

SHIRE OF NORTHAMPTON
ANNUAL BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

LOCAL GOVERNMENT ACT 1995

TABLE OF CONTENTS

Statement of Comprehensive Income	2
Statement of Cash Flows	3
Statement of Financial Activity	4
Index of Notes to the Budget	5
Fees and Charges Schedule	26

SHIRE'S VISION

A proud and unique community recognising the past and creating the future.

SHIRE OF NORTHAMPTON
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)	5,103,928	4,820,333	4,770,499
Grants, subsidies and contributions	10	918,769	4,238,543	1,133,783
Fees and charges	14	1,321,561	1,312,661	1,345,971
Interest revenue	11(a)	177,500	187,546	40,000
Other revenue	11(b)	0	1,749,824	1,468,540
		7,521,758	12,308,907	8,758,793
Expenses				
Employee costs		(4,394,780)	(3,987,960)	(4,033,035)
Materials and contracts		(2,839,575)	(3,828,871)	(2,681,458)
Utility charges		(363,900)	(349,262)	(339,634)
Depreciation	6	(2,557,550)	(2,560,707)	(2,382,850)
Finance costs	11(d)	(30,725)	(58,584)	(53,237)
Insurance		(249,990)	(223,935)	(227,456)
Other expenditure		(642,469)	(614,541)	(542,031)
		(11,078,989)	(11,623,860)	(10,259,701)
		(3,557,231)	685,047	(1,500,908)
Capital grants, subsidies and contributions	10	1,312,387	1,078,052	1,096,786
Profit on asset disposals	5	59,000	173,241	137,500
Loss on asset disposals		0	(1,799)	0
		1,371,387	1,249,494	1,234,286
Net result for the period		(2,185,844)	1,934,541	(266,622)
Other comprehensive income				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Total other comprehensive income for the period		0	0	0
Total comprehensive income for the period		(2,185,844)	1,934,541	(266,622)

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

SHIRE OF NORTHAMPTON
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2024

CASH FLOWS FROM OPERATING ACTIVITIES

Receipts

	NOTE	2023/24 Budget	2022/23 Actual	2022/23 Budget
Rates		\$ 5,103,928	\$ 4,821,431	\$ 4,770,499
Grants, subsidies and contributions		918,769	3,582,697	1,133,783
Fees and charges		1,321,561	1,312,661	1,345,971
Interest revenue		177,500	187,546	40,000
Goods and services tax received		0	(159,702)	0
Other revenue		0	1,749,824	1,468,540

Payments

Employee costs		(4,394,780)	(3,912,228)	(4,033,035)
Materials and contracts		(2,839,575)	(2,722,491)	(2,681,458)
Utility charges		(363,900)	(349,262)	(339,634)
Finance costs		(30,725)	(65,930)	(53,237)
Insurance		(249,990)	(223,935)	(227,456)
Other expenditure		(642,469)	(614,541)	(542,031)

Net cash provided by (used in) operating activities 4 (999,681) 3,606,070 881,942

CASH FLOWS FROM INVESTING ACTIVITIES

Payments for purchase of property, plant & equipment	5(a)	(852,750)	(1,185,294)	(1,603,020)
Payments for construction of infrastructure	5(b)	(2,736,610)	(2,888,390)	(3,381,244)
Capital grants, subsidies and contributions		1,312,387	1,078,052	1,096,786
Proceeds from sale of property, plant and equipment	5(a)	155,000	265,253	244,000
Proceeds on financial assets at amortised cost - self supporting loans	7(a)	17,005	271,188	37,470

Net cash provided by (used in) investing activities (2,104,968) (2,459,191) (3,606,008)

CASH FLOWS FROM FINANCING ACTIVITIES

Repayment of borrowings	7(a)	(138,610)	(436,367)	(202,648)
Proceeds from new borrowings	7(a)	250,000	0	200,000

Net cash provided by (used in) financing activities 111,390 (436,367) (2,648)

Net increase (decrease) in cash held (2,993,259) 710,512 (2,726,714)

Cash at beginning of year 4,889,425 4,178,912 4,178,911

Cash and cash equivalents at the end of the year 4 **1,896,166** **4,889,424** **1,452,197**

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

SHIRE OF NORTHAMPTON
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				
		\$	\$	\$
Rates	2(a)	5,103,928	4,820,333	4,770,499
Grants, subsidies and contributions	10	918,769	4,238,543	1,133,783
Fees and charges	14	1,321,561	1,312,661	1,345,971
Interest revenue	11(a)	177,500	187,546	40,000
Other revenue	11(b)	0	1,749,824	1,468,540
Profit on asset disposals	5	59,000	173,241	137,500
		7,580,758	12,482,148	8,896,293
Expenditure from operating activities				
Employee costs		(4,394,780)	(3,987,960)	(4,033,035)
Materials and contracts		(2,839,575)	(3,828,871)	(2,681,458)
Utility charges		(363,900)	(349,262)	(339,634)
Depreciation	6	(2,557,550)	(2,560,707)	(2,382,850)
Finance costs	11(d)	(30,725)	(58,584)	(53,237)
Insurance		(249,990)	(223,935)	(227,456)
Other expenditure		(642,469)	(614,541)	(542,031)
Loss on asset disposals	5	0	(1,799)	0
		(11,078,989)	(11,625,659)	(10,259,701)
Non-cash amounts excluded from operating activities	3(b)	2,498,550	2,415,033	2,245,350
Amount attributable to operating activities		(999,681)	3,271,522	881,942
INVESTING ACTIVITIES				
Inflows from investing activities				
Capital grants, subsidies and contributions	10	1,312,387	1,078,052	1,096,786
Proceeds from disposal of assets	5	155,000	265,253	244,000
Proceeds from financial assets at amortised cost - self supporting loans	7(a)	17,005	271,188	37,470
		1,484,392	1,614,493	1,378,256
Outflows from investing activities				
Payments for property, plant and equipment	5(a)	(852,750)	(1,185,294)	(1,603,020)
Payments for construction of infrastructure	5(b)	(2,736,610)	(2,888,390)	(3,381,244)
		(3,589,360)	(4,073,684)	(4,984,264)
Amount attributable to investing activities		(2,104,968)	(2,459,191)	(3,606,008)
FINANCING ACTIVITIES				
Inflows from financing activities				
Proceeds from new borrowings	7(a)	250,000	0	200,000
Transfers from reserve accounts	8(a)	0	360,335	205,000
		250,000	360,335	405,000
Outflows from financing activities				
Repayment of borrowings	7(a)	(138,610)	(436,367)	(202,648)
Transfers to reserve accounts	8(a)	(101,650)	(30,953)	(490,100)
		(240,260)	(467,320)	(692,748)
Amount attributable to financing activities		9,740	(106,985)	(287,748)
MOVEMENT IN SURPLUS OR DEFICIT				
Surplus or deficit at the start of the financial year	3	3,094,909	2,389,563	3,011,814
Amount attributable to operating activities		(999,681)	3,271,522	881,942
Amount attributable to investing activities		(2,104,968)	(2,459,191)	(3,606,008)
Amount attributable to financing activities		9,740	(106,985)	(287,748)
Surplus or deficit at the end of the financial year	3	0	3,094,909	0

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

**SHIRE OF NORTHAMPTON
FOR THE YEAR ENDED 30 JUNE 2024
INDEX OF NOTES TO THE BUDGET**

Note 1	Basis of Preparation	6
Note 2	Rates and Service Charges	8
Note 3	Net Current Assets	11
Note 4	Reconciliation of cash	13
Note 5	Fixed Assets	14
Note 6	Depreciation	15
Note 7	Borrowings	16
Note 8	Reserve Accounts	18
Note 9	Revenue Recognition	19
Note 10	Program Information	21
Note 11	Other Information	22
Note 12	Elected Members Remuneration	23
Note 13	Bonds and Deposits	24
Note 14	Fees and Charges	25

1(a) BASIS OF PREPARATION

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

Local Government Act 1995 requirements

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

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

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

The local government reporting entity

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 13 to the annual budget.

2022/23 actual balances

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

Budget comparative figures

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

Comparative figures

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

Rounding off figures

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

Initial application of accounting standards

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

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

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

New accounting standards for application in future years

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

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

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

Judgements, estimates and assumptions

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

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

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

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

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

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

REVENUES

RATES

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

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

GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

REVENUE FROM CONTRACTS WITH CUSTOMERS

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

FEES AND CHARGES

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

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

SERVICE CHARGES

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

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

INTEREST EARNINGS

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

OTHER REVENUE / INCOME

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

PROFIT ON ASSET DISPOSAL

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

EXPENSES

EMPLOYEE COSTS

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

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

MATERIALS AND CONTRACTS

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

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

UTILITIES (GAS, ELECTRICITY, WATER)

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

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

INSURANCE

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

LOSS ON ASSET DISPOSAL

Loss on the disposal of fixed assets.

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation and amortisation expenses raised on all classes of assets.

FINANCE COSTS

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

OTHER EXPENDITURE

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

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

2. RATES AND SERVICE CHARGES

(a) Rating Information

Rate Description	Basis of valuation	Rate in	Number of properties	Rateable value	2023/24 Budgeted rate revenue	2023/24 Budgeted interim rates	2023/24 Budgeted back rates	2023/24 Budgeted total revenue	2022/23 Actual total revenue	2022/23 Budget total revenue
		\$		\$	\$	\$	\$	\$	\$	\$
(i) General rates										
General GRV	Gross rental valuation	0.086903	1,445	18,432,632	1,756,773			1,756,773	1,628,624	1,583,482
General UV	Unimproved valuation	0.008487	422	298,259,414	2,532,860			2,532,860	2,401,109	2,397,997
Total general rates			1,867	316,692,046	4,289,633	0	0	4,289,633	4,029,733	3,981,479
Minimum										
(ii) Minimum payment										
General GRV	Gross rental valuation	615	1,151	5,325,590	707,865			707,865	700,060	694,260
General UV	Unimproved valuation	615	82	1,655,142	50,430			50,430	35,960	41,760
Total minimum payments			1,233	6,980,732	758,295	0	0	758,295	736,020	736,020
Total general rates and minimum payments			3,100	323,672,778	5,047,928	0	0	5,047,928	4,765,753	4,717,499
(iii) Specified area rates										
Port Gregory Water Supply	Gross rental valuation	0.045713	55	568,762	26,000			26,000	23,286	23,000
Kalbarri Tourism Rate	Gross rental valuation	0.001785	1,759	16,805,309	30,000			30,000	31,294	30,000
Total specified area rates			1,814	17,374,071	56,000	0	0	56,000	54,580	53,000
					5,103,928	0	0	5,103,928	4,820,333	4,770,499
Total rates					5,103,928	0	0	5,103,928	4,820,333	4,770,499

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

2. RATES AND SERVICE CHARGES (CONTINUED)

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

Instalment options	Date due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates
		\$	%	%
Option one				
Single full payment	6-10-2023	0	0.00%	7.00%
Option two				
First instalment	6-10-2023	5	5.00%	7.00%
Second instalment	8-12-2023	5	5.00%	7.00%
Option three				
First instalment	6-10-2023	5	5.00%	7.00%
Second instalment	8-12-2023	5	5.00%	7.00%
Third instalment	9-02-2024	5	5.00%	7.00%
Fourth instalment	12-04-2024	5	5.00%	7.00%

	2023/24 Budget revenue	2022/23 Actual revenue	2022/23 Budget revenue
	\$	\$	\$
Instalment plan interest & admin charge earned	16,000	15,945	15,000
Unpaid rates and service charge interest earned	11,500	9,929	10,000
	27,500	25,874	25,000

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

2. RATES AND SERVICE CHARGES (CONTINUED)

(c) Specified Area Rate

	Budgeted rate applied to costs	Budgeted rate set aside to reserve	Reserve Amount to be applied to costs	Purpose of the rate	Area or properties rate is to be imposed on
Specified area rate	\$	\$	\$		
Port Gregory Water Supply	26,000	0	0	The specified area rate for the Port Gregory Water Supply is levied on all rateable Port Gregory Gross Rental Value designated properties for the operation of the Port Gregory water supply. The amount required has been estimated as the cost to operated the water supply for 2022/2023.	
Kalbarri Tourism Rate	30,000	0	0	The specified area rate for Kalbarri Tourism is levied on all rateable Kalbarri Gross Rental Value designated properties in accordance with the Kalbarri Town Planning Scheme No. 9	
	56,000	0	0		

(d) Service Charges

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

(e) Waivers or concessions

The Shire does not anticipate any waivers or concessions for the year ended 30th June 2024.

SHIRE OF NORTHAMPTON
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
 Financial assets
 Receivables
 Inventories

Less: current liabilities

Trade and other payables
 Long term borrowings
 Employee provisions

Net current assets

Less: Total adjustments to net current assets

Net current assets used in the Rate Setting Statement

Note	2023/24 Budget 30 June 2024	2022/23 Actual 30 June 2023	2022/23 Budget 30 June 2023
	\$	\$	\$
4	1,896,166	4,889,425	1,452,197
	17,684	17,005	37,740
	739,518	739,518	427,563
	193,407	193,407	246,568
	2,846,775	5,839,355	2,164,068
	(1,894,219)	(1,894,219)	(663,501)
7	(142,131)	(138,610)	(402,648)
	(732,724)	(732,724)	(718,084)
	(2,769,074)	(2,765,553)	(1,784,233)
	77,701	3,073,802	379,835
3(c)	(77,701)	21,107	(379,835)
	0	3,094,909	0

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

3. NET CURRENT ASSETS (CONTINUED)

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 Rate Setting Statement 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	(59,000)	(173,241)	(137,500)
5	0	1,799	0
6	2,557,550	2,560,707	2,382,850
	0	25,768	0
	2,498,550	2,415,033	2,245,350

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

Adjustments to net current assets

Less: Cash - reserve accounts
 Less: Current assets not expected to be received at end of year
 - Current financial assets at amortised cost - self supporting loans
 - Land held for resale
 - Other liabilities - Adjustment to current non current liabilities
 Add: Current liabilities not expected to be cleared at end of year
 - Current portion of borrowings
 - Current portion of employee benefit provisions

Total adjustments to net current assets

8	(754,872)	(653,222)	(1,267,703)
	(17,684)	(17,005)	(37,470)
	(180,000)	(180,000)	(235,000)
			39,605
	142,131	138,610	402,648
	732,724	732,724	718,085
	(77,701)	21,107	(379,835)

3(d) NET CURRENT ASSETS (CONTINUED)

MATERIAL ACCOUNTING POLICIES

CURRENT AND NON-CURRENT CLASSIFICATION

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

TRADE AND OTHER PAYABLES

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

PREPAID RATES

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

INVENTORIES

General

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

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

Superannuation

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

LAND HELD FOR RESALE

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

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

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

GOODS AND SERVICES TAX (GST)

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

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

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

CONTRACT LIABILITIES

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

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

TRADE AND OTHER RECEIVABLES

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

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

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

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

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

PROVISIONS

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

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

EMPLOYEE BENEFITS

Short-term employee benefits

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

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

Other long-term employee benefits

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

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

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

4. RECONCILIATION OF CASH

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

	Note	2023/24 Budget	2022/23 Actual	2022/23 Budget
Cash at bank and on hand		\$ 1,242,944	\$ 4,236,203	\$ 469,594
Term deposits		653,222	653,222	982,603
Total cash and cash equivalents		1,896,166	4,889,425	1,452,197
Held as				
- Unrestricted cash and cash equivalents	3(a)	345,481	3,440,390	(787,432)
- Restricted cash and cash equivalents	3(a)	1,550,685	1,449,035	2,239,629
		1,896,166	4,889,425	1,452,197
Restrictions				
The following classes of assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:				
- Cash and cash equivalents		1,550,685	1,449,035	2,239,629
		1,550,685	1,449,035	2,239,629
The assets are restricted as a result of the specified purposes associated with the liabilities below:				
Financially backed reserves	8	754,872	653,222	1,267,703
Other provisions		795,813	795,813	971,926
		1,550,685	1,449,035	2,239,629
Reconciliation of net cash provided by operating activities to net result				
Net result		(2,185,844)	1,934,541	(266,622)
Depreciation	6	2,557,550	2,560,707	2,382,850
(Profit)/loss on sale of asset	5	(59,000)	(171,442)	(137,500)
(Increase)/decrease in receivables		0	(317,109)	
(Increase)/decrease in inventories		0	(1,839)	
Increase/(decrease) in payables		0	1,176,605	
Increase/(decrease) in contract liabilities		0	(497,341)	
Capital grants, subsidies and contributions		(1,312,387)	(1,078,052)	(1,096,786)
Net cash from operating activities		(999,681)	3,606,070	881,942

MATERIAL ACCOUNTING POLICES

CASH AND CASH EQUIVALENTS

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

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

FINANCIAL ASSETS AT AMORTISED COST

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

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

SHIRE OF NORTHAMPTON
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	71,750			0	587,812	1,799	0	(1,799)	737,720			0
Plant and equipment	781,000	96,000	155,000	59,000	597,483	92,012	265,253	173,241	865,300	106,500	244,000	137,500
Total	852,750	96,000	155,000	59,000	1,185,294	93,811	265,253	171,442	1,603,020	106,500	244,000	137,500
(b) Infrastructure												
Infrastructure - roads	2,157,140			0	2,157,997			0	2,352,084			0
Infrastructure - footpaths/carparks	376,470			0	12,330			0	235,160			0
Infrastructure - drainage				0				0	55,000			0
Infrastructure - water supply	55,000			0				0	0			0
Infrastructure - parks and ovals	148,000			0	37,718			0	109,000			0
Other infrastructure - Airport				0	680,345			0	630,000			0
Total	2,736,610	0	0	0	2,888,390	0	0	0	3,381,244	0	0	0
Total	3,589,360	96,000	155,000	59,000	4,073,684	93,811	265,253	171,442	4,984,264	106,500	244,000	137,500

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

6. DEPRECIATION

By Class

Buildings
Furniture and equipment
Plant and equipment
Infrastructure - roads
Infrastructure - footpaths/carparks
Infrastructure - drainage
Infrastructure - water supply
Infrastructure - parks and ovals
Infrastructure - waste facilities
Other infrastructure - Airport

By Program

Governance
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
\$	\$	\$
485,000	484,052	405,000
28,500	28,123	29,700
513,600	517,920	485,000
1,155,000	1,155,838	1,119,000
72,000	71,853	69,000
71,500	71,328	71,500
1,000	999	950
170,000	169,603	160,000
18,250	18,253	0
42,700	42,738	42,700
2,557,550	2,560,707	2,382,850
75,000	73,018	55,000
69,500	68,699	73,500
24,500	24,078	18,000
6,000	6,021	4,000
51,000	51,101	34,000
59,050	72,428	52,950
540,000	537,668	460,000
1,706,000	1,705,618	1,661,500
21,500	22,076	23,900
5,000	0	0
2,557,550	2,560,707	2,382,850

MATERIAL ACCOUNTING POLICIES

DEPRECIATION

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

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

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

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

Buildings	30 to 80 years
Furniture and equipment	5 to 20 years
Plant and equipment	30 to 80 years
Infrastructure - roads	20 to 80 years
Infrastructure - footpaths/carparks	20 - 30 years
Infrastructure - drainage	50 - 80 years
Infrastructure - water supply	30 to 75 years
Infrastructure - parks and ovals	10 to 60 Years
Infrastructure - waste facilities	50 - 100 years
Other infrastructure - Airport	10 to 50 Years

7. BORROWINGS

(a) Borrowing repayments

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

Purpose	Loan Number	Institution	Interest Rate	Budget	2023/24	2023/24	Budget	2023/24	Actual	2022/23	2022/23	Actual	2022/23	Budget	2022/23	2022/23	Budget	2022/23
				Principal 1 July 2023	Budget New Loans	Budget Principal Repayments	Principal outstanding 30 June 2024	Budget Interest Repayments	Principal 1 July 2022	Actual New Loans	Actual Principal Repayments	Principal outstanding 30 June 2023	Actual Interest Repayments	Principal 1 July 2022	Budget New Loans	Budget Principal Repayments	Principal outstanding 30 June 2023	Budget Interest Repayments
Staff Housing	154	WATC		\$ 79,363	\$	\$ (39,038)	\$ 40,325	\$ (2,871)	\$ 117,155	\$	\$ (37,792)	\$ 79,363	\$ (5,222)	\$ 117,115	\$	\$ (37,792)	\$ 79,323	\$ (4,344)
RSL Hall Development	156	WATC		312,203		(49,405)	262,798	(8,265)	360,605		(48,402)	312,203	(9,218)	360,605		(48,402)	312,203	(9,604)
Plant Purchases	153	WATC		0			0		46,346		(46,346)	0	(761)	46,346		(46,346)	0	(1,606)
Plant Purchases	157	WATC		243,626		(33,162)	210,464	(5,370)	276,264		(32,638)	243,626	(5,203)	276,264		(32,638)	243,626	(6,120)
Plant Purchases (New)	158	WATC		0	250,000		250,000		0	0	0	0	0	0	200,000	0	200,000	
				635,192	250,000	(121,605)	763,587	(16,506)	800,370	0	(165,178)	635,192	(20,404)	800,330	200,000	(165,178)	835,152	(21,674)
Self Supporting Loans																		
Pioneer Lodge	155	WATC	0.0%	310,824	0	(17,005)	293,819	(14,219)	327,177	0	(16,353)	310,824	(10,127)	327,177	0	(16,353)	310,824	(14,983)
Staff Housing	152	NAB	0.0%	0	0	0	0	0	254,836	0	(254,836)	0	(28,053)	254,834	0	(21,117)	233,717	(16,580)
				310,824	0	(17,005)	293,819	(14,219)	582,013	0	(271,189)	310,824	(38,180)	582,011	0	(37,470)	544,541	(31,563)
				946,016	250,000	(138,610)	1,057,406	(30,725)	1,382,383	0	(436,367)	946,016	(58,584)	1,382,341	200,000	(202,648)	1,379,693	(53,237)

All borrowing repayments, other than self supporting loans, will be financed by general purpose revenue.

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

7. BORROWINGS

(b) New borrowings - 2023/24

Particulars/Purpose	Institution	Loan type	Term (years)	Interest rate	Amount borrowed budget	Total interest & charges	Amount used budget	Balance unspent
Plant Loan	WATC		10	%	\$ 250,000	\$	\$	\$ 250,000
					250,000	0	0	250,000

(c) Unspent borrowings

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

(d) Credit Facilities

	2023/24 Budget	2022/23 Actual	2022/23 Budget
	\$	\$	\$
Undrawn borrowing facilities credit standby arrangements			
Bank overdraft limit	0	0	0
Bank overdraft at balance date	0	0	0
Credit card limit	20,000	20,000	10,000
Credit card balance at balance date	(5,000)	(3,051)	(2,500)
Total amount of credit unused	15,000	16,949	7,500
Loan facilities			
Loan facilities in use at balance date	1,057,406	946,016	1,379,693

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

8. 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) Leave reserve	92,585	10,000	0	102,585	236,560	11,360	(155,335)	92,585	236,560	6,250	0	242,810
(b) Roadworks Reserve	31,986	1,500	0	33,486	29,456	2,530	0	31,986	29,456	500	0	29,956
(c) Kalbarri Airport Reserve	1,045	500	0	1,545	205,535	510	(205,000)	1,045	205,535	100	(205,000)	635
(d) Computer Office Equipment Reserve	35,136	1,000	0	36,136	33,861	1,275	0	35,136	33,861	250	0	34,111
(e) House and Building Reserve	117,240	1,500	0	118,740	114,710	2,530	0	117,240	114,710	480,500	0	595,210
(f) Strategic Opportunities Reserve	368,255	7,500	0	375,755	368,255	0	0	368,255	355,506	2,500	0	358,006
(g) Port Gregory Water Supply Reserve	0	0	0	0	(12,748)	12,748	0	0	0	0	0	0
(h) Tourism Infrastructure Reserve	0	0	0	0	6,975	0	0	0	6,975	0	0	6,975
(i) Kalbarri Specified Area Reserve	6,975	0	0	6,975	0	0	0	6,975	0	0	0	0
(j) Health Services Reserve	0	79,650	0	79,650	0	0	0	0	0	0	0	0
	653,222	101,650	0	754,872	982,604	30,953	(360,335)	653,222	982,603	490,100	(205,000)	1,267,703

(b) Reserve Accounts - Purposes

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

Reserve name	Anticipated date of use	Purpose of the reserve
(a) Leave reserve	Future Use	To be used to fund annual and long service leave requirements
(b) Roadworks Reserve	Future Use	To be used to fund major reseals of bitumen roads and other major road construction works including footpath construction
(c) Kalbarri Airport Reserve	2022/2023	To be used for the maintenance and construction of the Kalbarri Airport
(d) Computer Office Equipment Reserve	Future Use	To be used to for the purchase and upgrade of office equipment and computers
(e) House and Building Reserve	Future Use	To be used for the construction of new housing and upgrades to buildings under Council control
(f) Strategic Opportunities Reserve	Future Use	To be used for progressing strategic initiatives including land development.
(g) Port Gregory Water Supply Reserve	Future Use	To be used for the replacement of the Port Gregory pipeline.
(h) Tourism Infrastructure Reserve	Future Use	To be used for the development of Tourism Infrastructure.
(i) Kalbarri Specified Area Reserve	Future Use	To be used for Kalbarri Tourism advertising
(j) Health Services Reserve	Future Use	To be used for the provision of future health services

9. REVENUE RECOGNITION

MATERIAL ACCOUNTING POLICIES

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

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

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

10. 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 decision making process for the efficient allocation of scarce resources.

Includes the activities of members of Council and the administrative support available to the council for the provision of governance of the district.

General purpose funding

To collect revenue to allow for the provision of services.

Rates, general purpose government grants and interest revenue.

Law, order, public safety

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

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

Health

To provide an operational framework for environmental and community health.

Inspection of food outlets and their control, administration of health local laws and maintenance 'of the Northampton and Kalbarri doctors surgery.

Education and welfare

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

Maintenance of child care facilities, Pioneer Lodge Self Funding loan and youth programs.

Housing

To provide and maintain housing.

Provision and maintenance of housing.

Community amenities

To provide services required by the community.

Rubbish collection services, operation of rubbish disposal sites, litter control, protection of the environment and town planning schemes, cemetery and public conveniences.

Recreation and culture

To establish and effectively manage infrastructure and resource which will help the social wellbeing of the community.

Maintenance of public halls, civic centres, beaches, recreation centres and various sporting facilities. Provision and maintenance of parks, gardens and operation of library, museum and other cultural facilities & playgrounds.

Transport

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

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

Economic services

To help promote the shire and its economic wellbeing.

Tourism and area promotion, Port Gergory Water Supply and Building control.

Other property and services

To monitor and control Shire's overhead operating accounts.

Private works operation, plant repair and operation costs and engineering operation costs, work health and safety costs & misc major event/incident costs

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

10. PROGRAM INFORMATION (Continued)

(b) Income and expenses

	2023/24	2022/23	2022/23
	Budget	Actual	Budget
Income excluding grants, subsidies and contributions	\$	\$	\$
Governance	44,300	50,254	59,300
General purpose funding	5,225,428	4,953,299	4,757,499
Law, order, public safety	13,200	44,431	13,700
Health	13,824	13,447	12,112
Education and welfare	14,219	0	22,443
Housing	28,756	48,632	51,636
Community amenities	1,002,727	1,000,840	1,000,127
Recreation and culture	14,000	13,442	12,833
Transport	43,661	117,833	114,280
Economic services	241,874	242,219	230,040
Other property and services	20,000	1,759,208	1,488,540
	6,661,989	8,243,605	7,762,510
Grants, subsidies and contributions			
Governance	40,000	60,550	56,422
General purpose funding	108,092	3,152,250	480,797
Law, order, public safety	105,090	101,960	87,888
Health	18,000	18,528	18,000
Education and welfare	0	133,771	37,500
Housing	15,000	13,866	20,000
Community amenities	62,700	60,147	61,600
Recreation and culture	10,552	101,403	17,400
Transport	224,990	209,247	205,226
Economic services	9,000	6,721	11,750
Other property and services	325,345	380,100	137,200
	918,769	4,238,543	1,133,783
Capital grants, subsidies and contributions			
Community amenities	0	70,000	0
Transport	1,312,387	1,008,052	1,096,786
	1,312,387	1,078,052	1,096,786
Total Income	8,893,145	13,560,200	9,993,079
Expenses			
Governance	(1,135,986)	(1,105,607)	(1,005,116)
General purpose funding	(367,200)	(295,412)	(281,054)
Law, order, public safety	(461,893)	(491,085)	(416,715)
Health	(274,418)	(227,936)	(220,840)
Education and welfare	(49,765)	(180,323)	(92,081)
Housing	(118,055)	(130,130)	(77,697)
Community amenities	(1,883,915)	(1,732,169)	(1,949,451)
Recreation and culture	(1,872,736)	(1,856,476)	(1,662,042)
Transport	(4,345,404)	(3,498,166)	(4,010,413)
Economic services	(418,477)	(389,410)	(401,472)
Other property and services	(151,140)	(1,718,945)	(142,820)
Total expenses	(11,078,989)	(11,625,659)	(10,259,701)
Net result for the period	(2,185,844)	1,934,541	(266,622)

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

11. OTHER INFORMATION

The net result includes as revenues

(a) Interest earnings

	2023/24 Budget	2022/23 Actual	2022/23 Budget
Investments			
- Reserve accounts	17,000	25,953	5,100
- Other funds	133,000	135,719	9,900
Other interest revenue	27,500	25,874	25,000
	<u>177,500</u>	<u>187,546</u>	<u>40,000</u>

* The Shire has resolved to charge interest under section 6.13 for the late payment of any amount of money at 7%. Rate Installments = 5%.

(b) Other revenue

Reimbursements and recoveries	0	1,749,824	1,468,540
	<u>0</u>	<u>1,749,824</u>	<u>1,468,540</u>

The net result includes as expenses

(c) Auditors remuneration

Audit services	39,500	38,000	38,000
Other services	4,500	2,350	4,400
	<u>44,000</u>	<u>40,350</u>	<u>42,400</u>

(d) Interest expenses (finance costs)

Borrowings (refer Note 7(a))	30,725	58,584	53,237
	<u>30,725</u>	<u>58,584</u>	<u>53,237</u>

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

12. ELECTED MEMBERS REMUNERATION

	2023/24 Budget	2022/23 Actual	2022/23 Budget
	\$	\$	\$
Cr Sudlow (President)			
President's allowance	15,000	15,000	15,000
Meeting attendance fees	6,000	7,000	4,750
Annual allowance for ICT expenses	500	500	500
	21,500	22,500	20,250
Cr Horstman (Deputy President)			
Deputy President's allowance	4,000	4,000	4,000
Meeting attendance fees	3,500	5,400	3,500
Annual allowance for ICT expenses	500	500	500
	8,000	9,900	8,000
Cr Hay			
Meeting attendance fees	3,300	2,450	3,500
Annual allowance for ICT expenses	500	500	500
	3,800	2,950	4,000
Cr Pike			
Meeting attendance fees	3,300	4,200	3,500
Annual allowance for ICT expenses	500	500	500
	3,800	4,700	4,000
Cr Suckling			
Meeting attendance fees	3,300	4,300	3,500
Annual allowance for ICT expenses	500	500	500
	3,800	4,800	4,000
Cr Stewart			
Meeting attendance fees	0	2,000	3,500
Annual allowance for ICT expenses	0	500	500
	0	2,500	4,000
Cr Gibb			
Meeting attendance fees	3,300	3,800	3,500
Annual allowance for ICT expenses	500	500	500
	3,800	4,300	4,000
Cr Burgess			
Meeting attendance fees	3,300	4,200	3,500
Annual allowance for ICT expenses	500	500	500
	3,800	4,700	4,000
Elected member [New]			
Meeting attendance fees	1,500		
Annual allowance for ICT expenses	500	0	0
	2,000	0	0
Elected member [New]			
Meeting attendance fees	1,500		
Annual allowance for ICT expenses	500	0	0
	2,000	0	0
Total Elected Member Remuneration	52,500	56,350	52,250
President's allowance	15,000	15,000	15,000
Deputy President's allowance	4,000	4,000	4,000
Meeting attendance fees	29,000	33,350	29,250
Annual allowance for ICT expenses	4,500	4,000	4,000
	52,500	56,350	52,250

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

13. BONDS AND DEPOSITS

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 1 July 2023	Estimated amounts received	Estimated amounts paid	Estimated balance 30 June 2024
	\$	\$	\$	\$
Transportable House Bonds	17,000		(17,000)	0
Footpath Bonds	23,007		(23,007)	0
Building Levies (BCITF & BRB)	346	40,000	(40,346)	0
Community Bus Bond	5,400	2,000	(2,000)	5,400
Unclaimed Monies - Rates	5,179		(5,179)	0
RSL Hall Key Bond	430	400	(830)	0
Special Series Plates	4,510	2,000	(6,510)	0
Northampton Child Care Association	23,739		(23,739)	0
Horrocks Memorial Wall	1,198		(1,198)	0
One Life	940		(940)	0
Rubbish Tip Key Bond	1,800			1,800
Horrocks - Skate/Pump Park	2,000		(2,000)	0
RSL - Kalbarri Memorial	31,883		(31,883)	0
DOT - Department of Transport	0	250,000	(250,000)	0
Rates - Overpaid	30,761		(30,761)	0
Horrocks Lookout	1,353		(1,353)	0
Miscellaneous Deposits	240		(240)	0
	149,786	294,400	(436,986)	7,200

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

14. FEES AND CHARGES

	2023/24 Budget	2022/23 Actual	2022/23 Budget
	\$	\$	\$
By Program:			
Governance	23,300	21,256	29,300
Law, order, public safety	13,200	13,085	13,700
Health	13,824	13,447	12,112
Education and welfare	14,219	0	22,443
Housing	28,756	48,633	51,636
Community amenities	1,002,727	1,000,839	1,000,127
Recreation and culture	14,000	13,442	12,833
Transport	5,661	5,112	6,780
Economic services	185,874	187,639	177,040
Other property and services	20,000	9,208	20,000
	1,321,561	1,312,661	1,345,971

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

**SHIRE OF NORTHAMPTON - SCHEDULE OF FEES AND CHARGES
2023/2024**

SCHEDULE 3 - GENERAL PURPOSE REVENUE

DESCRIPTION	COMMENTS	2022/2023 UNIT RATE		2023/2024 UNIT RATE			
		Total		Rate	GST	Total	
SALE OF REPORTS							
Owners & Occupiers Electoral Roll		\$25.00		\$25.00	Nil	\$25.00	per roll
Property Addresses Report		\$20.00		\$20.00	Nil	\$20.00	per report
RATES INSTALMENT FEES & CHARGES							
Rate Instalment Fee	<i>Charged on each additional instalment notice sent</i>	\$5.00		\$5.00	Nil	\$5.00	per instalment
Rate Instalment Interest Percent	<i>Interest % charged on rate instalment option</i>	5.0%		5.0%	Nil	5.0%	per instalment
Late Payment Penalty Interest	<i>Interest charged per annum calculated on daily</i>	7.0%		7.0%	Nil	7.0%	per annum/daily
LOCAL AUTHORITY PROPERTY ENQUIRY REPORTS							
Account Inquiry - Rates, Orders and Requisitions	<i>4.0% increase applied 2023/2024</i>	\$90.00		\$95.00	Nil	\$95.00	per inquiry
Account Inquiry - Orders and Requisitions Only		\$55.00		\$55.00	Nil	\$55.00	per inquiry
Account Inquiry - Rates Only		\$35.00		\$35.00	Nil	\$35.00	per inquiry
Provide additional Rates Instalment Notice	<i>Discretionary Charge</i>	\$5.00		\$5.00	Nil	\$5.00	per account

SCHEDULE 4 - GOVERNANCE

DESCRIPTION	COMMENTS	2022/2023 UNIT RATE		2023/2024 UNIT RATE			
		Single side incl GST	Double sided incl GST	Single side incl GST	GST	Total	Double sided incl GST
PHOTOCOPY/PRINTING CHARGES							
A4 Copies		\$0.30	\$0.40	\$0.27	\$0.03	\$0.30	\$0.40
A3 Copies		\$0.40	\$0.50	\$0.36	\$0.04	\$0.40	\$0.50
A4 use of own paper		\$0.10	\$0.20	\$0.09	\$0.01	\$0.10	\$0.20
A4 Copies - Colour		\$0.50	\$1.00	\$0.45	\$0.05	\$0.50	\$1.00
A3 Copies - Colour		\$1.00	\$2.00	\$0.91	\$0.09	\$1.00	\$2.00
A4 Laminating	<i>per sheet</i>	\$1.00		\$0.91	\$0.09	\$1.00	
A3 Laminating	<i>per sheet</i>	\$2.00		\$1.82	\$0.18	\$2.00	
Binding	<i>per booklet</i>	\$2.00		\$1.82	\$0.18	\$2.00	
FACSIMILE CHARGES							
Fee to Receive		\$0.50		\$0.45	\$0.05	\$0.50	
SEND/SCAN EMAIL							
Send/Scan 1 - 5 pages		\$1.00		\$0.91	\$0.09	\$1.00	
Send/Scan per additional 20 pages		\$1.00		\$0.91	\$0.09	\$1.00	
COUNCIL AGENDAS							
Purchase of Council documents (Printed Version)	<i>includes Agenda, Minutes, other large documents</i>	\$15.00		\$18.18	\$1.82	\$20.00	per booklet

**SHIRE OF NORTHAMPTON - SCHEDULE OF FEES AND CHARGES
2023/2024**

SCHEDULE 5 - LAW, ORDER AND PUBLIC SAFETY

DESCRIPTION	COMMENTS	2022/2023 UNIT RATE		2023/2024 UNIT RATE				
		1 Year	3 Years	1 Year	GST	3 Years	Lifetime	
<u>DOG REGISTRATION FEE'S</u>								
Unsterilised Dog/Bitch	Fees as per the DOG Act 1976	\$50.00	\$120.00	\$50.00	N/A	\$120.00	\$250.00	
Sterilised Dog/Bitch		\$20.00	\$42.50	\$20.00	N/A	\$42.50	\$100.00	
Working Dog (Farm)						1/4 of Registration Fee		
Unsterilised Dog/Bitch (Pensioner)			\$25.00	\$60.00	\$25.00	N/A	\$60.00	\$125.00
Sterilised Dog/Bitch (Pensioner)			\$10.00	\$21.25	\$10.00	N/A	\$21.25	\$50.00
Sterilisation Refund within 1st Year	Pensioners 50% of Listed Refund	\$30.00	\$77.50	\$30.00	N/A	\$77.50	\$150.00	
Sterilisation Refund in 2nd Year		N/A	\$51.66	N/A	N/A	\$51.66	\$100.00	
Sterilisation Refund in 3rd Year		N/A	\$25.83	N/A	N/A	\$25.83	\$50.00	
<u>DOG POUND AND OTHER RELATED CHARGES</u>								
Seizure & Impounding Fee	Set by Council	\$44.00	N/A	\$44.00	N/A	N/A		
Sustenance	Set by Council	\$16.50	N/A	\$16.50	N/A	N/A	per day	
Animal Destruction Fee	Set by Council	\$55.00	N/A	\$55.00	N/A	N/A	per animal	
Possum/Cat Trap Hire	Set by Council	\$55.00	N/A	\$55.00	N/A	N/A	refundable	
Kennel Application Fee	Fixed under local law	\$100.00	N/A	\$100.00	N/A	N/A	per application	
Annual Kennel Registration Fee	Fixed under local law	\$50.00	N/A	\$50.00	N/A	N/A	per annum	
Renewal of Kennel Licence	Fixed under local law	\$50.00	N/A	\$50.00	N/A	N/A	per annum	
Dog Barking Control Device	Hire Fee per week	\$22.00	N/A	\$25.00	N/A	N/A	per week	
Dog Barking Control Device	deposit	\$55.00	N/A	\$100.00	N/A	N/A	refundable	
<u>CAT REGISTRATION FEE'S</u>								
Sterilised Cat		\$20.00	\$42.50	\$20.00	N/A	\$42.50	\$100.00	
Pensioner Owned Cat		\$10.00	\$21.25	\$10.00	N/A	\$21.25	\$50.00	
Annual application to Breed (per cat)		\$100.00	N/A	\$100.00	N/A	N/A		
<u>CAT POUND AND OTHER RELATED CHARGES</u>								
Seizure & Impounding Fee	Set by Council	\$44.00	N/A	\$44.00	N/A	N/A	per animal	
Sustenance	Set by Council	\$16.50	N/A	\$16.50	N/A	N/A	per day	
Animal Destruction Fee	Set by Council	\$55.00	N/A	\$55.00	N/A	N/A	per animal	
Cat Trap Hire	Set by Council	\$55.00	N/A	\$55.00	N/A	N/A	refundable	

**SHIRE OF NORTHAMPTON - SCHEDULE OF FEES AND CHARGES
2023/2024**

SCHEDULE 7 - HEALTH

DESCRIPTION	COMMENTS	2022/2023 UNIT RATE		2023/2024 UNIT RATE			
		Total		Std Rate	GST	Total	
Kalbarri Doctors Surgery	4.0% increase applied 2023/2024	\$5,836.65		\$5,518.24	\$551.82	\$6,070.06	per annum
Northampton Doctors Surgery	New Lease - To be finalised	N/A		\$5,306.00	\$530.60	\$5,836.60	per annum
Trading in Public Places Policy	Annual fee	\$220.00		\$200.00	\$20.00	\$220.00	per annum
Offensive Trades Licenses	Health (Offensive Trades Fees) Regulations 1976 as amended Piggeries Fee	\$298.00		\$298.00	Nil	\$298.00	License per annum
Offensive Trades Licenses	Fish Processing Fee	\$298.00		\$298.00	Nil	\$298.00	License per annum
Offensive Trades Licenses	Inspection of OT Premises	\$60.00		\$60.00	Nil	\$60.00	minimum per inspection
Water Monitoring of Private Water Samples	Microbiological Water Sample	\$44.00		\$44.00	Nil	\$44.00	per sample
	Chemical Water Sample	\$275.00		\$250.00	\$25.00	\$275.00	per sample
Water Monitoring of Semi Public Pools	Microbiological Water Sample	\$35.00		\$35.00	Nil	\$35.00	per sample
Food Act Registration		\$225.00		\$240.00	Nil	\$240.00	License per annum

SCHEDULE 9 - HOUSING

DESCRIPTION	COMMENTS	2022/2023 UNIT RATE		2023/2024 UNIT RATE			
		Total		Std Rate	GST	Total	
STAFF							
Lot 43 Bateman Street - Northampton	Per Employment Contract						
Lot 605 Salamat Place - Kalbarri	Per Employment Contract						
Lot 454 Fitzgerald St - Northampton	Per Employment Contract						
Lot 23 Rake Place - Northampton	Per Employment Contract						
OTHER							
Oval Residence		\$190.00		\$190.00	Nil	\$190.00	per week
Lot 72 Seventh Avenue - Northampton		\$133.00		\$133.00	Nil	\$133.00	per week
Lot 6 Robinson Street - Northampton		\$130.00		\$130.00	Nil	\$130.00	per week
Lot 14 Callion Way - Kalbarri	Doctors Residence provided rent free	N/A		N/A	N/A	N/A	
Lot 42 Bateman Street - Northampton	Doctors Residence provided rent free	N/A		N/A	N/A	N/A	
Lucky Bay Caretakers Accommodation	Rent of accommodation and shed	\$100.00		\$100.00	\$0.00	\$100.00	Per Week

**SHIRE OF NORTHAMPTON - SCHEDULE OF FEES AND CHARGES
2023/2024**

SCHEDULE 10 - REFUSE/TOWN PLANNING/CEMETERY/PUBLIC CONVENIENCES/SEWERAGE

DESCRIPTION	COMMENTS	2022/2023 UNIT RATE		2023/2024 UNIT RATE			
		Total		Std Rate	GST	Total	
PLANNING REPORTS							
Rural Strategy				<i>Cost Recovery + 10% Admin Fee</i>			per copy
Town Planning Scheme Reports				<i>Cost Recovery + 10% Admin Fee</i>			per copy
Digital copy of planning document		\$30.00		\$30.00	Nil	\$30.00	
Digital/hardcopy of Plans and Permits		N/A		\$30.00	Nil	\$30.00	
PLANNING SERVICES							
Development Applications	(a) Not more than \$50,000	\$147.00		\$147.00	Nil	\$147.00	
	(b) More than \$50,000 but not more than \$500,000	0.32% of the estimated cost of development					
	(c) More than \$500,000 but not more than \$2.5 million	\$1,700 + 0.257% for every \$1 in excess of \$500,000					
	(d) More than \$2.5 million but not more than \$5 million	\$7,161 + 0.206% for every \$1 in excess of \$2.5 million					
	(e) More than \$5 million but not more than \$21.5 million	\$12,633 + 0.123% for every \$1 in excess of \$5 million					
	(f) More than \$21.5 million	\$34,196.00		\$34,196.00			
Penalty Provisions NOTE:	If development has commenced, or been carried out, an additional amount by way of penalty, that is twice the amount of the fee payable for determination of the application.(in addition to the initial application fee)						
Mobile Food Vehicle Application	Pre-approved site per Local Planning Policy	\$50.00		\$45.45	\$4.55	\$50.00	
Mobile Food Vehicle Application	Other sites	\$297.00		\$270.00	\$27.00	\$297.00	
Mobile Food Vehicle Permit	Three month (MFV) permit	\$250.00		\$227.27	\$22.73	\$250.00	Three month permit
Mobile Food Vehicle Permit	Six month (MFV) permit	\$500.00		\$454.55	\$45.45	\$500.00	Six month permit
Mobile Food Vehicle Permit	Twelve month (MFV) permit	\$1,000.00		\$909.09	\$90.91	\$1,000.00	Twelve month permit
Mobile Food Vehicle Permit	Temporary (MFV) permit less than three months	\$100.00		\$90.91	\$9.09	\$100.00	Temporary permit
SUBDIVISION CLEARANCE - LANDSCAPING							
Legal Agreement				Prepared by Councils Solicitors at the Subdividers Cost			
Bond	not more than \$10,000			100% of the total value of landscaping works, or an alternative arrangement to the full bond, including the lodgement of an absolute caveat over lots within the subdivision.			
	More than \$10,000			66% of the original application fee with a minimum of \$73.			
Amended Plans	(this applies where a determination is already given by the Council or where amended plans are submitted and not requested by the Council)						

**SHIRE OF NORTHAMPTON - SCHEDULE OF FEES AND CHARGES
2023/2024**

SCHEDULE 10 - REFUSE/TOWN PLANNING/CEMETERY/PUBLIC CONVENIENCES/SEWERAGE

DESCRIPTION	COMMENTS	2022/2023 UNIT RATE		2023/2024 UNIT RATE			
		Total		Std Rate	GST	Total	
<u>SUBDIVISION CLEARANCE - LANDSCAPING</u>							
Subdivision Clearances	not more than 5 lots	\$73.00		\$73.00	Nil	\$73.00	per lot
	between 6 and 195 lots (first 5 lots charged at \$73 each)	\$35.00		\$35.00	Nil	\$35.00	per lot
	more than 195 lots	\$7,393.00		\$7,393.00	Nil	\$7,393.00	
Extractive Industry	Initial Fee	\$739.00		\$739.00	Nil	\$739.00	
	Annual Renewal Fee	\$315.00		\$315.00	Nil	\$315.00	
<i>Penalty Provisions NOTE:</i>	<i>If development has commenced, or been carried out, an additional amount of \$1,478 by way of penalty</i>						
Home Occupations/Cottage Industries	initial fee	\$222.00		\$222.00	Nil	\$222.00	
	renewal fee	\$73.00		\$73.00	Nil	\$73.00	
<i>Penalty Provisions NOTE:</i>	<i>If the home occupation or cottage industry has commenced, an additional amount of \$444 by way of penalty</i>						
Other Planning Charges	Change of use/continuation of non-conforming use where development is not occurring	\$295.00		\$295.00	Nil	\$295.00	
	<i>Penalty Provisions NOTE: If the change of use or the alteration or extension or change of the non-conforming use has commenced, an additional amount of \$590 by way of penalty.</i>						
	Demolition where Planning Approval is required	\$147.00		\$147.00	Nil	\$147.00	
	Relocation of Building Envelope	\$147.00		\$147.00	Nil	\$147.00	
	Reply to Property Settlement Questionnaire	\$90.00		\$90.00	Nil	\$90.00	
	Issue of written planning advice	\$73.00		\$73.00	Nil	\$73.00	
	Extension of current Planning Approval	\$145.00		\$131.82	\$13.18	\$145.00	
	Issue of Section 40 Certificate	\$90.00		\$81.82	\$8.18	\$90.00	
	Issue of Zoning Certificate	\$73.00		\$73.00	Nil	\$73.00	
	Road/ROW/PAW request for closure	\$760.00		\$690.91	\$69.09	\$760.00	

**SHIRE OF NORTHAMPTON - SCHEDULE OF FEES AND CHARGES
2023/2024**

SCHEDULE 10 - REFUSE/TOWN PLANNING/CEMETERY/PUBLIC CONVENIENCES/SEWERAGE

DESCRIPTION	COMMENTS	2022/2023 UNIT RATE		2023/2024 UNIT RATE			
		Total		Std Rate	GST	Total	
Town Planning Scheme Amendments	Basic Scheme Amendment	\$2,205.00		\$2,205.00	Nil	\$2,205.00	
	Standard Scheme Amendment	\$4,410.00		\$4,410.00	Nil	\$4,410.00	50% refundable if not advertised
	Complex Scheme Amendment	\$8,820.00		\$8,820.00	Nil	\$8,820.00	50% refundable if not advertised
	Structure Plan	\$6,930.00		\$6,930.00	Nil	\$6,930.00	
	Modification to plans once approval given	\$2,310.00		\$2,310.00	Nil	\$2,310.00	
	Local Development Plan (other than required as part of subdivision)	\$760.00		\$760.00	Nil	\$760.00	
	Modification to plans once approval given	\$315.00		\$315.00	Nil	\$315.00	
Advertising/Consultating Fee's	On site signage (per sign)	\$375.00		\$340.91	\$34.09	\$375.00	
	Newspaper advertising (per advertisement)	\$375.00		\$340.91	\$34.09	\$375.00	
	Level A Consultation	N/A		\$0.00	Nil	\$0.00	no additional charge
	Level B Consultation	\$150.00		\$136.36	\$13.64	\$150.00	
	Level C Consultation	\$300.00		\$272.73	\$27.27	\$300.00	
	Level D/E Consultation	\$600.00		\$545.45	\$54.55	\$600.00	
		(1) 'Basic', 'Standard' and 'Complex' Town Planning Scheme Amendments are as defined within the Planning and Development (Local Planning Schemes) Regulations 2015 (2) "Cost Recovery" is calculated on the basis of costs incurred by the Shire from outside suppliers plus a 10% Administration charge. (3) Fees are non-refundable unless otherwise stated.					
	Pre-Strata inspection	\$380.00		\$345.45	\$34.55	\$380.00	

**SHIRE OF NORTHAMPTON - SCHEDULE OF FEES AND CHARGES
2023/2024**

SCHEDULE 10 - REFUSE/TOWN PLANNING/CEMETERY/PUBLIC CONVENIENCES/SEWERAGE

DESCRIPTION	COMMENTS	2022/2023 UNIT RATE		2023/2024 UNIT RATE			
		Total		Std Rate	GST	Total	
REFUSE SITES							
<u>Northampton & Kalbarri Refuse Sites</u>							Note: Load = double trailer or small truck
Commercial/Business Vehicles	General Waste - Builders Rubble, contaminated with refuse	\$58.00		\$54.55	\$5.45	\$60.00	per load
	\$17.50/m3 (Small trailer 6x4 or ute = \$35.00)	\$17.50		\$15.91	\$1.59	\$17.50	per m ³
	Putrescible Waste (Placed in bulk bins)	\$58.00		\$52.73	\$5.27	\$58.00	per load
	Cardboard (Small trailer 6x4 or ute = \$30.00)	\$58.00		\$52.73	\$5.27	\$58.00	per load
	Green Waste Only	\$11.50		\$10.45	\$1.05	\$11.50	per load
	Mattress - Single	\$10.00		\$11.82	\$1.18	\$13.00	per unit
	Mattress - Double or larger	\$20.00		\$20.91	\$2.09	\$23.00	per unit
Non-commercial/Private Vehicles							
Tray Back/Utility type vehicles/Trailers	General Waste (Inert)	\$5.00		\$4.55	\$0.45	\$5.00	per load
	Greenwaste - Must be seperated with no other waste mixed in or added.	\$2.00		\$1.82	\$0.18	\$2.00	per load
	Bulk Putrescible Waste	\$16.00		\$14.55	\$1.45	\$16.00	per small trailer
	Putrescible Waste (200L/240L)	\$5.50		\$5.00	\$0.50	\$5.50	per drum/bin
	Cardboard	\$30.00		\$31.82	\$3.18	\$35.00	per load
	Mattress - Single	\$7.50		\$9.09	\$0.91	\$10.00	per unit
	Mattress - Double/Queen/King	\$16.00		\$18.18	\$1.82	\$20.00	per unit
	Tractor Tyres (No rim) 1M to 2M Tall	\$116.00		\$109.09	\$10.91	\$120.00	each
	Tractor Tyres (No rim) up to 1M Tall	\$44.00		\$54.55	\$5.45	\$60.00	each
	Truck Tyres (No rim)	\$30.00		\$30.00	\$3.00	\$33.00	each
	Four Wheel Drive (4WD) Tyres - (No rim)	\$10.00		\$10.91	\$1.09	\$12.00	each
	Motor Vehicle Tyres (No rim)	\$7.70		\$9.09	\$0.91	\$10.00	each
	Motor Cycle Tyres (No rim)	\$4.50		\$6.36	\$0.64	\$7.00	each
	Fire Extinguishers	\$2.00		\$1.82	\$0.18	\$2.00	each
	LPG Bottles - Small	\$2.00		\$1.82	\$0.18	\$2.00	each
	LPG Bottles - Large (9kg)	\$10.00		\$9.09	\$0.91	\$10.00	each
	White Goods (Stove/Fridge/Freezer/Washing Machine etc)	\$10.00		\$9.09	\$0.91	\$10.00	each
	Car Bodies	\$10.00		\$9.09	\$0.91	\$10.00	each
Asbestos - Special Burials (Kalbarri Refuse Site Only)	Asbestos - Non Commercial Operators - up to 10m ²	\$10.00		\$9.09	\$0.91	\$10.00	per sheet/minimun \$20.00
	Asbestos - Commercial Operators	\$75.00		\$68.18	\$6.82	\$75.00	per m3/minimun \$150.00
240L Wheelie Bin	Recoup of cost of 240L bins	\$100.00		\$90.91	\$9.09	\$100.00	per bin
Rubbish Bin Parts	Wheels	\$10.00		\$9.09	\$0.91	\$10.00	per item
	Axles	\$10.00		\$9.09	\$0.91	\$10.00	per item
	Lids	\$18.00		\$16.36	\$1.64	\$18.00	per item
	Pins	\$1.00		\$0.91	\$0.09	\$1.00	per item

**SHIRE OF NORTHAMPTON - SCHEDULE OF FEES AND CHARGES
2023/2024**

SCHEDULE 10 - REFUSE/TOWN PLANNING/CEMETERY/PUBLIC CONVENIENCES/SEWERAGE

DESCRIPTION	COMMENTS	2022/2023 UNIT RATE		2023/2024 UNIT RATE			
		Total		Std Rate	GST	Total	
REFUSE CONTINUED							
Port Gregory Fishermans Wharf	1.5m ³ - Front Loader Bin (Serviced Weekly)	\$44.50		\$40.45	\$4.05	\$44.50	per bin/ service
Kalbarri Fishermans Wharf	3.0m ³ - Front Loader Bin (Serviced Weekly)	\$89.50		\$81.36	\$8.14	\$89.50	per bin/ service
Half Way Bay - Rubbish Removal		\$290.00		\$263.64	\$26.36	\$290.00	per bin/ year
Septic Tank Application Fee	<i>Charges are fixed by State legislation.</i>	\$118.00		\$118.00	Nil	\$118.00	per application
Inspection Fee	<i>Charges are fixed by State legislation.</i>	\$118.00		\$118.00	Nil	\$118.00	per inspection
Local Government Report Fee	<i>Charges are fixed by State legislation.</i>	\$118.00		\$118.00	Nil	\$118.00	per report
COMMUNITY BUS							
Hire of Bus	All fuel costs plus fee	\$0.65		\$0.59	\$0.06	\$0.65	per kilometre
	Seniors and school children	\$0.55		\$0.50	\$0.05	\$0.55	per kilometre
	Northampton Active Seniors	\$0.25		\$0.23	\$0.02	\$0.25	per kilometre
Deposit	Refundable deposit	\$200.00		\$200.00	Nil	\$200.00	refundable
CEMETERY BURIAL FEES							
Ordinary Grave for an adult (Mon to Friday)		\$500.00		\$454.55	\$45.45	\$500.00	
Ordinary Grave for an adult (Sat, Sun or Public Holiday)		\$600.00		\$545.45	\$54.55	\$600.00	
Grave for a child under 7 years (Mon to Fri)		\$300.00		\$272.73	\$27.27	\$300.00	
Grave for a child under 7 years (Sat, Sun or Public Holiday)		\$400.00		\$363.64	\$36.36	\$400.00	
Test dig via request (at cost to applicant)							
Excavator/Rock Breaker if required charged back to applicant at cost.							
CEMETERY REOPENING FEES							
Ordinary Grave for an adult		\$200.00		\$181.82	\$18.18	\$200.00	
Grave for a child under 7 years		\$160.00		\$145.45	\$14.55	\$160.00	
CEMETERY/MISCELLANEOUS CHARGES							
Funeral Directors Licence		\$100.00		\$100.00	Nil	\$100.00	
Monument Fee (Adult)		\$55.00		\$50.00	\$5.00	\$55.00	
Monument Fee (Baby/Infant)		\$27.50		\$25.00	\$2.50	\$27.50	
Single Niche Wall Fee		\$27.50		\$25.00	\$2.50	\$27.50	
Double Niche Wall Fee		\$55.00		\$50.00	\$5.00	\$55.00	
Plaque for Niche Wall							
Horrocks Memorial Wall Plaques		\$250.00		\$250.00	Nil	\$250.00	

**SHIRE OF NORTHAMPTON - SCHEDULE OF FEES AND CHARGES
2023/2024**

SCHEDULE 11 - RECREATION AND CULTURE/LIBRARIES

DESCRIPTION	COMMENTS	2022/2023 UNIT RATE		2023/2024 UNIT RATE			
Northampton Toy Library	Peppercorn Lease	\$1.00		\$0.91	\$0.09	\$1.00	per annum
<u>FORESHORE LEASES</u>							
Baileys Marine Fuels - Lot 200 Grey St Kalbarri	4.0% increase applied 2023/2024	\$4,346.87		\$4,109.77	\$410.98	\$4,520.75	per annum
<u>OVAL RESERVE RENTALS</u>							
Northampton Agricultural Society	4.0% increase applied 2023/2024	\$629.54		\$595.20	\$59.52	\$654.72	per annum
Northampton Football club	4.0% increase applied 2023/2024	\$2,556.64		\$2,417.18	\$241.72	\$2,658.90	per annum
Northampton Cricket Club	4.0% increase applied 2023/2024	\$231.85		\$219.21	\$21.92	\$241.13	per annum
Education Department	4.0% increase applied 2023/2024	\$3,525.18		\$3,332.89	\$333.29	\$3,666.18	per annum
<u>KALBARRI FORESHORE RESERVE</u>							
Kalbarri Boat Hire	4.0% increase applied 2023/2024	\$1,243.31		\$1,175.49	\$117.55	\$1,293.04	per annum
<u>RSL HALL NORTHAMPTON HIRE CHARGES</u>							
Weddings/Parties/Functions		\$125.00		\$136.36	\$13.64	\$150.00	per booking
Bond for Weddings/Parties/etc...	(No GST)	\$230.00		\$250.00	N/A	\$250.00	per booking
Meetings		\$25.00		\$22.73	\$2.27	\$25.00	per booking
Miscellaneous Use Hire	where use does not fit into other categories	\$20.00		\$45.45	\$4.55	\$50.00	per booking
Travelling Shows/Films		\$65.00		\$68.18	\$6.82	\$75.00	per booking
Local Club/Organisations Meeting		No charge		No charge			
Chair Hire Fee		\$22.00		\$20.00	\$2.00	\$22.00	per 50 chairs min of 50 chairs
Trestle Hire Fee		\$11.00		\$10.00	\$1.00	\$11.00	per trestle
<u>ALLEN CENTRE MEETING ROOM HIRE CHARGES</u>							
Local Club Meeting		No charge		No charge			
Local Club Meeting with drinks/food		\$20.00		\$22.73	\$2.27	\$25.00	per booking/day
Hire of Meeting room by outside groups/organisations		\$65.00		\$68.18	\$6.82	\$75.00	per booking/day
Miscellaneous Use Hire	where use does not fit into other categories	\$20.00		\$45.45	\$4.55	\$50.00	per booking/day
Bond for Hire (outside groups etc)		N/A		\$250.00	N/A	\$250.00	per booking
Other uses		At discretion of Council				At discretion of Council	

**SHIRE OF NORTHAMPTON - SCHEDULE OF FEES AND CHARGES
2023/2024**

SCHEDULE 12 - TRANSPORT

DESCRIPTION	COMMENTS	2022/2023 UNIT RATE		2023/2024 UNIT RATE			
		Total		Std Rate	GST	Total	
<u>DIRECTIONAL SIGNS</u>							
Single Sided Sign	<i>At cost of sign and freight</i>	At Cost		At Cost	10%		per sign
Double Sided Sign	<i>At cost of sign and freight</i>	At Cost		At Cost	10%		per sign
Installation of signs (Existing Post/Structure)		\$60.00		\$54.55	\$5.45	\$60.00	per sign
Installation of signs (New Location)		At Cost		At Cost	10%		
<u>KALBARRI AIRSTRIP CHARGES</u>							
Pexton Nominees Hangar Fees	<i>4.0% increase applied 2023/2024</i>	\$726.15		\$686.55	\$68.65	\$755.20	per annum
Pexton Nominees Landing Fees		\$3,750.00		\$3,409.09	\$340.91	\$3,750.00	per annum
Voluntary Landing contribution		\$15.00		\$18.18	\$1.82	\$20.00	per landing
Additional Hangar Site	per square metre	\$5.50		\$5.00	\$0.50	\$5.50	per annum
Hanger No 2 - G McFarlane	<i>4.0% increase applied 2023/2024</i>	\$406.83		\$384.64	\$38.46	\$423.11	per annum
Permanent private aircraft parking	in lieu of landing charges	\$264.00		\$240.00	\$24.00	\$264.00	per annum

**SHIRE OF NORTHAMPTON - SCHEDULE OF FEES AND CHARGES
2023/2024**

SCHEDULE 13 - RURAL SERVICES/TOURISM/BUILDING CONTROL/WATER SUPPLY

DESCRIPTION	COMMENTS	2022/2023 UNIT RATE		2023/2024 UNIT RATE			
		Total		Std Rate	GST	Total	
CARAVAN PARK LEASES							
Summerstar Pty Ltd - Lot 1 2158 Glance Street, Horrocks	4.0% increase applied 2023/2024	\$22,823.15		\$21,578.25	\$2,157.83	\$23,736.08	per annum
Summeratar Pty Ltd - Lot 101 Mitchell Street, Horrocks	4.0% increase applied 2023/2024	\$13,172.82		\$12,454.31	\$1,245.43	\$13,699.74	per annum
Tasman Tourism Property - Lot 588 Grey Street, Kalbarri	4.0% increase applied 2023/2024	\$24,779.76		\$23,428.13	\$2,342.81	\$25,770.95	per annum
Tasman Tourism Property - Lot 589 Grey Street, Kalbarri	4.0% increase applied 2023/2024	\$15,327.22		\$14,491.19	\$1,449.12	\$15,940.31	per annum
R.Reynolds - Reserve 49842 Little Bay	No Annual Increase	\$550.00		\$500.00	\$50.00	\$550.00	per annum
BUILDING PERMITS							
Class 1 and 10 Buildings (Uncertified)	Set by state legislation	0.32%		0.32%	Nil	0.32%	value of application
Class 1 and 10 Buildings (Certified)	Set by state legislation	0.19%		0.19%	Nil	0.19%	value of application
Minimum Building application Fee	Set by state legislation	\$105.00		\$110.00	Nil	\$110.00	per application
All other Building Classes - Class 2 to 9 (Certificate)	Set by state legislation	0.09%		0.09%	Nil	0.09%	value of application
Application to Extend a Building Permit	Set by state legislation	\$105.00		\$110.00	Nil	\$110.00	per application
Demolition Permit Class 1 & 10	Set by state legislation	\$105.00		\$110.00	Nil	\$110.00	per application
Demolition Permit Class 2 to 9 (Each Storey)	Set by state legislation	\$105.00		\$110.00	Nil	\$110.00	per storey
Application for occupancy permit (strata scheme)	Set by state legislation	\$115.00		\$115.00	Nil	\$110.00	\$11.60 per unit, min = \$110
Building Services Levy (BSL) < \$45,000	Set by state legislation	\$61.65		\$61.65	Nil	\$61.65	
Building Services Levy (BSL) > \$45,000	Set by state legislation	0.137%		0.137%	Nil	0.137%	value of application
CITF Levy (BSL) - \$20,000	Set by state legislation	0.20%		0.20%	Nil	0.20%	value of application
Bond for kerbs, verges & paths	Bond requested at discretion of Building Surveyor	\$500.00		\$500.00	Nil	\$500.00	prior to application
Bond - Relocated Dwellings	Bond refundable on completion of building	\$10,000.00		\$10,000.00	Nil	\$10,000.00	prior to application
Building Certification Service	Under New Building Act 2011	\$176.00		\$160.00	\$16.00	\$176.00	per hour
Septic Tank & Effluent Disposal Fees	Set by state legislation - includes application fee and inspection fee	\$236.00		\$236.00	Nil	\$236.00	per application
SWIMMING POOL INSPECTION FEES							
Annual Pool Inspection Fee	Pool inspection every 4 years, charge is per annum.	\$16.50		\$16.50	Nil	\$16.50	per annum
WATER							
Water purchase from Shire standpipe	Charged at cost plus additional administration component of 10%. Minimum charge of \$2.50 per KL & \$15.00 per Vessel	\$2.00		\$2.50	Nil	\$2.50	per KL (minimum)
Port Gregory Water Supply	Contribution to water consumption (BASF)	\$1,000.00		\$1,000.00	Nil	\$1,000.00	per annum

**SHIRE OF NORTHAMPTON - SCHEDULE OF FEES AND CHARGES
2023/2024**

SCHEDULE 14 - PRIVATE WORKS/OTHER PROPERTY

DESCRIPTION	COMMENTS	2022/2023 UNIT RATE		2023/2024 UNIT RATE			
		Total		Std Rate	GST	Total	
<u>PLANT HIRE CHARGES</u>							
Prime Mover & Low Loader	Wet hire only	\$175.00		\$159.09	\$15.91	\$175.00	per hour
12 Tonne Tip Truck (no trailer)	Wet hire only	\$130.00		\$118.18	\$11.82	\$130.00	per hour
12 Tonne Tip Truck with trailer	Wet hire only	N/A		\$136.36	\$13.64	\$150.00	per hour
Small Tip Truck	Wet hire only	\$85.00		\$90.91	\$9.09	\$100.00	per hour
Grader	Wet hire only	\$165.00		\$168.18	\$16.82	\$185.00	per hour
Loader	Wet hire only	\$135.00		\$136.36	\$13.64	\$150.00	per hour
Backhoe	Wet hire only	\$110.00		\$136.36	\$13.64	\$150.00	per hour
Tractor	Wet hire only	\$100.00		\$90.91	\$9.09	\$100.00	per hour
Roller	Wet hire only	\$100.00		\$136.36	\$13.64	\$150.00	per hour
Plate Compactor	Per day minimum hire	\$110.00		\$100.00	\$10.00	\$110.00	per day
Jack Hammer	Per day minimum hire	\$100.00		\$100.00	\$10.00	\$110.00	per day
Genset	Per day minimum hire	\$90.00		\$81.82	\$8.18	\$90.00	per day
Sale of Gravel	Dependant on location - refer Manager of Works			Cost Recovery + 10% Admin Fee			per m ³
Sale of Sand	Dependant on location - refer Manager of Works			Cost Recovery + 10% Admin Fee			per m ³
<u>LEASE CHARGES</u>							
Unit 1 Lot 83 Kitson Circuit, Northampton	4.0% increase applied 2023/2024	\$7,284.14		\$6,886.82	\$688.68	\$7,575.50	Per annum
Unit 2 Lot 83 Kitson Circuit, Northampton	4.0% increase applied 2023/2024	\$7,284.14		\$6,886.82	\$688.68	\$7,575.50	Per annum
Unit 3 Lot 83 Kitson Circuit, Northampton	4.0% increase applied 2023/2024	\$8,498.16		\$8,034.63	\$803.46	\$8,838.09	Per annum
Unit 4 Lot 83 Kitson Circuit, Northampton	4.0% increase applied 2023/2024	\$8,498.16		\$8,034.63	\$803.46	\$8,838.09	Per annum
Lot 81 Kitson Circuit, Northampton	4.0% increase applied 2023/2024	\$14,500.00		\$15,080.00	\$1,508.00	\$16,588.00	Per annum
Halfway Bay Cottages	Lease fees per lease conditions	\$550.00		\$500.00	\$50.00	\$550.00	Per annum