

**SHIRE OF WYALKATCHEM**  
**ANNUAL BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2023**

**LOCAL GOVERNMENT ACT 1995**

**TABLE OF CONTENTS**

Statement of Comprehensive Income by Nature or Type	2
Statement of Cash Flows	3
Rate Setting Statement	4
Index of Notes to the Budget	6

**SHIRE'S VISION**

In 2023 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 BY NATURE OR TYPE**  
**FOR THE YEAR ENDED 30 JUNE 2023**

	NOTE	2022/23 Budget	2021/22 Actual	2021/22 Budget
		\$	\$	\$
<b>Revenue</b>				
Rates	2(a)	1,403,239	1,348,125	1,353,953
Operating grants, subsidies and contributions	11	701,555	2,549,760	1,014,703
Fees and charges	14	225,234	245,969	221,653
Interest earnings	12(a)	14,450	13,823	22,500
Other revenue	12(a)	1,550	4,075	4,600
		<b>2,346,028</b>	<b>4,161,752</b>	<b>2,617,409</b>
<b>Expenses</b>				
Employee costs		(1,588,104)	(1,268,715)	(1,377,749)
Materials and contracts		(1,180,264)	(1,924,915)	(1,170,764)
Utility charges		(182,962)	(172,266)	(210,004)
Depreciation on non-current assets	6	(1,480,574)	(1,474,841)	(1,399,341)
Interest expenses	12(c)	(10,893)	(5,988)	(19,114)
Insurance expenses		(170,786)	(153,449)	(148,308)
Other expenditure		(51,047)	(42,309)	(46,135)
		<b>(4,664,630)</b>	<b>(5,042,483)</b>	<b>(4,371,415)</b>
		<b>(2,318,602)</b>	<b>(880,731)</b>	<b>(1,754,006)</b>
Non-operating grants, subsidies and contributions	11	1,964,480	1,357,031	1,246,563
Profit on asset disposals	5(b)	136,670	49,505	37,273
Loss on asset disposals	5(b)	0	0	0
		<b>2,101,150</b>	<b>1,406,536</b>	<b>1,283,836</b>
<b>Net result for the period</b>		<b>(217,452)</b>	<b>525,805</b>	<b>(470,170)</b>
<b>Other comprehensive income</b>				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus		0	0	0
<b>Total other comprehensive income for the period</b>		<b>0</b>	<b>0</b>	<b>0</b>
<b>Total comprehensive income for the period</b>		<b>(217,452)</b>	<b>525,805</b>	<b>(470,170)</b>

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 2023**

	NOTE	2022/23 Budget	2021/22 Actual	2021/22 Budget
		\$	\$	\$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
<b>Receipts</b>				
Rates		1,403,239	1,344,386	1,353,953
Operating grants, subsidies and contributions		540,950	2,343,542	1,014,703
Fees and charges		225,234	245,969	221,653
Interest received		14,450	13,823	22,500
Goods and services tax received		500,000	498,584	250,000
Other revenue		1,550	4,075	4,600
		2,685,423	4,450,379	2,867,409
<b>Payments</b>				
Employee costs		(1,588,104)	(1,261,893)	(1,377,749)
Materials and contracts		(1,180,264)	(918,301)	(1,170,764)
Utility charges		(182,962)	(172,266)	(210,004)
Interest expenses		(10,893)	(6,761)	(19,114)
Insurance paid		(170,786)	(153,449)	(148,308)
Goods and services tax paid		(500,000)	(525,000)	(250,000)
Other expenditure		(51,047)	(42,309)	(46,135)
		(3,684,056)	(3,079,979)	(3,222,074)
<b>Net cash provided by (used in) operating activities</b>	4	(998,633)	1,370,400	(354,665)
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Payments for purchase of property, plant & equipment	5(a)	(925,355)	(542,748)	(1,625,000)
Payments for construction of infrastructure	5(a)	(2,116,174)	(1,381,255)	(1,716,840)
Non-operating grants, subsidies and contributions		1,964,480	1,357,031	1,028,474
Proceeds from sale of property, plant and equipment	5(b)	176,500	139,546	135,000
<b>Net cash provided by (used in) investing activities</b>		(900,549)	(427,426)	(2,178,366)
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>				
Repayment of borrowings	7(a)	(78,737)	(48,723)	(79,205)
Principal elements of lease payments	8	(1,722)	(3,412)	(3,412)
Proceeds from new borrowings	7(a)	310,000	0	1,000,000
<b>Net cash provided by (used in) financing activities</b>		229,541	(52,135)	917,383
<b>Net increase (decrease) in cash held</b>		(1,669,641)	890,839	(1,615,648)
Cash at beginning of year		5,662,237	4,771,398	4,771,537
<b>Cash and cash equivalents at the end of the year</b>	4	<b>3,992,596</b>	<b>5,662,237</b>	<b>3,155,889</b>

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

**SHIRE OF WYALKATCHEM**  
**RATE SETTING STATEMENT**  
**FOR THE YEAR ENDED 30 JUNE 2023**

		<b>2022/23</b>	<b>2021/22</b>	<b>2021/22</b>
	<b>NOTE</b>	<b>Budget</b>	<b>Actual</b>	<b>Budget</b>
		\$	\$	\$
<b>OPERATING ACTIVITIES</b>				
<b>Net current assets at start of financial year - surplus/(deficit)</b>	3	1,520,037	1,809,046	1,793,011
		1,520,037	1,809,046	1,793,011
<b>Revenue from operating activities (excluding rates)</b>				
Specified area and ex gratia rates	2(a)(ii)	8,777	8,424	8,424
Operating grants, subsidies and contributions	11	701,555	2,549,760	1,014,703
Fees and charges	14	225,234	245,969	221,653
Interest earnings	12(a)	14,450	13,823	22,500
Other revenue	12(a)	1,550	4,075	4,600
Profit on asset disposals	5(b)	136,670	49,505	37,273
		1,088,236	2,871,556	1,309,153
<b>Expenditure from operating activities</b>				
Employee costs		(1,588,104)	(1,268,715)	(1,377,749)
Materials and contracts		(1,180,264)	(1,924,915)	(1,170,764)
Utility charges		(182,962)	(172,266)	(210,004)
Depreciation on non-current assets	6	(1,480,574)	(1,474,841)	(1,399,341)
Interest expenses	12(c)	(10,893)	(5,988)	(19,114)
Insurance expenses		(170,786)	(153,449)	(148,308)
Other expenditure		(51,047)	(42,309)	(46,135)
		(4,664,630)	(5,042,483)	(4,371,415)
Non-cash amounts excluded from operating activities	3(b)	1,343,904	1,425,336	1,362,068
<b>Amount attributable to operating activities</b>		(712,453)	1,063,455	92,817
<b>INVESTING ACTIVITIES</b>				
Non-operating grants, subsidies and contributions	11	1,964,480	1,357,031	1,246,563
Payments for property, plant and equipment	5(a)	(925,355)	(542,748)	(1,625,000)
Payments for construction of infrastructure	5(a)	(2,116,174)	(1,384,691)	(1,716,840)
Proceeds from disposal of assets	5(b)	176,500	139,546	135,000
<b>Amount attributable to investing activities</b>		(900,549)	(430,862)	(1,960,277)
<b>Amount attributable to investing activities</b>		(900,549)	(430,862)	(1,960,277)
<b>FINANCING ACTIVITIES</b>				
Repayment of borrowings	7(a)	(78,737)	(48,723)	(79,205)
Principal elements of finance lease payments	8	(1,722)	(3,412)	(3,412)
Proceeds from new borrowings	7(b)	310,000	0	1,000,000
Transfers to cash backed reserves (restricted assets)	9(a)	(206,000)	(732,838)	(728,168)
Transfers from cash backed reserves (restricted assets)	9(a)	195,000	332,716	332,716
<b>Amount attributable to financing activities</b>		218,541	(452,257)	521,931
<b>Budgeted deficiency before general rates</b>		(1,394,462)	180,336	(1,345,529)
<b>Estimated amount to be raised from general rates</b>	2(a)	1,394,462	1,339,701	1,345,529
<b>Net current assets at end of financial year - surplus/(deficit)</b>	3	<b>0</b>	<b>1,520,037</b>	<b>0</b>

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

## INDEX OF NOTES TO THE BUDGET

Note 1	Basis of Preparation	6
Note 2	Rates	9
Note 3	Net Current Assets	12
Note 4	Reconciliation of cash	15
Note 5	Fixed Assets	16
Note 6	Asset Depreciation	18
Note 7	Borrowings	19
Note 8	Leases	21
Note 9	Reserves	22
Note 10	Revenue Recognition	23
Note 11	Program Information	24
Note 12	Other Information	25
Note 13	Elected Members Remuneration	26
Note 14	Fees and Charges	27

**SHIRE OF WYALKATCHEM**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2023**

**1 (a) BASIS OF PREPARATION**

The annual budget has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and interpretations of the Australian Accounting Standards Board, and the *Local Government Act 1995* and accompanying regulations.

The *Local Government Act 1995* and accompanying Regulations take precedence over Australian Accounting Standards where they are inconsistent.

The *Local Government (Financial Management) Regulations 1996* specify that vested land is a right-of-use asset to be measured at cost. All right-of-use assets (other than vested improvements) under zero cost concessionary leases are measured at zero cost rather than at fair value. The exception is 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 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.

Financial reporting disclosures in relation to assets and liabilities required by the Australian Accounting Standards have not been made unless considered important for the understanding of the budget or required by legislation.

**The local government reporting entity**

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

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

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

**2021/22 actual balances**

Balances shown in this budget as 2021/22 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.

**Initial application of accounting standards**

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

- AASB 2020-3 Amendments to Australian Accounting Standards - Annual Improvements 2018-2020 and Other Amendments
- AASB 2020-6 Amendments to Australian Accounting Standards - Classification of Liabilities as Current or Non-current - Deferral of Effective Date

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 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

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

**Rounding off figures**

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

**SHIRE OF WYALKATCHEM**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2023**

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

**REVENUES**

**RATES**

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

**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 these as television and radio broadcasting, underground electricity and neighbourhood surveillance services.

Excludes rubbish removal charges. 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.

**PROFIT ON ASSET DISPOSAL**

Profit on the disposal of assets including gains on the disposal of long term investments. Losses are disclosed under the expenditure classifications.

**OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS**

Refer to all amounts received as grants, subsidies and contributions that are not non-operating grants.

**NON-OPERATING 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.

**FEES AND CHARGES**

Revenue (other than service charges) from the use of facilities and charges made for local government services, sewerage rates, rentals, hire charges, fee for service, photocopying charges, licences, sale of goods or information, fines, penalties and administration fees. Local governments may wish to disclose more detail such as rubbish collection fees, rental of property, fines and penalties, other fees and charges.

**INTEREST 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 can not be classified under the above headings, includes dividends, discounts, and rebates. Reimbursements and recoveries should be separated by note to ensure the correct calculation of ratios.

**EXPENSES**

**EMPLOYEE COSTS**

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

**MATERIALS AND CONTRACTS**

All expenditures on materials, supplies and contracts not classified under other headings. These include supply of goods and materials, legal expenses, consultancy, maintenance agreements, communication expenses, 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, rental or lease expenditures.

**UTILITIES (GAS, ELECTRICITY, WATER, ETC.)**

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 includes loss on disposal of long term investments.

**DEPRECIATION ON NON-CURRENT ASSETS**

Depreciation and amortisation expense raised on all classes of assets.

**INTEREST EXPENSES**

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 State taxes. Donations and subsidies made to community groups.

## 1 (c) 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 2023

2. RATES AND SERVICE CHARGES

(a) Rating Information

Rate Description	Basis of valuation	Rate in	Number of properties	Rateable value	2022/23 Budgeted rate revenue	2022/23 Budgeted interim rates	2022/23 Budgeted back rates	2022/23 Budgeted total revenue	2021/22 Actual total revenue	2021/22 Budget total revenue
		\$		\$	\$	\$	\$	\$	\$	\$
<b>(i) Differential general rates or general rates</b>										
Wyalkatchem - Town	GRV	0.11334	194	1,340,466	151,932	0	0	151,932	148,132	148,132
Rural	UV	0.01295	208	96,119,500	1,244,267	0	0	1,244,267	1,193,744	1,194,662
Mining	UV	0.01295	0	0	0	0	0	0	0	0
<b>Sub-Total</b>			402	97,459,966	1,396,199	0	0	1,396,199	1,341,876	1,342,794
<b>Minimum payment</b>										
		\$								
Wyalkatchem - Town	GRV	515	53	68,337	27,295	0	0	27,295	26,235	26,235
Rural	UV	573	18	419,000	10,314	0	0	10,314	9,900	9,900
Mining	UV	573	13	46,823	7,449	0	0	7,449	6,600	6,600
<b>Sub-Total</b>			84	534,160	45,058	0	0	45,058	42,735	42,735
			486	97,994,126	1,441,257	0	0	1,441,257	1,384,611	1,385,529
Discounts on general rates (Refer note 2(e))								(46,795)	(44,910)	(40,000)
<b>Total amount raised from general rates</b>								1,394,462	1,339,701	1,345,529
<b>(ii) Ex-gratia rates</b>										
CBH					8,777	0	0	8,777	8,424	8,424
<b>Total ex gratia rates</b>								8,777	8,424	8,424
<b>Total rates</b>								1,403,239	1,348,125	1,353,953

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

The general rates detailed for the 2022/23 financial year have been determined by Council on the basis of raising the revenue required to meet the deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than rates and also considering the extent of any increase in rating over the level adopted in the previous year.

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

## 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.

Instalment options	Date due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates
		\$	%	%
<b>Option one</b>				
Discount	30/08/2022	0	0.0%	7.0%
<b>Option two</b>				
Single full payment	13/09/2022	0	0.0%	7.0%
<b>Option three</b>				
First instalment	13/09/2022	0	0.0%	7.0%
Second instalment	14/11/2022	5	5.5%	7.0%
Third instalment	16/01/2023	5	5.5%	7.0%
Fourth instalment	16/03/2023	5	5.5%	7.0%

	2022/23 Budget revenue	2021/22 Actual revenue	2021/22 Budget revenue
	\$	\$	\$
Instalment plan admin charge revenue	950	950	1,110
Instalment plan interest earned	3,000	3,019	4,500
Unpaid rates and service charge interest earned	5,000	5,559	5,000
Pensioner Deferred Interest Received	250	221	0
	9,200	9,749	10,610

SHIRE OF WYALKATCHEM  
 NOTES TO AND FORMING PART OF THE BUDGET  
 FOR THE YEAR ENDED 30 JUNE 2023

2. RATES AND SERVICE CHARGES (CONTINUED)

(c) Specified Area Rate

The Shire did not raise a specified area rate for the year ended 30th June 2023.

(d) Service Charges

The Shire did not raise service charges for the year ended 30th June 2023.

(e) Early payment discounts

Rate, fee or charge to which discount is granted	Note	Discount %	Discount (\$)	2022/23 Budget	2021/22 Actual	2021/22 Budget	Circumstances in which discount is granted
Discount for early payment		5.0%		\$ 46,795	\$ 44,910	\$ 40,000	Payment of all rates owing, received on or before 21 days after the service date of the rate.
Rubbish Service - 1st Service Pensioners	<i>*Reduced fee included in fees and charges</i>	30.0%					A discount of 30% on the 1st Rubbish Service to pensioner 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.
				46,795	44,910	40,000	

(f) Waivers or concessions

Rate, fee or charge to which the waiver or concession is granted	Note	Type	Discount %	Discount (\$)	2022/23 Budget	2021/22 Actual	2021/22 Budget	Circumstances in which the waiver or concession is granted
Returned Soldiers League		Rate Exemption	100.0%		\$ 0	\$ 0	\$ 0	0 Not Rateable S6.26(g) of the Local Government Act
Roman Catholic Church		Rate Exemption	100.0%		0	0	0	0 Not Rateable - S6.26(d) of the Local Government Act
Roman Catholic Church		Rate Exemption	100.0%		0	0	0	0 Not Rateable - S6.26(d) of the Local Government Act
St Savours Anglican Church		Rate Exemption	100.0%		0	0	0	0 Not Rateable - S6.26(d) of the Local Government Act
Senior Citizens Home Trust		Rate Exemption	100.0%		0	0	0	0 Not Rateable S6.26(g) of the Local Government Act
St John Ambulance		Rate Exemption	100.0%		0	0	0	0 Not Rateable S6.26(g) of the Local Government Act

### 3. NET CURRENT ASSETS

	2022/23 Budget 30 June 2023	2021/22 Actual 30 June 2022	2021/22 Budget 30 June 2022
Note	\$	\$	\$
<b>(a) Composition of estimated net current assets</b>			
<b>Current assets</b>			
Cash and cash equivalents - unrestricted	4	1,023,441	2,543,477
Cash and cash equivalents - restricted	4	2,969,155	3,118,760
Receivables		302,832	302,829
Inventories		5,644	5,644
		4,301,072	5,970,710
<b>Less: current liabilities</b>			
Trade and other payables		(1,262,215)	(1,262,215)
Contract liabilities		0	(160,605)
Lease liabilities	8	0	(1,722)
Long term borrowings	7	1,283	(48,909)
Employee provisions		(69,698)	(69,698)
		(1,330,630)	(1,543,149)
<b>Net current assets</b>		2,970,442	4,427,561
		2,970,442	2,953,473
<b>Less: Total adjustments to net current assets</b>	3.(c)	(2,970,442)	(2,907,524)
<b>Net current assets used in the Rate Setting Statement</b>		0	1,520,037
		0	0

SHIRE OF WYALKATCHEM  
 NOTES TO AND FORMING PART OF THE BUDGET  
 FOR THE YEAR ENDED 30 JUNE 2023  
 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*.

	2022/23 Budget 30 June 2023	2021/22 Actual 30 June 2022	2021/22 Budget 30 June 2022
Note	\$	\$	\$
<b>Adjustments to operating activities</b>			
Less: Profit on asset disposals	5(b) (136,670)	(49,505)	(37,273)
Add: Depreciation on assets	6 1,480,574	1,474,841	1,399,341
Movement in contract liability	0	0	0
<b>Non cash amounts excluded from operating activities</b>	1,343,904	1,425,336	1,362,068

**(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 - restricted reserves	9 (2,969,155)	(2,958,155)	(2,953,485)
Add: Current liabilities not expected to be cleared at end of year			
- Current portion of borrowings	(1,287)	48,909	12
- Current portion of lease liabilities	0	1,722	0
<b>Total adjustments to net current assets</b>	(2,970,442)	(2,907,524)	(2,953,473)

**3 (d) NET CURRENT ASSETS (CONTINUED)**

**SIGNIFICANT ACCOUNTING POLICIES**

**CURRENT AND NON-CURRENT CLASSIFICATION**

An 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 of Wyalkatchem 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.

**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 of Wyalkatchem contributes to a number of superannuation funds on behalf of employees.

All funds to which the Shire of Wyalkatchem 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.

**GOODS AND SERVICES TAX (GST)**

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

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

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

**TRADE AND OTHER RECEIVABLES**

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

Trade receivables are recognised at original invoice amount less any allowances for uncollectible amounts (i.e. impairment). The carrying amount of net trade receivables is equivalent to fair value as it is due for settlement within 30 days.

Trade receivables are held with the objective to collect the contractual cashflows and therefore 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 statement of financial position. The Shire's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the statement of financial position.

**CONTRACT LIABILITIES**

An entity's obligation to transfer goods or services to a customer for which the entity has received consideration (or the amount is due) from the customer. Grants to acquire or construct recognisable non-financial assets to be controlled by the Shire are recognised as a liability until such time as the Shire satisfies its obligations under the agreement.

**CONTRACT ASSETS**

A contract asset is the right to consideration in exchange for goods or services the entity has transferred to a customer when that right is conditioned on something other than the passage of time.

#### 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	2022/23 Budget	2021/22 Actual	2021/22 Budget
	\$	\$	\$
Cash at bank and on hand	1,023,440	2,704,081	202,404
Term deposits	2,969,156	2,958,156	2,953,485
<b>Total cash and cash equivalents</b>	<b>3,992,596</b>	<b>5,662,237</b>	<b>3,155,889</b>
Held as			
- Unrestricted cash and cash equivalents	3(a) 1,023,441	2,543,477	202,404
- Restricted cash and cash equivalents	3(a) 2,969,155	3,118,760	2,953,485
	<b>3,992,596</b>	<b>5,662,237</b>	<b>3,155,889</b>
<b>Restrictions</b>			
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	2,969,155	3,118,760	2,953,485
	<b>2,969,155</b>	<b>3,118,760</b>	<b>2,953,485</b>
The restricted assets are a result of the following specific purposes to which the assets may be used:			
Financially backed reserves	9 2,969,155	2,958,155	2,953,485
Contract liabilities	0	160,605	
	<b>2,969,155</b>	<b>3,118,760</b>	<b>2,953,485</b>
<b>Reconciliation of net cash provided by operating activities to net result</b>			
<b>Net result</b>	(217,452)	525,805	(470,170)
Depreciation	6 1,480,574	1,474,841	1,399,341
(Profit)/loss on sale of asset	5(b) (136,670)	(49,505)	(37,273)
Share of profit or (loss) of associates accounted for using the equity method	0	0	0
(Increase)/decrease in receivables	0	(178,889)	0
(Increase)/decrease in inventories	0	2,230	0
Increase/(decrease) in payables	0	1,013,308	0
Increase/(decrease) in contract liabilities	(160,605)	(57,484)	(218,089)
Increase/(decrease) in employee provisions	0	(2,875)	0
Non-operating grants, subsidies and contributions	(1,964,480)	(1,357,031)	(1,028,474)
<b>Net cash from operating activities</b>	<b>(998,633)</b>	<b>1,370,400</b>	<b>(354,665)</b>

#### SIGNIFICANT 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.

## 5. FIXED ASSETS

### (a) Acquisition of Assets

The following assets are budgeted to be acquired during the year.

Asset class	Reporting program							2022/23 Budget total	2021/22 Actual total	2021/22 Budget total
	Governance	Health	Housing	Community amenities	Recreation and culture	Transport	Other property and services			
	\$	\$	\$	\$	\$	\$	\$	\$	\$	
<i>Property, Plant and Equipment</i>										
Buildings - non-specialised	0	0	34,000	0	92,000	29,000	22,131	177,131	367,037	1,341,000
Furniture and equipment	16,520	0	0	0	0	0	22,404	38,924	0	0
Plant and equipment	0	60,000	0	0	0	0	649,300	709,300	175,711	284,000
	16,520	60,000	34,000	0	92,000	29,000	693,835	925,355	542,748	1,625,000
<i>Infrastructure</i>										
Infrastructure - roads	0	0	0	0	0	919,529	0	919,529	657,662	845,083
Infrastructure - footpaths	0	0	0	0	0	75,000	0	75,000	0	0
Infrastructure - drainage	0	0	0	0	0	0	0	0	393,192	555,083
Other infrastructure - other	5,000	0	0	45,200	752,002	294,443	25,000	1,121,645	333,837	316,674
	5,000	0	0	45,200	752,002	1,288,972	25,000	2,116,174	1,384,691	1,716,840
<b>Total acquisitions</b>	<b>21,520</b>	<b>60,000</b>	<b>34,000</b>	<b>45,200</b>	<b>844,002</b>	<b>1,317,972</b>	<b>718,835</b>	<b>3,041,529</b>	<b>1,927,439</b>	<b>3,341,840</b>

### SIGNIFICANT 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.



**SHIRE OF WYALKATCHEM**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2023**

**5. FIXED ASSETS**

**(b) Disposals of Assets**

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

	2022/23 Budget Net Book Value	2022/23 Budget Sale Proceeds	2022/23 Budget Profit	2022/23 Budget Loss	2021/22 Actual Net Book Value	2021/22 Actual Sale Proceeds	2021/22 Actual Profit	2021/22 Actual Loss	2021/22 Budget Net Book Value	2021/22 Budget Sale Proceeds	2021/22 Budget Profit	2021/22 Budget Loss
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>By Asset</b>												
10141 - Dolly	0	0	0	0	0	0	0	0	0	5,000	5,000	0
10165 - Ceo Vehicle	0	0	0	0	48,887	61,819	12,932	0	50,958	58,000	7,042	0
10135 - MCS Ford Everest	0	0	0	0	4,285	32,273	27,988	0	5,756	18,000	12,244	0
10163 - Works Manager - Hilux	0	0	0	0	36,869	45,455	8,586	0	41,013	54,000	12,987	0
10166 - Doctors Mazda	36,509	50,000	13,491	0	0	0	0	0	0	0	0	0
10155 - Skid Steer CAT 226B	2,185	30,000	27,815	0	0	0	0	0	0	0	0	0
10142 - Isuzu Tipper	0	80,000	80,000	0	0	0	0	0	0	0	0	0
10148 - Isuzu Dmax Crew Cab	1,136	15,000	13,864	0	0	0	0	0	0	0	0	0
Loadstar Garden Trailer	0	500	500	0	0	0	0	0	0	0	0	0
Jon Papas Water Trailer	0	500	500	0	0	0	0	0	0	0	0	0
Able Pump Trailer	0	500	500	0	0	0	0	0	0	0	0	0
	39,830	176,500	136,670	0	90,041	139,547	49,506	0	97,727	130,000	32,273	0
<b>By Program</b>												
Health	36,509	50,000	13,491	0	0	0	0	0	0	0	0	0
Transport	0	0	0	0	0	0	0	0	0	5,000	5,000	0
Other property and services	3,321	126,500	123,179	0	90,041	139,546	49,505	0	97,727	130,000	32,273	0
	39,830	176,500	136,670	0	90,041	139,546	49,505	0	97,727	135,000	37,273	0
<b>By Class</b>												
<u>Property, Plant and Equipment</u>												
Plant and equipment	39,830	176,500	136,670	0	90,041	139,546	49,505	0	97,727	135,000	37,273	0
	39,830	176,500	136,670	0	90,041	139,546	49,505	0	97,727	135,000	37,273	0

**SIGNIFICANT ACCOUNTING POLICIES**

**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.

## 6. ASSET DEPRECIATION

### By Program

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

### By Class

Buildings - 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	

2022/23 Budget	2021/22 Actual	2021/22 Budget
\$	\$	\$
2,403	2,400	2,330
11,801	11,800	9,620
5,101	5,100	4,476
49,400	49,399	43,930
7,230	7,227	5,970
347,874	347,872	271,420
716,474	716,472	692,800
65,124	65,004	44,820
275,167	269,568	323,975
1,480,574	1,474,841	1,399,341
332,489	332,215	202,461
83	75	19,200
244,607	239,010	289,100
524,977	525,028	506,600
16,332	16,312	16,320
47,400	47,368	47,380
48,474	48,414	48,415
111,535	111,554	111,555
151,297	151,490	154,935
3,380	3,375	3,375
1,480,574	1,474,841	1,399,341

## SIGNIFICANT 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
Footpaths	25 years
Drainage	50 years
Park & Ovals	6 to 12 years
Infrastructure - Airport	15 to 50 years
Infrastructure - Kerbing	30 years

### AMORTISATION

The depreciable amount of all intangible assets with a finite useful life, are depreciated on a straight-line basis over the individual asset's useful life from the time the asset is held for use.

The assets residual value of intangible assets is considered to be zero and useful live and amortisation method are reviewed at the end of each financial year.

Amortisation is included within Depreciation on non-current assets in the Statement of Comprehensive Income.

**SHIRE OF WYALKATCHEM**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2023**

**7. INFORMATION ON BORROWINGS**

**(a) Borrowing repayments**

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

Purpose	Loan		Interest Rate	Budget	2022/23	2022/23	Budget	2022/23	Actual	2021/22	2021/22	Actual	2021/22	Budget	2021/22	2021/22	Budget	2021/22
	Number	Institution		Principal	Budget	Budget	Principal	Budget		Principal	Principal	Actual	Actual	Principal	Actual	Principal	Budget	Budget
				1 July 2022	New	Principal	outstanding	Repayments	1 July 2021	New	Principal	outstanding	Repayments	1 July 2021	New	Principal	outstanding	Repayments
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Housing</b>																		
43 & 45 Wilson Street	68	NAB	6.89%	56,631		(27,061)	29,570	(3,403)	81,919	0	(25,288)	56,631	(5,176)	81,919	0	(25,288)	56,631	(5,176)
Nurses Accomodation	TBA	WATC	1.91%	0		0	0	0	0	0	0	0	0	0	1,000,000	(28,943)	971,057	(11,057)
<b>Transport</b>																		
8 wheel prime mover			3.6%	0	310,000	(28,545)	281,455	(5,642)	0	0	0	0	0	0	0	0	0	0
<b>Economic services</b>																		
CRC Building	73	WATC	4.43%	46,005	0	(23,131)	22,874	(1,842)	69,440	0	(23,435)	46,005	(765)	69,440	0	(24,974)	44,466	(2,834)
				102,636	310,000	(78,737)	333,898	(10,887)	151,359	0	(48,723)	102,636	(5,941)	151,359	1,000,000	(79,205)	1,072,154	(19,067)

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 2023**

**7. INFORMATION ON BORROWINGS**

**(b) New borrowings - 2022/23**

Particulars/Purpose	Institution	Loan type	Term (years)	Interest rate	Amount borrowed budget	Total interest & charges	Amount used budget	Balance unspent
8 wheel prime mover	WATC	Debenture	10	3.6%	\$ 310,000	\$ 13,752	\$ 310,000	\$ 0
					310,000	13,752	310,000	0

The Shire had no unspent borrowing funds as at 30th June 2022 nor is it expected to have unspent borrowing funds as at 30th June 2023.

**(d) Credit Facilities**

	2022/23 Budget	2021/22 Actual	2021/22 Budget
	\$	\$	\$
<b>Undrawn borrowing facilities credit standby arrangements</b>			
Bank overdraft limit	150,000	150,000	150,000
Bank overdraft at balance date	0	0	0
Credit card limit	13,000	13,000	13,000
Credit card balance at balance date	(9)	(2,697)	(9)
<b>Total amount of credit unused</b>	<b>162,991</b>	<b>160,303</b>	<b>162,991</b>
<b>Loan facilities</b>			
Loan facilities in use at balance date	333,898	102,636	1,072,154

Overdraft details	Purpose overdraft was established	Year overdraft established	Amount b/fwd 1 July 2022	2022/23 Budgeted Increase/ (Decrease)	Amount as at 30th June 2023
NAB	Cashflow		\$ 150,000	\$ 0	\$ 150,000
			150,000	0	150,000

**SIGNIFICANT ACCOUNTING POLICIES**

**BORROWING COSTS**

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

**SHIRE OF WYALKATCHEM**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2023**

**8. LEASE LIABILITIES**

Purpose	Institution	Lease Term	Budget	2022/23	Budget	2022/23	Actual	2021/22	Actual	2021/22	Budget	2021/22	Budget	2021/22
			Lease Principal 1 July 2022	Budget Lease Principal Repayments	Lease Principal outstanding 30 June 2023	Lease Interest Repayments		Actual Lease Principal repayments	Lease Principal outstanding	Lease Interest repayments		Lease Principal 1 July 2021	Lease Principal repayments	Lease Principal outstanding 30 June 2022
			\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Other property and services</b>														
Photocopier	Fuji Xerox	60 months	1,722	(1,722)	0	(6)	5,134	(3,412)	1,722	(47)	5,134	(3,412)	1,722	(47)
			1,722	(1,722)	0	(6)	5,134	(3,412)	1,722	(47)	5,134	(3,412)	1,722	(47)

**SIGNIFICANT ACCOUNTING POLICIES**

**LEASES**

At the inception of a contract, the Shire assesses whether the 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 2023**

**9. FINANCIALLY BACKED RESERVES**

**(a) Financially Backed Reserves - Movement**

	2022/23 Budget Opening Balance	2022/23 Budget Transfer to Interest	2022/23 Budget Transfer to	2022/23 Budget Transfer (from)	2022/23 Budget Closing Balance	2021/22 Actual Opening Balance	2021/22 Actual Transfer to	2021/22 Actual Transfer (from)	2021/22 Actual Closing Balance	2021/22 Budget Opening Balance	2021/22 Budget Transfer to	2021/22 Budget Transfer (from)	2021/22 Budget Closing Balance
	\$		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Restricted by legislation</b>	0		0	0	0	0	0	0	0	0	0	0	0
<b>Restricted by council</b>													
(a) Leave reserve	20,000	41	0	0	20,041	0	20,000	0	20,000	0	20,000	0	20,000
(b) Plant reserve	455,568	924	200,000	(195,000)	461,492	225,425	288,143	(58,000)	455,568	225,425	287,402	(58,000)	454,827
(c) Building Reserve	321,275	651	0	0	321,926	300,659	20,616	0	321,275	300,659	20,067	0	320,726
(d) Waste Management Reserve	107,941	219	0	0	108,160	57,555	50,386	0	107,941	57,555	50,281	0	107,836
(e) Community Bus Reserve	83,165	169	0	0	83,334	82,611	554	0	83,165	82,611	404	0	83,015
(f) Government Joint Venture Housing Reserve	0	0	0	0	0	18,508	0	(18,508)	0	18,508	0	(18,508)	0
(g) Sport & Recreation Facilities Reserve	327,883	665	0	0	328,548	176,686	151,197	0	327,883	176,686	150,863	0	327,549
(h) Community Development Reserve	513,440	1,041	0	0	514,481	320,272	193,168	0	513,440	320,272	192,425	0	512,697
(i) Community Health Reserve	1,085,443	2,202	0	0	1,087,645	1,078,205	7,238	0	1,085,443	1,078,205	5,269	0	1,083,474
(j) Airport Development Reserve	43,440	88	0	0	43,528	43,150	290	0	43,440	43,150	211	0	43,361
(k) Depot Reserve	0	0	0	0	0	254,962	1,246	(256,208)	0	254,962	1,246	(256,208)	0
	2,958,155	6,000	200,000	(195,000)	2,969,155	2,558,033	732,838	(332,716)	2,958,155	2,558,033	728,168	(332,716)	2,953,485
	2,958,155	6,000	200,000	(195,000)	2,969,155	2,558,033	732,838	(332,716)	2,958,155	2,558,033	728,168	(332,716)	2,953,485

**(b) Financially Backed Reserves - 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

**SHIRE OF WYALKATCHEM**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2023**

**10. REVENUE RECOGNITION**

**SIGNIFICANT ACCOUNTING POLICIES**

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

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

## 1. PROGRAM INFORMATION

Income and expenses	2022/23 Budget	2021/22 Actual	2021/22 Budget
<b>Income excluding grants, subsidies and contributions</b>	\$	\$	\$
General purpose funding	1,421,309	1,366,172	1,379,263
Law, order, public safety	2,130	1,961	5,930
Health	13,991	427	236
Housing	41,442	40,066	46,175
Community amenities	116,643	112,420	109,120
Recreation and culture	2,368	1,629	4,420
Transport	129,419	6,501	12,412
Economic services	51,841	61,349	47,150
Other property and services	2,000	70,972	35,273
	1,781,143	1,661,497	1,639,979
<b>Operating grants, subsidies and contributions</b>			
General purpose funding	469,863	2,290,572	740,031
Law, order, public safety	38,390	43,206	46,799
Health	59,280	55,593	77,700
Housing	7,616	13,320	5,463
Community amenities	0	4,000	0
Recreation and culture	0	0	10,000
Transport	126,406	117,668	112,210
Economic services	0	6,564	0
Other property and services	0	18,837	22,500
	701,555	2,549,760	1,014,703
<b>Non-operating grants, subsidies and contributions</b>			
General purpose funding	962,202	206,409	434,802
Community amenities	0	171,439	171,439
Transport	1,002,278	979,183	640,322
	1,964,480	1,357,031	1,246,563
<b>Total Income</b>	4,447,178	5,568,288	3,901,245
<b>Expenses</b>			
Governance	(585,269)	(486,836)	(569,900)
General purpose funding	(110,805)	(80,468)	(86,533)
Law, order, public safety	(104,734)	(109,538)	(114,846)
Health	(302,543)	(264,037)	(304,977)
Education and welfare	(44,325)	(43,982)	(42,452)
Housing	(157,080)	(150,979)	(152,700)
Community amenities	(178,574)	(200,867)	(181,517)
Recreation and culture	(1,059,662)	(1,224,213)	(1,044,556)
Transport	(1,833,854)	(1,825,046)	(1,520,572)
Economic services	(274,811)	(292,043)	(273,250)
Other property and services	(12,973)	(364,474)	(80,112)
<b>Total expenses</b>	(4,664,630)	(5,042,483)	(4,371,415)
<b>Net result for the period</b>	(217,452)	525,805	(470,170)



## 12. OTHER INFORMATION

	2022/23 Budget	2021/22 Actual	2021/22 Budget
	\$	\$	\$
<b>The net result includes as revenues</b>			
<b>(a) Interest earnings</b>			
Investments			
- Reserve funds	6,000	4,671	12,500
- Other funds	200	353	500
Other interest revenue (refer note 1b)	8,250	8,799	9,500
	14,450	13,823	22,500
<b>(a) Other revenue</b>			
Reimbursements and recoveries	1,550	4,075	4,600
	1,550	4,075	4,600
<b>The net result includes as expenses</b>			
<b>(b) Auditors remuneration</b>			
Audit services	29,400	29,400	29,000
	29,400	29,400	29,000
<b>(c) Interest expenses (finance costs)</b>			
Borrowings (refer Note 7(a))	10,887	5,941	19,067
Interest expense on lease liabilities	6	47	47
	10,893	5,988	19,114
<b>(d) Write offs</b>			
General rate	0	74	0
Fees and charges	0	220	0
	0	294	0

### 13. ELECTED MEMBERS REMUNERATION

	2022/23 Budget	2021/22 Actual	2021/22 Budget
	\$	\$	\$
<b>Elected member Cr Quentin Davies</b>			
President's allowance	6,303	6,090	6,090
Meeting attendance fees	4,961	4,793	4,793
Annual allowance for ICT expenses	563	544	544
Travel and accommodation expenses	286	516	168
	12,113	11,943	11,595
<b>Elected member Cr Owen Garner</b>			
Deputy President's allowance	1,576	1,523	1,523
Meeting attendance fees	4,961	4,793	4,793
Annual allowance for ICT expenses	563	544	544
Travel and accommodation expenses	286	0	168
	7,386	6,860	7,028
<b>Elected member Cr Stephen Gamble</b>			
Meeting attendance fees	4,961	4,793	4,793
Annual allowance for ICT expenses	563	544	544
Travel and accommodation expenses	286	0	166
	5,810	5,337	5,503
<b>Elected member Cr Mischa Stratford</b>			
Meeting attendance fees	4,961	4,793	4,793
Annual allowance for ICT expenses	563	544	544
Travel and accommodation expenses	286	515	166
	5,810	5,852	5,503
<b>Elected member Cr Emma Holdsworth</b>			
Meeting attendance fees	4,961	4,793	4,793
Annual allowance for ICT expenses	563	544	544
Travel and accommodation expenses	286	515	166
	5,810	5,852	5,503
<b>Elected member Cr Christy Petchell</b>			
Meeting attendance fees	4,961	3,595	4,793
Annual allowance for ICT expenses	563	408	544
Travel and accommodation expenses	285	0	166
	5,809	4,003	5,503
<b>Elected member Cr Christopher Loton</b>			
Meeting attendance fees	4,961	1,198	0
Annual allowance for ICT expenses	563	136	0
Travel and accommodation expenses	285	0	0
	5,809	1,334	0
<b>Total Elected Member Remuneration</b>	48,547	41,181	40,635
President's allowance	6,303	7,613	6,090
Deputy President's allowance	1,576	0	1,523
Meeting attendance fees	34,727	28,758	28,758
Annual allowance for ICT expenses	3,941	3,264	3,264
Travel and accommodation expenses	2,000	1,546	1,000
	48,547	41,181	40,635

## 14. FEES AND CHARGES

	<b>2022/23 Budget</b>	<b>2021/22 Actual</b>	<b>2021/22 Budget</b>
	\$	\$	\$
<b>By Program:</b>			
Governance	0	0	0
General purpose funding	3,620	4,224	2,810
Law, order, public safety	1,630	1,506	1,930
Health	500	427	236
Education and welfare	0	0	0
Housing	41,442	40,066	46,175
Community amenities	115,643	108,860	109,120
Recreation and culture	2,368	1,629	4,420
Transport	6,240	6,501	7,412
Economic services	51,791	61,289	46,550
Other property and services	2,000	21,467	3,000
	<b>225,234</b>	<b>245,969</b>	<b>221,653</b>

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



2022 - 2023

# Schedule of Fees and Charges



[www.wyalkatchem.wa.gov.au](http://www.wyalkatchem.wa.gov.au)



This page is intentionally blank

**SHIRE OF WYALKATCHEM  
SCHEDULE FEES & CHARGES  
2022/2023**

General Purpose Funding	Per	Reference (Act, Regulation, Local law, Policy)	G/L Code	GST CODE	Fees Exc GST	GST	2022/23 Fees including GST if applicable	Variance from 21/22
<b>Property Enquiry Fees</b>		LGA S6.16						
Statement of rates (financial)- written			3030121	C	\$ 44.71	\$ 4.47	\$ 49.18	▲
Confirmation of orders & Requisitions - written			3030121	C	\$ 44.71	\$ 4.47	\$ 49.18	▲
Combined statement/confirmation			3030121	C	\$ 89.42	\$ 8.94	\$ 98.36	▲
Reprint of rate notice - current year			3030121	C	\$ -	\$ -		▼
Reprint of rate notice - each previous year			3030121	C	\$ -	\$ -		▼
<b>Rate Fees and Debt Recovery</b>		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%			
<b>Rate Book</b>								
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  
2021/2022**

<b>Governance</b>	<b>Per</b>	<b>Reference (Act, Regulation, Local law, Policy)</b>	<b>G/L Code</b>	<b>GST CODE</b>	<b>Fees Exc GST</b>	<b>GST</b>	<b>2022/23 Fees including GST if applicable</b>	<b>Variance from 21/22</b>
<b>Publications - Council</b>								
		Local Govt Act 1995						
Note: All public documents can be download free of charge from <a href="http://www.wyalkatchem.wa.gov.au">www.wyalkatchem.wa.gov.au</a> )								
Council Agendas Annual Mail out Subscription, including postage	Per annum	LGA S6.16	3140220	C	\$ 254.15	\$ 25.42	\$ 279.57	▲
Council Minutes Annual Mail out Subscription, including postage	Per annum	LGA S6.16	3140220	C	\$ 254.15	\$ 25.42	\$ 279.57	▲
Council Agenda Monthly Mail out	Per Agenda	LGA S6.16	3140220	C	\$ 37.80	\$ 3.78	\$ 41.58	▲
Council Minutes Monthly Mail out	Per Minutes	LGA S6.16	3140220	C	\$ 37.80	\$ 3.78	\$ 41.58	▲
Sale of Electoral Roll			3140220	C	\$ 66.31	\$ 6.63	\$ 72.94	▲
<b>Photocopying</b>								
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	
<b>Facsimile</b>								
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	

Governance	Per	Reference (Act, Regulation, Local law, Policy)	G/L Code	GST CODE	Fees Exc GST	GST	2022/23 Fees including GST if applicable	Variance from 21/22
<b>Freedom of Information</b>		FOI Act 1992						
<b>Note: Statutory fees are subject to change without notice if regulations are amended</b>		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)						
<b>Election Nomination Fee</b>								
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	
<b>Note: Statutory fees are subject to change without notice if regulations are amended</b>								



**SHIRE OF WYALKATCHEM  
SCHEDULE FEES & CHARGES  
2021/2022**

Law, Order, and Public Safety	Per	Reference (Act, Regulation, Local law, Policy)	G/L Code	GST CODE	Fees Exc GST	GST	2022/23 Fees including GST if applicable	Variance from 21/22
<b><u>Ranger After Hours Call Out Fee</u></b>								
Applicable in cases of livestock wandering on roads, attacking dogs, injured animals and illegal burning off	Per incident	Local Govt. Act 1995 s6.16	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.								
<b><u>Motor Vehicle and Off Road Vehicle Impound Fees</u></b>								
Impound fee	Per vehicle	Local Govt Act 1995 S3.40	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	
<b><u>Pound Fees and Charges</u></b>								
<b><u>Dogs</u></b>								
Seizure and return of dog without impounding	Per dog	Local Govt Act 1995 S6.16	3050240	C	\$ 36.36	\$ 3.64	\$ 40.00	
Seizure and impounding of a dog	Per dog	Dog Reg. 2013	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	

Law, Order, and Public Safety	Per	Reference (Act, Regulation, Local law, Policy)	G/L Code	GST CODE	Fees Exc GST	GST	2022/23 Fees including GST if applicable	Variance from 21/22
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	
<b>Animal trap</b>		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	
<b>Dog Registration/Licence Fees</b>		Dog Reg. 2013						
<b>Note: Statutory fees are subject to change without notice if regulations are amended</b>								
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	

Law, Order, and Public Safety	Per	Reference (Act, Regulation, Local law, Policy)	G/L Code	GST CODE	Fees Exc GST	GST	2022/23 Fees including GST if applicable	Variance from 21/22
<b>Cat Registration/Licence Fees</b>		Cat Reg. 2012						
<b>Note: Statutory fees are subject to change without notice if regulations are amended</b>								
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	
<b>Offences against the Bush Fires Act</b>		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	
<b>Note: Statutory fees are subject to change without notice if regulations are amended</b>								

**SHIRE OF WYALKATCHEM  
SCHEDULE FEES & CHARGES  
2022/2023**

Health	Per	Reference (Act, Regulation, Local law, Policy)	G/L Code	GST CODE	Fees Exc GST	GST	2022/23 Fees including GST if applicable	Variance from 21/22
<b><u>Food Business Registration and Administration Fees</u></b>								
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	
<b><u>Other Food related fees</u></b>								
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			

Health	Per	Reference (Act, Regulation, Local law, Policy)	G/L Code	GST CODE	Fees Exc GST	GST	2022/23 Fees including GST if applicable	Variance from 21/22
<b>Trading in Public Places (includes Itinerant Food Vendors)</b>								
		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	
<b>Onsite Effluent Disposal</b>								
		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	
<b>Caravan Park</b>								
		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	

Health	Per	Reference (Act, Regulation, Local law, Policy)	G/L Code	GST CODE	Fees Exc GST	GST	2022/23 Fees including GST if applicable	Variance from 21/22
<b>Public Buildings</b>		Health (Public Building) Regulations 1992						
New public building inspection fee				C	\$ -	\$ -	\$ -	
New public building - not for profit / community group - inspection fee				C	\$ -	\$ -	\$ -	
<b>Health and Amenity Administration</b>								
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								
<b>Note: Statutory fees are subject to change without notice if regulations are amended</b>								

**SHIRE OF WYALKATCHEM  
SCHEDULE FEES & CHARGES  
2022/2023**

Housing	Per	Reference (Act, Regulation, Local law, Policy)	G/L Code	GST CODE	Fees Exc GST	GST	2022/23 Fees including GST if applicable	Variance from 21/22
<b>Staff Housing:</b>		Residential Tenancies Act 1987						
1 Slocum St***	Per Fortnight		3090108	T	\$ -	\$ -	\$ -	
2 Slocum St	Per Fortnight		3090102	T	\$ 107.69	\$ -	\$ 107.69	▼
22a Flint St	Per Fortnight		3090104	T	\$ 107.69	\$ -	\$ 107.69	▼
51 Flint St***	Per Fortnight		3090105	T	\$ -	\$ -	\$ -	
43 Wilson St***	Per Fortnight		3090106	T	\$ -	\$ -	\$ -	
45 Wilson St	Per Fortnight		3090107	T	\$ 107.69	\$ -	\$ 107.69	▼
53 Piesse St	Per Fortnight			T	\$ 107.69	\$ -	\$ 107.69	
*** House provided to employees as part of their employee package or contract								
Housing Bond - equivalent to four (4) weeks rent plus pet bond if applicable								
NB - Bond equivalent to four weeks rent and pet bond if applicable are payable on commencement of tenancy and are paid to the Bond Administrator.								

Housing	Per	Reference (Act, Regulation, Local law, Policy)	G/L Code	GST CODE	Fees Exc GST	GST	2022/23 Fees including GST if applicable	Variance from 21/22
<b>Other Housing:</b>		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 St	Per week			T	\$ 180.00	\$ -	\$ 180.00	
55 Flint St	Per week			T	\$ 320.00	\$ -	\$ 320.00	
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								
<b>Note: Statutory fees are subject to change without notice if regulations are amended</b>								



**SHIRE OF WYALKATCHEM  
SCHEDULE FEES & CHARGES  
2022/2023**

Community Amenities	Per	Reference (Act, Regulation, Local law, Policy)	G/L Code	GST CODE	Fees Exc GST	GST	2022/23 Fees including GST if applicable	Variance from 21/22
<b>Rubbish Service Charges:</b>		Waste Avoidance & Resource Recovery Act 2007. S67						
Domestic Rubbish Service - 1st Service	Per Service		3100120	F	\$ 328.00	\$ -	\$ 328.00	▲
Domestic Rubbish Service - Additional Services	Per Service		3100120	F	\$ 328.00	\$ -	\$ 328.00	▲
Commercial Rubbish Service - 1st Service	Per Service		3100120	F	\$ 328.00	\$ -	\$ 328.00	▲
Commercial Rubbish Service - Additional Service	Per Service		3100120	F	\$ 328.00	\$ -	\$ 328.00	▲
Holder of Pensioner Card Domestic Rubbish Service	Per Service		3100120	F	\$ 229.00	\$ -	\$ 229.00	▲
Refuse Site Health Levy	Per Assessment		3100120	F	\$ 66.00	\$ -	\$ 66.00	▲
Commercial Bulk Recycling Bins	Per Collection		3100120	C	\$ 118.18	\$ 11.82	\$ 130.00	▲
Replacement bins / lids				C	At Cost			
<b>Tip Disposal Charges</b>		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	

Community Amenities	Per	Reference (Act, Regulation, Local law, Policy)	G/L Code	GST CODE	Fees Exc GST	GST	2022/23 Fees including GST if applicable	Variance from 21/22
<b>Other Waste</b>		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	

Community Amenities		Per	Reference (Act, Regulation, Local law, Policy)	G/L Code	GST CODE	Fees Exc GST	GST	2022/23 Fees including GST if applicable	Variance from 21/22
<b>Planning</b>									
<b>Schedule 2 - Maximum fees for certain planning services (r47)</b>									
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	
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	

<b>Community Amenities</b>		<b>Per</b>	<b>Reference (Act, Regulation, Local law, Policy)</b>	<b>G/L Code</b>	<b>GST CODE</b>	<b>Fees Exc GST</b>	<b>GST</b>	<b>2022/23 Fees including GST if applicable</b>	<b>Variance from 21/22</b>
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)	



Community Amenities	Per	Reference (Act, Regulation, Local law, Policy)	G/L Code	GST CODE	Fees Exc GST	GST	2022/23 Fees including GST if applicable	Variance from 21/22
<i>Costs and expenses of any specific assessment advice, title searches, technical resources or equipment that is required in relation to the assessment of a planning application (e.g. environmental assessment, legal advice, heritage advice, urban design, acoustic assessments, retail assessments, traffic assessments, or modelling etc) will be billed once costs and expenses are incurred and are payable prior to the determination of the proposal</i>								







Community Amenities	Per	Reference (Act, Regulation, Local law, Policy)	G/L Code	GST CODE	Fees Exc GST	GST	2022/23 Fees including GST if applicable	Variance from 21/22
<b>Cemetery Fees</b>		Cemeteries Act 1986 S53						
<b>Grant of Right of Burial</b>								
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	
<b>Interment Fee (including grave diggings)</b>		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								
<b>Land for Graves (excluding Grant of Right of Burial)</b>		Cemeteries Act 1986 S53						
Reservation of Plot			3100735	C	\$ 136.36	\$ 13.64	\$ 150.00	
<b>Exhumation</b>		Cemeteries Act 1986 S53						
Exhumation fee				C	\$ 681.82	\$ 68.18	\$ 750.00	
Reinterment after exhumation				C	\$ 227.27	\$ 22.73	\$ 250.00	
<b>Monumental Work</b>		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	\$ -	\$ -		
<b>Funeral Directors Licence</b>		Cemeteries Act 1986 S53						
Annual fee				C	\$ 100.00	\$ 10.00	\$ 110.00	
Single funeral permit				C	\$ 36.36	\$ 3.64	\$ 40.00	

Community Amenities	Per	Reference (Act, Regulation, Local law, Policy)	G/L Code	GST CODE	Fees Exc GST	GST	2022/23 Fees including GST if applicable	Variance from 21/22

Community Amenities	Per	Reference (Act, Regulation, Local law, Policy)	G/L Code	GST CODE	Fees Exc GST	GST	2022/23 Fees including GST if applicable	Variance from 21/22
<b>Repository for Disposal of Ashes</b>								
		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%	
<b>Additional Fees (chargeable in addition to scheduled fees)</b>								
		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	
<b>Search Fees (involving staff)</b>								
		Local Govt. Act 1995 s6.16						
For up to two internments 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	
<b>Community Bus</b>								
		Local Govt. Act 1995 s6.16						
Community Bus Hire (Hirer to refill bus on return)	Per km			C	\$ 0.75	\$ 0.07	\$ 0.82	
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	
<b>Cropping Land</b>								
		Local Govt. Act 1995 s6.16						
Community Cropping Land Lease	Per Annum			C	\$ 909.09	\$ 90.91	\$ 1,000.00	

Community Amenities	Per	Reference (Act, Regulation, Local law, Policy)	G/L Code	GST CODE	Fees Exc GST	GST	2022/23 Fees including GST if applicable	Variance from 21/22
<i>Note: Statutory fees are subject to change without notice if regulations are amended</i>								

**SHIRE OF WYALKATCHEM  
SCHEDULE FEES & CHARGES  
2022/2023**

Recreation & Culture	Per	Reference (Act, Regulation, Local law, Policy)	G/L Code	GST CODE	Fees Exc GST	GST	2022/23 Fees including GST if applicable	Variance from 21/22
<b>Equipment</b>		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								
<b>Swimming Pool</b>		LGA S6.16						
<b>General Admission</b>								
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	

Recreation & Culture	Per	Reference (Act, Regulation, Local law, Policy)	G/L Code	GST CODE	Fees Exc GST	GST	2022/23 Fees including GST if applicable	Variance from 21/22
<b>Hall &amp; Pavilion Hire Fees &amp; Charges</b>								
<b>Wyalkatchem Town Hall</b>								
<b>Town Hall - Community Groups, Clubs &amp; School</b>								
Hire of Town Hall	Per Hour	LGA S6.16	3110120	C	\$ 6.82	\$ 0.68	\$ 7.50	
<b>Additional Equipment</b>								
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	
<b>Korrelocking Hall</b>								
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	
<b>Recreation Centre</b>								
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	
<b>Oval</b>								
Events requiring use of oval	Per day		3110320	C	\$ 172.73	\$ 17.27	\$ 190.00	
<b>Special Event Camping</b>								
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	

Recreation & Culture	Per	Reference (Act, Regulation, Local law, Policy)	G/L Code	GST CODE	Fees Exc GST	GST	2022/23 Fees including GST if applicable	Variance from 21/22
<b>Change Rooms</b>								
Change rooms only	Per day			C	\$ -	\$ -		
<b>Facility Bonds</b>								
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>								
<b>Other fees - All Facilities</b>								
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	
<b>Annual Rentals of Main Oval &amp; Recreation Facilities</b>								
Football Club	Per Season		3110323	C	\$ 516.36	\$ 51.64	\$ 568.00	▲
Hockey Club	Per Season		3110323	C	\$ 360.00	\$ 36.00	\$ 396.00	▲
Cricket Club	Per Season		3110323	C	\$ 1,051.82	\$ 105.18	\$ 1,157.00	▲
<b>Library Services</b>								
Lost/Damaged books		LGA S6.16			Actual cost +20%			
<b>Note: Statutory fees are subject to change without notice if regulations are amended</b>								

**SHIRE OF WYALKATCHEM  
SCHEDULE FEES & CHARGES  
2022/2023**

Economic Services	Per	Reference (Act, Regulation, Local law, Policy)	G/L Code	GST CODE	Fees Exc GST	GST	2022/23 Fees including GST if applicable	Variance from 21/22
<b><u>Railway Station</u></b>		LGA S6.16						
Per Room Booking	Per Week		3130834	C	\$ 22.00	\$ 2.20	\$ 24.20	
<b><u>Railway Barracks</u></b>		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	
<b><u>Building Fees</u></b>		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%			
<b><u>Demolition Permit</u></b>			3130320					
Extend permit time for Building or Demolition		Sch. 2 Div. 1 item. 4	3130320	F	\$ 110.00	\$ -	\$ 110.00	
<b><u>Other Building Fees</u></b>			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	



Economic Services	Per	Reference (Act, Regulation, Local law, Policy)	G/L Code	GST CODE	Fees Exc GST	GST	2022/23 Fees including GST if applicable	Variance from 21/22
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	
<b>Building Service Levy</b>								
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%			
<b>BCITF Levy</b>								
BCITF Levy less then \$20,000			T	N	Nil			
BCITF Levy over \$20,000			T	N	20.00%			

Economic Services	Per	Reference (Act, Regulation, Local law, Policy)	G/L Code	GST CODE	Fees Exc GST	GST	2022/23 Fees including GST if applicable	Variance from 21/22
<b>Private Swimming Pool Inspection fees</b>								
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	
<b>Dog Cemetery</b>								
Dog Burial Fee - local residents	Per Burial			C	\$ -	\$ -		
Dog Burial Fee - non-local residents	Per Burial			C	\$ -	\$ -		
<b>Standpipes</b>								
Standpipes water	per 1000 litres		3130120	F	\$ 2.80	\$ -	\$ 2.80	
<b>Note: Statutory fees are subject to change without notice if regulations are amended</b>								

**SHIRE OF WYALKATCHEM  
SCHEDULE FEES & CHARGES  
2021/2022**

Transport	Per	Reference (Act, Regulation, Local law, Policy)	G/L Code	GST CODE	Fees Exc GST	GST	2022/23 Fees including GST if applicable	Variance from 21/22
<b>Crossover Fees</b>								
		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	
<b>Road Closures</b>								
		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>								
<b>Directional Signage</b>								
		Local Govt Act 1995 s6.16						
Rural street numbering, inc instalation	Per sign			C	\$ 56.18	\$ 5.62	\$ 61.80	
<b>Terminal Building</b>								
<b>Terminal Building- Community Groups, Clubs &amp; School</b>								
Terminal Building Hire	Per Hour		3110120	C	\$ 6.82	\$ 0.68	\$ 7.50	
Terminal Building extended hire - to be approved by the CEO	Per Week		3110120	C	\$ 181.82	\$ 18.18	\$ 200.00	
<b>Airport Landing Fees</b>								
All commercial airstrip users		Annual License per movement as per council decision		C	\$ -	\$ -		
Private Pilots		Fee is exempt		C	\$ -	\$ -		
<b>Note: Statutory fees are subject to change without notice if regulations are amended</b>								

**SHIRE OF WYALKATCHEM  
SCHEDULE FEES & CHARGES  
2021/2022**

Other Property & Services	Per	Reference (Act, Regulation, Local law, Policy)	G/L Code	GST CODE	Fees Exc GST	GST	2022/23 Fees including GST if applicable	Variance from 21/22
<b>Other Debt Recovery</b>								
Dishonour fee (includes administration fee)		LGA S6.16		C	\$ 32.73	\$ 3.27	\$ 36.00	
Debt recovery fee - administration fee			3030121	C	Actual Costs			
<b>Materials for sale</b>								
Gravel Royalties (Payable to landowners when gravel is extracted from property)	Per cubic mtr	LGA S6.16		C	\$ 1.00	\$ 0.10	\$ 1.10	
<b>Plant Hire Rates - Private Works - per hour</b>								
Labour	Per hour	LGA S6.16	3140120	C	\$ 77.27	\$ 7.73	\$ 85.00	
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								

Other Property & Services	Per	Reference (Act, Regulation, Local law, Policy)	G/L Code	GST CODE	Fees Exc GST	GST	2022/23 Fees including GST if applicable	Variance from 21/22
Overtime labour rate will be rated at 1.5* labour per hour rate (Mon-Friday)	Per hour		3140120	C	\$ 115.91	\$ 11.59	\$ 127.50	
Overtime labour rate will be rated at 2* labour per hour rate (Sat & Sun)	Per hour (min 3 hrs)		3140120	C	\$ 154.55	\$ 15.45	\$ 170.00	
Overtime labour rate will be rated at 3.5* labour per hour rate (public holiday)	Per hour (min 3 hrs)		3140120	C	\$ 270.45	\$ 27.05	\$ 297.50	
<i>Note: Statutory fees are subject to change without notice if regulations are amended</i>								