28,922)	0	(84)	28,922	0	(28,922)	0	(202)

MATERIAL ACCOUNTING POLICIES

LEASES

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

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

LEASE LIABILITIES

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

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

9 RESERVE ACCOUNTS

(a) Reserve Accounts - Movement

	2023/24 Budget Opening Balance	2023/24 Budget Transfer to	2023/24 Budget Transfer (from)	2023/24 Budget Closing Balance	2022/23 Actual Opening Balance	2022/23 Actual Transfer to	2022/23 Actual Transfer (from)	2022/23 Actual Closing Balance	2022/23 Budget Opening Balance	2022/23 Budget Transfer to	2022/23 Budget Transfer (from)	2022/23 Budget Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by council												
(a) Capital Works Reserve	489,598	56,600		546,198	401,174	88,424		489,598	401,202	101,912	0	503,114
(b) Plant Replacement Reserve	593,653	9,500		603,153	584,297	309,356	(300,000)	593,653	584,330	301,734	(300,000)	586,064
(c) Leave Reserve	239,672	3,800		243,472	235,895	3,777		239,672	235,913	5,948	0	241,861
(d) Sewerage Reserve	388,760	65,200		453,960	323,579	65,181		388,760	323,600	61,125	0	384,725
(e) Unspent Loans Reserve	101,640		(101,640)	0	101,640		0	101,640	101,640	0	(101,640)	0
(f) Community & Economic Development Reserve	1,283,482	19,000		1,302,482	1,264,779	18,703		1,283,482	1,264,840	5,010	0	1,269,850
(g) Future Funds (Principal) Reserve	2,046,263	10,100		2,056,363	2,036,179	10,084		2,046,263	2,036,211	2,049	0	2,038,260
(h) Future Funds (Interest) Reserve	229,992	21,200	(10,000)	241,192	209,080	20,912		229,992	209,099	6,660	(40,000)	175,759
(i) Emergency Response Reserve	261,759	4,200		265,959	247,792	13,967		261,759	247,807	10,813	0	258,620
(j) Aged Care Units 1-4 (JVA) Reserve	72,005	1,200		73,205	70,870	1,135		72,005	70,875	291		71,166
(k) Aged Care Units (Excl.1-4) Reserve	268,675	14,000		282,675	254,599	14,076		268,675	254,606	10,375		264,981
(l) Swimming Pool Reserve	122,561	21,700		144,261	100,945	21,616		122,561	100,952	20,333		121,285
(m) Legal Fees Reserve	36,615	10,420	0	47,035	26,196	10,419		36,615	26,198	10,107		36,305
(n) COVID-19 Emergency Response Reserve	43,149			43,149	93,149	0	(50,000)	43,149	93,157	0		93,157
(o) Jones Lake Road Rehab Reserve	151,688	21,600		173,288	100,085	51,603		151,688	100,089	50,207		150,296
(p) Morawa-Yalgoo Road Maintenance Reserve	147,708		(30,000)	117,708	77,708	70,000		147,708	77,709	70,000		147,709
(q) Insurance Works Reserve	250,000		(175,000)	75,000	0	250,000		250,000	0	0	0	0
	6,727,220	258,520	(316,640)	6,669,100	6,127,967	949,253	(350,000)	6,727,220	6,128,228	656,564	(441,640)	6,343,152

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

9 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 2024

10 REVENUE RECOGNITION

MATERIAL ACCOUNTING POLICIES

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

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/Refunds/Warranties	Determination of transaction price	Allocating transaction price	Measuring obligations for returns	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 2024

11 PROGRAM INFORMATION

(a) Key Terms and Definitions - Reporting Programs

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

OBJECTIVE

ACTIVITIES

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 2024

11 PROGRAM INFORMATION (CONTINUED)

(b) Income and expenses

	2023/24 Budget	2022/23 Actual	2022/23 Budget
Income excluding grants, subsidies and contributions			
	\$	\$	\$
Governance	525	1,817	25
General purpose funding	3,076,653	2,740,289	2,634,360
Law, order, public safety	6,000	4,860	6,650
Health	9,050	9,891	1,050
Education and welfare	3,500	3,581	3,500
Housing	96,000	97,455	93,300
Community amenities	527,580	446,538	470,991
Recreation and culture	44,500	88,300	44,000
Transport	364,627	360,622	382,326
Economic services	252,100	253,179	239,572
Other property and services	87,500	525,469	207,300
	4,468,035	4,532,001	4,083,074
Grants, subsidies and contributions			
General purpose funding	121,251	2,687,247	1,270,756
Law, order, public safety	26,950	131,907	169,785
Health	0	0	6,000
Education and welfare	7,000	12,500	3,500
Housing	0	0	7,500
Community amenities	240,250	75,000	22,750
Recreation and culture	49,000	68,636	42,200
Transport	826,000	295,726	318,000
Other property and services	1,000	0	12,000
	1,271,451	3,271,016	1,852,491
Capital grants, subsidies and contributions			
Law, order, public safety	0	5,373	0
Community amenities	266,041	34,813	175,854
Recreation and culture	758,340	95,027	622,000
Transport	2,319,003	997,955	1,285,748
Economic services	146,470	58,243	0
	3,489,854	1,191,411	2,083,602
Total Income	9,229,340	8,994,428	8,019,167
Expenses			
Governance	(545,801)	(367,650)	(527,195)
General purpose funding	(316,323)	(267,272)	(283,311)
Law, order, public safety	(174,139)	(214,870)	(260,489)
Health	(196,663)	(202,024)	(195,834)
Education and welfare	(225,990)	(113,163)	(195,625)
Housing	(247,717)	(242,781)	(219,445)
Community amenities	(916,604)	(649,905)	(775,914)
Recreation and culture	(1,515,770)	(1,568,634)	(1,564,330)
Transport	(3,317,171)	(2,739,187)	(2,322,932)
Economic services	(732,708)	(599,577)	(801,809)
Other property and services	(201,724)	(300,810)	(102,215)
Total expenses	(8,390,610)	(7,265,873)	(7,249,099)
Net result for the period	838,730	1,728,555	770,068

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

12 OTHER INFORMATION

	2023/24 Budget	2022/23 Actual	2022/23 Budget
	\$	\$	\$
The net result includes as revenues			
(a) Interest earnings			
Investments			
- Reserve funds	88,520	87,253	21,564
- Other funds	18,000	16,873	10,000
Late payment of rates and charges *	28,000	29,405	28,000
Other interest revenue (refer to Note 2(b))	4,500	4,215	4,000
	139,020	137,747	63,564
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	427,425	702,651	571,425
	427,425	702,651	571,425
The net result includes as expenses			
(c) Auditors remuneration			
Audit services	45,000	0	45,000
Other services	10,000	2,400	10,000
	55,000	2,400	55,000
(d) Interest expenses (finance costs)			
Borrowings (refer Note 7(a))	15,353	13,479	16,555
Interest expense on lease liabilities	0	84	202
	15,353	13,563	16,757
(e) Write offs			
General rate	1,500	8,654	1,000
Fees and charges	5,000	0	5,000
	6,500	8,654	6,000

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

13 ELECTED MEMBERS REMUNERATION

	2023/24	2022/23	2022/23
	Budget	Actual	Budget
	\$	\$	\$
President			
Mayor's allowance	17,428	17,428	17,428
Meeting attendance fees	16,400	16,400	16,400
Other expenses	1,800	168	1,800
Travel and accommodation expenses	2,020	0	2,220
	37,648	33,996	37,848
Deputy President			
Deputy Mayor's allowance	4,357	4,360	4,360
Meeting attendance fees	8,200	8,200	8,200
Other expenses	1,703	168	1,700
Travel and accommodation expenses	1,030	0	2,330
	15,290	12,728	16,590
Elected member 1			
Meeting attendance fees	8,200	8,200	8,200
Other expenses	1,700	168	1,700
Travel and accommodation expenses	1,030	2,716	2,330
	10,930	11,084	12,230
Elected member 2			
Meeting attendance fees	8,200	8,200	8,000
Other expenses	1,700	168	2,000
Travel and accommodation expenses	1,030	2,746	2,000
	10,930	11,114	12,000
Elected member 3			
Meeting attendance fees	8,200	8,200	8,200
Other expenses	1,700	168	1,700
Travel and accommodation expenses	1,030	0	2,330
	10,930	8,368	12,230
Elected member 4			
Meeting attendance fees	8,200	8,200	8,200
Other expenses	1,700	168	1,700
Travel and accommodation expenses	1,030	0	2,330
	10,930	8,368	12,230
Elected member 5			
Meeting attendance fees	8,200	8,200	8,200
Other expenses	1,700	168	1,700
Travel and accommodation expenses	1,030	2,746	2,330
	10,930	11,114	12,230
Total Elected Member Remuneration	107,588	96,771	115,358
Mayor's allowance	17,428	17,428	17,428
Deputy Mayor's allowance	4,357	4,360	4,360
Meeting attendance fees	65,600	65,600	65,400
Other expenses	12,003	1,176	12,300
Travel and accommodation expenses	8,200	8,207	15,870
	107,588	96,771	115,358

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

14 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 2023	Estimated amounts received	Estimated amounts paid	Estimated balance 30 June 2024
	\$	\$	\$	\$
Drug Action Group	660			660
Youth Fundraising	865			865
BCITF/BSL	172	1,000	(872)	300
	1,697	1,000	(872)	1,825

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

15 FEES AND CHARGES

	2023/24 Budget	2022/23 Actual	2022/23 Budget
	\$	\$	\$
By Program:			
Governance	500	917	0
General purpose funding	39,490	38,200	19,668
Law, order, public safety	2,000	860	2,650
Health	1,050	671	1,050
Education and welfare	3,500	3,167	3,500
Housing	89,500	90,281	93,300
Community amenities	525,080	466,538	470,991
Recreation and culture	43,300	66,287	44,000
Transport	0	0	0
Economic services	252,100	253,179	239,572
Other property and services	36,500	24,843	40,300
	993,020	944,943	915,031

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



SHIRE OF MORAWA

SCHEDULE OF FEES AND CHARGES 2023 - 2024

Fees and Charges

Each year Council is required to determine fees and charges for services it provides. In the setting of the fees for its goods and services, the Council is endeavouring to adopt a "user-pays" principle, while being ever mindful of the capacity of the client to pay the fees being set out. Accordingly, the fees set by Council in some cases will not recover the full cost of providing the goods and services. The fees and charges are made up of fees provided under relevant Acts and fees determined by Council.

Section 6.16 (1) of the Local Government Act 1995 (Act), provides that " a Council may charge and recover an approved fee for any service it provides."

Section 6.16 (2) describes the services for which an approved fee may be charged. These include:

- Allowing admission to any building or enclosure.
- Supplying a service or carrying out work at the request of a person.
- Giving information.
- Receiving and application for approval, granting approval, making an inspection and issuing a licence, permit, authorisation or certificate.
- Supplying goods.
- Such other service as may be prescribed.

Effect of other Acts

Section 6.18 (1) If the amount of a fee for a service is determined under another Act:

- Council may not determine an amount that is inconsistent with the amount determined under the other written law or Act, and
- Council may not charge a fee in addition to the amount determined under the other written law or Act.

Section 6.19 (2) If the charging of a fee for a service is prohibited under another Act, a Council must not charge a fee for the service under this Act.

While every effort has been made to cover all fees and charges applicable to 2022-2023, a need may arise to introduce a new fee or charge that is unforeseen at this time. Changes to the application of GST may occur if the current legislation changes during the year. Any changes to the application of the GST will be altered as soon as notification is received.

The Statutory fees and charges that have been included in this document are the last advertised charges that were available to Council at the time of producing this document and may change on 1 July 2021.

Fees and Charges

Establishment of a Fee or Charge

The key steps to identifying a fee or charge are:

- Identifying which activities, functions or programs to which a fee or charge will apply.
- Identifying the full cost of providing the service.
- Identifying and quantifying Community Service Obligations.
- Confirming and agreed pricing policy for the Council.
- Confirming the agreed fee or charge to be levied.
- Confirming if any subsidies on the fee or charge will apply.

The fees and charges included in this document will be charged to all of Council's clients that avail themselves of the Council's goods and services.

Codes have been used to distinguish between each policy (as shown below), and these appear beside the various fees contained in this document to be charged in the ensuing year.

A These items are priced at the figure stipulated by legislation.

At the time of adoption, fees classified as Type A, that is fees charged under relevant legislation were current. Subsequent changes to legislation may alter the price and the new price will be added to the Fees and Charges schedule commencing from the date authorised by the amended legislation

B These items are priced so as to return a total cost recovery for the activities provided.

C These items are priced to cover the cost of the item plus normal commercial mark-ups.

D These items are priced below the cost of providing this activity as Council considers that full cost recovery would deprive members of the community of the ability to participate/ enjoy these activities.

Goods and Services Tax

Those goods and/or services that are subject to GST have been identified in the attached Schedule of Fees and Charges by the description of Taxable and have GST included in the price.

Commercial Sensitivity

Where a fee or charge can be subjected to commercial competition, the cost of such charges has been classified as "Price on Application" (POA) to ensure Council's competitive position. A quotation can be supplied that will list the various components of the fee or charge on request.

SHIRE OF MORAWA

Fees and Charges for 2023-2024

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SHIRE OR MORAWA

Fees and Charges for 2023-2024

Account No.	Particulars	Act, Regulations and Local Laws	GST Status	Pricing Policy Code	Unit	2022-2023	2023-2024	GST
SCHEDULE 3 - GENERAL PURPOSE								
03137.156 Rates & Charges								
	Rates Enquiry - Conveyancers	s. 6.16 LG Act 1995	GST Exempt	B	certificate	40.00	40.00	-
	Rates, Orders & Requisitions - Enquiry	s. 6.16 LG Act 1995	GST Exempt	B	enquiry	120.00	120.00	-
	Urgency Fee - Rates Enquiry to be available within 24 hrs (additional)	s. 6.16 LG Act 1995	GST Exempt	B	certificate	58.00	60.00	-
	Interest Rate for Overdue Rates	s. 6.16 LG Act 1995		C	%	5.50%	5.50%	-
	Request for Copy of Property Details by other Authorities	s. 6.16 LG Act 1995	GST Exempt	C	each	250.00	250.00	-
	Record Searches - Searches involving over 14 minutes investigation. Pro-rata charge is \$19.00 per 15 minutes	s. 6.16 LG Act 1995	GST Exempt	B	15 minutes	19.00	19.00	-
	Printing or emailing Multiple Rates - Current Year	s. 6.16 LG Act 1995	GST Exempt	B	copy	10.00	10.00	-
	Printing or emailing Multiple Rates - Previous Years	s. 6.16 LG Act 1995	GST Exempt	B	copy	20.00	20.00	-
	History Transaction Listing - Rates	s. 6.16 LG Act 1995	GST Exempt	B	copy	15.00	15.00	-
	Dishonoured Payment (Cheque or Direct Debit) Charge	s. 6.16 LG Act 1995	GST Exempt	B	transaction	Cost Recovery	Cost Recovery	-
	Instalment Option Administration Fee	s. 6.16 LG Act 1995	GST Exempt	B	instalment	5.00	6.00	-
	Instalment Option Interest Rate	s. 6.16 LG Act 1995	GST exempt	C	%	5.50%	5.50%	-
	Special Payment Arrangement Administration fee	s. 6.16 LG Act 1995	GST exempt	C	year	30.00	50.00	-
	Debt Recovery Charges	s. 6.16 LG Act 1995	Taxable	B	assessment	Cost Recovery	Cost Recovery	
	Removal of Caveat	s. 6.16 LG Act 1995	Taxable	B	assessment	Cost Recovery	Cost Recovery	
SCHEDULE 4 - GOVERNANCE								
04230.156 Administration Charges								
	Photocopies - Black & White per page - A4	s. 6.16 LG Act 1995	Taxable	C	page	0.60	0.60	0.05
	Photocopies - Black & White per page - A3	s. 6.16 LG Act 1995	Taxable	C	page	0.70	0.70	0.06
	Photocopies - Black & White per page - A4 Double Sided	s. 6.16 LG Act 1995	Taxable	C	page	0.80	0.80	0.07
	Photocopies - Black & White per page - A3 Double Sided	s. 6.16 LG Act 1995	Taxable	C	page	1.40	1.40	0.13
	Photocopies - Colour per page - A4	s. 6.16 LG Act 1995	Taxable	C	page	1.20	1.20	0.11
	Photocopies - Colour per page - A3	s. 6.16 LG Act 1995	Taxable	C	page	1.70	1.70	0.15
	Photocopies - Colour per page - A4 Double Sided	s. 6.16 LG Act 1995	Taxable	C	page	1.70	1.70	0.15
	Photocopies - Colour per page - A3 Double Sided	s. 6.16 LG Act 1995	Taxable	C	page	3.30	3.30	0.30
	If Own Paper Supplied or Over 1,000 Copies a Price Reduction of 50% Applies	s. 6.16 LG Act 1995	Taxable	C		As negotiated	As negotiated	
	Copies of Council Meeting Agenda/Minutes - Printed per Meeting.	s. 6.16 LG Act 1995	GST Exempt	D	copy	12.00	12.00	-
	Copies of Council Meeting Agenda/Minutes - Emailed per Meeting.	s. 6.16 LG Act 1995	GST Exempt	D	copy	No Charge	No Charge	-
	Copies of Council Meeting Agenda/Minutes - Printed per Meeting per year	s. 6.16 LG Act 1995	GST Exempt	D	year	60.00	60.00	-
	Copies of House Plans held on File.	s. 6.16 LG Act 1995	Taxable	B	transaction	80.00	80.00	7.27
	Copies of Sewerage Plans held on file	s. 6.16 LG Act 1995	Taxable	B	transaction	20.00	20.00	1.82

SHIRE OR MORAWA

Fees and Charges for 2023-2024

Account No.	Particulars	Act, Regulations and Local Laws	GST Status	Pricing Policy Code	Unit	2022-2023	2023-2024	GST
14640.121	Secretarial Work	s. 6.16 LG Act 1995	Taxable	C	hour	80.00	80.00	7.27
04131.156	Hire of Council Chambers	s. 6.16 LG Act 1995	Taxable	D	day	300.00	330.00	30.00
04131.156	Hire of Equipment Fee (Electronic Whiteboard)	s. 6.16 LG Act 1995	Taxable	B	day	30.00	30.00	2.73
04131.156	Bond on PA System and Portable Projector	s. 6.16 LG Act 1995	GST exempt		hire	250.00	250.00	-
04131.156	Equipment Hire Fee - Public Address System	s. 6.16 LG Act 1995	Taxable	D	day	30.00	30.00	2.73
04131.156	Equipment Hire Fee - Power Point Projector & Screen	s. 6.16 LG Act 1995	Taxable	D	day	30.00	30.00	2.73
04230.156	Special Series Number Plates (Shire Emblem) plus Department of Transport Fee	s. 6.16 LG Act 1996	Taxable	D	each	-	150.00	13.64
04230.156 Freedom of Information								
	GIPA Information Act Application Fee - Access to Records (personal affairs)	FOI Act	GST Exempt	A	issue	No Charge	No Charge	-
	GIPA Information Act Application Fee - All other requests	FOI Act	GST Exempt	A	issue	30.00	30.00	-
	Charge for Staff Member's Time Dealing With Application (pro-rata)	FOI Act	GST exempt	A	hour	30.00	30.00	-
	Charge for Access Time Supervised by Staff Member (pro rata)	FOI Act	GST exempt	A	hour	30.00	30.00	-
	Photocopying Charges - Staff Time (pro rata)	FOI Act	GST exempt	A	hour	30.00	30.00	-
	Photocopying Charges	FOI Act	GST exempt	A	page	0.20	0.20	-
	Duplication of Information Including Transportation Costs	FOI Act	GST exempt	B	issue	Cost Recovery	Cost Recovery	-
SCHEDULE 5 - LAW, ORDER & PUBLIC SAFETY								
Animal Control								
05220.156	Microchipping Dog/Cat	Dog Act 1976 / Cat Act 2011	Taxable	B	animal	At Cost	At Cost	
	Dog/Cat Surrender Fee	Dog Act 1976 / Cat Act 2011	Taxable	C	animal	70.00	70.00	6.36
	Surrender Fee - Litter of Puppies/Kittens	Dog Act 1976 / Cat Act 2011	Taxable	B	litter	80.00	80.00	7.27
	Impounding Fee	Dog Act 1976 / Cat Act 2011	GST Exempt	B	animal	100.00	100.00	-
	Daily Maintenance Fee - Sustenance per Animal	Dog Act 1976 / Cat Act 2011	Taxable	C	day	20.00	20.00	1.82
	Authorised Destruction of Dog/Cat	Dog Act 1976 / Cat Act 2011	Taxable	B	animal	55.00	55.00	5.00
	Kennel Registration Fee	Dog Act 1976 / Cat Act 2011	GST Exempt	A	licence	220.00	220.00	-
05221.156	Dog Registration Unsterilised - 1 Year	Dog Act 1976	GST Exempt	A	animal	50.00	50.00	-
	Dog Registration Unsterilised - 3 Years	Dog Act 1976	GST Exempt	A	animal	120.00	120.00	-
	Dog Registration Unsterilised - Lifetime	Dog Act 1976	GST Exempt	A	animal	250.00	250.00	-
	Dog Registration Sterilised - 1 Year	Dog Act 1976	GST Exempt	A	animal	20.00	20.00	-
	Dog Registration Sterilised - 3 Years	Dog Act 1976	GST Exempt	A	animal	42.50	42.50	-
	Dog Registration Sterilised - Lifetime	Dog Act 1976	GST Exempt	A	animal	100.00	100.00	-
	Pensioner Fees for Dog Registration	Dog Act 1976	GST Exempt	A	animal	50% of above fees	50% of above fees	-
	NEW Dog Registration for 1 Year Paid After 1 May	Dog Act 1976	GST Exempt	A	animal	50% of above fees	50% of above fees	-
	Keeping More Than Prescribed Number of Dogs	Dog Act 1976	GST Exempt	A	offence	200.00	200.00	-
	Cat Registration Sterilised & Microchipped - 1 Year	Cat Act 2011	GST Exempt	A	animal	20.00	20.00	-

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	Cat Registration Sterilised & Microchipped - 3 Years	Cat Act 2011	GST Exempt	A	animal	42.50	42.50	-
	Cat Registration Sterilised & Microchipped - Lifetime	Cat Act 2011	GST Exempt	A	animal	100.00	100.00	-
	Pensioner Fees for Cat Registration	Cat Act 2011	GST Exempt	A	animal	50% of above fees	50% of above fees	-
05225.156 Other Public Safety and Order								
	Abandoned Motor Vehicles - Impound Fee	s. 6.16 LG Act 1995	Taxable	B	vehicle	115.00	115.00	10.45
	Towing Vehicle	s. 6.16 LG Act 1995	Taxable	B	vehicle	Cost Recovery	Cost Recovery	
	Towing Vehicle - Burnt Out	s. 6.16 LG Act 1995	Taxable	B	vehicle	Cost Recovery	Cost Recovery	
	Towing Vehicle - Heavy Vehicle (Bus or Truck)	s. 6.16 LG Act 1995	Taxable	B	vehicle	Cost Recovery	Cost Recovery	
07430.156 SCHEDULE 7 - HEALTH								
07430.151	Food Vendor's Licence	Food Act 2008	GST Exempt	A	licence	100.00	100.00	-
	Section 39 Certificate (Liquor Control Act 1988)	s. 6.16 LG Act 1995	GST Exempt	B	certificate	140.00	145.00	-
	Inspections, reports, notices and other Shire actions relating to licences & registrations where cost is not covered by other Acts & regulations	s. 6.16 LG Act 1995	GST Exempt	B	report	90.00	95.00	-
07430.156 Environmental Health Application Processing								
	s107(3) Notification of Business Exemption from Registration 9e.g. Non-Profit Sausage Sizzle)	Food Act 2008 / Food Regulation 2009	GST Exempt	A	application	No Charge	No Charge	-
	s.107(3) Notification of Food Business	Food Act 2008	GST Exempt	A	business	75.00	80.00	-
	s.113 Notification of Business Ceasing, Being Sold or Increased Risk Profile	Food Act 2008	GST Exempt	A	premises	Cost Recovery	Cost Recovery	-
	s.110 (4)(b) Application for Registration of Temporary Food Business/ Store/Stall Only (Includes Annual Admin Fee)	Food Act 2008 & s. 6.16 LG Act 1995	GST Exempt	B	application	165.00	165.00	-
	s.110 (4)(b) Application for Registration of Small Food Business - Mobile, Home Based/ Stall (Includes Annual Admin Fee)	Food Act 2008 & s. 6.16 LG Act 1995	GST Exempt	B	application	215.00	215.00	-
	s.110 (4)(b) Application for Registration of Medium Food Business - Café/Restaurant (Includes Annual Admin Fee)	Food Act 2008 & s. 6.16 LG Act 1995	GST Exempt	B	application	274.00	275.00	-
	s.110 (4)(b) Application for Registration of Large Food Business - Major Manufacturer /Supermarket (Includes Annual Admin Fee)	Food Act 2008 & s. 6.16 LG Act 1995	GST Exempt	B	application	328.00	330.00	-
	Inspection of Large Food Premises (Major Manufacturer / Supermarket)	Food Act 2008 & s. 6.16 LG Act 1995	GST Exempt	B	Inspection	155.00	160.00	-
	Inspection of medium premises (café / restaurant)	Food Act 2008 & s. 6.16 LG Act 1995	GST Exempt	B	Inspection	105.00	110.00	-
	Inspection of small premises (home based/mobile/stall), minor brief follow up inspection, vary conditions	Food Act 2008 & s. 6.16 LG Act 1995	GST Exempt	B	Inspection	52.00	55.00	-
	Brief follow-up inspection of food premises	Food Act 2008 & s. 6.16 LG Act 1995	GST Exempt	B	Inspection	52.00	55.00	-
	Annual administration fee for registered food business (does not apply to market stalls or temporary premises)	Food Act 2008 & s. 6.16 LG Act 1995	GST Exempt	B	Inspection	105.00	110.00	-
	Inspection of animal food processing premises or retail pet meat shop (food Regulations 2008 Part 5, Division 4)	Food Act 2008 & s. 6.16 LG Act 1995	GST Exempt	B	Inspection	105.00	110.00	-

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Account No.	Particulars	Act, Regulations and Local Laws	GST Status	Pricing Policy Code	Unit	2022-2023	2023-2024	GST
07430.156 Skin Penetration								
	Application for approval to establish a skin penetration business	Food Act 2008 & s. 6.16 LG Act 1996	GST Exempt	B	application	165.00	165.00	
	Inspection of small business - skin penetration	Food Act 2008 & s. 6.16 LG Act 1997	GST Exempt	B	Inspection	90.00	110.00	
07430.156 Hawkers/Stall Holders/Traders								
	Application for hawker/trader/stall holder licence (fundraiser for community association)	Local Government Act s.29.3				No Charge	No Charge	-
	Annual application for market/stall licence	Local Government Act s.29.3	Taxable	B	Licence	35.00	35.00	3.18
	Annual application for hawker, trader or stall holder's licence	Local Government Act s.29.3	Taxable	B	Licence	320.00	320.00	29.09
	Application for one day market/event stall licence (24 hour)	Local Government Act Local Laws	Taxable	B	Licence	10.00	10.00	0.91
	Annual application for a Member's stall holders licence	Local Government Act Local Laws	Taxable	B	Licence	20.00	20.00	1.82
	Request to amend hawker, trader or stall holder's licence (market/event stall)	Local Government Act Local Laws	Taxable	B	Licence	35.00	35.00	3.18
	Request to amend hawker, trader or stall holder's licence (other)	Local Government Act Local Laws	Taxable	B	Licence	320.00	320.00	29.09
07430.156 Caravan Parks and Camping Grounds								
	Application or renewal of licence. Minimum \$200. (Calculate Transit site each by \$6.00, \$3.00 per camp site & \$1.50 per overflow site)	s.7 - Caravan Parks & Camping Grounds Act 1995	GST Exempt	A	Licence	POA	POA	-
	Renewal of Licence application received within 28 days from expiry of licence - late fee	s.9 - Caravan Parks & Camping Grounds Act 1995	GST Exempt	A	Licence	20.00	20.00	-
	Application for temporary licence. \$100.00 plus pro-rata amount of application fee.	Caravan Parks & Camping Grounds Act 1995. Reg 54	GST Exempt	A	Licence	POA	POA	-
	Transfer of Licence	Caravan Parks & Camping Grounds Act 1995. Reg 55	GST Exempt	A	Licence	100.00	100.00	-
	Letter of approval for park home and/or hard annex relating to Caravan Park and Camping licence	Caravan Parks & Camping Grounds Act 1995	GST Exempt	A	Licence	100.00	100.00	-
07430.156 Public Buildings								
	Application for approval to construct, alter or extend public building/place (Risk Management Plan not required)	s.176 Health (Public Buildings) Regulations 1992 & s.6.16 LG Act 1995	GST Exempt	B	Application	105.00	110.00	-
	Application for approval to construct, alter or extend public building/place (Risk Management Plan required)	s.176 Health (Public Buildings) Regulations 1992 & s.6.16 LG Act 1996	GST Exempt	B	Application	312.00	325.00	-
	Application (R5) for certificate of approval where s.176 application has been made	s.176 Health (Public Buildings) Regulations 1992 & LG Act s.6.16	GST Exempt	B	Application	32.00	35.00	-
	Application (R5) for certificate of approval where s.176 application has not been made	s.176 Health (Public Buildings) Regulations 1992 & LG Act s.6.16	GST Exempt	B	Application	52.00	55.00	-
	Application (R9(3)) to vary certificate of approval (increased capacity for large licensed premises) - includes inspection	s.176 Health (Public Buildings) Regulations 1992 & LG Act s.6.17	GST Exempt	B	Application	260.00	270.00	-
	Application (R9(1)) to vary certificate of approval (other) - includes inspection	s.176 Health (Public Buildings) Regulations 1992 & LG Act s.6.18	GST Exempt	B	Application	52.00	55.00	-
	Submission of emergency evacuation plan for approval (R26)	s.176 Health (Public Buildings) Regulations 1992 & LG Act s.6.19	GST Exempt	B	Application	136.00	140.00	-
	Inspection of small public buildings (<100 persons enclosed venue or <400 persons outdoor venue)	s.176 Health (Public Buildings) Regulations 1992 & LG Act s.6.20	GST Exempt	B	Application	105.00	110.00	-

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Account No.	Particulars	Act, Regulations and Local Laws	GST Status	Pricing Policy Code	Unit	2022-2023	2023-2024	GST
	Inspection of medium public buildings (100 - 400 persons enclosed venue or 400 - 1,000 persons outdoor venue)	s.176 Health (Public Buildings) Regulations 1992 & LG Act s.6.21	GST Exempt	B	Application	208.00	215.00	-
	Inspection of large public buildings (> 400 persons enclosed venue or >1,000 persons outdoor venue)	s.176 Health (Public Buildings) Regulations 1992 & LG Act s.6.22	GST Exempt	B	Application	312.00	320.00	-
07430.156 Water Sampling								
	Aquatic facility water sampling/testing - per facility, per visit	s.21 Health (Aquatic Facilities) Regulations 2007	GST Exempt	B	Test	25.00	25.00	-
	Private water supply assessment	s.131 Health Act (close water supply); s.150 Health Act (lodging houses); s.27 Health Local Law (private water supplies), Food Act 2008 and/or Caravan parks & Camping Grounds Act 1995	GST Exempt	A	Assessment	80.00	80.00	-
	Aquatic facility CODE COMPLIANCE INSPECTION AUDIT - per facility, per report	s.21 Health (Aquatic Facilities) Regulations 2007. s.6.16 LG Act 1995	GST Exempt	B	Inspection	115.00	115.00	-
07430.156 Lodging Houses								
	Application (s.146) for registration - 20 rooms or less	s.344C Health Act 1911 & s.6.16 LG Act 1995	GST Exempt	B	Application	269.00	280.00	-
	Application (s.146) for registration - 21 rooms or more	s.344C Health Act 1911 & s.6.16 LG Act 1995	GST Exempt	B	Application	322.00	335.00	-
	Application (s.148) for registration - 20 rooms or less	s.344C Health Act 1911 & s.6.16 LG Act 1995	GST Exempt	B	Application	215.00	220.00	-
	Application (s.148) for registration - 21 rooms or more	s.344C Health Act 1911 & s.6.16 LG Act 1995	GST Exempt	B	Application	269.00	280.00	-
	Request to amend register	s.344C Health Act 1911 & s.6.16 LG Act 1995	GST Exempt	B	Application	55.00	55.00	-
	Inspection due to breach 20 rooms or less (Extra to annual inspection fee)	s.344C Health Act 1911 & s.6.16 LG Act 1995	GST Exempt	B	Application	162.00	165.00	-
	Inspection due to breach 21 rooms or more (Extra to annual inspection fee)	s.344C Health Act 1911 & s.6.16 LG Act 1995	GST Exempt	B	Application	215.00	220.00	-
07430.156 Air-Handling and Water Systems								
	Application to install or substantially modify air-handling system, water system or cooling tower.	s.344C Health Act 1911 & s.6.16 LG Act 1995	GST Exempt	B	Application	194.00	200.00	-
	Inspection of air-handling system, water system or cooling tower where a breach has occurred	s.344C Health Act 1911 & s.6.16 LG Act 1995	GST Exempt	B	Inspection	108.00	110.00	-
07430.156 Collection, Removal & Disposal of Sewerage								
	Application for licence to collect, remove or dispose of sewerage	s.344C Health Act (Miscellaneous Provisions) 1911	GST Exempt	A	Application	118.00	120.00	-
07430.156 Offensive Trades								
	Annual application for registration of offensive trade (s.187/191) - Slaughterhouses	Health (Offensive Trade) Regulations 1976 & Health Act 1911	GST Exempt	A	Application	298.00	298.00	-
	Annual application for registration of offensive trade (s.187/191) - Piggeries	Health (Offensive Trade) Regulations 1976 & Health Act 1911	GST Exempt	A	Application	298.00	298.00	-
	Annual application for registration of offensive trade (s.187/191) - Artificial manure depots	Health (Offensive Trade) Regulations 1976 & Health Act 1911	GST Exempt	A	Application	211.00	211.00	-
	Annual application for registration of offensive trade (s.187/191) - Manure works	Health (Offensive Trade) Regulations 1976 & Health Act 1911	GST Exempt	A	Application	211.00	211.00	-
	Annual application for registration of offensive trade (s.187/191) - Laundries & dry cleaning establishments	Health (Offensive Trade) Regulations 1976 & Health Act 1911	GST Exempt	A	Application	147.00	147.00	-
	Annual application for registration of offensive trade (s.187/191) - Fish processing establishments in which whole fish are cleaned and prepared	Health (Offensive Trade) Regulations 1976 & Health Act 1911	GST Exempt	A	Application	298.00	298.00	-

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Account No.	Particulars	Act, Regulations and Local Laws	GST Status	Pricing Policy Code	Unit	2022-2023	2023-2024	GST
	Annual application for registration of offensive trade (s.187/191) - Shellfish and crustacean processing establishments	Health (Offensive Trade) Regulations 1976 & Health Act 1911	GST Exempt	A	Application	298.00	298.00	-
	Annual application for registration of offensive trade (s.187/191) - Any other offensive trade not specified	Health (Offensive Trade) Regulations 1976 & Health Act 1911	GST Exempt	A	Application	298.00	298.00	-
	Inspection where a breach has occurred (other than routine inspection)	s.344C Health Act 1911	GST Exempt	B	Application	160.00	165.00	-
07330.156 Abattoir Supervision								
	Meat inspection services - each visit	Food Regulations 2009	Taxable	B	visit	75.00	78.00	7.09
08302.156 SCHEDULE 8 - EDUCATION & WELFARE								
	Childcare Centre Rental	Agreement between parties	Taxable		month	per agreement	per agreement	
SCHEDULE 9 - HOUSING FACILITIES								
09130.150 Staff Housing								
	Housing rental	Agreement & Employment Conditions	GST Free		week	per agreement	per agreement	-
Other Housing Rentals								
09234.150	Doctor's residence (Waddilove Road)	Agreement between parties	GST Free		week	per agreement	per agreement	-
09230.150	Single quarters (3 units) Dreghorn Street	Agreement between parties	GST Free		week	per agreement	per agreement	-
09132.150	17 Solomon Terrace	Agreement between parties	GST Free		week	per agreement	per agreement	-
09233.150	78 Yewers Avenue	Agreement between parties	GST Free		week	per agreement	per agreement	-
09232.150	All other Shire housing	Agreement between parties	GST Free		week	per agreement	per agreement	-
Aged Care Units								
09335.156	Unit 1 - Income and Asset tested - per week	DPH Income Test	GST Free		week	per agreement	per agreement	-
09336.156	Unit 2 - Income and Asset tested - per week	DPH Income Test	GST Free		week	per agreement	per agreement	-
09337.156	Unit 3 - Income and Asset tested - per week	DPH Income Test	GST Free		week	per agreement	per agreement	-
09338.156	Unit 4 - Income and Asset tested - per week	DPH Income Test	GST Free		week	per agreement	per agreement	-
09339.156	Unit 5 - Income and Asset tested - per week	DPH Income Test	GST Free		week	per agreement	per agreement	-
09340.156	Unit 6 - Non Asset tested - per week	Market Rent	GST Free		week	250.00	250.00	-
09340.156	Unit 7 - Non Asset tested - per week	Market Rent	GST Free		week	250.00	250.00	-
09341.156	Unit 8 - Non Asset tested - per week	Market Rent	GST Free		week	250.00	250.00	-
09341.156	Unit 9 - Non Asset tested - per week	Market Rent	GST Free		week	250.00	250.00	-
	Entry Fee - Units 6 - 9 Policy	Retirement Villa Act 1992	Taxable		unit	POA	POA	
SCHEDULE 10 - COMMUNITY AMENITIES								
10735.156 Community Bus Hire								
	Bond on hire of community bus	LG Act 1995 s.6.16	GST Exempt	B	each	300.00	300.00	-
	Hire of community bus by community group (per day) plus fuel (Refill prior to returning)	LG Act 1995 s.6.16	Taxable	B	each	82.00	82.00	7.45
	Hire of community bus by business (per day) plus fuel (Refill prior to returning)	LG Act 1995 s.6.16	Taxable	B	each	162.00	162.00	14.73
Rubbish Removal Charges								
10130.157	240 Litre bin - residential service		GST Exempt	B	service	423.00	516.00	-
10231.157	240 Litre bin - commercial service		GST Exempt	B	service	847.50	1,032.00	-

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Account No.	Particulars	Act, Regulations and Local Laws	GST Status	Pricing Policy Code	Unit	2022-2023	2023-2024	GST
10131.156 Sale of Bins								
	240 Litre green bin	LG Act 1995 s.6.16	Taxable	B	each	110.00	115.00	10.45
	Lids	LG Act 1995 s.6.16	Taxable	B	each	25.00	26.00	2.36
	Other Parts as required	LG Act 1995 s.6.16	Taxable	B	each		POA	
10233.156 Transfer Station Fees								
	General Refuse - up to a tandem trailer	LG Act 1995 s.6.16	Taxable	B	load	44.00	44.00	4.00
	General Refuse - larger than a tandem trailer / truck	LG Act 1995 s.6.16	Taxable	B	load	44.00	44.00	4.00
	Separated Recyclables, clean fill or scrap metal	LG Act 1995 s.6.16	Taxable	B	load	No Charge	No Charge	
	Car tyres - without rims	LG Act 1995 s.6.16	Taxable	B	each	6.00	6.00	0.55
	4 x 4 Tyres - without rims	LG Act 1995 s.6.16	Taxable	B	each	9.00	9.00	0.82
	Truck tyres - without rims	LG Act 1995 s.6.16	Taxable	B	each	21.00	21.00	1.91
	4 x 4 & car tyres with rims	LG Act 1995 s.6.16	Taxable	B	each	16.00	16.00	1.45
	Truck tyres - with rims	LG Act 1995 s.6.16	Taxable	B	each	42.00	42.00	3.82
	Fridges, freezers, air conditioners and any other white goods gassed or degassed	LG Act 1995 s.6.16	Taxable	B	each	17.00	17.00	1.55
	Used oil - per litre	LG Act 1995 s.6.16	Taxable	B	litre	2.00	2.00	0.18
	Oil filters	LG Act 1995 s.6.16	Taxable	B	each	3.00	3.00	0.27
	Uncontaminated green waste (no weeds)	LG Act 1995 s.6.16	Taxable	B		No Charge	No Charge	
	Problematic waste - includes waste that requires additional handling eg. Animal carcasses, construction waste etc	LG Act 1995 s.6.16	Taxable	B	Trailer	78.00	90.00	8.18
10233.157	Emergency opening of landfill	LG Act 1995 s.6.16	Taxable	B	per hour	78.00	110.00	10.00
10233.156 Transfer Station Fees - Asbestos								
	Asbestos per cubic metre	LG Act 1995 s.6.16	Taxable	B	cubic metre	240.00	250.00	22.73
	Asbestos - Minimum Charge when less than a cubic metre	LG Act 1995 s.6.16	Taxable	B	load	240.00	250.00	22.73
10322.156 Sewerage Charges								
Non rateable properties connected to the sewer								
	Class 1 Properties - Institutional, Recreational, Educational, Religious or public amenity type properties	LG Act 1995 s.6.16						-
10332.156	First major fixture charge	LG Act 1995 s.6.16	GST Free	B	property	1,029.50	1,076.00	-
10333.156	Each additional major fixture	LG Act 1995 s.6.16	GST Free	B	property	443.50	463.00	-
	Class 2 Properties - Properties owned and operated by CBH for storage and handling or grain & state	LG Act 1995 s.6.16		B				-
	Headworks Charge	LG Act 1995 s.6.16	GST Free	B	connection	1,238.00	1,276.00	-
10331.156	Mining camp WC (pan charge) for each major fixture	LG Act 1995 s.6.16	GST Free	B	each	758.41	782.00	-
10337.156	Septic tank fees	LG Act 1995 s.6.16	GST Free	B	each	305.00	315.00	-

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Account No.	Particulars	Act, Regulations and Local Laws	GST Status	Pricing Policy Code	Unit	2022-2023	2023-2024	GST
10730.156 Cemetery Fees								
	On application for 'Form of Grant of Right of Burial' for - (A)							
	Land 2.4m x 1.2m selected by Applicant	WA Cemeteries Act 1986, Cemeteries Local Law 2018	Taxable	B	each	150.00	150.00	13.64
	Land 2.4m x 2.4m selected by Applicant	WA Cemeteries Act 1986, Cemeteries Local Law 2018	Taxable	B	each	190.00	190.00	17.27
	Land 2.4m x 3.6m selected by Applicant	WA Cemeteries Act 1986, Cemeteries Local Law 2018	Taxable	B	each	220.00	220.00	20.00
	Sinking Fee - On application for 'Form of Order for Burial' for - (B)							-
	Ordinary grave for an adult	WA Cemeteries Act 1986, Cemeteries Local Law 2018	Taxable	B	each	490.00	490.00	44.55
	Grave for any child under seven years of age	WA Cemeteries Act 1986, Cemeteries Local Law 2018	Taxable	B	each	300.00	300.00	27.27
	Grave for any still born child	WA Cemeteries Act 1986, Cemeteries Local Law 2018	Taxable	B	each	200.00	200.00	18.18
	If graves are required to be sunk deeper than 1.8m the following additional charges are payable (B)							-
	First additional 0.3 metres	WA Cemeteries Act 1986, Cemeteries Local Law 2018	Taxable	B	each	60.00	60.00	5.45
	Second additional 0.3 metres	WA Cemeteries Act 1986, Cemeteries Local Law 2018	Taxable	B	each	80.00	80.00	7.27
	Third additional 0.3 metres	WA Cemeteries Act 1986, Cemeteries Local Law 2018	Taxable	B	each	100.00	100.00	9.09
	And so on in proportion for each additional 0.3 metres							
10730.156 Re-opening Fees								
	Re-opening an ordinary grave for each interment or exhumation (A)							
	Ordinary grave of an adult	WA Cemeteries Act 1986, Cemeteries Local Law 2018	Taxable	B	each	400.00	400.00	36.36
	Ordinary grave of a child under seven years of age	WA Cemeteries Act 1986, Cemeteries Local Law 2018	Taxable	B	each	240.00	240.00	21.82
	Ordinary grave of a still born child	WA Cemeteries Act 1986, Cemeteries Local Law 2018	Taxable	B	each	180.00	180.00	16.36
	Where removal of kerbing, tiles, grass etc is necessary per hour Pro-rata	WA Cemeteries Act 1986, Cemeteries Local Law 2018	Taxable	B	hour	80.00	80.00	7.27
	Where removal of brick grave is necessary per hour Pro-rata	WA Cemeteries Act 1986, Cemeteries Local Law 2018	Taxable	B	hour	150.00	150.00	13.64
	Where removal of any vault according to work required. \$150 minimum	WA Cemeteries Act 1986, Cemeteries Local Law 2018	Taxable	B	hour	150.00	150.00	13.64
10730.156 Extra Charges								
	Interment without 24 hours notice (A)	WA Cemeteries Act 1986, Cemeteries Local Law 2018	Taxable	B	each	360.00	360.00	32.73
	Interment not in usual hours of 8.30am - 4.30pm Monday to Friday (B)	WA Cemeteries Act 1986, Cemeteries Local Law 2018	Taxable	B	each	360.00	360.00	32.73
	Interment not in usual hours of 8.30am - 4.30pm Saturday, Sunday & Public Holidays(B)	WA Cemeteries Act 1986, Cemeteries Local Law 2018	Taxable	B	each	480.00	480.00	43.64
	Exhumation (C)	WA Cemeteries Act 1986, Cemeteries Local Law 2018	Taxable	B	each	360.00	360.00	32.73

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10730.156 Miscellaneous Charges								
	Permission to erect a headstone and for kerbing	WA Cemeteries Act 1986, Cemeteries Local Law 2018	GST Exempt	B	each	70.00	70.00	-
	Permission to erect a monument	WA Cemeteries Act 1986, Cemeteries Local Law 2018	GST Exempt	B	each	100.00	100.00	-
	Permission to erect a name plate	WA Cemeteries Act 1986, Cemeteries Local Law 2018	GST Exempt	B	each	50.00	50.00	-
	Registration of Transfer of Form of Grant of Right of Burial	WA Cemeteries Act 1986, Cemeteries Local Law 2018	GST Exempt	B	each	50.00	50.00	-
	Copy of Grant of Burial	WA Cemeteries Act 1986, Cemeteries Local Law 2018	GST Exempt	B	each	40.00	40.00	-
	Grave number plate	WA Cemeteries Act 1986, Cemeteries Local Law 2018	Taxable	B	each	70.00	70.00	6.36
	Funeral Directors Annual Licence	WA Cemeteries Act 1986, Cemeteries Local Law 2018	GST Exempt	B	licence	80.00	80.00	-
	Making a search of the register	WA Cemeteries Act 1986, Cemeteries Local Law 2018	GST Exempt	B	search	20.00	20.00	-
	Copy of Local Laws	WA Cemeteries Act 1986, Cemeteries Local Law 2018	GST Exempt	B	each	20.00	20.00	-
10730.156 Niche Wall Interment Fees								
	Single compartment	WA Cemeteries Act 1986, Cemeteries Local Law 2018	Taxable	B	each	120.00	120.00	10.91
	Double compartment	WA Cemeteries Act 1986, Cemeteries Local Law 2018	Taxable	B	each	190.00	190.00	17.27
10730.156 Standard Niche Wall Plaque Fees								
	Single plaque	WA Cemeteries Act 1986, Cemeteries Local Law 2018	Taxable	B	each	240.00	240.00	21.82
	Double plaque	WA Cemeteries Act 1986, Cemeteries Local Law 2018	Taxable	B	each	480.00	480.00	43.64
	Second inscription on plaque	WA Cemeteries Act 1986, Cemeteries Local Law 2018	Taxable	B	each	150.00	150.00	13.64
SCHEDULE 11 - RECREATION & CULTURE								
11372	A key deposit applies to all keys/swipe cards issues. Will be forfeited if keys/padlocks not returned	LG Act 1995 s.6.16	GST Exempt	B	each	20.00	100.00	-
11372	Bond payable on hire of Council facilities refundable on inspection/linen cleaning	LG Act 1995 s.6.16	GST Exempt	B	each	500.00	500.00	-
11331.153	Hire of all Council Facilities Levy - Schools	LG Act 1995 s.6.16	Taxable	D	annual	5,190.00	5,190.00	471.82
General Hall Hire								
11130.153	Main Hall	LG Act 1995 s.6.16	Taxable	B	up to 6 hours	105.00	105.00	9.55
	Lesser Hall	LG Act 1995 s.6.16	Taxable	B	up to 6 hours	105.00	105.00	9.55
	Kitchen only - separate from Main or Lesser Hall	LG Act 1995 s.6.16	Taxable	B	up to 6 hours	85.00	85.00	7.73
	Gutha Hall	LG Act 1995 s.6.16	Taxable	B	up to 6 hours	85.00	85.00	7.73
11131.156	Liquor surcharge	LG Act 1995 s.6.16	Taxable	B	each	55.00	55.00	5.00
11130.153	Charitable / Community Functions							-
	Main Hall	LG Act 1995 s.6.16	Taxable	B	up to 6 hours	50.00	50.00	4.55
	Lesser Hall	LG Act 1995 s.6.16	Taxable	B	up to 6 hours	50.00	50.00	4.55
	Kitchen only - separate from Main or Lesser Hall	LG Act 1995 s.6.16	Taxable	B	up to 6 hours	40.00	40.00	3.64

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Account No.	Particulars	Act, Regulations and Local Laws	GST Status	Pricing Policy Code	Unit	2022-2023	2023-2024	GST
11130.156	Linen & Equipment Hire							-
	Table cloths	LG Act 1995 s.6.16	Taxable	B	each	6.00	6.00	0.55
	Chair covers	LG Act 1995 s.6.16	Taxable	B	each	3.00	3.00	0.27
	Crockery	LG Act 1995 s.6.16	Taxable	B	each	4.00	4.00	0.36
	Trestle tables	LG Act 1995 s.6.16	Taxable	B	each	7.00	7.00	0.64
	Chairs	LG Act 1995 s.6.16	Taxable	B	each	8.00	8.00	0.73
11231.153	Morawa Swimming Pool							
	Season Passes (Any pass purchased after 31 January reduced by 50%)							
	Family - (2 adults & 2 children or 1 adult & 3 children) plus additional child at \$21.00 each.	LG Act 1995 s.6.16	Taxable	D	each	164.00	164.00	14.91
	Plus additional child	LG Act 1995 s.6.16	Taxable	D	each	20.00	20.00	1.82
	Adults	LG Act 1995 s.6.16	Taxable	D	each	88.00	88.00	8.00
	Pensioners/Children	LG Act 1995 s.6.16	Taxable	D	each	62.00	62.00	5.64
	10 Entry Pass - Adult	LG Act 1995 s.6.16	Taxable	D	each	-	30.00	2.73
	10 Entry Pass - Child	LG Act 1995 s.6.16	Taxable	D	each	-	15.00	1.36
	Casual Entry Fees							
	Adult	LG Act 1995 s.6.16	Taxable	D	each	4.50	4.50	0.41
	Child	LG Act 1995 s.6.16	Taxable	D	each	3.00	3.00	0.27
	Pensioner	LG Act 1995 s.6.16	Taxable	D	each	2.00	2.00	0.18
	Spectator	LG Act 1995 s.6.16	Taxable	D	each	2.00	2.00	0.18
	Lane Hire - per lane	LG Act 1995 s.6.17	Taxable	D	4 hourly	-	25.00	2.27
	Use of Pool and facilities - Closed to others	LG Act 1995 s.6.16	Taxable	D	4 hours	-	150.00	13.64
	Lifeguard for event per lifeguard	LG Act 1995 s.6.17	Taxable	D	hour	-	90.00	8.18
	Swimming Carnivals (Non Shire Schools)							
	Child within school hours	LG Act 1995 s.6.16	Taxable	D	each	3.00	3.00	0.27
	Swimming Lessons (Non Shire Schools)							
	Child within school hours	LG Act 1995 s.6.16	Taxable	D	each	3.00	3.00	0.27
	Use of Pool and facilities - includes lifeguard	LG Act 1995 s.6.16	Taxable	D	booking	-	100.00	9.09
	Group Entry Fees - Pool							
	Swimming Club per year	LG Act 1995 s.6.16	Taxable	D	annual	582.00	582.00	52.91
	Agricultural College per year plus memberships	LG Act 1995 s.6.16	Taxable	D	annual	2,622.00	2,622.00	238.36
11330.153	Sports Complex Facility Hire							
11372	Bond payable on hire of Tennis meeting room refundable on inspection	LG Act 1995 s.6.16	GST Exempt		each	250.00	250.00	-
11372	Bond payable on hire of all other sporting facilities refundable on inspection	LG Act 1995 s.6.16	GST Exempt		each	500.00	500.00	-
11330.153	Indoor Complex Hire							
	Badminton court hire	LG Act 1995 s.6.16	Taxable	D	up to 4 hours	22.00	22.00	2.00
	Indoor basketball court hire	LG Act 1995 s.6.16	Taxable	D	up to 4 hours	22.00	22.00	2.00
	Meeting room and kitchen hire	LG Act 1995 s.6.16	Taxable	B	up to 4 hours	55.00	55.00	5.00
	Tennis court hire (Non club member)	LG Act 1995 s.6.16	Taxable	D	up to 4 hours	12.00	12.00	1.09

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Account No.	Particulars	Act, Regulations and Local Laws	GST Status	Pricing Policy Code	Unit	2022-2023	2023-2024	GST
Indoor Sports Complex Levies (Plus Bond)								
	Badminton Club per year	LG Act 1995 s.6.16	Taxable	D	each	605.00	605.00	55.00
	Squash Club per year	LG Act 1995 s.6.16	Taxable	D	each	605.00	605.00	55.00
	Basketball Club per year	LG Act 1995 s.6.16	Taxable	D	each	605.00	605.00	55.00
	Tennis Club per year	LG Act 1995 s.6.16	Taxable	D	each	605.00	605.00	55.00
11331.153 Greater Sports Ground Facility Hire								
	Function room and kitchen	LG Act 1995 s.6.16	Taxable	B	up to 6 hours	320.00	320.00	29.09
	Function room for passive recreation (eg Yoga)	LG Act 1995 s.6.16	Taxable	B	hour	26.00	26.00	2.36
Oval Levies								
	Cricket Club per season	LG Act 1995 s.6.16	Taxable	D	each	634.00	634.00	57.64
	Football Club per season	LG Act 1995 s.6.16	Taxable	D	each	2,619.00	2,619.00	238.09
	Hockey Club per season	LG Act 1995 s.6.16	Taxable	D	each	634.00	634.00	57.64
	Netball Club per season	LG Act 1995 s.6.16	Taxable	D	each	634.00	634.00	57.64
	Casual Use of Oval for an Event	LG Act 1995 s.6.16	Taxable	D	up to 6 hours	110.00	110.00	10.00
	Casual use of Oval lights	LG Act 1995 s.6.16	Taxable	D	per hour	5.50	5.50	0.50
11373.153 Morawa Community Gym								
40609	Swipe card deposit - applies to all gym access cards issued (Refundable)	LG Act 1995 s.6.16	GST Exempt	B	each	30.00	30.00	-
	24 Hour membership	LG Act 1995 s.6.16	Taxable	B	each	8.00	8.00	0.73
	1 Month membership	LG Act 1995 s.6.16	Taxable	B	each	40.00	40.00	3.64
	3 Month membership	LG Act 1995 s.6.16	Taxable	B	each	114.00	114.00	10.36
	6 Month membership	LG Act 1995 s.6.16	Taxable	B	each	216.00	216.00	19.64
	12 Month membership	LG Act 1995 s.6.16	Taxable	B	each	384.00	384.00	34.91
SCHEDULE 13 - ECONOMIC SERVICES								
General								
13230.156	Sale of maps A3 laminated / copied	LG Act 1995 s.6.16	Taxable	B	each	11.00	11.00	1.00
	Sale of maps A4 laminated / copied	LG Act 1995 s.6.16	Taxable	B	each	6.00	6.00	0.55
Sale of Water								
40620	Swipe card deposit - applies to all standpipe access cards issued (Refundable if card returned in good condition)	LG Act 1995 s.6.16	GST Exempt	B	each		50.00	-
13630.156	Sale of water (per Kilolitre)	LG Act 1995 s.6.16	Taxable	B	Per KL	9.00	10.00	0.91
Caravan Park Fees								
13234.156	Powered sites	LG Act 1995 s.6.16	Taxable	B	each	26.00	26.00	2.36
	Unpowered sites	LG Act 1995 s.6.16	Taxable	B	each	21.00	21.00	1.91
	Use of ablution/showers	LG Act 1995 s.6.16	Taxable	B	each	6.00	6.00	0.55
	Washing machines & Dryers	LG Act 1995 s.6.16	Taxable	B	each	6.00	6.00	0.55

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Account No.	Particulars	Act, Regulations and Local Laws	GST Status	Pricing Policy Code	Unit	2022-2023	2023-2024	GST
Caravan Park Chalets and Units								
13231.153	Canna	LG Act 1995 s.6.16	Taxable	B	each	176.00	176.00	16.00
13232.153	Koolanooka	LG Act 1995 s.6.16	Taxable	B	each	176.00	176.00	16.00
13342.153	Morawa	LG Act 1995 s.6.16	Taxable	B	each	110.00	110.00	10.00
13343.153	Gutha	LG Act 1995 s.6.16	Taxable	B	each	110.00	110.00	10.00
13344.153	Merkanooka	LG Act 1995 s.6.16	Taxable	B	each	110.00	110.00	10.00
13345.153	Pintharuka	LG Act 1995 s.6.16	Taxable	B	each	110.00	110.00	10.00
	Cleaning surcharge if patron has a pet in the chalets or units or additional cleaning required	LG Act 1995 s.6.16	Taxable	B	each	200.00	200.00	18.18
13236.541	Replacement cost of items removed from the chalets or units	LG Act 1995 s.6.16	Taxable	B	each		Cost Recovery	
	Cancellation Fee - Less than 48hrs Notice					100% of charge	100% of charge	
Extractive Industries								
	Initial licence application	LG Act 1995 s.6.16	Taxable	B	each	1,715.00	1,765.00	160.45
	Renewable annual fee (<hectare)	LG Act 1995 s.6.16	Taxable	B	each	1,105.00	1,140.00	103.64
	Renewable annual fee (>hectare)	LG Act 1995 s.6.16	Taxable	B	each	1,715.00	1,765.00	160.45
10630 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	Building Act 2011	GST Exempt	A	application	147.00	147.00	-
	\$50,000 - \$500,000 - Fee equal to 0.32% of the estimated cost of development	Building Act 2011	GST Exempt	A	application	POA	POA	-
	\$500,001 - \$2,500,000 - Fee equal to \$1,700 plus 0.257% for every \$1 in excess of \$500,000	Building Act 2011	GST Exempt	A	application	POA	POA	-
	\$2,500,001 - \$5,000,000 - Fee equal to \$7,161 plus 0.206% for every \$1 in excess of \$2,500,000	Building Act 2011	GST Exempt	A	application	POA	POA	-
	\$5,000,001 - \$21,500,000 - Fee equal to \$12,633 plus 0.123% for every \$1 in excess of \$5,000,000	Building Act 2011	GST Exempt	A	application	POA	POA	-
	More than \$21,500,001	Building Act 2011	GST Exempt	A	application	34,196.00	34,196.00	-
	Item 3. Determining a development application for an extractive industry where the development has not commenced or been carried out	Building Act 2011	GST Exempt	A	application	739.00	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	Building Act 2011	GST Exempt	A	application	222.00	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	Building Act 2011	GST Exempt	A	application	295.00	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	Building Act 2011	GST Exempt	A	application	POA	POA	-
	The fees as set in Item 3 Extractive Industry plus, by way of penalty twice that fee	Building Act 2011	GST Exempt	A	application	1,478.00	1,478.00	-

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	The fees as set in Item 8 Home Based Business plus, by way of penalty twice that fee	Building Act 2011	GST Exempt	A	performance criteria	444.00	444.00	-
	The fees as set in Item 10 plus, by way of penalty twice that fee	Building Act 2011	GST Exempt	A	application	590.00	590.00	-
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. Minimum \$73 - Maximum \$295	Building Act 2011 & Planning & Development Regs 2009	GST Exempt	A	application	66% of original fee	66% of original fee	-
	Single house - Residential Design Codes performance criteria or Local Planning Scheme assessment - Minimum \$147 - Maximum \$730	Building Act 2011 & Planning & Development Regs 2009	GST Exempt	A	performance criteria	73.00	73.00	-
	Demolition where development approval required	Building Act 2011 & Planning & Development Regs 2009	GST Exempt	A	approval	147.00	147.00	-
	Determining an application for renewal of a home based business (including cottage industry) or other development approval	Building Act 2011 & Planning & Development Regs 2009	GST Exempt	A	performance criteria	73.00	73.00	-
	Extension of current development approval	Building Act 2011 & Planning & Development Regs 2009	GST Exempt	A	application	150.00	150.00	-
	Providing a subdivision clearance for not more than 5 lots. Item 5	Building Act 2011 & Planning & Development Regs 2009	GST Exempt	A	lot	73.00	73.00	-
	Providing a subdivision clearance for more than 5 lots but not more than 195 lots. First 5 lots at item 5 then \$35 per lot	Building Act 2011 & Planning & Development Regs 2009	GST Exempt	A	lot	35.00	35.00	-
	Providing a subdivision clearance for more than 195 lots. First 5 lots at item 5 then \$35 per lot to a maximum of \$7,393	Building Act 2011 & Planning & Development Regs 2009	GST Exempt	A	lot	35.00	35.00	-
	Basic Scheme Amendment	Building Act 2011 & Planning & Development Regs 2009	GST Exempt	A	amendment	2,420.00	2,420.00	-
	Standard Scheme Amendment (50% refundable if not advertised)	Building Act 2011 & Planning & Development Regs 2009	GST Exempt	A	amendment	4,840.00	4,840.00	-
	Complex Scheme Amendment (50% refundable if not advertised)	Building Act 2011 & Planning & Development Regs 2009	GST Exempt	A	amendment	9,680.00	9,680.00	-
	Structure Plan	Building Act 2011 & Planning & Development Regs 2009	GST Exempt	A	plan	7,500.00	7,500.00	-
	Modifications to structure plan once approval given	Building Act 2011 & Planning & Development Regs 2009	GST Exempt	A	plan	2,500.00	2,500.00	-
	Local Development Plan (other than subdivision condition)	Building Act 2011 & Planning & Development Regs 2009	GST Exempt	A	plan	840.00	840.00	-
	Modifications to land development plan once approval given	Building Act 2011 & Planning & Development Regs 2009	GST Exempt	A	plan	280.00	280.00	-
	Issue of zoning certificate	Building Act 2011 & Planning & Development Regs 2009	GST Exempt	A	certificate	73.00	73.00	-
	Issue of Section 40 certificate or similar	Building Act 2011 & Planning & Development Regs 2009	GST Exempt	A	certificate	100.00	100.00	-
	Issue of written planning advice	Building Act 2011 & Planning & Development Regs 2009	GST Exempt	A	letter	73.00	73.00	-
	Road / R.O.W / P.A.W. application for closure	Building Act 2011 & Planning & Development Regs 2009	GST Exempt	A	application	840.00	840.00	-
	Advertising on site signage	Building Act 2011 & Planning & Development Regs 2009	GST Exempt	B	sign	429.00	Cost Recovery	-
	Advertising in newspaper	Building Act 2011 & Planning & Development Regs 2009	GST Exempt	B	advert	429.00	Cost Recovery	-
	Digital copy of planning document (CD)	Building Act 2011 & Planning & Development Regs 2009	GST Exempt	B	document	33.00	33.00	-
	Per-Strata inspection	Building Act 2011 & Planning & Development Regs 2009	Taxable	B	inspection	451.00	451.00	41.00
	Planning assessment	Building Act 2011 & Planning & Development Regs 2009	Taxable	B	assessment	174.00	174.00	15.82

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Account No.	Particulars	Act, Regulations and Local Laws	GST Status	Pricing Policy Code	Unit	2022-2023	2023-2024	GST
	S58/60 Motor Vehicle Repairs application (in accordance with Regs - Planning advice)	Building Act 2011 & Planning & Development Regs 2009	GST Exempt	A	application	150.00	150.00	-
	S40 Certificate application (Liquor Control Act 1988)	Building Act 2011 & Planning & Development Regs 2009	GST Exempt	A	application	160.00	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	DOP: Planning & Development (DAP) Regulations	GST Exempt	A	application	5,815.00	5,815.00	-
	not less than \$7 million and less than \$10 million	DOP: Planning & Development (DAP) Regulations	GST Exempt	A	application	8,977.00	8,977.00	-
	not less than \$10 million and less than \$12.5 million	DOP: Planning & Development (DAP) Regulations	GST Exempt	A	application	9,767.00	9,767.00	-
	not less than \$12.5 million and less than \$15 million	DOP: Planning & Development (DAP) Regulations	GST Exempt	A	application	10,045.00	10,045.00	-
	not less than \$15 million and less than \$17.5 million	DOP: Planning & Development (DAP) Regulations	GST Exempt	A	application	10,324.00	10,324.00	-
	\$20 million or more	DOP: Planning & Development (DAP) Regulations	GST Exempt	A	application	10,883.00	10,883.00	-
	Amending or cancelling Development Assessment Panel Development (r17)	DOP: Planning & Development (DAP) Regulations	GST Exempt	A	application	249.00	249.00	-
13330.156 Building								
Building Construction Industry Training Fund (BCITF)								
	Building Construction Industry Training Fund (BCITF) % on estimated current value of works over \$20,000	Building Act 2011	GST Exempt	A	each	0.20%	0.20%	-
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. 0.137% of the estimated value of the building works, but not less than \$61.65	Building Act 2011	GST Exempt	A	application	0.137%	0.137%	-
	Demolition Permit application. 0.137% of the estimated value of the building works, but not less than \$61.65	Building Act 2011	GST Exempt	A	application	0.137%	0.137%	-
	Occupancy Permit for approved building work	Building Act 2011	GST Exempt	A	application	61.65	61.65	-
	Building approval certificate for approved building work	Building Act 2011	GST Exempt	A	application	61.65	61.65	-
	Occupancy permit for unauthorised building work. 0.274% of the estimated value of the building works, but not less than \$123.30	Building Act 2011	GST Exempt	A	application	0.274% but not less than \$123.30	0.274% but not less than \$123.30	-
	Building approval certificate for unauthorised building work. 0.274% of the estimated value of the building works, but not less than \$123.30	Building Act 2011	GST Exempt	A	application	0.274% but not less than \$123.30	0.274% but not less than \$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. 0.19% of the estimated value of the building works, but not less than \$110.00	Building Act 2011 - s.16(1)	GST Exempt	A	application	0.19% or not less than \$110	0.19% or not less than \$110	-
	For building work for a Class 2 and including Class 9 building or incidental structure. 0.09% of the estimated value of the building work, but not less than \$110.00	Building Act 2011 - s.16(1)	GST Exempt	A	application	0.09% or not less than \$110	0.09% or not less than \$110	-

SHIRE OR MORAWA

Fees and Charges for 2023-2024

Account No.	Particulars	Act, Regulations and Local Laws	GST Status	Pricing Policy Code	Unit	2022-2023	2023-2024	GST
Uncertified Application for a Building Permit								
	Uncertified Application for a Building Permit. 0.32% of the estimated value of the building work, but not less than \$110.00	Building Act 2011 - s.16(1)	GST Exempt	A	application	0.32% or not less than \$110	0.32% or not less than \$110	-
Application for a Demolition Permit								
	For demolition work in respect of a Class 1 or Class 10 building or incidental structure	Building Act 2011 - s.16(1)	GST Exempt	A	application	110.00	110.00	-
	For demolition work in respect of a Class 2 and including Class 9 building or incidental structure per storey	Building Act 2011 - s.16(1)	GST Exempt	A	application / storey	110.00	110.00	-
	Application to extend the time during which a building or demolition permit has effect	Building Act 2011 - s.32(3)(f)	GST Exempt	A	application	110.00	110.00	-
Division 2 - Application for Occupancy Permits and Building Approval Certificates								
	Application for an occupancy permit for a completed building	Building Act 2011 - s.46	GST Exempt	A	application	110.00	110.00	-
	Application for a temporary occupancy permit for a incomplete building	Building Act 2011 - s.47	GST Exempt	A	application	110.00	110.00	-
	Application for modification of an occupancy permit for additional use of a building on a temporary basis	Building Act 2011 - s.48	GST Exempt	A	application	110.00	110.00	-
	Application for a replacement occupancy permit for a permanent change of the building's use classification	Building Act 2011 - s.49	GST Exempt	A	application	110.00	110.00	-
	Application for an occupancy permit or building approval certificate for registration of start scheme plan or re-subdivision. \$11.60 per strata unit covered by the application but not less than \$110.00	Building Act 2011	GST Exempt	A	application / strata unit	\$11.60 per unit but not less than \$110.00	\$11.60 per unit but not less than \$110.00	-
	Application for an occupancy permit for a building in respect of which unauthorised work has been done. 0.18% of the estimated value of the unauthorised work as determined by the permit authority, but not less than \$110.00	Building Act 2011 - s.51(2)	GST Exempt	A	application	0.18% but not less than \$110.00	0.18% but not less than \$110.00	-
	Application for a building approval certificate for a building in respect of which unauthorised work has been done. 0.38% of the estimated value of the unauthorised work as determined by the permit authority, but not less than \$110.00	Building Act 2011 - s.51(3)	GST Exempt	A	application	0.38% but not less than \$110.00	0.38% but not less than \$110.00	-
	Application to replace an occupancy permit for an existing building	Building Act 2011 - s.52(1)	GST Exempt	A	application	110.00	110.00	-
	Application for a building approval certificate for an existing building where unauthorised work has not been done	Building Act 2011 - s.52(2)	GST Exempt	A	application	110.00	110.00	-
	Application to extend the time during which an occupancy permit or building approval certificate has effect	Building Act 2011 - s.65(3)(a)	GST Exempt	A	application	110.00	110.00	-
	Inspection of a pool enclosure	Building Act 2011 -Reg 53	GST Exempt	A	inspection	58.45	58.45	-

SHIRE OR MORAWA

Fees and Charges for 2023-2024

Account No.	Particulars	Act, Regulations and Local Laws	GST Status	Pricing Policy Code	Unit	2022-2023	2023-2024	GST
SCHEDULE 14 - OTHER PROPERTY & SERVICES								
14130.156 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	LG Act 1995 s.6.16	Taxable	C	hour	195.00	240.00	21.82
	Front end loader	LG Act 1995 s.6.16	Taxable	C	hour	210.00	217.00	19.73
	Street sweeper	LG Act 1995 s.6.16	Taxable	C	hour	190.00	246.00	22.36
	Water truck 25,000 litre	LG Act 1995 s.6.16	Taxable	C	hour	175.00	216.00	19.64
	Backhoe / loader	LG Act 1995 s.6.16	Taxable	C	hour	175.00	211.00	19.18
	Truck - tandem axle tipper	LG Act 1995 s.6.16	Taxable	C	hour	175.00	216.00	19.64
	Truck - tandem axle tipper with trailer	LG Act 1995 s.6.16	Taxable	C	hour	200.00	252.00	22.91
	Truck - tandem axle tipper with low loader and dolly	LG Act 1995 s.6.16	Taxable	C	hour	200.00	335.00	30.45
	Multi tyred roller / CAT Vibra roller	LG Act 1995 s.6.16	Taxable	C	hour	160.00	216.00	19.64
	Tractor	LG Act 1995 s.6.16	Taxable	C	hour	135.00	360.00	32.73
	Tractor with road broom	LG Act 1995 s.6.16	Taxable	C	hour	155.00	480.00	43.64
	Tractor with implement (slasher, post hole digger etc)	LG Act 1995 s.6.16	Taxable	C	hour	155.00	480.00	43.64
	Compressor	LG Act 1995 s.6.16	Taxable	C	hour	135.00	216.00	19.64
	Skid Steer	LG Act 1995 s.6.16	Taxable	C	hour	155.00	175.00	15.91
14430.156 Material Sales (per cubic metre) - Pickup from Shire Depot								
	Yellow sand	LG Act 1995 s.6.16	Taxable	C	cubic metre	65.00	113.00	10.27
	Gravel	LG Act 1995 s.6.16	Taxable	C	cubic metre	25.00	113.00	10.27
	Loam	LG Act 1995 s.6.16	Taxable	C	cubic metre	25.00	113.00	10.27
	White sand	LG Act 1995 s.6.16	Taxable	C	cubic metre	65.00	113.00	10.27
	Blue metal - 7mm	LG Act 1995 s.6.16	Taxable	C	cubic metre	60.00	128.00	11.64
	Blue metal - 10mm	LG Act 1995 s.6.16	Taxable	C	cubic metre	75.00	125.00	11.36
	Cracker dust	LG Act 1995 s.6.16	Taxable	C	cubic metre	46.00	113.00	10.27
14430.156 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	LG Act 1995 s.6.16	Taxable	C	cubic metre	87.00	156.00	14.18
	Gravel	LG Act 1995 s.6.16	Taxable	C	cubic metre	46.00	156.00	14.18
	Loam	LG Act 1995 s.6.16	Taxable	C	cubic metre	46.00	156.00	14.18
	White sand	LG Act 1995 s.6.16	Taxable	C	cubic metre	87.00	156.00	14.18
	Blue metal - 7mm	LG Act 1995 s.6.16	Taxable	C	cubic metre	78.00	172.00	15.64
	Blue metal - 10mm	LG Act 1995 s.6.16	Taxable	C	cubic metre	94.00	168.00	15.27
	Cracker dust	LG Act 1995 s.6.16	Taxable	C	cubic metre	67.00	156.00	14.18