

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

LOCAL GOVERNMENT ACT 1995

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SHIRE'S VISION

In 2024 Wyalkatchem will be sustainable with growth in population, supporting businesses, services and infrastructure; residents will be healthy, safe and caring, surrounded by welcoming public places and a valued natural and built environment.

SHIRE OF WYALKATCHEM
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)	\$ 1,458,642	\$ 1,409,059	\$ 1,403,239
Grants, subsidies and contributions	11	274,645	2,806,138	701,555
Fees and charges	14	211,683	270,468	225,234
Interest revenue	12(a)	14,450	138,702	14,450
Other revenue	12(b)	1,050	77	1,550
		1,960,470	4,624,444	2,346,028
Expenses				
Employee costs		(1,505,318)	(1,338,539)	(1,588,104)
Materials and contracts		(1,584,764)	(1,376,595)	(1,180,264)
Utility charges		(195,123)	(158,904)	(182,962)
Depreciation	6	(1,484,522)	(1,429,743)	(1,480,574)
Finance costs	12(d)	(2,312)	(4,822)	(10,893)
Insurance		(170,847)	(155,319)	(170,786)
Other expenditure		(51,681)	(26,828)	(51,047)
		(4,994,567)	(4,490,750)	(4,664,630)
		(3,034,097)	133,694	(2,318,602)
Capital grants, subsidies and contributions	11	1,570,316	1,313,292	1,964,480
Profit on asset disposals	5	142,867	0	136,670
		1,713,183	1,313,292	2,101,150
Net result for the period		(1,320,914)	1,446,986	(217,452)
Other comprehensive income				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus		0	0	0
Total other comprehensive income for the period		0	0	0
Total comprehensive income for the period		(1,320,914)	1,446,986	(217,452)

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

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

CASH FLOWS FROM OPERATING ACTIVITIES

	NOTE	2023/24 Budget	2022/23 Actual	2022/23 Budget
Receipts				
Rates		\$ 1,458,642	\$ 1,391,204	\$ 1,403,239
Grants, subsidies and contributions		297,980	2,457,820	540,950
Fees and charges		211,683	270,468	225,234
Interest revenue		14,450	138,702	14,450
Goods and services tax received		0	96,290	500,000
Other revenue		1,050	77	1,550
		1,983,805	4,354,561	2,685,423
Payments				
Employee costs		(1,505,318)	(1,350,070)	(1,588,104)
Materials and contracts		(1,584,764)	(1,984,989)	(1,180,264)
Utility charges		(195,123)	(158,904)	(182,962)
Finance costs		(2,312)	(6,692)	(10,893)
Insurance		(170,847)	(155,319)	(170,786)
Goods and services tax paid		0	0	(500,000)
Other expenditure		(51,681)	(26,828)	(51,047)
		(3,510,045)	(3,682,802)	(3,684,056)
Net cash provided by (used in) operating activities	4	(1,526,240)	671,759	(998,633)

CASH FLOWS FROM INVESTING ACTIVITIES

Payments for purchase of property, plant & equipment	5(a)	(835,499)	(349,362)	(925,355)
Payments for construction of infrastructure	5(b)	(1,908,646)	(1,631,581)	(2,116,174)
Capital grants, subsidies and contributions		1,570,316	1,313,292	1,964,480
Proceeds from sale of property, plant and equipment	5(a)	244,544	0	176,500
Net cash provided by (used in) investing activities		(929,285)	(667,651)	(900,549)

CASH FLOWS FROM FINANCING ACTIVITIES

Repayment of borrowings	7(a)	(62,897)	(50,192)	(78,737)
Payments for principal portion of lease liabilities	8	0	(1,723)	(1,722)
Proceeds from new borrowings	7(a)	165,000	0	310,000
Net cash provided by (used in) financing activities		102,103	(51,915)	229,541

Net increase (decrease) in cash held

Cash at beginning of year		5,614,430	5,662,237	5,662,237
Cash and cash equivalents at the end of the year	4	3,261,008	5,614,430	3,992,596

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

SHIRE OF WYALKATCHEM
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)	\$ 1,458,642	\$ 1,409,059	\$ 1,403,239
Grants, subsidies and contributions	11	274,645	2,806,138	701,555
Fees and charges	14	211,683	270,468	225,234
Interest revenue	12(a)	14,450	138,702	14,450
Other revenue	12(b)	1,050	77	1,550
Profit on asset disposals	5	142,867	0	136,670
		2,103,337	4,624,444	2,482,698
Expenditure from operating activities				
Employee costs		(1,505,318)	(1,338,539)	(1,588,104)
Materials and contracts		(1,584,764)	(1,376,595)	(1,180,264)
Utility charges		(195,123)	(158,904)	(182,962)
Depreciation	6	(1,484,522)	(1,429,743)	(1,480,574)
Finance costs	12(d)	(2,312)	(4,822)	(10,893)
Insurance		(170,847)	(155,319)	(170,786)
Other expenditure		(51,681)	(26,828)	(51,047)
		(4,994,567)	(4,490,750)	(4,664,630)
Non-cash amounts excluded from operating activities	3(b)	1,341,655	1,429,743	1,343,904
Amount attributable to operating activities		(1,549,575)	1,563,437	(838,028)
INVESTING ACTIVITIES				
Inflows from investing activities				
Capital grants, subsidies and contributions	11	1,570,316	1,313,292	1,964,480
Proceeds from disposal of assets	5	244,544	0	176,500
		1,814,860	1,313,292	2,140,980
Outflows from investing activities				
Payments for property, plant and equipment	5(a)	(835,499)	(349,362)	(925,355)
Payments for construction of infrastructure	5(b)	(1,908,646)	(1,631,581)	(2,116,174)
		(2,744,145)	(1,980,943)	(3,041,529)
Amount attributable to investing activities		(929,285)	(667,651)	(900,549)
FINANCING ACTIVITIES				
Inflows from financing activities				
Proceeds from new borrowings	7(a)	165,000	0	310,000
Transfers from reserve accounts	9(a)	472,408	22,500	195,000
		637,408	22,500	505,000
Outflows from financing activities				
Repayment of borrowings	7(a)	(62,897)	(50,192)	(78,737)
Payments for principal portion of lease liabilities	8	0	(1,723)	(1,722)
Transfers to reserve accounts	9(a)	(184,291)	(294,651)	(206,000)
		(247,188)	(346,566)	(286,459)
Amount attributable to financing activities		390,220	(324,066)	218,541
MOVEMENT IN SURPLUS OR DEFICIT				
Surplus or deficit at the start of the financial year	3	2,088,640	1,516,920	1,520,037
Amount attributable to operating activities		(1,549,575)	1,563,437	(838,028)
Amount attributable to investing activities		(929,285)	(667,651)	(900,549)
Amount attributable to financing activities		390,220	(324,066)	218,541
Surplus or deficit at the end of the financial year	3	0	2,088,640	0

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

**SHIRE OF WYALKATCHEM
FOR THE YEAR ENDED 30 JUNE 2024
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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 WYALKATCHEM
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 WYALKATCHEM
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										
Wyalkatchem - Town	Gross rental valuation	0.117326	194	1,340,466	157,272			157,272	152,362	151,932
Rural	Unimproved valuation	0.010794	209	119,273,511	1,287,438			1,287,438	1,243,621	1,244,267
Mining	Unimproved valuation	0.010794	0	0	0			0	0	0
Total general rates			403	120,613,977	1,444,710	0	0	1,444,710	1,395,983	1,396,199
		Minimum								
		\$								
(ii) Minimum payment										
Wyalkatchem - Town	Gross rental valuation	533	53		28,249			28,249	27,295	27,295
Rural	Unimproved valuation	593	18		10,674			10,674	10,314	10,314
Mining	Unimproved valuation	593	17	57,595	10,081			10,081	9,353	7,449
Total minimum payments			88	57,595	49,004	0	0	49,004	46,962	45,058
Total general rates and minimum payments			491	120,671,572	1,493,714	0	0	1,493,714	1,442,945	1,441,257
(iv) Ex-gratia rates										
CBH					10,752			10,752	10,388	8,777
Total ex-gratia rates			0	0	10,752	0	0	10,752	10,388	8,777
					1,504,466	0	0	1,504,466	1,453,333	1,450,034
Discounts (Refer note 2(d))					(45,824)			(45,824)	(44,274)	(46,795)
Waivers or Concessions (Refer note 2(e))					0			0	0	0
Total rates					1,458,642	0	0	1,458,642	1,409,059	1,403,239

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

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 WYALKATCHEM
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

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

Option 1 (Discount)

Payment of all rates owing received on or before 21 days after the service date of the rate will receive 5% discount on rate.

Option 2 (Full Payment)

Payment of all rates owing received on or before 35 days after the service date of the rate.

Option 3 (Four Instalments)

Pay in four instalments.

Instalment options	Date due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates
		\$	%	%
Option one				
Discount	18/08/2023	0	0.00%	7.00%
Option two				
Single full payment	1/09/2023	0	0.00%	7.00%
Option three				
First instalment	1/09/2023	0	0.00%	7.00%
Second instalment	3/11/2023	5	5.50%	7.00%
Third instalment	12/01/2024	5	5.50%	7.00%
Fourth instalment	15/03/2024	5	5.50%	7.00%

	2023/24 Budget revenue	2022/23 Actual revenue	2022/23 Budget revenue
	\$	\$	\$
Instalment plan admin charge revenue	950	900	950
Instalment plan interest earned	3,000	3,322	3,000
Unpaid rates and service charge interest earned	5,000	3,778	5,000
Pensioner Deferred Interest Received	250	0	250
	9,200	8,000	9,200

**SHIRE OF WYALKATCHEM
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

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

(c) Service Charges

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

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

2. RATES AND SERVICE CHARGES (CONTINUED)

(d) 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
Discount for early payment	Rate	5.00%	\$	\$ 45,824	\$ 44,274	\$ 46,795	Payment of all rates owing received on or before 21 days after the service date of the rate.
Rubbish Service - 1st Service Pensioners/Seniors	Service charge	30.00%					A discount of 30% on the 1st rubbish service to pensioner and senior concession holders who have registered and are eligible for a rebate on their rates under the Rates and Charges (Rebates). This provides an affordable service to those who are on a pension or are a senior.
				45,824	44,274	46,795	

(e) 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
Returned Solders League	Rate	Waiver	100.00%	\$	\$ 0	\$ 0	\$ 0	0 Not Rateable S6.26(g) of the Local Government Act	
Roman Catholic Church	Rate	Waiver	100.00%		0	0	0	0 Not Rateable - S6.26(d) of the Local Government Act	
St Saviours Anglican Church	Rate	Waiver	100.00%		0	0	0	0 Not Rateable - S6.26(d) of the Local Government Act	
Senior Citizens Homes Trust	Rate	Waiver	100.00%		0	0	0	0 Not Rateable S6.26(g) of the Local Government Act	
St John Ambulance	Rate	Waiver	100.00%		0	0	0	0 Not Rateable S6.26(g) of the Local Government Act	
Central East Accommodation & Care Alliance Inc.	Rate	Waiver	100.00%		0	0	0	0 Not Rateable S6.26(g) of the Local Government Act	
					0	0	0		

**SHIRE OF WYALKATCHEM
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

Less: current liabilities

Trade and other payables
Contract liabilities
Long term borrowings
Employee provisions

Net current assets

Less: Total adjustments to net current assets

Net current assets used in the Rate Setting Statement

Note	2023/24 Budget 30 June 2024	2022/23 Actual 30 June 2023	2022/23 Budget 30 June 2023
	\$	\$	\$
4	3,261,008	5,614,430	3,992,596
	177,104	377,104	302,832
	45,768	45,768	5,644
	3,483,880	6,037,302	4,301,072
	(476,699)	(476,699)	(1,262,215)
	0	(176,665)	0
7	(155,229)	(53,126)	(1,283)
	(64,992)	(64,992)	(69,698)
	(696,920)	(771,482)	(1,333,196)
	2,786,960	5,265,820	2,967,876
3(c)	(2,786,960)	(3,177,180)	(2,967,876)
	0	2,088,640	0

**SHIRE OF WYALKATCHEM
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: Depreciation

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	(142,867)	0	(136,670)
6	1,484,522	1,429,743	1,480,574
	1,341,655	1,429,743	1,343,904

(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
Add: Current liabilities not expected to be cleared at end of year
- Current portion of borrowings

Total adjustments to net current assets

9	(2,942,189)	(3,230,306)	(2,969,155)
	155,229	53,126	1,279
	(2,786,960)	(3,177,180)	(2,967,876)

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 WYALKATCHEM
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		318,819	2,384,124	1,023,440
Term deposits		2,942,189	3,230,306	2,969,156
Total cash and cash equivalents		3,261,008	5,614,430	3,992,596
Held as				
- Unrestricted cash and cash equivalents	3(a)	318,819	2,384,124	1,023,441
- Restricted cash and cash equivalents	3(a)	2,942,189	3,230,306	2,969,155
		3,261,008	5,614,430	3,992,596
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		2,942,189	3,230,306	2,969,155
		2,942,189	3,230,306	2,969,155
The assets are restricted as a result of the specified purposes associated with the liabilities below:				
Financially backed reserves	9	2,942,189	3,230,306	2,969,155
		2,942,189	3,230,306	2,969,155
Reconciliation of net cash provided by operating activities to net result				
Net result		(1,320,914)	1,446,986	(217,452)
Depreciation	6	1,484,522	1,429,743	1,480,574
(Profit)/loss on sale of asset	5	(142,867)	0	(136,670)
Share of profit or (loss) of associates accounted for using the equity method		0	0	0
Increase/(decrease) in contract liabilities		(176,665)	(181,513)	(160,605)
Capital grants, subsidies and contributions		(1,570,316)	(1,313,292)	(1,964,480)
Net cash from operating activities		(1,526,240)	671,759	(998,633)

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 WYALKATCHEM
 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 2023/24 Budget Additions	2023/24 Budget In-kind Additions	2023/24 Budget Disposals - Net Book Value	2023/24 Budget Disposals - Sale Proceeds	2023/24 Budget Disposals - Profit or Loss	2022/23 Actual 2022/23 Actual Additions	2022/23 Actual In-kind Additions	2022/23 Actual Disposals - Net Book Value	2022/23 Actual Disposals - Sale Proceeds	2022/23 Actual Disposals - Profit or Loss	2022/23 Budget 2022/23 Budget Additions	2022/23 Budget In-kind 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															
Land - freehold land	0	0	0	0	0	6,709	0	0	0	0	0	0	0	0	0
Buildings - non-specialised	128,632	0	0	0	0	171,557	0	0	0	0	177,131	0	0	0	0
Furniture and equipment	0	0	0	0	0	17,166	0	0	0	0	38,924	0	0	0	0
Plant and equipment	706,867	0	101,677	244,544	142,867	153,930	0	0	0	0	709,300	0	39,830	176,500	136,670
Total	835,499	0	101,677	244,544	142,867	349,362	0	0	0	0	925,355	0	39,830	176,500	136,670
(b) Infrastructure															
Infrastructure - roads	827,535	0	0	0	0	1,244,067	0	0	0	0	919,529	0	0	0	0
Infrastructure - footpaths	75,000	0	0	0	0	0	0	0	0	0	75,000	0	0	0	0
Other infrastructure - other	1,006,111	0	0	0	0	387,514	0	0	0	0	1,121,645	0	0	0	0
Total	1,908,646	0	0	0	0	1,631,581	0	0	0	0	2,116,174	0	0	0	0
Total	2,744,145	0	101,677	244,544	142,867	1,980,943	0	0	0	0	3,041,529	0	39,830	176,500	136,670

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

6. DEPRECIATION

By Class

Buildings - non-specialised
Furniture and equipment
Plant and equipment
Infrastructure - roads
Infrastructure - footpaths
Infrastructure - drainage
Infrastructure - parks and ovals
Infrastructure - Airports
Other infrastructure - other
Right of use - furniture and fittings

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
\$	\$	\$
332,489	337,159	332,489
83	0	83
244,607	163,379	244,607
524,977	540,782	524,977
16,332	16,312	16,332
47,400	57,414	47,400
48,474	48,414	48,474
111,535	111,829	111,535
155,245	152,753	151,297
3,380	1,701	3,380
1,484,522	1,429,743	1,480,574
2,403	2,400	2,403
11,801	11,800	11,801
5,101	5,100	5,101
49,400	49,464	49,400
5,161	7,410	7,230
347,874	347,871	347,874
716,474	742,546	716,474
71,141	70,963	65,124
275,167	192,188	275,167
1,484,522	1,429,743	1,480,574

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	12 to 50 Years
Furniture and equipment	2 to 5 Years
Plant and equipment	3 to 16 Years
Infrastructure - roads	15 to 50 Years
Infrastructure - footpaths	25 Years
Infrastructure - drainage	50 Years
Infrastructure - parks and ovals	6 to 12 Years
Infrastructure - Airports	15 to 50 Years
Other infrastructure - other	30 Years

SHIRE OF WYALKATCHEM
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		Interest	Budget	2023/24	2023/24	Budget	2023/24	Actual	2022/23	2022/23	Actual	2022/23	Budget	2022/23	2022/23	Budget	2022/23	
	Number	Institution	Rate	Principal	Budget	Budget	Principal	Budget	Principal	Actual	Actual	Principal	Actual	Principal	Budget	Budget	Budget	Principal	Budget
				1 July 2023	New	Repayments	outstanding	Repayments	1 July 2022	New	Repayments	30 June 2023	Repayments	1 July 2022	New	Repayments	30 June 2023	Repayments	
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Housing				0			0												
43 & 45 Wilson Street	68	NAB	6.89%	29,570	0	(28,959)	611	(1,506)	56,631	0	(27,061)	29,570	(2,051)	56,631	0	(27,061)	29,570	(3,403)	
Transport				0			0					0					0		
8 wheel prime mover			3.60%	0	0	0	0	0	0	0	0	0	0	0	310,000	(28,545)	281,455	(5,642)	
Grader				0	165,000	(9,771)	155,229	0	0	0	0	0	0	0	0	0	0	0	0
Economic services				0			0					0					0		
CRC Building	73	WATC	4.43%	24,169	0	(24,167)	2	(806)	47,300	0	(23,131)	24,169	(1,324)	47,300	0	(23,131)	24,169	(1,842)	
				53,739	165,000	(62,897)	155,842	(2,312)	103,931	0	(50,192)	53,739	(3,375)	103,931	310,000	(78,737)	335,194	(10,887)	

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

SHIRE OF WYALKATCHEM
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
Grader purchase	WATC	Debenture	5	3.99%	\$ 165,000	\$	\$ 165,000	\$ 0
					165,000	0	165,000	0

(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	250,000	250,000	250,000
Bank overdraft at balance date	0	0	0
Credit card limit	13,000	13,000	13,000
Credit card balance at balance date	0	(1,413)	0
Total amount of credit unused	263,000	261,587	263,000
Loan facilities			
Loan facilities in use at balance date	155,842	53,739	335,194

Overdraft details	Purpose overdraft was established	Year overdraft established	Amount b/fwd 1 July 2023	2023/24 Budgeted Increase/ (Decrease)	Amount as at 30th June 2024
NAB	Cashflow		\$ 250,000	\$ 0	\$ 250,000
			250,000	0	250,000

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

8. LEASE LIABILITIES

Purpose	Institution	Lease Term	Budget	2023/24	2023/24	Budget	2023/24	Actual	2022/23	Actual	Actual	2022/23	Budget	2022/23	2022/23	Budget	2022/23
			Lease Principal 1 July 2023	Budget New Leases	Budget Lease Principal Repayments	Budget Lease Principal outstanding 30 June 2024	Budget Lease Interest Repayments		Principal 1 July 2022	Actual New Leases	Lease Principal repayments	Lease Principal outstanding 30 June 2023		Lease Interest repayments	Principal 1 July 2022	Budget New Leases	Budget Lease Principal repayments
Photocopier	Fuji Xerox	60 months	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,723	\$ 0	\$ (1,723)	\$ 0	\$ (1,447)	\$ 1,722	\$ 0	\$ (1,722)	\$ 0	\$ (6)
			0	0	0	0	0	1,723	0	(1,723)	0	(1,447)	1,722	0	(1,722)	0	(6)

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 WYALKATCHEM
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) Leave reserve	20,640	38		20,678	20,000	640		20,640	20,000	41		20,041
(b) Plant reserve	647,644	179,494	(312,273)	514,865	455,567	214,577	(22,500)	647,644	455,568	200,924	(195,000)	461,492
(c) Building Reserve	331,555	616		332,171	321,275	10,280		331,555	321,275	651		321,926
(d) Waste Management Reserve	111,395	207		111,602	107,941	3,454		111,395	107,941	219		108,160
(e) Community Bus Reserve	85,826	159		85,985	83,165	2,661		85,826	83,165	169		83,334
(f) Government Joint Venture Housing Reserve	11	0		11	11			11	0	0		0
(g) Sport & Recreation Facilities Reserve	338,363	628	(160,135)	178,856	327,872	10,491		338,363	327,883	665		328,548
(h) Community Development Reserve	529,706	984		530,690	513,283	16,423		529,706	513,440	1,041		514,481
(i) Community Health Reserve	1,120,174	2,082		1,122,256	1,085,444	34,730		1,120,174	1,085,443	2,202		1,087,645
(j) Airport Development Reserve	44,830	83		44,913	43,440	1,390		44,830	43,440	88		43,528
(k) Depot Reserve	162	0		162	157	5		162	0	0		0
	3,230,306	184,291	(472,408)	2,942,189	2,958,155	294,651	(22,500)	3,230,306	2,958,155	206,000	(195,000)	2,969,155

(b) Reserve Accounts - Purposes

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

Reserve name	Anticipated date of use	Purpose of the reserve
(a) Leave reserve	Ongoing	To be used to fund annual and long service leave requirements.
(b) Plant reserve	Ongoing	To be used for the continual purchase of Major Plant items
(c) Building Reserve	Ongoing	To be used for the continual upgrade and maintenance of council buildings within the Shire of Wyalkatchem
(d) Waste Management Reserve	Ongoing	To be used for the continual upgrade and expansion of the Wyalkatchem Waste Disposal Site
(e) Community Bus Reserve	Ongoing	To be used to fund the continual purchase of a community bus
(f) Government Joint Venture Housing Reserve	30/06/2022	Balance to be transferred to Building Reserve, and Government JV Housing reserve closed
(g) Sport & Recreation Facilities Reserve	Ongoing	To be used for the continual upgrade and/or maintenance of various Sport & Recreation facilities in Wyalkatchem
(h) Community Development Reserve	Ongoing	To be used for the continual upgrade and/or development of various community facilities in Wyalkatchem
(i) Community Health Reserve	Ongoing	To be used for the continual upgrade and maintenance of council buildings within the Shire of Wyalkatchem
(j) Airport Development Reserve	Ongoing	To be used for the long term maintenance, upgrades, development and/or expansion of the Wyalkatchem Airport
(k) Depot Reserve	30/06/2022	To be used for the continual upgrade and expansion of the Wyalkatchem Depot

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	Timing of Revenue recognition
Rates	General Rates	Over time	Payment dates adopted by Council during the year	None	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Specified area rates	Rates charge for specific defined purpose	Over time	Payment dates adopted by Council during the year	Refund in event monies are unspent	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Service charges	Charge for specific service	Over time	Payment dates adopted by Council during the year	Refund in event monies are unspent	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Grant contracts with customers	Community events, minor facilities, research, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	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
Grants, subsidies or contributions for the construction of non-financial assets	Construction or acquisition of recognisable non-financial assets to be controlled by the local government	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	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
Grants with no contractual commitments	General appropriations and contributions with no specific contractual commitments	No obligations	Not applicable	Not applicable	Cash received	On receipt of funds	Not applicable	When assets are controlled
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 collections	Kerbside collection service	Over time	Payment on an annual basis in advance	None	Adopted by council annually	Apportioned equally across the collection period	Not applicable	Output method based on regular weekly and fortnightly period as proportionate to collection service
Waste management entry fees	Waste treatment, recycling and disposal service at disposal sites	Single point in time	Payment in advance at gate or on normal trading terms if credit provided	None	Adopted by council annually	Based on timing of entry to facility	Not applicable	On entry to facility
Airport landing charges	Permission to use facilities and runway	Single point in time	Monthly in arrears	None	Adopted by council annually	Applied fully on timing of landing/take-off	Not applicable	On landing/departure event
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 WYALKATCHEM
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 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 to the district. Other costs relate to the task of assisting elected members and ratepayers on matters which do not concern specific council services.

General purpose funding

To collect revenue to allow for the provision of services.

Rates, general purpose government grants and interest revenue.

Law, order, public safety

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

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

Health

To provide an operational framework for environmental and community health.

Food quality and pest control, operation of child health clinic, dental surgery and medical centre.

Housing

The provision of housing to staff.

Maintenance of staff and rental housing.

Community amenities

The provision of services required by the community.

Rubbish collection services, operation of tip, noise control, administration of town planning scheme, maintenance of cemetery, conveniences, storm water drainage, protection of the environment and Community Resource Centre operations.

Recreation and culture

To establish and effectively manage infrastructure and resources that help to maintain the social well being of the community.

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

Transport

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

Construction and maintenance of streets, roads, bridges, cleaning and lighting of streets, depot maintenance and airfield maintenance

Economic services

To help promote the Shire and its economic wellbeing.

The regulation and provision of tourism, area promotion, building control, saleyards, noxious weeds, vermin control, plant nursery and standpipes

Other property and services

To monitor and control Council's overheads operating account.

Private Works operations, plant repairs and operation costs. Maintenance of commercial buildings

SHIRE OF WYALKATCHEM
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	2022/23	2022/23
	Budget	Actual	Budget
	\$	\$	\$
Income excluding grants, subsidies and contributions			
General purpose funding	1,475,842	1,550,429	1,421,309
Law, order, public safety	1,130	1,235	2,130
Health	500	0	13,991
Housing	40,690	39,810	41,442
Community amenities	120,991	115,446	116,643
Recreation and culture	1,910	2,521	2,368
Transport	107,059	7,257	129,419
Economic services	37,645	48,759	51,841
Other property and services	42,925	52,849	2,000
	1,828,692	1,818,306	1,781,143
Grants, subsidies and contributions			
General purpose funding	0	2,474,826	469,863
Law, order, public safety	40,410	51,214	38,390
Health	84,987	74,507	59,280
Housing	13,500	13,182	7,616
Recreation and culture	0	49,719	0
Transport	135,748	129,125	126,406
Other property and services	0	13,565	0
	274,645	2,806,138	701,555
Capital grants, subsidies and contributions			
General purpose funding	501,101	483,943	962,202
Recreation and culture	52,834	0	0
Transport	1,016,381	829,349	1,002,278
	1,570,316	1,313,292	1,964,480
Total Income	3,673,653	5,937,736	4,447,178
Expenses			
Governance	(694,764)	(414,301)	(585,269)
General purpose funding	(136,867)	(63,044)	(110,805)
Law, order, public safety	(102,608)	(98,376)	(104,734)
Health	(378,225)	(304,511)	(302,543)
Education and welfare	(45,176)	(34,857)	(44,325)
Housing	(244,637)	(187,140)	(157,080)
Community amenities	(232,718)	(226,457)	(178,574)
Recreation and culture	(1,121,587)	(939,144)	(1,059,662)
Transport	(1,686,380)	(1,412,397)	(1,833,854)
Economic services	(322,982)	(297,950)	(274,811)
Other property and services	(28,623)	(512,573)	(12,973)
Total expenses	(4,994,567)	(4,490,750)	(4,664,630)
Net result for the period	(1,320,914)	1,446,986	(217,452)

SHIRE OF WYALKATCHEM
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 accounts	6,000	94,650	6,000
- Other funds	200	36,952	200
Other interest revenue	8,250	7,100	8,250
	<u>14,450</u>	<u>138,702</u>	<u>14,450</u>
(b) Other revenue			
Reimbursements and recoveries	1,050	77	1,550
	<u>1,050</u>	<u>77</u>	<u>1,550</u>
The net result includes as expenses			
(c) Auditors remuneration			
Audit services	34,020	32,400	29,400
	<u>34,020</u>	<u>32,400</u>	<u>29,400</u>
(d) Interest expenses (finance costs)			
Borrowings (refer Note 7(a))	2,312	3,375	10,887
expense on lease liabilities (refer Note 8)	0	1,447	6
	<u>2,312</u>	<u>4,822</u>	<u>10,893</u>
(e) Write offs			
General rate	1,000	747	0
	<u>1,000</u>	<u>747</u>	<u>0</u>

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

13. ELECTED MEMBERS REMUNERATION

	2023/24 Budget	2022/23 Actual	2022/23 Budget
	\$	\$	\$
Elected member Cr Quentin Davies			
President's allowance	6,524	6,303	6,303
Meeting attendance fees	5,135	4,961	4,961
Other expenses	1,429	1,291	0
Annual allowance for ICT expenses	583	563	563
Travel and accommodation expenses	500	776	286
	14,171	13,894	12,113
Elected member Cr Owen Garner			
Deputy President's allowance	1,631	1,576	1,576
Meeting attendance fees	5,135	4,961	4,961
Other expenses	1,429	1,491	0
Annual allowance for ICT expenses	583	563	563
Travel and accommodation expenses	500	399	286
	9,278	8,990	7,386
Elected member Cr Stephen Gamble			
Meeting attendance fees	5,135	4,961	4,961
Other expenses	1,429	0	0
Annual allowance for ICT expenses	583	563	563
Travel and accommodation expenses	500		286
	7,647	5,524	5,810
Elected member Cr Mischa Stratford			
Meeting attendance fees	5,135	4,961	4,961
Other expenses	1,429	1,364	0
Annual allowance for ICT expenses	583	563	563
Travel and accommodation expenses	500	1,205	286
	7,647	8,093	5,810
Elected member Cr Emma Holdsworth			
Meeting attendance fees	5,135	4,961	4,961
Other expenses	1,429	1,363	0
Annual allowance for ICT expenses	583	563	563
Travel and accommodation expenses	500	777	286
	7,647	7,664	5,810
Elected member Cr Christy Petchell			
Meeting attendance fees	5,135	4,961	4,961
Other expenses	1,429	0	0
Annual allowance for ICT expenses	583	563	563
Travel and accommodation expenses	500	0	285
	7,647	5,524	5,809
Elected member Cr Christopher Loton			
Meeting attendance fees	5,135	4,961	4,961
Other expenses	1,429	1,491	0
Annual allowance for ICT expenses	583	563	563
Travel and accommodation expenses	500	0	285
	7,647	7,015	5,809
Total Elected Member Remuneration	61,684	56,704	48,547
President's allowance	6,524	6,303	6,303
Deputy President's allowance	1,631	1,576	1,576
Meeting attendance fees	35,945	34,727	34,727
Other expenses	10,003	7,000	0
Annual allowance for ICT expenses	4,081	3,941	3,941
Travel and accommodation expenses	3,500	3,157	2,000
	61,684	56,704	48,547

SHIRE OF WYALKATCHEM
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:			
General purpose funding	2,750	2,669	3,620
Law, order, public safety	1,130	1,205	1,630
Health	500	0	500
Housing	40,690	39,810	41,442
Community amenities	119,991	115,431	115,643
Recreation and culture	1,910	2,521	2,368
Transport	7,117	7,257	6,240
Economic services	37,595	48,728	51,791
Other property and services	0	52,849	2,000
	211,683	270,468	225,234

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



2023 - 2024

Schedule of Fees and Charges



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**SHIRE OF WYALKATCHEM
SCHEDULE FEES & CHARGES
2023/2024**

General Purpose Funding	Per	Reference (Act, Regulation, Local law, Policy)	G/L Code	GST CODE	Fees Exc GST	GST	2023/24 Fees including GST if applicable	Variance from 22/23
Property Enquiry Fees		LGA S6.16						
Statement of rates (financial)- written			3030121	C	\$ 46.27	\$ 4.63	\$ 50.90	▲
Confirmation of orders & Requisitions - written			3030121	C	\$ 46.27	\$ 4.63	\$ 50.90	▲
Combined statement/confirmation			3030121	C	\$ 92.55	\$ 9.25	\$ 101.80	▲
Reprint of rate notice - current year			3030121	C	\$ -	\$ -		
Reprint of rate notice - each previous year			3030121	C	\$ -	\$ -		
Rate Fees and Debt Recovery		Local Govt Act 1995						
Rate instalment fee	Per Instalment	LGA6.45 (3)	3030123	F			\$ 5.00	
Payment arrangement fee per assessment	Per annum		3030123	F	\$ 15.00	\$ -	\$ 15.00	
Dishonour fee (includes administration fee)		LGA S6.16	3030121	C	\$ 32.73	\$ 3.27	\$ 36.00	
Debt recovery fee - administration fee		LGA S6.16	3030121	C	Actual Cost			
Issue of notice of discontinuance		LGA S6.16	3030121	C	Actual Cost			
Penalty interest on rate & service charges - arrears		LGA S6.51 FM 70-71	3030145		7%			
Penalty interest on rate & service charges - current		LGA S6.51 FM 70-71	3030145		7%			
Penalty interest on current rates - instalments		LGA S6.45 (3)	3030146		5.5%			
Rate Book								
Full listing - email (excel document)		LGA S6.16	3030121	C	\$ 76.36	\$ 7.64	\$ 84.00	
Note: Statutory fees are subject to change without notice if regulations are amended								

**SHIRE OF WYALKATCHEM
SCHEDULE FEES & CHARGES
2023/2024**

Governance	Per	Reference (Act, Regulation, Local law, Policy)	G/L Code	GST CODE	Fees Exc GST	GST	2023/24 Fees including GST if applicable	Variance from 22/23
Publications - Council		Local Govt Act 1995						
Note: All public documents can be download free of charge from www.wyalkatchem.wa.gov.au)								
Council Agendas Annual Mail out Subscription, including postage	Per annum	LGA S6.16	3140220	C	\$ 263.05	\$ 26.30	\$ 289.35	▲
Council Minutes Annual Mail out Subscription, including postage	Per annum	LGA S6.16	3140220	C	\$ 263.05	\$ 26.30	\$ 289.35	▲
Council Agenda Monthly Mail out	Per Agenda	LGA S6.16	3140220	C	\$ 39.12	\$ 3.91	\$ 43.04	▲
Council Minutes Monthly Mail out	Per Minutes	LGA S6.16	3140220	C	\$ 39.12	\$ 3.91	\$ 43.04	▲
Sale of Electoral Roll			3140220	C	\$ 68.63	\$ 6.86	\$ 75.49	▲
Photocopying								
A4 black and white (per page)	Per page	LGA S6.16	3140220	C	\$ 0.68	\$ 0.07	\$ 0.75	
A4 colour (per page)	Per page	LGA S6.16	3140220	C	\$ 1.73	\$ 0.17	\$ 1.90	
A3 black and white (per page)	Per page	LGA S6.16	3140220	C	\$ 1.36	\$ 0.14	\$ 1.50	
A3 colour (per page)	Per page	LGA S6.16	3140220	C	\$ 3.45	\$ 0.35	\$ 3.80	
Facsimile								
Incoming - First Page	Per page	LGA S6.16	3140220	C	\$ 4.64	\$ 0.46	\$ 5.10	
Incoming - Thereafter	Per page	LGA S6.16	3140220	C	\$ 1.00	\$ 0.10	\$ 1.10	

**SHIRE OF WYALKATCHEM
SCHEDULE FEES & CHARGES
2023/2024**

Governance	Per	Reference (Act, Regulation, Local law, Policy)	G/L Code	GST CODE	Fees Exc GST	GST	2023/24 Fees including GST if applicable	Variance from 22/23
Freedom of Information		FOI Act 1992						
Note: Statutory fees are subject to change without notice if regulations are amended		FOI Regs 1993						
		Schedule 1						
Application fee under Section 12(1)(e) of Act	Per application	FOI S.16.(1) Regs Sch 1	3140220	F	\$ 30.00	\$ -	\$ 30.00	
Per hour charge for staff dealing with FOI application	Per Hour	FOI S.16.(1) Regs Sch 2(a)	3140220	C	\$ 27.27	\$ 2.73	\$ 30.00	
Per hour charge for supervised access	Per Hour	FOI S.16.(1) Regs Sch 2(b)	3140220	C	\$ 27.27	\$ 2.73	\$ 30.00	
Advanced deposit which may be required by an agency under section 18(1) or 18(4) of the Act, expressed as a percentage of the estimated charges which will be payable in excess of the application fee		FOI S.18(4). Regs Sch. 3(a)	3140220		25%			
Further advance deposit: which may be required by an agency under section 18(4) of the Act, expressed as a percentage of the estimated charges which will be payable in excess of the application fee		FOI S.18(4). Regs Sch. 3(b)	3140220		75%			
The holder of a current valid pensioner concession card issued on behalf of the Commonwealth to that person, or any other card which may be prescribed as being a pensioner concession card under the Rates and Charges (Rebates and Deferments) Act 1992, The charge payable under regulation 5 is reduced by 25%		FOI Regs. 3(b)						
Election Nomination Fee								
Nomination by candidate (to be refunded if candidate receives at least 5% of total number of the votes included in the count.)		LG (Elections) Regs 26.1	T	F	\$ 80.00	\$ -	\$ 80.00	
Note: Statutory fees are subject to change without notice if regulations are amended								

**SHIRE OF WYALKATCHEM
SCHEDULE FEES & CHARGES
2023/2024**

Law, Order, and Public Safety	Per	Reference (Act, Regulation, Local law, Policy)	G/L Code	GST CODE	Fees Exc GST	GST	2023/24 Fees including GST if applicable	Variance from 22/23
Ranger After Hours Call Out Fee								
		Local Govt. Act 1995 s6.16						
Applicable in cases of livestock wandering on roads, attacking dogs, injured animals and illegal burning off	Per incident		3050235	C	\$ 227.27	\$ 22.73	\$ 250.00	
*note that in addition to the above fee, labour private rate maybe applicable to recoup time taken to address this issue at hand.								
Motor Vehicle and Off Road Vehicle Impound Fees								
		Local Govt Act 1995 S3.40						
Impound fee	Per vehicle		3050235	C	\$ 90.91	\$ 9.09	\$ 100.00	
Storage Fee	Per Day		3050235	C	\$ 9.09	\$ 0.91	\$ 10.00	
Cartage and storage - within town site	Per vehicle		3050235	C	\$ 163.64	\$ 16.36	\$ 180.00	
Cartage and storage - Outside of town site	Per vehicle		3050235	C	\$ 227.27	\$ 22.73	\$ 250.00	
Pound Fees and Charges								
		Local Govt Act 1995 S6.16						
		Dog Reg. 2013						
Seizure and return of dog without impounding	Per dog		3050240	C	\$ 36.36	\$ 3.64	\$ 40.00	
Seizure and impounding of a dog	Per dog		3050240	C	\$ 57.27	\$ 5.73	\$ 63.00	
Sustenance of dog in pound per day - week day	Per dog/day		3050240	C	\$ 10.91	\$ 1.09	\$ 12.00	
Sustenance of dog in pound per day - Sat & Sun	Per dog/day		3050240	C	\$ 31.82	\$ 3.18	\$ 35.00	
Return of impounded dog normal hours (8.30 - 3.30)	Per dog		3050240	C	\$ 31.82	\$ 3.18	\$ 35.00	
Return of impounded dog outside normal hours	Per dog		3050240	C	\$ 59.09	\$ 5.91	\$ 65.00	
Surrender of a dog	Per Dog		3050240	C	\$ 27.27	\$ 2.73	\$ 30.00	

**SHIRE OF WYALKATCHEM
SCHEDULE FEES & CHARGES
2023/2024**

Law, Order, and Public Safety	Per	Reference (Act, Regulation, Local law, Policy)	G/L Code	GST CODE	Fees Exc GST	GST	2023/24 Fees including GST if applicable	Variance from 22/23
Cats		Cat Reg. 2012						
Seizure and return of cat without impounding	Per cat		3050240	C	\$ 36.36	\$ 3.64	\$ 40.00	
Seizure and impounding of a cat	Per cat		3050240	C	\$ 57.27	\$ 5.73	\$ 63.00	
Sustenance of cat in pound per day - week day	Per cat/day		3050240	C	\$ 10.91	\$ 1.09	\$ 12.00	
Sustenance of cat in pound per day - Sat & Sun	Per cat/day		3050240	C	\$ 31.82	\$ 3.18	\$ 35.00	
Return of impounded cat normal hours (8.30 - 3.30)	Per cat		3050240	C	\$ 31.82	\$ 3.18	\$ 35.00	
Return of impounded cat outside normal hours	Per Cat		3050240	C	\$ 59.09	\$ 5.91	\$ 65.00	
Animal trap		Local Govt Act 1995 S6.16						
Animal Trap Hire - per week (maximum 3 weeks)	per hire		3050235	C	\$ 15.00	\$ 1.50	\$ 16.50	
Animal trap Hire - bond only	Per Trap		T	N	\$ 20.00	\$ -	\$ 20.00	
Dog Registration/Licence Fees		Dog Reg. 2013						
Note: Statutory fees are subject to change without notice if regulations are amended								
Dogs kept in approved kennel establishment licenced under section 27 of the Act, where not otherwise registered - Annual Fee	Per Annum	Dog Reg. 2013 S17(3)(2g)	3050221	F	\$ 200.00	\$ -	\$ 200.00	
Lifetime registration - Unsterilised dog	Per Dog	Dog Reg. 2013 S17(3)(2f)(ii)	3050221	F	\$ 250.00	\$ -	\$ 250.00	
Lifetime registration - sterilised dog	Per Dog	Dog Reg. 2013 S17(3)(2e)(ii)	3050221	F	\$ 100.00	\$ -	\$ 100.00	
3 years - Unsterilised dog	Per Dog	Dog Reg. 2013 S17(3)(2d)(ii)	3050221	F	\$ 120.00	\$ -	\$ 120.00	
3 years - sterilised dog	Per Dog	Dog Reg. 2013 S17(3)(2c)(ii)	3050221	F	\$ 42.50	\$ -	\$ 42.50	
1 year - Unsterilised dog	Per Dog	Dog Reg. 2013 S17(3)(1a)	3050221	F	\$ 50.00	\$ -	\$ 50.00	
1 year - Unsterilised dangerous dog	Per Dog	Dog Reg. 2013 S17(3)(1b)	3050221	F	\$ 50.00	\$ -	\$ 50.00	
1 year sterilised dog	Per Dog	Dog Reg. 2013 S17(3)(2b)(ii)	3050221	F	\$ 20.00	\$ -	\$ 20.00	
Pensioner concession as defined for dog	Per Dog				50% of fee			
Droving/farm dog concession as defined	Per Dog				25% of fee			
Guide dog registration fee	Per Dog				No Charge			
Registration after 31 May in any year, for that registration year	Per Dog				50 % of fee			
Tag Replacement	Per Tag			F	\$ 2.40	\$ -	\$ 2.40	

**SHIRE OF WYALKATCHEM
SCHEDULE FEES & CHARGES
2023/2024**

Law, Order, and Public Safety	Per	Reference (Act, Regulation, Local law, Policy)	G/L Code	GST CODE	Fees Exc GST	GST	2023/24 Fees including GST if applicable	Variance from 22/23
Cat Registration/Licence Fees		Cat Reg. 2012						
Note: Statutory fees are subject to change without notice if regulations are amended								
Fee for application for grant or renewal of approval to breed cats - Per breeding Cat (male or female)	Per cat	Cat Reg. 2012 S1(4)	3050221	F	\$ 100.00	\$ -	\$ 100.00	
Lifetime registration - sterilised cat	Per cat	Cat Reg. 2012 Sch.1 item(3)	3050221	F	\$ 100.00	\$ -	\$ 100.00	
3 years - sterilised cat	Per cat	Cat Reg. 2012 Sch.1 item(2)	3050221	F	\$ 42.50	\$ -	\$ 42.50	
1 year sterilised cat	Per cat	Cat Reg. 2012 Sch.1 item(1(b))	3050221	F	\$ 20.00	\$ -	\$ 20.00	
Registration after 31 May in any year, for that registration year	Per cat	Cat Reg. 2012 Sch.1 item(1(a))	3050221	F	\$ 10.00	\$ -	\$ 10.00	
Pensioner concession as defined for cat	Per cat				50% of fee			
Tag Replacement	Per Tag			F	\$ 2.40	\$ -	\$ 2.40	
Offences against the Bush Fires Act		Bush Fire Act 1954						
1st inspection (free of charge)				C	\$ -	\$ -	\$ -	
1st and final notice				C	\$ -	\$ -	\$ -	
Registered final notice				C	\$ 45.45	\$ 4.55	\$ 50.00	
Administration / inspection fee per hour or part thereof				C	\$ 68.18	\$ 6.82	\$ 75.00	
Administration / inspection fee for issuing a final demand				C	\$ 18.18	\$ 1.82	\$ 20.00	
Administration / inspection fee for preparing an enforcement certificate in relation to an infringement notice				C	\$ 13.64	\$ 1.36	\$ 15.00	
Note: Statutory fees are subject to change without notice if regulations are amended								

**SHIRE OF WYALKATCHEM
SCHEDULE FEES & CHARGES
2023/2024**

Health	Per	Reference (Act, Regulation, Local law, Policy)	G/L Code	GST CODE	Fees Exc GST	GST	2023/24 Fees including GST if applicable	Variance from 22/23
<u>Food Business Registration and Administration Fees</u>								
Registration of a food business - Exempt*	Annual Fee	LGA. S6.16						
Registration of a food business - Low Risk				C	\$ 50.00	\$ 5.00	\$ 55.00	
Registration of a food business - Medium / High Risk				C	\$ 50.00	\$ 5.00	\$ 55.00	
*That sell only pre-packaged non-potentially hazard food (eg: newsagents selling pre-packaged confectionary or hairdressers service tea/coffee in connection with another service)								
Annual Registration Fee includes cost of annual inspection								
Additional food premises inspection	Per Inspection			C	\$ 45.45	\$ 4.55	\$ 50.00	
<u>Other Food related fees</u>								
Food spoilt (supervision of destruction) - per hour		LGA. S6.16		C	\$ 86.36	\$ 8.64	\$ 95.00	
Cost of destruction or disposal of forfeited item		Food Act 2008 (s54)			At Costs			

**SHIRE OF WYALKATCHEM
SCHEDULE FEES & CHARGES
2023/2024**

Health	Per	Reference (Act, Regulation, Local law, Policy)	G/L Code	GST CODE	Fees Exc GST	GST	2023/24 Fees including GST if applicable	Variance from 22/23
Trading in Public Places (includes Itinerant Food Vendors)								
		Local Govt Act S6.16						
Stall Holder - Single events	Per Application			C	\$ 9.09	\$ 0.91	\$ 10.00	
Stall Holder - Community / non-for profit group	Per Application			C	\$ -	\$ -		
Trading - Application fee	Per Application			C	\$ 18.18	\$ 1.82	\$ 20.00	
Trading - single event / 1 week	Per Application			C	\$ 36.36	\$ 3.64	\$ 40.00	
Trading - Up to 1 month	Per Application			C	\$ 72.73	\$ 7.27	\$ 80.00	
Trading - up to 6 months	Per Application			C	\$ 136.36	\$ 13.64	\$ 150.00	
Trading - Annual	Per Application			C	\$ 272.73	\$ 27.27	\$ 300.00	
Onsite Effluent Disposal								
		Health (Treatment and Sewage and Disposal of Liquid Waste) Regulation 1974 (as amended)						
Application fee				F	\$ 118.00	\$ -	\$ 118.00	
Issuing of a permit to use an apparatus (i.e. inspection fee)				F	\$ 118.00	\$ -	\$ 118.00	
Local Government Report Fee				F	\$ 118.00	\$ -	\$ 118.00	
Caravan Park								
		Caravan Parks & Camping Grounds Act 1995 & Regs 1997 Sch 3						
Caravan park Annual Licence (minimum charge)		Regs. 45. (sch 3 (1a))	3070700	F	\$ 200.00	\$ -	\$ 200.00	
or fee based on number of sites as per the following (whichever is the greater);		Regs. 45. (sch 3 (1b))						
1. Long and short stay sites (per site)		Regs. 45. (sch 3 (1b))		F	\$ 6.00	\$ -	\$ 6.00	
2. Camp sites (per site)		Regs. 45. (sch 3 (1b))		F	\$ 3.00	\$ -	\$ 3.00	
3. Overflow sites (per site)		Regs. 45. (sch 3 (1b))		F	\$ 1.50	\$ -	\$ 1.50	
Transfer of caravan park licence		Regs. 55. (sch 3 (4))		F	\$ 100.00	\$ -	\$ 100.00	
Additional fee for renewal after expiry		Regs. 53. (sch 3 (2))		F	\$ 20.00	\$ -	\$ 20.00	

**SHIRE OF WYALKATCHEM
SCHEDULE FEES & CHARGES
2023/2024**

Health	Per	Reference (Act, Regulation, Local law, Policy)	G/L Code	GST CODE	Fees Exc GST	GST	2023/24 Fees including GST if applicable	Variance from 22/23
Public Buildings								
New public building inspection fee		Health (Public Building) Regulations 1992		C	\$ -	\$ -	\$ -	
New public building - not for profit / community group - inspection fee				C	\$ -	\$ -	\$ -	
Health and Amenity Administration								
Sampling - Food / Water / Asbestos		Local Govt Act 1995 s6.16		C	At Costs			
EHO Hourly Rate		Local Govt Act 1995 s6.16		C	\$ 86.36	\$ 8.64	\$ 95.00	
A EHO hourly rate will be applied to any application process where it has been determined that the amount of time taken to obtain required information and conduct inspections has been deemed excessive to normal time provisions								
Note: Statutory fees are subject to change without notice if regulations are amended								

**SHIRE OF WYALKATCHEM
SCHEDULE FEES & CHARGES
2023/2024**

Housing	Per	Reference (Act, Regulation, Local law, Policy)	G/L Code	GST CODE	Fees Exc GST	GST	2023/24 Fees including GST if applicable	Variance from 22/23
Other Housing:		Residential Tenancies Act 1987						
22b Flint St	Per week			T	\$ -	\$ -	\$ -	
58 Flint St*	Per week			T	\$ 93.11	\$ -	\$ 93.11	
59 Flint St*	Per week			T	\$ 136.00	\$ -	\$ 136.00	
10 Honour Ave	Per week			T	\$ 180.00	\$ -	\$ 180.00	
55 Flint St	Per week			T	\$ 340.00	\$ -	\$ 340.00	▲
4 Slocum St	Per week			T	\$ 190.00	\$ -	\$ 190.00	
2a Slocum St - Contractor Accommodation	Per Night			T	\$ 100.00	\$ -	\$ 100.00	
2a Slocum St - Contractor Accommodation	Per Week			T	\$ 350.00	\$ -	\$ 350.00	
* Rent tied to tenants income								
Housing Bond - equivalent to four (4) weeks rent plus pet bond if applicable								
Note: Statutory fees are subject to change without notice if regulations are amended								

SHIRE OF WYALKATCHEM
SCHEDULE FEES & CHARGES
2023/2024

Community Amenities	Per	Reference (Act, Regulation, Local law, Policy)	G/L Code	GST CODE	Fees Exc GST	GST	2023/24 Fees including GST if applicable	Variance from 22/23
Rubbish Service Charges:		Waste Avoidance & Resource Recovery Act 2007. S67						
Domestic Rubbish Service - 1st Service	Per Service		3100120	F	\$ 347.00	\$ -	\$ 347.00	▲
Domestic Rubbish Service - Additional Service/s	Per Service		3100120	F	\$ 347.00	\$ -	\$ 347.00	▲
Commercial Rubbish Service - 1st Service	Per Service		3100120	F	\$ 347.00	\$ -	\$ 347.00	▲
Commercial Rubbish Service - Additional Service/s	Per Service		3100120	F	\$ 347.00	\$ -	\$ 347.00	▲
Holder of Pensioner or Senior Card Domestic Rubbish Service - 1st Service	Per Service		3100120	F	\$ 242.00	\$ -	\$ 242.00	▲
Holder of Pensioner or Senior Card Domestic Rubbish Service - Additional Service/s	Per Service		3100120	F	\$ 347.00	\$ -	\$ 347.00	
Refuse Site Health Levy	Per Assessment		3100120	F	\$ 69.00	\$ -	\$ 69.00	▲
Commercial Bulk Recycling Bins	Per Collection		3100120	C	\$ 118.18	\$ 11.82	\$ 130.00	▲
Replacement bins / lids				C	At Cost			
Tip Disposal Charges		Local Govt. Act 1995 s6.16						
Waste Oil Disposal	per Ltr			C	\$ 0.50	\$ 0.05	\$ 0.55	
Loads - greater than a tonne				C	\$ 50.00	\$ 5.00	\$ 55.00	

**SHIRE OF WYALKATCHEM
SCHEDULE FEES & CHARGES
2023/2024**

Community Amenities	Per	Reference (Act, Regulation, Local law, Policy)	G/L Code	GST CODE	Fees Exc GST	GST	2023/24 Fees including GST if applicable	Variance from 22/23
Other Waste								
		Local Govt. Act 1995 s6.16						
Bulk Commercial/Industrial inert waste - per tonne	Per tonne			C	\$ 40.91	\$ 4.09	\$ 45.00	
Bulk Demolition waste - per tonne	Per tonne			C	\$ 40.91	\$ 4.09	\$ 45.00	
Wrapped Asbestos Waste - per cubic mtr	Per cubic mtr			C	\$ 90.91	\$ 9.09	\$ 100.00	
Minimum charge for wrapped asbestos waste				C	\$ 66.36	\$ 6.64	\$ 73.00	
Plus Asbestos mobilisation / treatment fee (or cost price plus 30% which ever is greater				C	\$ 181.82	\$ 18.18	\$ 200.00	

SHIRE OF WYALKATCHEM
SCHEDULE FEES & CHARGES
2023/2024

Community Amenities	Per	Reference (Act, Regulation, Local law, Policy)	G/L Code	GST CODE	Fees Exc GST	GST	2023/24 Fees including GST if applicable	Variance from 22/23
Planning								
Schedule 2 - Maximum fees for certain planning services (r47)								
1	Determining a development application (other than for an extractive industry) where the estimated cost of development is:							
	(a) not more than \$50,000	Planning & Development	3100620	F	\$ 147.00	\$ -	\$ 147.00	
	(b) more than \$50,000 but not more than \$500,000	Regulations 2009 (Part 7 Local			0.32% of estimated cost of development (no GST)			
	(c) more than \$500,000 but not more than \$2.5 million	Government Planning Charges)			1,700 + 0.257% for every \$1 > \$500,000 (no GST)			
	(d) more than \$2.5 million but not more than \$5 million				7,161 + 0.206% for every \$1 > \$2.5 million (no GST)			
	(e) more than \$5 million but not more than \$21.5 million				12,633 + 0.123% for every \$1 > \$5 million (no GST)			
	(f) more than \$21.5 million			F	\$ 34,196	\$ -	\$ 34,196	
2	Determining a development application (other than for an extractive industry) where the development has commenced or been carried out				The fee in item 1 plus, by way of penalty, twice that fee (no GST)			
3	Determining a development application for an extractive industry where the development has not commenced or been carried out			F	\$ 739.00	\$ -	\$ 739.00	
4	Determining a development application for an extractive industry where the development has commenced or been carried out				The fee in item 3 plus, by way of penalty, twice that fee (no GST)			
5A	Determining an application to amend or cancel development approval			F	\$ 295.00	\$ -	\$ 295.00	

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Community Amenities	Per	Reference (Act, Regulation, Local law, Policy)	G/L Code	GST CODE	Fees Exc GST	GST	2023/24 Fees including GST if applicable	Variance from 22/23
5 Provision of a subdivision clearance								
(a) not more than 5 lots	Per lot			F	\$ 73.00	\$ -	\$ 73.00	
(b) more than 5 lots but not more than 195 lots					\$73 per lot for first 5 lots & then \$35 per lot (no GST)			
(c) more than 195 lots				F	\$ 7,393	\$ -	\$ 7,393	
6 Determining an initial application for approval of a home occupation where the home occupation has not commenced				F	\$ 222.00	\$ -	\$ 222.00	
7 Determining an initial application for approval of a home occupation where the home occupation has commenced				The fee in item 6 plus, by way of penalty, twice that fee (no GST)				
8 Determining an application for the renewal of an approval of a home occupation where the application is made before the approval expires				F	\$ 73.00	\$ -	\$ 73.00	
9 Determining an application for the renewal of an approval of a home occupation where the application is made after the approval has expired				The fee in item 8 plus, by way of penalty, twice that fee (no GST)				
10 Determining an application for a change of use or for an alteration or extension or change of a non conforming use to which item 1 does not apply, where the change or the alteration, extension or change has not commenced or been carried out				F	\$ 295.00	\$ -	\$ 295.00	
11 Determining an application for a change of use or for an alteration or extension or change of a non conforming use to which item 2 does not apply, where the change or the alteration, extension or change has not commenced or been carried out				The fee in item 10 plus, by way of penalty, twice that fee (no GST)				
12 Providing a zoning certificate				F	\$ 73.00	\$ -	\$ 73.00	
13 Reply to a property settlement questionnaire				F	\$ 73.00	\$ -	\$ 73.00	

**SHIRE OF WYALKATCHEM
SCHEDULE FEES & CHARGES
2023/2024**

Community Amenities	Per	Reference (Act, Regulation, Local law, Policy)	G/L Code	GST CODE	Fees Exc GST	GST	2023/24 Fees including GST if applicable	Variance from 22/23
Scheme Amendments, Local Structure Plan & Amendments								
Scheme Amendments								
		Planning & Development Regs 2009						
(a) Upon lodgement of the Scheme Amendment request with the local government.		Reg. 47		C	\$ 1,350	\$ 135	\$ 1,485	
(b) following initiation of Scheme Amendment by the local government and prior to referral to the EPA for environmental clearance		Reg. 47		C	\$ 1,350	\$ 135	\$ 1,485	
Structure Plan								
(a) upon lodgement of the Structure Plan with the local government								
Structure Plans, Activity Centre Plans or Development Plans								
(a) upon lodgement of the Structure Plan, Activity Centre Plan or Development Plan with the local government.				C	\$ 1,350	\$ 135	\$ 1,485	
(b) following adoption of the Structure Plan, Activity Centre Plan or Development Plan by the local government and prior to public advertising.				C	\$ 1,350	\$ 135	\$ 1,485	

SHIRE OF WYALKATCHEM
SCHEDULE FEES & CHARGES
2023/2024

Community Amenities	Per	Reference (Act, Regulation, Local law, Policy)	G/L Code	GST CODE	Fees Exc GST	GST	2023/24 Fees including GST if applicable	Variance from 22/23
Development Assessment Panels		Planning & Development Regs 2009						
1	A DAP application where the estimated cost of the development is;							
	(a) not less than \$3 million and less than \$7 million			F	\$ 1,350	\$ 135	\$ 3,503.00	
	(b) not less than \$7 million and less than \$10 million			F	\$ 1,350	\$ 135	\$ 5,409.00	
	(c) not less than \$10 million and less than \$12.5 million			F	\$ 1,350	\$ 135	\$ 5,885.00	
	(d) not less than \$12.5 million and less than \$15 million			F	\$ 1,350	\$ 135	\$ 6,053.00	
	(e) not less than \$15 million and less than \$17.5 million			F	\$ 1,350	\$ 135	\$ 6,221.00	
	(f) not less than \$17.5 million and less than \$20 million			F	\$ 1,350	\$ 135	\$ 6,390.00	
	(g) \$20 million or more			F	\$ 1,350	\$ 135	\$ 6,557.00	
2	An application under r.17			F	\$ 1,350	\$ 135	\$ 150.00	
Additional Fees								
1	Specialist review and/or consultation costs recoverable under Section 49 of the Planning and Development Regulations 2009. Payable prior to determination of proposal	Planning & Development Regs 2009. S49						
2	Application for extension of term of planning approval*			C	\$ 250.00	\$ 25.00	\$ 275.00	
3	Application for amending or revoking a development application*			C	\$ 300.00	\$ 30.00	\$ 330.00	
Section 40 (Certificate of Local Planning Authority) Liquor Licensing								
	(a) Community or sporting group			F	\$ -	\$ -	\$ -	
	(b) Commercial premises			F	\$ 50.00	\$ -	\$ 50.00	
	Preliminary Consideration of Development Applications							

**SHIRE OF WYALKATCHEM
SCHEDULE FEES & CHARGES
2023/2024**

Community Amenities	Per	Reference (Act, Regulation, Local law, Policy)	G/L Code	GST CODE	Fees Exc GST	GST	2023/24 Fees including GST if applicable	Variance from 22/23
Cemetery Fees		Cemeteries Act 1986 S53						
Grant of Right of Burial								
Grant of right of burial				C	\$ 90.91	\$ 9.09	\$ 100.00	
Copy of "Grant of Right of Burial"				C	\$ 22.73	\$ 2.27	\$ 25.00	
Renewal of expired grant of right of burial				C	\$ 81.82	\$ 8.18	\$ 90.00	
Reissue of grant of burial/registration of assigned grant - after 25 year period				C	\$ 68.18	\$ 6.82	\$ 75.00	
Transfer of grant of right				C	\$ 45.45	\$ 4.55	\$ 50.00	
Interment Fee (including grave diggings)		Cemeteries Act 1986 S53						
Standard burial, digging of grave (2.4 depth - standard) - 1st Interment			3100720	C	\$ 1,363.64	\$ 136.36	\$ 1,500.00	
Standard burial, existing grave (2.4 depth - standard) - 2nd interment			3100720	C	\$ 1,363.64	\$ 136.36	\$ 1,500.00	
Interment of Ashes in Grave (Including Scattering Ashes)			3100720	C	\$ 159.09	\$ 15.91	\$ 175.00	
Stillborn Burial, digging of stillborn grave				C	\$ 272.73	\$ 27.27	\$ 300.00	
*standard grave= to accommodate standard casket (2040 x 600 x 350) - oblong or oversize caskets occur additional fees - see penalty fee section								
Land for Graves (excluding Grant of Right of Burial)		Cemeteries Act 1986 S53						
Reservation of Plot			3100735	C	\$ 136.36	\$ 13.64	\$ 150.00	
Exhumation		Cemeteries Act 1986 S53						
Exhumation fee				C	\$ 681.82	\$ 68.18	\$ 750.00	
Reinterment after exhumation				C	\$ 227.27	\$ 22.73	\$ 250.00	
Monumental Work		Cemeteries Act 1986 S53						
Annual licence fee				C	\$ 90.91	\$ 9.09	\$ 100.00	
Single licence/permit fee			3100722	C	\$ 45.45	\$ 4.55	\$ 50.00	
Additional works/clean-up required by Shire	per hour			C	\$ -	\$ -		

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SCHEDULE FEES & CHARGES
2023/2024**

Community Amenities	Per	Reference (Act, Regulation, Local law, Policy)	G/L Code	GST CODE	Fees Exc GST	GST	2023/24 Fees including GST if applicable	Variance from 22/23
Funeral Directors Licence								
		Cemeteries Act 1986 S53						
Annual fee				C	\$ 100.00	\$ 10.00	\$ 110.00	
Single funeral permit				C	\$ 36.36	\$ 3.64	\$ 40.00	
Repository for Disposal of Ashes								
		Cemeteries Act 1986 S53						
Niche wall reservation, single and double (non refundable)			3100721	C	\$ 27.27	\$ 2.73	\$ 30.00	
Niche wall (single) Interment (to be completed by staff)			3100721	C	\$ 118.18	\$ 11.82	\$ 130.00	
Niche wall (double) Interment (to be completed by staff)			3100721	C	\$ 209.09	\$ 20.91	\$ 230.00	
Transfer of ashes to new position			3100721	C	\$ 45.45	\$ 4.55	\$ 50.00	
Niche Wall Plaque & Freight Cost (price on application)				C			actual costs + 20%	
Additional Fees (chargeable in addition to scheduled fees)								
		Cemeteries Act 1986 S53						
Insufficient notice (less than 48 hours notice)				C	\$ 272.73	\$ 27.27	\$ 300.00	
Interment after 2:30pm per hour or part thereof	per hour			C	\$ 68.18	\$ 6.82	\$ 75.00	
Interment of oblong or oversized casket	per Interment			C	\$ 181.82	\$ 18.18	\$ 200.00	
Interment on Saturday before 12 noon				C	\$ 136.36	\$ 13.64	\$ 150.00	
Interment on Sunday				C	\$ 227.27	\$ 22.73	\$ 250.00	
Interment on a Public Holiday				C	\$ 454.55	\$ 45.45	\$ 500.00	
Additional works/clean-up required by Shire	per hour			C	\$ 68.18	\$ 6.82	\$ 75.00	
Search Fees (involving staff)								
		Local Govt. Act 1995 s6.16						
For up to two interments or memorial locations only				C	\$ 50.00	\$ 5.00	\$ 55.00	
For each additional location enquiry or search requiring information additional to location				C	\$ 40.91	\$ 4.09	\$ 45.00	
Photocopies of records (per copy)				C	\$ 0.68	\$ 0.07	\$ 0.75	
Digital photograph sent via email				C	\$ 13.64	\$ 1.36	\$ 15.00	
Each additional photo in any format				C	\$ 9.09	\$ 0.91	\$ 10.00	

**SHIRE OF WYALKATCHEM
SCHEDULE FEES & CHARGES
2023/2024**

Community Amenities	Per	Reference (Act, Regulation, Local law, Policy)	G/L Code	GST CODE	Fees Exc GST	GST	2023/24 Fees including GST if applicable	Variance from 22/23
Community Bus		Local Govt. Act 1995 s6.16						
Community Bus Hire (Hirer to refill bus on return)	Per km			C	\$ 0.76	\$ 0.08	\$ 0.84	▲
Insurance Claim excess fee, on the event of damage, payable by hirer				C	\$ 454.55	\$ 45.45	\$ 500.00	
Cleaning Fee - Weekday	Per Hour			C	\$ 136.36	\$ 13.64	\$ 150.00	
Cleaning Fee - Weekend or public holiday	Per Hour			C	\$ 272.73	\$ 27.27	\$ 300.00	
Cropping Land		Local Govt. Act 1995 s6.16						
Community Cropping Land Lease	Per Annum			C	\$ 909.09	\$ 90.91	\$ 1,000.00	
Note: Statutory fees are subject to change without notice if regulations are amended								

**SHIRE OF WYALKATCHEM
SCHEDULE FEES & CHARGES
2023/2024**

Recreation & Culture	Per	Reference (Act, Regulation, Local law, Policy)	G/L Code	GST CODE	Fees Exc GST	GST	2023/24 Fees including GST if applicable	Variance from 22/23
Equipment		LGA S6.16						
PA System Hire - per day:	Per day			C	\$ 63.64	\$ 6.36	\$ 70.00	
PA System Bond- per day:	Per day			N	\$ 100.00	\$ -	\$ 100.00	
CEO Approval Required								
Swimming Pool		LGA S6.16						
General Admission								
General Admittance - Adult	per admission			C	\$ -	\$ -	\$ -	
General Admittance - Child/Student	per admission			C	\$ -	\$ -	\$ -	
General Admittance - Pensioner concession	per admission			C	\$ -	\$ -	\$ -	
General Admittance - 3 yrs and under	per admission			C	\$ -	\$ -	\$ -	
no swimming pool general admission fee								
Opening out of normal opening hours	per hour			C	\$ 50.00	\$ 5.00	\$ 55.00	
Hall & Pavilion Hire Fees & Charges		LGA S6.16						
Wyalkatchem Town Hall								
Town Hall - Community Groups, Clubs & School								
Hire of Town Hall	Per Hour		3110120	C	\$ 6.82	\$ 0.68	\$ 7.50	
Hire of Town Hall	Full Day		3110120	C	\$ 50.00	\$ 5.00	\$ 55.00	
Additional Equipment								
Hire of Tressels (Depot Stock only)	per Tressel		3110120	C	\$ 5.45	\$ 0.55	\$ 6.00	
Hire of Tables (Square only)	per Table		3110120	C	\$ 3.64	\$ 0.36	\$ 4.00	
Hire of Chairs (Depot Stock only)	per Chair		3110120	C	\$ 1.82	\$ 0.18	\$ 2.00	
Delivery fee of tressels, tables, chairs	Actual cost			C	\$ -	\$ -		
Table Cloth	per 30m roll		3110120	C	\$ 110.91	\$ 11.09	\$ 122.00	
Table Cloth	per metre		3110120	C	\$ 5.45	\$ 0.55	\$ 6.00	

**SHIRE OF WYALKATCHEM
SCHEDULE FEES & CHARGES
2023/2024**

Recreation & Culture	Per	Reference (Act, Regulation, Local law, Policy)	G/L Code	GST CODE	Fees Exc GST	GST	2023/24 Fees including GST if applicable	Variance from 22/23
Korrelocking Hall								
Hire of Hall	Per Hour		3110120	C	\$ 6.82	\$ 0.68	\$ 7.50	
Hire of Hall	Full Day		3110120	C	\$ 50.00	\$ 5.00	\$ 55.00	
Recreation Centre								
Recreation Centre, Includes function room, kitchen, bar and BBQ area	per Day		3110320	C	\$ 136.36	\$ 13.64	\$ 150.00	
Function room, includes Kitchen	per Day		3110320	C	\$ 72.73	\$ 7.27	\$ 80.00	
BBQ Undercover Entertainment Area	per Day		3110320	C	\$ 42.73	\$ 4.27	\$ 47.00	
Bar Function room	per Day		3110320	C	\$ 72.73	\$ 7.27	\$ 80.00	
Use of kitchen facilities only	Per Hour		3110320	C	\$ 27.27	\$ 2.73	\$ 30.00	
Oval								
Events requiring use of oval	Per day		3110320	C	\$ 172.73	\$ 17.27	\$ 190.00	
Special Event Camping								
Powered Site (6 Sites available 10 phase)	per Night		3110320	C	\$ 18.18	\$ 1.82	\$ 20.00	
Caravan / camper trailer - unpowered site	per Night		3110320	C	\$ 9.09	\$ 0.91	\$ 10.00	
Tent site	per Night		3110320	C	\$ 4.55	\$ 0.45	\$ 5.00	
Change Rooms								
Change rooms only	Per day			C	\$ -	\$ -		

**SHIRE OF WYALKATCHEM
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2023/2024**

Recreation & Culture	Per	Reference (Act, Regulation, Local law, Policy)	G/L Code	GST CODE	Fees Exc GST	GST	2023/24 Fees including GST if applicable	Variance from 22/23
Facility Bonds								
Key bonds - applicable to all facilities	per key			N	\$ 15.00	\$ -	\$ 15.00	
Lost key replacement fee (key bond withheld to cover fee)	per key			C	\$ 45.45	\$ 4.55	\$ 50.00	
If Council determines that due to a lost key that locks to the facility need to be replace, the hirer, in addition to the above fee will be charged Actual for replacing locks and keys plus the replacement key fee.								
				C	Actual Costs + Lost key replacement fee			
Bond - for the hire of all council own facilities - with alcohol	Per hire		T13	N	\$ 300.00	\$ -	\$ 300.00	
Bond - for the hire of all council own facilities - no alcohol	Per hire		T13	N	\$ 100.00	\$ -	\$ 100.00	
Bond - for the hire of al Council owned facilities - local community groups, clubs and school			T13	N	\$ 100.00	\$ -	\$ 100.00	
<i>**Bonds will be refunded after inspection / return of key</i>								
Other fees - All Facilities								
Cleaning Fee	Per Hour			C	\$ 59.09	\$ 5.91	\$ 65.00	
Booking cancelation - more then 14 days notice	Per booking			C	20% of fee payable			
Booking cancelation - Less then 14 days notice				C	100% of fee payable			
Call out fee - Lock / Unlock, Activate / inactive alarm				C	\$ 59.09	\$ 5.91	\$ 65.00	
Annual Rentals of Main Oval & Recreation Facilities								
Cricket Club	Per Season		3110323	C	\$ 1,051.82	\$ 105.18	\$ 1,157.00	
Library Services								
		LGA S6.16						
Lost/Damaged books					Actual cost +20%			
Note: Statutory fees are subject to change without notice if regulations are amended								

**SHIRE OF WYALKATCHEM
SCHEDULE FEES & CHARGES
2023/2024**

Economic Services	Per	Reference (Act, Regulation, Local law, Policy)	G/L Code	GST CODE	Fees Exc GST	GST	2023/24 Fees including GST if applicable	Variance from 22/23
<u>Railway Station</u>								
		LGA S6.16						
Per Room Booking	Per Week		3130834	C	\$ 22.00	\$ 2.20	\$ 24.20	
<u>Railway Barracks</u>								
		LGA S6.16						
Air Conditioned Room with Fridge	Per Night		3130220	C	\$ 54.55	\$ 5.45	\$ 60.00	
Air Conditioned Room with Fridge	Per Week		3130220	C	\$ 204.55	\$ 20.45	\$ 225.00	
Air Conditioned Room	Per Night		3130220	C	\$ 54.55	\$ 5.45	\$ 60.00	
Air Conditioned Room	Per Week		3130220	C	\$ 163.64	\$ 16.36	\$ 180.00	
<u>Building Fees</u>								
		Building Regulations 2012						
Certified Application for a Building Permit - Building Classification 1a & 10 - Minimum Fee	Minimum fee	Sch. 2 Div. 1 item. 1(a)	3130320	F	\$ 110.00	\$ -	\$ 110.00	
Certified Application for a Building Permit - Building Classification 1a & 10	\$ * %	Sch. 2 Div. 1 item. 1(a)	3130320		0.19%			
Certified Application for a Building Permit - Building Classification 1b, 2-9 - Minimum Fee	Minimum fee	Sch. 2 Div. 1 item. 1(b)	3130320	F	\$ 110.00	\$ -	\$ 110.00	
Certified Application for a Building Permit - Building Classification 1b, 2-9	\$ * %	Sch. 2 Div. 1 item. 1(b)	3130320		0.09%			
Uncertified Building Application - Building Classification 1a & 10		Sch. 2 Div. 1 item. 2	3130320	F	110		\$ 110.00	
Uncertified Building Application - Building Classification 1a & 10	\$ * %	Sch. 2 Div. 1 item. 2	3130320	F	0.32%			
<u>Demolition Permit</u>								
Extend permit time for Building or Demolition		Sch. 2 Div. 1 item. 4	3130320	F	\$ 110.00	\$ -	\$ 110.00	

**SHIRE OF WYALKATCHEM
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Economic Services	Per	Reference (Act, Regulation, Local law, Policy)	G/L Code	GST CODE	Fees Exc GST	GST	2023/24 Fees including GST if applicable	Variance from 22/23
Other Building Fees			3130320					
Application for an Occupancy Permit for completed buildings		Sch. 2 Div. 2 item. 1	3130320	F	\$ 110.00	\$ -	\$ 110.00	
Application for a temporary occupancy permit for incomplete buildings		Sch. 2 Div. 2 item. 2	3130320	F	\$ 110.00	\$ -	\$ 110.00	
Application for modification of an occupancy permit for additional use of building on a temporary basis		Sch. 2 Div. 2 item. 3	3130320	F	\$ 110.00	\$ -	\$ 110.00	
Application for a replacement occupancy permit for permanent change of building's use, classification		Sch. 2 Div. 2 item. 4	3130320	F	\$ 110.00	\$ -	\$ 110.00	
Application for occupancy permit or building approval certificate for registration of strata scheme, plan of subdivision - Minimum Fee	Minimum fee	Sch. 2 Div. 2 item. 5	3130320	F	\$ 110.00	\$ -	\$ 110.00	
Application for occupancy permit or building approval certificate for registration of strata scheme, plan of subdivision	Per unit	Sch. 2 Div. 2 item. 5	3130320	F	\$ 110.00	\$ -	\$ 110.00	
Application for a building approval certificate for an existing building where unauthorised work has not been done	\$ * %	Sch. 2 Div. 2 item. 7	3130320		0.38%			
Application to replace an occupancy permit for an existing building		Sch. 2 Div. 2 item. 8	3130320	F	\$ 110.00	\$ -	\$ 110.00	
Application for a building approval certificate for an existing building or an incidental structure where unauthorised work has not been done		Sch. 2 Div. 2 item. 9	3130320	F	\$ 110.00	\$ -	\$ 110.00	
Application to extend the time during which an occupancy permit or building approval certificate has effect			3130320	F	\$ 110.00	\$ -	\$ 110.00	
Application for approval of battery powered smoke alarms (regulation 61)		Reg. 61	3130320	F	\$ 179.40	\$ -	\$ 179.40	
Building Service Levy								
Building Permit Certified or Uncertified Less then \$45,000	Minimum fee		T	N	\$ 61.65	\$ -	\$ 61.65	
Building Permit Certified or Uncertified \$45,000 or over			T	N	0.137%			
Demolition Licence < \$45,000	Minimum fee		T	N	\$ 61.65	\$ -	\$ 61.65	
Demolition Licence =<\$45,000			T	N	0.137%			
Occupancy Permit			T	N	\$ 61.65	\$ -	\$ 61.65	
Unauthorised Building work less then \$45,000	Minimum fee		T	N	\$ 123.30	\$ -	\$ 123.30	
Unauthorised Building work \$45,000 or over			T	N	0.274%			

**SHIRE OF WYALKATCHEM
SCHEDULE FEES & CHARGES
2023/2024**

Economic Services	Per	Reference (Act, Regulation, Local law, Policy)	G/L Code	GST CODE	Fees Exc GST	GST	2023/24 Fees including GST if applicable	Variance from 22/23
BCITF Levy								
BCITF Levy less than \$20,000			T	N	Nil			
BCITF Levy over \$20,000			T	N	20.00%			
Private Swimming Pool Inspection fees								
One Off Swimming Pool Inspection - requested by owner/agent outside mandatory inspection regime			3130325	F	\$ 150.00	\$ -	\$ 150.00	
Mandatory Swimming Pool Inspection Fee - Annual Charge (Inspection carried out every 4 years)		Building Regs 2012, S53	3130325	F	\$ 13.60	\$ -	\$ 13.60	
Dog Cemetery								
Dog Burial Fee - local residents	Per Burial			C	\$ -	\$ -		
Dog Burial Fee - non-local residents	Per Burial			C	\$ -	\$ -		
Standpipes								
Standpipes water	per 1000 litres		3130120	F	\$ 2.80	\$ -	\$ 2.80	
Note: Statutory fees are subject to change without notice if regulations are amended								

**SHIRE OF WYALKATCHEM
SCHEDULE FEES & CHARGES
2023/2024**

Transport	Per	Reference (Act, Regulation, Local law, Policy)	G/L Code	GST CODE	Fees Exc GST	GST	2023/24 Fees including GST if applicable	Variance from 22/23
Crossover Fees								
		Local Govt Act 1995 s6.16						
Crossover - subsidy allowance (maximum council contribution)			2120211	F	\$ 400.00	\$ -	\$ 400.00	
Crossover inspection fee per crossover (one per block)				C	\$ 31.82	\$ 3.18	\$ 35.00	
Road Closures								
		Road Traffic Act						
Street event - supply and removal of single road closure signage (basic signs only)		Per event		C	\$ 122.73	\$ 12.27	\$ 135.00	
Street event - bond for damages to signage and road infrastructure assets				N			\$ 500.00	
Application - temporary - up to 4 weeks - administration				C	At Costs			
Application - permanent - administration				C	At Costs			
<i>*Actual costs includes recovery of advertising, legal fees, and incidentals</i>								
Directional Signage								
		Local Govt Act 1995 s6.16						
Rural street numbering, inc instalation	Per sign			C	\$ 56.18	\$ 5.62	\$ 61.80	
Airport Landing Fees								
All commercial airstrip users		Annual License per movement as per council decision		C	\$ -	\$ -		
Private Pilots		Fee is exempt		C	\$ -	\$ -		
Note: Statutory fees are subject to change without notice if regulations are amended								

**SHIRE OF WYALKATCHEM
SCHEDULE FEES & CHARGES
2023/2024**

Other Property & Services	Per	Reference (Act, Regulation, Local law, Policy)	G/L Code	GST CODE	Fees Exc GST	GST	2023/24 Fees including GST if applicable	Variance from 22/23
Other Debt Recovery								
Dishonour fee (includes administration fee)		LGA S6.16		C	\$ 32.73	\$ 3.27	\$ 36.00	
Debt recovery fee - administration fee			3030121	C	Actual Costs			
Materials for sale								
Gravel Royalties (Payable to landowners when gravel is extracted from property)	Per cubic mtr	LGA S6.16		C	\$ 1.00	\$ 0.10	\$ 1.10	
Plant Hire Rates - Private Works - per hour								
Labour	Per hour	LGA S6.16	3140120	C	\$ 81.82	\$ 8.18	\$ 90.00	▲
Mini Excavator	Per hour		3140120	C	\$ 113.64	\$ 11.36	\$ 125.00	
CAT 120M WM017 per hour	Per hour		3140120	C	\$ 136.36	\$ 13.64	\$ 150.00	
Ammann Roller WM160 per hour	Per hour		3140120	C	\$ 104.55	\$ 10.45	\$ 115.00	
Skid Steer per hour	Per hour		3140120	C	\$ 113.64	\$ 11.36	\$ 125.00	
Concrete Saw per day (plus \$2.00 per metre)	Per day		3140120	C	\$ 109.09	\$ 10.91	\$ 120.00	
Compactor	Per day		3140120	C	\$ 68.18	\$ 6.82	\$ 75.00	
Lawn corer (Dry hire per day - NOTE: no operator)	Per day		3140120	C	\$ 54.55	\$ 5.45	\$ 60.00	
Tree Planter	Per day		3140120	C	\$ 100.00	\$ 10.00	\$ 110.00	
**All equipment is hired as wet hire, with labour per hour rate additional to the per hour charge out charge								
Charges for private works carried out by Council are based on recovery of plant operating costs, employee costs and administration costs.								
Each individual job will be costed and agreed upon with the customer before works are carried out. Charges will be based on costs plus 30%.								
**Plant private works rates for large private works jobs only. Not available for small a/ adhoc private works jobs								

**SHIRE OF WYALKATCHEM
SCHEDULE FEES & CHARGES
2023/2024**

Other Property & Services	Per	Reference (Act, Regulation, Local law, Policy)	G/L Code	GST CODE	Fees Exc GST	GST	2023/24 Fees including GST if applicable	Variance from 22/23
Overtime labour rate will be rated at 1.5* labour per hour rate (Mon-Friday)	Per hour		3140120	C	\$ 122.73	\$ 12.27	\$ 135.00	▲
Overtime labour rate will be rated at 2* labour per hour rate (Sat & Sun)	Per hour (min 3 hrs)		3140120	C	\$ 163.64	\$ 16.36	\$ 180.00	▲
Overtime labour rate will be rated at 3.5* labour per hour rate (public holiday)	Per hour (min 3 hrs)		3140120	C	\$ 286.36	\$ 28.64	\$ 315.00	▲
<i>Note: Statutory fees are subject to change without notice if regulations are amended</i>								

30/06/2023	Prog	Programme Description	Type	Type Description	Cat	Category Description	COA	Description	Original Budget	General Ledger / V		
Asset Class	Program	Project Manager	Project Location	Project Description	FY23/24 Proposed Budget	Reserves	Non- Operating Grant Funding	Other Non- Operating Contributions	Proceeds on Sale	Loan Funding	Own Sources	
Infrastructure - Other	Recreation & Culture	LRCI		Wyalkatchem Pool Refurbishment Program.	\$463,650	\$142,916	\$320,734				\$0	
Infrastructure - Other	Recreation & Culture	CSRFF		Practice Cricket Wicket	\$51,657	\$17,219	\$17,219	\$17,219			\$0	
Infrastructure - Other	Recreation & Culture	Grant		Gymnasium	\$54,106		\$18,396				\$35,710	
Infrastructure - Footpaths	Transport			Footpath between club & caravan park	\$0		\$0				\$0	
Buildings - non-specialised	Recreation & Culture	LRCI		Railway Tce (NAB) Building improvement	\$47,632		\$47,632				\$0	
Infrastructure - Other	Community Amenities	LRCI		Korrelocking Cemetery	\$6,096		\$6,096				\$0	
Infrastructure - Other	Governance	LRCI		Flag Poles at Admin Building	\$2,084						\$2,084	
Infrastructure - Other	Recreation & Culture	LRCI		Town entry statement improvements.	\$8,825		\$8,825				\$0	
Infrastructure - Footpaths	Transport	LRCI		Footpath & kerbing upgrade project	\$75,000		\$75,000				\$0	
Infrastructure - Other	Community Amenities	Own Source		Rubbish Tip	\$45,000		\$20,000				\$25,000	
Infrastructure - Other	Recreation & Culture			Thurston St Drainage - design	\$0		\$0				\$0	
Infrastructure - Other	Community Amenities	Own Source		Rubbish Bins - Admin Office, CRC & Post Office	\$3,500		\$0				\$3,500	
Infrastructure - Other	Community Amenities	Own Source		Korrelocking Cemetery	\$9,000		\$0				\$9,000	
Infrastructure - Other	Other Property & Services	Own Source		Asset Security/Protection - CCTV	\$40,000		\$20,000				\$20,000	
Infrastructure - Other	Economic Development	Own Source		Shire Asset Signage	\$2,750		\$0				\$2,750	
Infrastructure - Other	Education & Welfare	Own Source		Family Day Care Centre Upgrade	\$10,000		\$0				\$10,000	
Infrastructure - Roads	Transport	R2R		Roads 2 Recovery program 23/24	\$285,000		\$285,000				\$0	
Infrastructure - Roads	Transport	RRG		Wyalkatchem North Road	\$542,535		\$361,690				\$180,845	
Plant and equipment	Other Property & Services		Works M	WM000 Toyota Hilux	\$53,475				\$50,909		\$2,566	
Plant and equipment	Other Property & Services			Mitsubishi Triton 4x2	\$30,674				\$18,181		\$12,493	
Plant and equipment	Other Property & Services			Prime Mover	\$220,000	\$147,273			\$72,727	\$0	\$0	
Plant and equipment	Other Property & Services			Side Tipper Trailer	\$80,000	\$80,000				\$0	\$0	
Plant and equipment	Other Property & Services			Second grader (second hand)	\$250,000	\$85,000				\$165,000	\$0	
Plant and equipment	Other Property & Services		CEO	WM00 Toyota Prado	\$72,718				\$72,727		-\$9	
Buildings - non-specialised	Housing			Asbestos remediation Program	\$45,000						\$45,000	
Buildings - non-specialised	Transport			Depot	\$26,000						\$26,000	
Buildings - non-specialised	Transport			Carport for Light vehicle at Grace St Depot	\$10,000						\$10,000	
Plant and equipment	Other Property & Services			Drop in Water Tank	\$0	\$0					\$0	
Infrastructure - Other	Community Amenities			Cemetery	\$15,000						\$15,000	
Infrastructure - Other	Transport	Aero		Airport Runway Reseal	\$294,443		\$294,443				\$0	
					\$2,744,145	\$472,408	\$1,475,035	\$17,219	\$214,544	\$165,000	\$399,939	

Summary of Proposed Capital Expenditure (by Asset Class)

Land	\$0	0%
Buildings - non-specialised	\$128,632	5%
Plant and equipment	\$706,867	26%
Furniture and equipment	\$0	0%
Infrastructure - Roads	\$827,535	30%
Infrastructure - Footpaths	\$75,000	3%
Infrastructure - Other	\$1,006,111	37%
	\$2,744,145	

Summary of Proposed Capital Expenditure (by Asset Type)

Purchase property, plant and equipment	\$835,499	30%
Purchase and construction of infrastructure	\$1,908,646	70%
	\$2,744,145	

Governance	2084
General purpose funding	0
Law, order, public safety	0
Health	0
Education and welfare	0
Housing	45000
Community amenities	78596
Recreation & Culture	625870
Transport	1232978
Economic services	0
Other Property & Services	746867
	2731395
	-\$12,750