

SHIRE OF WYALKATCHEM

BUDGET

FOR THE YEAR ENDED 30 JUNE 2021

LOCAL GOVERNMENT ACT 1995

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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 2021

	NOTE	2020/21 Budget	2019/20 Actual	2019/20 Budget
		\$	\$	\$
Revenue				
Rates	1(a)	1,318,571	1,304,516	1,314,255
Operating grants, subsidies and contributions	10(a)	1,005,669	1,854,360	1,100,702
Fees and charges	9	172,479	203,802	251,805
Interest earnings	11(a)	20,490	47,845	77,274
Other revenue	11(b)	4,050	7,056	0
		2,521,259	3,417,579	2,744,036
Expenses				
Employee costs		(1,152,935)	(984,122)	(1,110,401)
Materials and contracts		(1,315,236)	(861,890)	(1,469,672)
Utility charges		(184,590)	(180,782)	(160,513)
Depreciation on non-current assets	5	(1,378,678)	(1,378,577)	(1,374,705)
Interest expenses	11(d)	(10,707)	(12,873)	(13,129)
Insurance expenses		(142,702)	(136,365)	(140,004)
Other expenditure		(44,378)	(44,429)	51,250
		(4,229,226)	(3,599,038)	(4,217,174)
Subtotal		(1,707,967)	(181,459)	(1,473,138)
Non-operating grants, subsidies and contributions	10(b)	1,741,818	555,698	926,966
Profit on asset disposals	4(b)	25,225	5,939	450
Loss on asset disposals	4(b)	(9,883)	0	(2,040)
		1,757,160	561,637	925,376
Net result		49,193	380,178	(547,762)
Other comprehensive income				
Changes on revaluation of non-current assets		0	0	0
Total other comprehensive income		0	0	0
Total comprehensive income		49,193	380,178	(547,762)

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

SHIRE OF WYALKATCHEM FOR THE YEAR ENDED 30 JUNE 2021

BASIS OF PREPARATION

The 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 (Financial Management) Regulations 1996* take precedence over Australian Accounting Standards. Regulation 16 prohibits a local government from recognising as assets Crown land that is a public thoroughfare, such as land under roads, and land not owned by but under the control or management of the local government, unless it is a golf course, showground, racecourse or recreational facility of State or regional significance. Consequently, some assets, including land under roads acquired on or after 1 July 2008, have not been recognised in this budget. This is not in accordance with the requirements of AASB 1051 *Land Under Roads* paragraph 15 and AASB 116 *Property, Plant and Equipment* paragraph 7.

Accounting policies which have been adopted in the preparation of this 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.

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 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 15 to the budget.

2019/20 ACTUAL BALANCES

Balances shown in this budget as 2019/20 Actual are estimates as forecast at the time of budget preparation and are subject to final adjustments.

CHANGE IN ACCOUNTING POLICIES

On the 1 July 2020 the following new accounting policies are to be adopted and may impact the preparation of the budget:

AASB 1059 Service Concession Arrangements: Grantors

AASB 2018-7 Amendments to Australian Accounting Standards - Materiality

AASB 1059 is not expected to impact the annual budget. Specific impacts of AASB 2018-7 have not been identified.

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.

REVENUES (CONTINUED)

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.

SHIRE OF WYALKATCHEM
STATEMENT OF COMPREHENSIVE INCOME
BY PROGRAM
FOR THE YEAR ENDED 30 JUNE 2021

	NOTE	2020/21 Budget	2019/20 Actual	2019/20 Budget
Revenue	1,9,10(a),11(a),11(b)	\$	\$	\$
General purpose funding		2,068,093	2,981,804	2,209,681
Law, order, public safety		25,681	29,155	29,035
Health		62,146	38,888	42,146
Housing		67,400	75,087	84,753
Community amenities		111,829	110,181	181,513
Recreation and culture		15,100	6,104	19,045
Transport		112,210	109,657	109,546
Economic services		21,800	16,521	21,200
Other property and services		37,000	50,182	47,117
		2,521,259	3,417,579	2,744,036
Expenses excluding finance costs	4(a),5,11(c),(e)			
Governance		(597,829)	(365,185)	(489,211)
General purpose funding		(91,511)	(54,615)	(76,572)
Law, order, public safety		(94,735)	(67,583)	(83,423)
Health		(261,669)	(242,637)	(270,205)
Education and welfare		(54,910)	(50,235)	(56,566)
Housing		(181,582)	(106,507)	(158,569)
Community amenities		(190,509)	(165,767)	(236,789)
Recreation and culture		(941,238)	(809,616)	(925,526)
Transport		(1,510,650)	(1,441,233)	(1,574,506)
Economic services		(251,552)	(220,014)	(253,111)
Other property and services		(42,334)	(62,773)	(79,567)
		(4,218,519)	(3,586,165)	(4,204,045)
Finance costs	,7,6(a),11(d)			
Housing		(6,833)	(7,853)	(8,382)
Economic services		(3,783)	(4,886)	(4,747)
Other property and services		(91)	(134)	0
		(10,707)	(12,873)	(13,129)
Subtotal		(1,707,967)	(181,459)	(1,473,138)
Non-operating grants, subsidies and contributions	10(b)	1,741,818	555,698	926,966
Profit on disposal of assets	4(b)	25,225	5,939	450
(Loss) on disposal of assets	4(b)	(9,883)	0	(2,040)
		1,757,160	561,637	925,376
Net result		49,193	380,178	(547,762)
Other comprehensive income				
Changes on revaluation of non-current assets		0	0	0
Total other comprehensive income		0	0	0
Total comprehensive income		49,193	380,178	(547,762)

**SHIRE OF WYALKATCHEM
FOR THE YEAR ENDED 30 JUNE 2021**

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

Include the activities of members of council and the administrative support available to the Council for the provision of governance of the district. Other costs relate to the task of assisting elected members and ratepayers on matters which do not specific the Shire 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 and enforcement of Acts, regulations and by-laws relating to fire prevention, animal control and other aspects of public safety including emergency services.

HEALTH

To provide an operational framework for environmental and community health

Inspection of food outlets and their control, provision of meat inspection services, noise control and waste disposal compliance. Administration of the ReoROC health scheme and provision of various medical facilities.

EDUCATION AND WELFARE

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

Maintenance and support of child minding and playgroup centres, senior citizen and aged care facilities.

HOUSING

To provide and maintain staff and rental housing

Provision and maintenance of staff, community and joint venture housing.

COMMUNITY AMENITIES

To provide services required by the community

Rubbish collection services, operation of rubbish disposal sites, litter control, construction and maintenance of urban storm water drains, protection of the environment and administration of town planning schemes, cemetery, public conveniences and community bus

RECREATION AND CULTURE

To establish and effectively manage infrastructure and resource which will help the social well

Maintenance of public halls, aquatic centres, recreation centres and various sporting facilities. Provision and maintenance of parks, gardens, reserves and playgrounds. Provision of library services (contract). Support of museum and other cultural facilities and services.

TRANSPORT

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

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

ECONOMIC SERVICES

To help promote the shire and its economic wellbeing.

Tourism and area promotion of the of the district. Provision of rural services including weed control, vermin control and standpipes. Building control.

OTHER PROPERTY AND SERVICES

To monitor and control council's overhead operating accounts

Private works operation, plant repair and operation costs and engineering operating costs.

SHIRE OF WYALKATCHEM
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2021

	NOTE	2020/21 Budget	2019/20 Actual	2019/20 Budget
		\$	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Rates		1,322,339	1,273,989	1,314,255
Operating grants, subsidies and contributions		957,082	1,825,765	1,100,702
Fees and charges		172,479	203,802	251,805
Interest earnings		20,490	47,845	77,274
Goods and services tax		250,000	100,000	0
Other revenue		4,050	7,056	(115,000)
		2,726,440	3,458,457	2,629,036
Payments				
Employee costs		(1,152,935)	(1,001,790)	(1,110,401)
Materials and contracts		(1,315,236)	(808,943)	(1,559,090)
Utility charges		(184,590)	(180,782)	(160,513)
Interest expenses		(10,707)	(12,873)	(13,129)
Insurance expenses		(142,702)	(136,365)	(140,004)
Goods and services tax		(250,000)	(131,927)	100,000
Other expenditure		(44,378)	(44,429)	51,254
		(3,100,548)	(2,317,108)	(2,831,883)
Net cash provided by (used in) operating activities	3	(374,108)	1,141,349	(202,847)
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for purchase of property, plant & equipment	4(a)	(655,533)	(48,148)	(142,000)
Payments for construction of infrastructure	4(a)	(2,369,917)	(805,137)	(1,492,315)
Non-operating grants, subsidies and contributions		1,741,818	604,285	926,966
Proceeds from sale of plant and equipment	4(b)	94,000	13,409	35,000
Net cash provided by (used in) investing activities		(1,189,632)	(235,591)	(672,349)
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings	6(a)	(44,821)	(42,365)	(42,365)
Principal elements of lease payments	7	(3,368)	(3,324)	0
Net cash provided by (used in) financing activities		(48,189)	(45,689)	(42,365)
Net increase (decrease) in cash held		(1,611,929)	860,069	(917,561)
Cash at beginning of year		4,307,519	3,447,450	3,447,455
Cash and cash equivalents at the end of the year	3	2,695,590	4,307,519	2,529,894

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

SHIRE OF WYALKATCHEM
RATE SETTING STATEMENT
FOR THE YEAR ENDED 30 JUNE 2021

NOTE	2020/21 Budget	2019/20 Actual	2019/20 Budget
	\$	\$	\$
OPERATING ACTIVITIES			
Net current assets at start of financial year - surplus/(deficit)	1,743,002	54,875	56,861
	1,743,002	54,875	56,861
Revenue from operating activities (excluding rates)			
General purpose funding	757,946	1,685,712	895,426
Law, order, public safety	25,681	29,155	29,035
Health	62,146	38,888	42,146
Housing	67,400	75,087	84,753
Community amenities	111,829	110,181	181,513
Recreation and culture	15,100	6,104	19,045
Transport	129,210	109,657	109,546
Economic services	21,800	16,521	21,200
Other property and services	45,225	56,121	47,567
	1,236,337	2,127,426	1,430,231
Expenditure from operating activities			
Governance	(597,829)	(365,185)	(489,211)
General purpose funding	(91,511)	(54,615)	(76,572)
Law, order, public safety	(94,735)	(67,583)	(83,423)
Health	(266,822)	(242,637)	(270,205)
Education and welfare	(54,910)	(50,235)	(56,566)
Housing	(188,415)	(114,360)	(166,951)
Community amenities	(190,509)	(165,767)	(236,789)
Recreation and culture	(941,238)	(809,616)	(925,526)
Transport	(1,510,650)	(1,441,233)	(1,574,506)
Economic services	(255,335)	(224,900)	(257,858)
Other property and services	(47,155)	(62,907)	(81,607)
	(4,239,109)	(3,599,038)	(4,219,214)
Non-cash amounts excluded from operating activities	2 (a)(i) 1,363,336	1,352,478	1,376,295
Amount attributable to operating activities	103,566	(64,259)	(1,355,827)
INVESTING ACTIVITIES			
Non-operating grants, subsidies and contributions	10(b) 1,741,818	555,698	926,966
Purchase property, plant and equipment	4(a) (655,533)	(48,148)	(142,000)
Purchase and construction of infrastructure	4(a) (2,369,918)	(731,068)	(1,492,315)
Proceeds from disposal of assets	4(b) 94,000	13,409	35,000
Amount attributable to investing activities	(1,189,633)	(210,109)	(672,349)
FINANCING ACTIVITIES			
Repayment of borrowings	6(a) (44,821)	(42,365)	(42,365)
Principal elements of finance lease payments	7 (3,368)	(3,324)	0
Transfers to cash backed reserves (restricted assets)	8(a) (175,891)	(33,961)	(313,343)
Transfers from cash backed reserves (restricted assets)	8(a) 0	800,928	1,069,629
Amount attributable to financing activities	(224,080)	721,278	713,921
Budgeted deficiency before general rates	(1,310,147)	446,910	(1,314,255)
Estimated amount to be raised from general rates	1(a) 1,310,147	1,296,092	1,314,255
Net current assets at end of financial year - surplus/(d	2 (a)(iii) 0	1,743,002	0

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

SHIRE OF WYALKATCHEM
RATE SETTING STATEMENT
FOR THE YEAR ENDED 30 JUNE 2021

NOTE	2020/21 Budget	2019/20 Actual	2019/20 Budget
	\$	\$	\$
OPERATING ACTIVITIES			
Net current assets at start of financial year - surplus/(deficit)	1,743,002	54,875	56,861
Revenue from operating activities (excluding general rates)	1,743,002	54,875	56,861
Other rates	1(a) 8,424	8,424	0
Operating grants, subsidies and contributions	10(a) 1,005,669	1,854,360	1,100,702
Fees and charges	9 172,479	203,802	251,805
Interest earnings	11(a) 20,490	47,845	77,274
Other revenue	11(b) 4,050	7,056	0
Profit on asset disposals	4(b) 25,225	5,939	450
	1,236,337	2,127,426	1,430,231
Expenditure from operating activities			
Employee costs	(1,152,935)	(984,122)	(1,110,401)
Materials and contracts	(1,315,236)	(861,890)	(1,469,672)
Utility charges	(184,590)	(180,782)	(160,513)
Depreciation on non-current assets	5 (1,378,678)	(1,378,577)	(1,374,705)
Interest expenses	11(d) (10,707)	(12,873)	(13,129)
Insurance expenses	(142,702)	(136,365)	(140,004)
Other expenditure	(44,378)	(44,429)	51,250
Loss on asset disposals	4(b) (9,883)	0	(2,040)
	(4,239,109)	(3,599,038)	(4,219,214)
Operating activities excluded from budgeted deficiency			
Non-cash amounts excluded from operating activities	2 (a)(i) 1,363,336	1,352,478	1,376,295
Amount attributable to operating activities	103,566	(64,259)	(1,355,827)
INVESTING ACTIVITIES			
Non-operating grants, subsidies and contributions	10(b) 1,741,818	555,698	926,966
Purchase property, plant and equipment	4(a) (655,533)	(48,148)	(142,000)
Purchase and construction of infrastructure	4(a) (2,369,918)	(731,068)	(1,492,315)
Proceeds from disposal of assets	4(b) 94,000	13,409	35,000
Amount attributable to investing activities	(1,189,633)	(210,109)	(672,349)
FINANCING ACTIVITIES			
Repayment of borrowings	6(a) (44,821)	(42,365)	(42,365)
Principal elements of finance lease payments	7 (3,368)	(3,324)	0
Transfers to cash backed reserves (restricted assets)	8(a) (175,891)	(33,961)	(313,343)
Transfers from cash backed reserves (restricted assets)	8(a) 0	800,928	1,069,629
Amount attributable to financing activities	(224,080)	721,278	713,921
Budgeted deficiency before general rates	(1,310,147)	446,910	(1,314,255)
Estimated amount to be raised from general rates	1(a) 1,310,147	1,296,092	1,314,255
Net current assets at end of financial year - surplus/(deficit)	2 (a)(iii) 0	1,743,002	0

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

SHIRE OF WYALKATCHEM
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FOR THE YEAR ENDED 30 JUNE 2021

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SHIRE OF WYALKATCHEM
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2021

1. RATES AND SERVICE CHARGES

(a) Rating Information

RATE TYPE	Rate in	Number of properties	Rateable value	2020/21 Budgeted rate revenue	2020/21 Budgeted interim rates	2020/21 Budgeted back rates	2020/21 Budgeted total revenue	2019/20 Actual total revenue	2019/20 Budget total revenue
	\$		\$	\$	\$	\$	\$	\$	\$
Differential general rate or general rate									
Gross rental valuations									
GRV -Wyalkatchem	0.10504	250	1,347,760	141,569	-	-	141,569	142,064	142,064
Unimproved valuations									
UV - Rural	0.01642	229	70,761,000	1,162,108	-	-	1,162,108	1,148,265	1,148,666
UV Mining	0.01642		0	0			0		0
Sub-Totals		479	72,108,760	1,303,677	-	-	1,303,677	1,290,329	1,290,730
Minimum									
Minimum payment									
Gross rental valuations									
GRV -Wyalkatchem	495	56	82,280	27,720	-	-	27,720	27,720	27,720
Unimproved valuations									
UV - Rural	550	16	273,100	8,800	-	-	8,800	8,800	8,800
UV Mining	550	9	17,151	4,950	-	-	4,950	5,500	5,500
Sub-Totals		81	372,531	41,470	-	-	41,470	42,020	42,020
		560	72,481,291	1,345,147	-	-	1,345,147	1,324,820	1,332,750
Discounts (Refer note 1(d))							(27,800)	(28,728)	(18,495)
Total amount raised from general rates							1,310,147	1,296,092	1,314,255
Ex-gratia rates							8,424	8,424	-
Total amount raised from other rates							1,318,571	1,304,516	1,314,255

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 2020/21 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.

1. 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
		\$	%	%
Option one				
Payment in Full	19/10/2020	0	0.0%	8.0%
Option two				
Instalment 1	19/10/2020	0	0.0%	0.0%
Instalment 2	21/12/2020	5	5.5%	8.0%
Instalment 3	22/02/2021	5	5.5%	8.0%
Instalment 4	22/04/2021	5	5.5%	8.0%

	2020/21 Budget revenue	2019/20 Actual revenue	2019/20 Budget revenue
	\$	\$	\$
Instalment plan admin charge revenue	1,000	980	4,500
Instalment plan interest earned	3,600	3,626	0
Unpaid rates and service charge interest earned	5,000	9,219	3,000
	9,600	13,826	7,500

SHIRE OF WYALKATCHEM
 NOTES TO AND FORMING PART OF THE BUDGET
 FOR THE YEAR ENDED 30 JUNE 2021

1. RATES AND SERVICE CHARGES (CONTINUED)

(c) Specified Area Rate

The Shire did not raise specified area rates for the year ended 30 June 2021.

(d) Rates discounts

Rate or fee to which discount is granted	Discount %	2020/21 Budget	2019/20 Actual	2019/20 Budget	Circumstances in which discount is granted
Rate Assessment - RSL	100.0%	\$ 495	\$ 0	\$ 495	Rate exemption under section 6.26(g) of the Local Government Act
Rates	5.0%	27,305	28,728	18,000	Payment of all rates owing, received on or before 21 days after service date of rate notice.
		27,800	28,728	18,495	

(e) Waivers or concessions

Rate or fee and charge to which the waiver or concession is granted	Type	Discount %	2020/21 Budget	2019/20 Actual	2019/20 Budget	Circumstances in which the waiver or concession is granted	Objects and reasons of the waiver or concession
Rubbish Service Charge - 1st Service	Concession	30.0%	\$ 7,200	\$ 7,008	\$ 7,104	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)	To provide an affordable service to those who are on a pension.
			7,200	7,008	7,104		

SHIRE OF WYALKATCHEM
 NOTES TO AND FORMING PART OF THE BUDGET
 FOR THE YEAR ENDED 30 JUNE 2021

2 (a). NET CURRENT ASSETS

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.

Note	2020/21 Budget 30 June 2021	2019/20 Actual 30 June 2020	2019/20 Budget 30 June 2020
	\$	\$	\$
(i) Operating activities excluded from budgeted deficiency			
The following non-cash revenue or expenditure has been excluded from operating activities within the Rate Setting Statement.			
Adjustments to operating activities			
Less: Profit on asset disposals	4(b) (25,225)	(5,939)	(450)
Movement in pensioner deferred rates (non-current)	-	(2,463)	-
Movement in employee benefit provisions (non-current)	-	(17,697)	-
Add: Loss on disposal of assets	4(b) 9,883	-	2,040
Add: Depreciation on assets	5 1,378,678	1,378,577	1,374,705
Non cash amounts excluded from operating activities	1,363,336	1,352,478	1,376,295
(ii) 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.			
Adjustments to net current assets			
Less: Cash - restricted reserves	3 (2,594,652)	(2,418,761)	(2,429,443)
Add: Current liabilities not expected to be cleared at end of year			
- Current portion of borrowings	44,822	44,823	-
- Current portion of lease liabilities	-	3,368	-
- Employee benefit provisions	-	-	1
Total adjustments to net current assets	(2,549,830)	(2,370,570)	(2,429,442)

SHIRE OF WYALKATCHEM
 NOTES TO AND FORMING PART OF THE BUDGET
 FOR THE YEAR ENDED 30 JUNE 2021

2 (a). NET CURRENT ASSETS (CONTINUED)

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

	2020/21 Budget 30 June 2021	2019/20 Actual 30 June 2020	2019/20 Budget 30 June 2020
Note	\$	\$	\$
(iii) Composition of estimated net current assets			
Current assets			
Cash and cash equivalents- unrestricted	100,938	1,888,758	100,451
Cash and cash equivalents - restricted			
Cash backed reserves	2,594,652	2,418,761	2,429,443
Receivables	145,087	148,855	77,250
Inventories	3,626	3,626	6,872
	2,844,303	4,460,000	2,614,016
Less: current liabilities			
Trade and other payables	(134,821)	(134,821)	(94,419)
Contract liabilities	-	(48,587)	-
Lease liabilities	-	(3,368)	-
Long term borrowings	(44,822)	(44,822)	-
Provisions	(114,830)	(114,830)	(90,155)
	(294,473)	(346,428)	(184,574)
Net current assets	2,549,830	4,113,572	2,429,442
Less: Total adjustments to net current assets	(2,549,830)	(2,370,570)	(2,429,442)
Closing funding surplus / (deficit)	-	1,743,002	-

2 (b). NET CURRENT ASSETS (CONTINUED)

SIGNIFICANT ACCOUNTING POLICIES

CURRENT AND NON-CURRENT CLASSIFICATION

In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset or liability is expected to be settled. The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Shire's operational cycle. In the case of liabilities where the Shire does not have the unconditional right to defer settlement beyond 12 months, such as vested long service leave, the liability is classified as current even if not expected to be settled within the next 12 months. Inventories held for trading are classified as current even if not expected to be realised in the next 12 months except for land held for sale where it is held as 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.

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.

PROVISIONS

Provisions are recognised when the Shire has a 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.

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.

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.

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.

Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets.

Collectability of trade and other receivables is reviewed on an ongoing basis. Debts that are known to be uncollectible are written off when identified. An allowance for doubtful debts is raised when there is objective evidence that they will not be collectible.

EMPLOYEE BENEFITS

Short-term employee benefits

Provision is made for the Shire of Wyalkatchem'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 of Wyalkatchem'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 of Wyalkatchem's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the statement of financial position.

LAND HELD FOR RESALE

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

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

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

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.

SHIRE OF WYALKATCHEM
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2021

3. 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	2020/21 Budget	2019/20 Actual	2019/20 Budget
	\$	\$	\$
Cash at bank and on hand	2,695,590	4,307,519	2,529,894
	2,695,590	4,307,519	2,529,894
- Unrestricted cash and cash equivalents	100,938	1,888,758	100,451
- Restricted cash and cash equivalents	2,594,652	2,418,761	2,429,443
	2,695,590	4,307,519	2,529,894
The following restrictions have been imposed by regulation or other externally imposed requirements on cash and cash equivalents:			
Building Reserve	300,247	298,901	252,563
Community Health Reserve	1,076,704	1,071,878	1,058,004
Plant & Equipment Reserve	265,145	199,248	208,123
Community Development Reserve	319,910	258,745	282,679
Community Bus Reserve	82,496	82,126	91,218
Waste Management Reserve	57,475	57,217	68,103
Sport & Recreation Facilities Reserve	176,496	135,884	2,015
Government Joint Venture Housing Reserve	18,482	18,399	13,613
Airport Development Reserve	43,090	42,897	43,467
Depot Reserve	254,607	253,466	409,658
	2,594,652	2,418,761	2,429,443
Reconciliation of net cash provided by operating activities to net result			
Net result	49,193	380,178	(547,762)
Depreciation	5	1,378,678	1,378,577
(Profit)/loss on sale of asset	4(b)	(15,342)	(5,939)
(Increase)/decrease in receivables		3,768	(91,048)
(Increase)/decrease in contract assets		(48,587)	48,587
(Increase)/decrease in inventories		-	(1,754)
Increase/(decrease) in payables		-	44,012
Increase/(decrease) in employee provisions		-	(6,978)
Non-operating grants, subsidies and contributions		(1,741,818)	(604,285)
Net cash from operating activities		(374,108)	1,141,349
		1,141,349	(202,847)

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 2 - Net Current Assets.

FINANCIAL ASSETS AT AMORTISED COST

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

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

SHIRE OF WYALKATCHEM
 NOTES TO AND FORMING PART OF THE BUDGET
 FOR THE YEAR ENDED 30 JUNE 2021

4. FIXED ASSETS

(a) Acquisition of Assets

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

Asset class	Reporting program								2020/21 Budget total	2019/20 Actual total	2019/20 Budget total
	Health	Education & Welfare	Housing	Community amenities	Recreation & Culture	Transport	Economic services	Other Property & Services			
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
<i>Property, Plant and Equipment</i>											
Land & Buildings	-	100,000	35,000	-	100,283	-	10,000	-	245,283	5,576	7,000
Furniture & Equipment	-	-	-	-	-	-	-	-	-	-	7,000
Plant & Equipment	65,000	-	-	-	-	120,000	-	225,250	410,250	42,571	128,000
	65,000	100,000	35,000	-	100,283	120,000	10,000	225,250	655,533	48,148	142,000
<i>Infrastructure</i>											
Infrastructure Roads	-	-	-	-	-	1,246,223	-	-	1,246,223	717,952	792,773
Infrastructure - Footpaths	-	-	-	-	-	-	-	-	-	-	7,609
Infrastructure Other	-	-	-	38,000	701,642	293,319	90,734	-	1,123,695	13,116	691,933
	-	-	-	38,000	701,642	1,539,542	90,734	-	2,369,918	731,068	1,492,315
Total acquisitions	65,000	100,000	35,000	38,000	801,925	1,659,542	100,734	225,250	3,025,451	779,216	1,634,315

A detailed breakdown of acquisitions on an individual asset basis can be found in the supplementary information attached to this budget document.

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 2021

4. FIXED ASSETS

(b) Disposals of Assets

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

	2020/21 Budget Net Book Value	2020/21 Budget Sale Proceeds	2020/21 Budget Profit	2020/21 Budget Loss	2019/20 Actual Net Book Value	2019/20 Actual Sale Proceeds	2019/20 Actual Profit	2019/20 Actual Loss	2019/20 Budget Net Book Value	2019/20 Budget Sale Proceeds	2019/20 Budget Profit	2019/20 Budget Loss
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
By Asset												
CEO Vehicle	-	-	-	-	-	-	-	-	27,040	25,000	-	(2,040)
WM00 Toyota Corolla 2015	5,775	14,000	8,225	-	-	-	-	-	-	-	-	0
LH Town Utility - WM027	-	-	-	-	7,470	13,409	5,939	-	9,550	10,000	450	-
Works Manager Toyota Hilux	29,730	25,000	-	(4,730)	-	-	-	-	-	-	-	-
Doctors Mazda	25,153	20,000	-	(5,153)	-	-	-	-	-	-	-	-
Isuzu CrewCab Tipper Truck	5,000	20,000	15,000	-	-	-	-	-	-	-	-	-
New Holland Tractor	13,000	15,000	2,000	-	-	-	-	-	-	-	-	-
	78,658	94,000	25,225	(9,883)	7,470	13,409	5,939	-	36,590	35,000	450	(2,040)
By Program												
Health	25,153	20,000	-	(5,153)	-	-	-	-	-	-	-	-
Other property and services	53,505	74,000	25,225	(4,730)	7,470	13,409	5,939	-	36,590	35,000	450	(2,040)
	78,658	94,000	25,225	(9,883)	7,470	13,409	5,939	-	36,590	35,000	450	(2,040)
By Class												
<i>Property, Plant and Equipment</i>												
Plant and equipment	78,658	94,000	25,225	(9,883)	7,470	13,409	5,939	-	36,590	35,000	450	(2,040)
	78,658	94,000	25,225	(9,883)	7,470	13,409	5,939	-	36,590	35,000	450	(2,040)

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.

SHIRE OF WYALKATCHEM
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2021

5. ASSET DEPRECIATION

By Program

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

2020/21 Budget	2019/20 Actual	2019/20 Budget
\$	\$	\$
2,330	2,324	2,324
9,620	9,613	9,613
23,320	23,314	23,314
43,930	43,905	43,530
5,980	5,968	5,969
270,680	270,639	270,639
678,410	678,376	678,455
44,690	44,655	44,655
299,718	299,783	296,206
1,378,678	1,378,577	1,374,705
220,240	220,130	238,325
19,420	19,412	19,412
265,520	265,493	265,307
3,278	3,375	0
492,210	492,202	492,280
16,320	16,312	16,312
265,900	265,872	265,873
48,420	48,414	29,828
47,370	47,368	47,368
1,378,678	1,378,577	1,374,705

By Class

Buildings - specialised
Furniture & Equipment
Plant and equipment
Rou Assets - Furniture & Equipment
Infrastructure Roads
Infrastructure - Footpaths
Infrastructure Other
Infrastructure - Parks & Ovals
Infrastructure - Drainage

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	50 years
Furniture & Equipment	2 to 3 years
Plant and equipment	3 to 8 years
Infrastructure Roads	15 to 50 years
Infrastructure - Footpaths	25 years
Infrastructure - Drainage	80 years
Infrastructure - Parks & Ovals	10 to 60 years
Infrastructure - Airports	50 years
Infrastructure Other	30 years

SHIRE OF WYALKATCHEM
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2021

6. INFORMATION ON BORROWINGS

(a) Borrowing repayments

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

Purpose	Loan Number	Institution	Interest Rate	Budget Principal	2020/21 Budget New	2020/21 Budget Principal	Budget Principal	2020/21 Budget Interest	Actual Principal	2019/20 Actual Principal	Actual Principal	2019/20 Actual Interest	Budget Principal	2019/20 Budget Principal	Budget Principal	2019/20 Budget Interest
				1 July 2020	Loans	Repayments	30 June 2021	Repayments	1 July 2019	Repayments	30 June 2020	Repayments	1 July 2019	Repayments	30 June 2020	Repayments
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Housing																
Loan 68 - 43/45 Wilson	68	NAB	6.89%	104,939	-	23,631	81,308	6,833	127,022	22,083	104,939	7,853	127,022	22,083	104,939	8,382
Economic services																
Loan 73 - CRC Building	73	WATC	4.43%	90,628	-	21,190	69,438	3,783	110,910	20,282	90,628	4,886	110,910	20,282	90,628	4,747
				195,567	-	44,821	150,746	10,616	237,932	42,365	195,567	12,739	237,932	42,365	195,567	13,129
				195,567	-	44,821	150,746	10,616	237,932	42,365	195,567	12,739	237,932	42,365	195,567	13,129

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

SHIRE OF WYALKATCHEM
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2021

6. INFORMATION ON BORROWINGS

(b) New borrowings - 2020/21

The Shire had no new borrowings funds as at 30 June 2020 nor is it expected to have new borrowings as at 30 June 2021.

(c) Unspent borrowings

The Shire had no unspent borrowing funds as at 30 June 2020 nor is it expected to have unspent borrowing funds as at 30 June 2021.

(d) Credit Facilities

	2020/21 Budget	2019/20 Actual	2019/20 Budget
	\$	\$	\$
Undrawn borrowing facilities credit standby arrangements			
Bank overdraft limit	150,000	150,000	150,000
Bank overdraft at balance date	-	-	-
Credit card limit	13,000	13,000	13,000
Credit card balance at balance date	(9)	(9)	-
Total amount of credit unused	162,991	162,991	163,000
Loan facilities			
Loan facilities in use at balance date	150,746	195,567	195,567

Overdraft details	Purpose overdraft was established	Year overdraft established	Amount b/fwd 1 July 2020	2020/21 Budgeted Increase/ (Decrease)	Amount as at 30th June 2021
			\$	\$	\$
NAB	Cash Flow		-	-	-
			-	-	-

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 2021

7. LEASE LIABILITIES

Purpose	Lease Number	Institution	Lease Interest Rate	Lease Term	Budget Lease Principal 1 July 2020	2020/21	Budget	2020/21	Actual Principal 1 July 2019	2019/20	Actual	2019/20	Budget Principal 1 July 2019	2019/20	Budget	2019/20	
						Budget New Leases	Lease Principal Repayments	Lease Principal outstanding 30 June 2021		Budget Lease Interest Repayments	Actual Lease Principal repayments	Lease Principal outstanding 30 June 2020		Actual Lease Interest repayments	Budget Lease Principal repayments	Lease Principal outstanding 30 June 2020	Budget Lease Principal outstanding 30 June 2020
Other property and services																	
Fuji Photocopier		Fuji Xerox		60 months	8,502	-	(3,368)	5,134	91	11,826	(3,324)	8,502	134	-	-	-	-

SIGNIFICANT ACCOUNTING POLICIES

LEASES

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

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

* Treated as Operating in Budget

SHIRE OF WYALKATCHEM
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2021

8. CASH BACKED RESERVES

(a) Cash Backed Reserves - Movement

	2020/21 Budget Opening Balance	2020/21 Budget Transfer to	2020/21 Budget Transfer (from)	2020/21 Budget Closing Balance	2019/20 Actual Opening Balance	2019/20 Actual Transfer to	2019/20 Actual Transfer (from)	2019/20 Actual Closing Balance	2019/20 Budget Opening Balance	2019/20 Budget Transfer to	2019/20 Budget Transfer (from)	2019/20 Budget Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
(a) Building Reserve	298,901	1,346	-	300,247	294,814	4,087	-	298,901	294,814	7,749	(50,000)	252,563
(b) Community Health Reserve	1,071,878	4,826	-	1,076,704	1,057,222	14,656	-	1,071,878	1,057,222	28,782	(28,000)	1,058,004
(c) Plant & Equipment Reserve	199,248	65,897	-	265,145	195,636	2,712	-	199,248	195,636	12,487	-	208,123
(d) Community Development Reserve	258,745	61,165	-	319,910	255,207	3,538	-	258,745	255,207	77,471	(50,000)	282,678
(e) Community Bus Reserve	82,126	370	-	82,496	81,003	1,123	-	82,126	81,003	10,215	-	91,218
(f) Waste Management Reserve	57,217	258	-	57,475	56,435	782	-	57,217	56,435	11,668	-	68,103
(g) Sport & Recreation Facilities Reserve	135,884	40,612	-	176,496	134,026	1,858	-	135,884	134,026	1,989	(134,000)	2,015
(h) Unspent Grants Reserve	-	-	-	-	800,928	900	(800,928)	-	800,928	1,701	(802,629)	-
(i) Government Joint Venture Housing Reserve	18,399	83	-	18,482	18,148	252	-	18,399	18,148	465	(5,000)	13,613
(j) Airport Development Reserve	42,897	193	-	43,090	42,310	587	-	42,897	42,310	1,157	-	43,467
(k) Depot Reserve	253,466	1,141	-	254,607	250,000	3,466	-	253,466	250,000	159,659	-	409,659
	2,418,761	175,891	-	2,594,652	3,185,729	33,961	(800,928)	2,418,761	3,185,729	313,343	(1,069,629)	2,429,443

(b) Cash 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) Building Reserve	Ongoing	To be used for the continual upgrade and maintenance of council buildings within the Shire of Wyalkatchem
(b) Community Health Reserve	Ongoing	To be used for the continual upgrade of medical facilities and funding of health services within the Shire of Wyalkatchem
(c) Plant & Equipment Reserve	Ongoing	To be used for the continual purchase of Major Plant items
(d) Community Development Reserve	Ongoing	To be used for the continual upgrade and/or development of various community facilities in Wyalkatchem
(e) Community Bus Reserve	Ongoing	To be used to fund the continual purchase of a community bus
(f) Waste Management Reserve	Ongoing	To be used for the continual upgrade and expansion of the Wyalkatchem Waste Disposal Site
(g) Sport & Recreation Facilities Reserve	Ongoing	To be used for the continual upgrade and/or maintenance of various Sport & Recreation facilities in Wyalkatchem
(h) Unspent Grants Reserve	Ongoing	To be used for the purpose of containing funds that are derived from unspent or prepaid grants and contributions from external parties
(i) Government Joint Venture Housing Reserve	Ongoing	To be used for the long term maintenance and upgrades of the joint venture housing
(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	Ongoing	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 2021

9. FEES & CHARGES REVENUE

	2020/21 Budget	2019/20 Actual	2019/20 Budget
	\$	\$	\$
General purpose funding	2,000	1,924	13,724
Law, order, public safety	1,500	1,845	1,755
Housing	23,400	56,801	84,752
Community amenities	111,829	110,181	113,513
Recreation and culture	2,100	4,668	3,545
Economic services	21,650	16,376	21,200
Other Property & Services	10,000	12,007	13,316
	172,479	203,802	251,805

10. GRANT REVENUE

	Unspent grants, subsidies and contributions liability					Grants, subsidies and contributions revenue		
	Liability 1 July 2020	Increase in Liability	Liability Reduction (As revenue)	Total Liability 30 June 2021	Current Liability 30 June 2021	2020/21 Budget	2019/20 Actual	2019/20 Budget
	\$	\$	\$	\$	\$	\$	\$	\$
By Program:								
(a) Operating grants, subsidies and contributions								
General purpose funding	-	-	-	-	-	727,032	1,627,518	804,428
Law, order, public safety	-	-	-	-	-	20,181	23,280	27,280
Health	-	-	-	-	-	62,146	38,888	42,146
Housing	-	-	-	-	-	44,000	18,286	-
Community amenities	-	-	-	-	-	-	-	68,000
Recreation & Culture	-	-	-	-	-	13,000	1,436	15,500
Transport	-	-	-	-	-	112,210	109,657	109,546
Economic services	-	-	-	-	-	100	145	-
Other Property & Services	-	-	-	-	-	27,000	35,149	33,802
	-	-	-	-	-	1,005,669	1,854,360	1,100,702
(b) Non-operating grants, subsidies and contributions								
General purpose funding	-	-	-	-	-	320,734	-	-
Community amenities	-	-	-	-	-	204,000	-	-
Recreation and culture	48,587	-	48,587	-	-	401,347	-	333,332
Transport	-	-	-	-	-	815,737	555,698	568,634
Economic services	-	-	-	-	-	-	-	25,000
	48,587	-	48,587	-	-	1,741,818	555,698	926,966
Total	48,587	-	48,587	-	-	2,747,487	2,410,058	2,027,668

11. OTHER INFORMATION

	2020/21 Budget	2019/20 Actual	2019/20 Budget
	\$	\$	\$
The net result includes as revenues			
(a) Interest earnings			
Investments			
- Reserve funds	10,890	33,961	68,274
- Other funds	1,000	1,039	6,000
Other interest revenue (refer note 1b)	8,600	12,846	3,000
	20,490	47,845	77,274
(b) Other revenue			
Reimbursements and recoveries	4,050	7,056	-
	4,050	7,056	-
The net result includes as expenses			
(c) Auditors remuneration			
Audit services	28,170	26,600	28,170
	28,170	26,600	28,170
(d) Interest expenses (finance costs)			
Borrowings (refer Note 6(a))	10,616	12,739	13,129
Other	182	268	-
	10,707	12,873	13,129
(e) Elected members remuneration			
Meeting fees	28,758	28,758	33,551
President's allowance	6,090	6,090	6,090
Deputy President's allowance	1,523	1,523	1,523
Telecommunications allowance	3,808	3,264	3,808
	41,179	39,635	45,972

12. MAJOR LAND TRANSACTIONS

It is not anticipated the Shire will be party to any major land transactions during FY20/21.

13. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

It is not anticipated the Shire will be party to any trading undertakings during FY20/21.

14. INTERESTS IN JOINT ARRANGEMENTS

The Shire of Wyalkatchem entered into arrangements with the State Housing Commission - Homes west for:
No. 58 and No 59. Flint Street, Wyalkatchem

SIGNIFICANT ACCOUNTING POLICIES

INTERESTS IN JOINT ARRANGEMENTS

Joint arrangements represent the contractual sharing of control between parties in a business venture where unanimous decisions about relevant activities are required.

Separate joint venture entities providing joint venturers with an interest to net assets are classified as a joint venture and accounted for using the equity method.

Joint venture operations represent arrangements whereby joint operators maintain direct interests in each asset and exposure to each liability of the arrangement. The Shire of Wyalkatchem's interests in the assets liabilities revenue and expenses of joint operations are included in the respective line items of the financial statements.

15. TRUST FUNDS

Funds held at balance date over which the local government has no control and which are not included in the financial statements are nil

16 SIGNIFICANT ACCOUNTING POLICIES - OTHER INFORMATION

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.

CRITICAL ACCOUNTING ESTIMATES

The preparation of a 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.

ROUNDING OFF FIGURES

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

COMPARATIVE FIGURES

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

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.



2020 - 2021

Schedule of Fees and Charges



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SHIRE OF WYALKATCHEM SCHEDULE FEES & CHARGES 2020/2021

General Purpose Funding	Per	Reference (Act, Regulation, Local law, Policy)	G/L Code	GST CODE	Fees Exc GST	GST	2020/21 Fees including GST if applicable	Variance from 19/20
Property Enquiry Fees								
		LGA S6.16						
Statement of rates (financial)- written			3030121	C	\$ 42.91	\$ 4.29	\$ 47.20	
Confirmation of orders & Requisitions - written			3030121	C	\$ 42.91	\$ 4.29	\$ 47.20	
Combined statement/confirmation			3030121	C	\$ 85.82	\$ 8.58	\$ 94.40	
Reprint of rate notice - current year			3030121	C	\$ 5.00	\$ 0.50	\$ 5.50	
Reprint of rate notice - each previous year			3030121	C	\$ 7.27	\$ 0.73	\$ 8.00	
Rate Fees and Debt Recovery								
		Local Govt Act 1995						
Rate instalment fee (cost for 3 instalments \$30.00)	Per Instalment	LGA6.45 (3)	3030123	F			\$ 5.00	
Payment arrangement fee per assessment	Per annum		3030123	F	\$ 50.00	\$ -	\$ 50.00	
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		11%			
Penalty interest on rate & service charges - current		LGA S6.51 FM 70-71	3030145		11%			
Penalty interest on current rates - instalments		LGA S6.45 (3)	3030146		5.5%			
Rate Book								
Full listing - email (excel document)		LGA S6.16	3030121	C	\$ 76.36	\$ 7.64	\$ 84.00	
<i>Note: Before purchase a statutory declaration must be made stating that it will not be copied, used for any commercial purpose, and/or provided to any other person</i>								

Note: Statutory fees are subject to change without notice if regulations are amended

SHIRE OF WYALKATCHEM SCHEDULE FEES & CHARGES 2020/2021

Governance	Per	Reference (Act, Regulation, Local law, Policy)	G/L Code	GST CODE	Fees Exc GST	GST	2020/21 Fees including GST if applicable	Variance from 19/20
Publications - Council		Local Govt Act 1995						
Note: All public documents can be download free of charge from www.wyalkatchem.wa.gov.au)								
Council Agendas Annual Mail out Subscription, including postage	Per annum	LGA S6.16	3140220	C	\$ 243.91	\$ 24.39	\$ 268.30	
Council Minutes Annual Mail out Subscription, including postage	Per annum	LGA S6.16	3140220	C	\$ 243.91	\$ 24.39	\$ 268.30	
Council Agenda Monthly Mail out	Per Agenda	LGA S6.16	3140220	C	\$ 36.27	\$ 3.63	\$ 39.90	
Council Minutes Monthly Mail out	Per Minutes	LGA S6.16	3140220	C	\$ 36.27	\$ 3.63	\$ 39.90	
Sale of Electoral Roll			3140220	C	\$ 63.64	\$ 6.36	\$ 70.00	
Photocopying								
A4 black and white (per page)	Per page	LGA S6.16	3140220	C	\$ 0.68	\$ 0.07	\$ 0.75	
A4 colour (per page)	Per page	LGA S6.16	3140220	C	\$ 2.36	\$ 0.24	\$ 2.60	
A4 black and white Double sided (per page)	Per page	LGA S6.16	3140220	C	\$ 1.00	\$ 0.10	\$ 1.10	
A3 black and white (per page)	Per page	LGA S6.16	3140220	C	\$ 1.00	\$ 0.10	\$ 1.10	
A3 colour (per page)	Per page	LGA S6.16	3140220	C	\$ 3.45	\$ 0.35	\$ 3.80	
Facsimile								
Outgoing within WA - First Page	Per page	LGA S6.16	3140220	C	\$ 4.64	\$ 0.46	\$ 5.10	
Outgoing within WA - thereafter	Per page	LGA S6.16	3140220	C	\$ 1.00	\$ 0.10	\$ 1.10	
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	2020/21 Fees including GST if applicable	Variance from 19/20
Freedom of Information		FOI Act 1992						
Note: Statutory fees are subject to change without notice if regulations are amended		FOI Regs 1993						
		Schedule 1						
Application fee under Section 12(1)(e) of Act	Per application	FOI S.16.(1) Regs Sch 1	3140220	F	\$ 30.00	\$ -	\$ 30.00	
Per hour charge for staff dealing with FOI application	Per Hour	FOI S.16.(1) Regs Sch 2(a)	3140220	C	\$ 27.27	\$ 2.73	\$ 30.00	
Per hour charge for supervised access	Per Hour	FOI S.16.(1) Regs Sch 2(b)	3140220	C	\$ 27.27	\$ 2.73	\$ 30.00	
Per hour charge for staff time photocopying	Per Hour	FOI S.16.(1) Regs Sch 2 (c)(i)	3140220	C	\$ 27.27	\$ 2.73	\$ 30.00	
Per page charge for photocopying	Per page	i)FOI S.16.(1) Regs Sch 2 (c)(ii)	3140220	C	\$ 0.18	\$ 0.02	\$ 0.20	
Charge for duplicating a tape, film or computer information		FOI S.16.(1) Regs Sch 2€	3140220		Actual Cost			
Delivery, packaging & postage		FOI S.16.(1) Regs Sch 2(f)	3140220	C	Actual Cost			
Advanced deposit which may be required by an agency under section 18(1) or 18(4) of the Act, expressed as a percentage of the estimated charges which will be payable in excess of the application fee		FOI S.18(4). Regs Sch. 3(a)	3140220		25%			
Further advance deposit: which may be required by an agency under section 18(4) of the Act, expressed as a percentage of the estimated charges which will be payable in excess of the application fee		FOI S.18(4). Regs Sch. 3(b)	3140220		75%			
The holder of a current valid pensioner concession card issued on behalf of the Commonwealth to that person, or any other card which may be prescribed as being a pensioner concession card under the Rates and Charges (Rebates and Deferments) Act 1992, The charge payable under regulation 5 is reduced by 25%		FOI Regs. 3(b)						
Election Nomination Fee								
Nomination by candidate (to be refunded if candidate receives at least 5% of total number of the votes included in the count.)		LG (Elections) Regs 26.1	T	F	\$ 80.00	\$ -	\$ 80.00	

Note: Statutory fees are subject to change without notice if regulations are amended

SHIRE OF WYALKATCHEM

SCHEDULE FEES & CHARGES

2020/2021

Law, Order, and Public Safety	Per	Reference (Act, Regulation, Local law, Policy)	G/L Code	GST CODE	Fees Exc GST	GST	2020/21 Fees including GST if applicable	Variance from 19/20
Ranger After Hours Call Out Fee								
		Local Govt. Act 1995 s6.16						
Applicable in cases of livestock wandering on roads, attacking dogs, injured animals and illegal burning off	Per incident		3050235	C	\$ 227.27	\$ 22.73	\$ 250.00	
*note that in addition to the above fee, labour private rate maybe applicable to recoup time taken to address this issue at hand.								
Motor Vehicle and Off Road Vehicle Impound Fees								
		Local Govt Act 1995 S3.40						
Impound fee	Per vehicle		3050235	C	\$ 90.91	\$ 9.09	\$ 100.00	
Storage Fee	Per Day		3050235	C	\$ 9.09	\$ 0.91	\$ 10.00	
Cartage and storage - within town site	Per vehicle		3050235	C	\$ 163.64	\$ 16.36	\$ 180.00	
Cartage and storage - Outside of town site	Per vehicle		3050235	C	\$ 227.27	\$ 22.73	\$ 250.00	
Pound Fees and Charges								
		Local Govt Act 1995 S6.16						
		Dog Reg. 2013						
Dogs								
Seizure and return of dog without impounding	Per dog		3050240	C	\$ 36.36	\$ 3.64	\$ 40.00	
Seizure and impounding of a dog	Per dog		3050240	C	\$ 57.27	\$ 5.73	\$ 63.00	
Sustenance of dog in pound per day - week day	Per dog/day		3050240	C	\$ 10.91	\$ 1.09	\$ 12.00	
Sustenance of dog in pound per day - Sat & Sun	Per dog/day		3050240	C	\$ 31.82	\$ 3.18	\$ 35.00	
Return of impounded dog normal hours (8.30 - 3.30)	Per dog		3050240	C	\$ 31.82	\$ 3.18	\$ 35.00	
Return of impounded dog outside normal hours	Per dog		3050240	C	\$ 59.09	\$ 5.91	\$ 65.00	
Destruction/disposal of dog	Per Dog		3050240	C	Actual cost + 20%			
Any vet fees where such attention is necessary			3050240	C			Actual cost + 20%	
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	2020/21 Fees including GST if applicable	Variance from 19/20
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	
Destruction/disposal of cat	Per Cat		3050240	C	Actual cost + 20%			
Any vet fees where such attention is necessary			3050240	C			Actual cost + 20%	
Surrender of a cat	Per Cat		3050240	C	\$ 27.27	\$ 2.73	\$ 30.00	
Animal trap								
		Local Govt Act 1995 S6.16						
Animal Trap Hire - per week (maximum 3 weeks)	per hire		3050235	C	\$ 15.00	\$ 1.50	\$ 16.50	
Animal trap Hire - bond only	Per Trap		T	N	\$ 20.00	\$ -	\$ 20.00	
Dog Registration/Licence Fees								
		Dog Reg. 2013						
Note: Statutory fees are subject to change without notice if regulations are amended								
Dogs kept in approved kennel establishment licenced under section 27 of the Act, where not otherwise registered - Annual Fee	Per Annum	Dog Reg. 2013 S17(3)(2g)	3050221	F	\$ 200.00	\$ -	\$ 200.00	
Lifetime registration - Unsterilised dog	Per Dog	Dog Reg. 2013 S17(3)(2f)(ii)	3050221	F	\$ 250.00	\$ -	\$ 250.00	
Lifetime registration - sterilised dog	Per Dog	Dog Reg. 2013 S17(3)(2e)(ii)	3050221	F	\$ 100.00	\$ -	\$ 100.00	
3 years - Unsterilised dog	Per Dog	Dog Reg. 2013 S17(3)(2d)(ii)	3050221	F	\$ 120.00	\$ -	\$ 120.00	
3 years - sterilised dog	Per Dog	Dog Reg. 2013 S17(3)(2c)(ii)	3050221	F	\$ 42.50	\$ -	\$ 42.50	
1 year - Unsterilised dog	Per Dog	Dog Reg. 2013 S17(3)(1a)	3050221	F	\$ 50.00	\$ -	\$ 50.00	
1 year - Unsterilised dangerous dog	Per Dog	Dog Reg. 2013 S17(3)(1b)	3050221	F	\$ 50.00	\$ -	\$ 50.00	
1 year sterilised dog	Per Dog	Dog Reg. 2013 S17(3)(2b)(ii)	3050221	F	\$ 20.00	\$ -	\$ 20.00	
Pensioner concession as defined for dog	Per Dog				50% of fee			
Droving/farm dog concession as defined	Per Dog				25% of fee			
Guide dog registration fee	Per Dog				No Charge			
Registration after 31 May in any year, for that registration year	Per Dog				50 % of fee			
Tag Replacement	Per Tag			F	\$ 2.40	\$ -	2.4	

Law, Order, and Public Safety	Per	Reference (Act, Regulation, Local law, Policy)	G/L Code	GST CODE	Fees Exc GST	GST	2020/21 Fees including GST if applicable	Variance from 19/20
Cat Registration/Licence Fees		Cat Reg. 2012						
Note: Statutory fees are subject to change without notice if regulations are amended								
Fee for application for grant or renewal of approval to breed cats - Per breeding Cat (male or female)	Per cat	Cat Reg. 2012 S1(4)	3050221	F	\$ 100.00	\$ -	\$ 100.00	
Lifetime registration - sterilised cat	Per cat	Cat Reg. 2012 Sch.1 item(3)	3050221	F	\$ 100.00	\$ -	\$ 100.00	
3 years - sterilised cat	Per cat	Cat Reg. 2012 Sch.1 item(2)	3050221	F	\$ 42.50	\$ -	\$ 42.50	
1 year sterilised cat	Per cat	Cat Reg. 2012 Sch.1 item(1(b))	3050221	F	\$ 20.00	\$ -	\$ 20.00	
Registration after 31 May in any year, for that registration year	Per cat	Cat Reg. 2012 Sch.1 item(1(a))	3050221	F	\$ 10.00	\$ -	\$ 10.00	
Pensioner concession as defined for cat	Per cat				50% of fee			
Tag Replacement	Per Tag			F	\$ 2.40	\$ -	2.4	
Offences against the Bush Fires Act		Bush Fire Act 1954						
1st inspection (free of charge)				C	\$ -	\$ -	\$ -	
1st and final notice				C	\$ -	\$ -	\$ -	
Registered final notice				C	\$ 45.45	\$ 4.55	\$ 50.00	
Administration / inspection fee per hour or part thereof				C	\$ 68.18	\$ 6.82	\$ 75.00	
Administration / inspection fee for issuing a final demand				C	\$ 18.18	\$ 1.82	\$ 20.00	
Administration / inspection fee for preparing an enforcement certificate in relation to an infringement notice				C	\$ 13.64	\$ 1.36	\$ 15.00	

Note: Statutory fees are subject to change without notice if regulations are amended

SHIRE OF WYALKATCHEM SCHEDULE FEES & CHARGES 2020/2021

Health	Per	Reference (Act, Regulation, Local law, Policy)	G/L Code	GST CODE	Fees Exc GST	GST	2020/21 Fees including GST if applicable	Variance from 19/20
<u>Food Business Registration and Administration Fees</u>								
Registration of a food business - Exempt*	Annual Fee	LGA. S6.16						
Registration of a food business - Low Risk				C	\$ 50.00	\$ 5.00	\$ 55.00	
Registration of a food business - Medium / High Risk				C	\$ 50.00	\$ 5.00	\$ 55.00	
*That sell only pre-packaged non-potentially hazard food (eg: newsagents selling pre-packaged confectionary or hairdressers service tea/coffee in connection with another service)								
Annual Registration Fee includes cost of annual inspection								
Additional food premises inspection	Per Inspection			C	\$ 45.45	\$ 4.55	\$ 50.00	
<u>Other Food related fees</u>								
Food spoilt (supervision of destruction) - per hour		LGA. S6.16		C	\$ 86.36	\$ 8.64	\$ 95.00	
Cost of destruction or disposal of forfeited item		Food Act 2008 (s54)			At Costs			

Health	Per	Reference (Act, Regulation, Local law, Policy)	G/L Code	GST CODE	Fees Exc GST	GST	2020/21 Fees including GST if applicable	Variance from 19/20
Trading in Public Places (includes Itinerant Food Vendors)								
		Local Govt Act S6.16						
Stall Holder - Single events	Per Application			C	\$ 9.09	\$ 0.91	\$ 10.00	
Stall Holder - Community / non-for profit group	Per Application			C	\$ -	\$ -		
Trading - Application fee	Per Application			C	\$ 18.18	\$ 1.82	\$ 20.00	
Trading - single event / 1 week	Per Application			C	\$ 36.36	\$ 3.64	\$ 40.00	
Trading - Up to 1 month	Per Application			C	\$ 72.73	\$ 7.27	\$ 80.00	
Trading - up to 6 months	Per Application			C	\$ 136.36	\$ 13.64	\$ 150.00	
Trading - Annual	Per Application			C	\$ 272.73	\$ 27.27	\$ 300.00	
Onsite Effluent Disposal								
		Health (Treatment and Sewage and Disposal of Liquid Waste) Regulation 1974 (as amended)						
Application fee				F	\$ 118.00	\$ -	\$ 118.00	
Issuing of a permit to use an apparatus (i.e. inspection fee)				F	\$ 118.00	\$ -	\$ 118.00	
Local Government Report Fee				F	\$ 118.00	\$ -	\$ 118.00	
Caravan Park								
		Caravan Parks & Camping Grounds Act 1995 & Regs 1997 Sch 3						
Caravan park (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	2020/21 Fees including GST if applicable	Variance from 19/20
<u>Public Buildings</u>		Health (Public Building) Regulations 1992						
New public building inspection fee				C	\$ -	\$ -	\$ -	
New public building - not for profit / community group - inspection fee				C	\$ -	\$ -	\$ -	
<u>Health and Amenity Administration</u>								
Sampling - Food / Water / Asbestos		Local Govt Act 1995 s6.16		C	At Costs			
EHO Hourly Rate		Local Govt Act 1995 s6.16		C	\$ 86.36	\$ 8.64	\$ 95.00	
A EHO hourly rate will be applied to any application process where it has been determined that the amount of time taken to obtain required information and conduct inspections has been deemed excessive to normal time provisions								

Note: Statutory fees are subject to change without notice if regulations are amended

SHIRE OF WYALKATCHEM SCHEDULE FEES & CHARGES 2020/2021

Housing	Per	Reference (Act, Regulation, Local law, Policy)	G/L Code	GST CODE	Fees Exc GST	GST	2020/21 Fees including GST if applicable	Variance from 19/20
Staff Housing:		Residential Tenancies Act 1987						
1 Slocum St***	Per Fortnight		3090108	T	\$ -	\$ -	\$ -	
2 Slocum St	Per Fortnight		3090102	T	\$ 360.00	\$ -	\$ 360.00	
2a Slocum St	Per Fortnight		3090103	T	\$ -	\$ -	\$ -	
22a Flint St	Per Fortnight		3090104	T	\$ 203.64	\$ -	\$ 203.64	
51 Flint St***	Per Fortnight		3090105	T	\$ -	\$ -	\$ -	
43 Wilson St***	Per Fortnight		3090106	T	\$ -	\$ -	\$ -	
45 Wilson St	Per Fortnight		3090107	T	\$ 203.64	\$ -	\$ 203.84	
*** House provided to employees as part of their employee package or contract								
Staff eligible for the Wyalkatchem Allowance may select to allocate this towards their rental								
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.								
4x2 Residential Property - Market value	Per week			T	\$ 200.00	\$ -	\$ 200.00	
3x1 / 3x2 Residential property - Market Value	Per week			T	\$ 180.00	\$ -	\$ 180.00	

Housing	Per	Reference (Act, Regulation, Local law, Policy)	G/L Code	GST CODE	Fees Exc GST	GST	2020/21 Fees including GST if applicable	Variance from 19/20
Other Housing:		Residential Tenancies Act 1987						
22b Flint St -	Per week			T	\$ -	\$ -	\$ -	
57 Flint St	Per week			T	\$ -	\$ -	\$ -	
58 Flint St*	Per week			T	\$ 190.00	\$ -	\$ 190.00	
59 Flint St*	Per week			T	\$ 190.00	\$ -	\$ 190.00	
10 Honour St	Per week			T	\$ 180.00	\$ -	\$ 180.00	
53 Piesse St	Per week			T	\$ 180.00	\$ -	\$ 180.00	
4 Slocum St	Per week			T	\$ 187.00	\$ -	\$ 187.00	
55 Flint St	Per week			T	\$ 320.00	\$ -	\$ 320.00	
4 Slocum St	Per week			T	\$ 190.00	\$ -	\$ 190.00	
Housing Bond - equivalent to four (4) weeks rent plus pet bond if applicable								
*Rental subject to Joint Venture Conditions - rental not to be more than 25% of tenants income or market value, whichever is less.								
GEHA Rentals as per agreement, increasing by CPI on review date								
				T				
				T				
				T				

SHIRE OF WYALKATCHEM SCHEDULE FEES & CHARGES 2020/2021

Community Amenities	Per	Reference (Act, Regulation, Local law, Policy)	G/L Code	GST CODE	Fees Exc GST	GST	2020/21 Fees including GST if applicable	Variance from 19/20
<u>Rubbish Service Charges:</u>		Waste Avoidance & Resource Recovery Act 2007. S67						
Domestic Rubbish Service - 1st Service	Per Service		3100120	F	\$ 315.00	\$ -	\$ 315.00	
Domestic Rubbish Service - Additional Services	Per Service		3100120	F	\$ 315.00	\$ -	\$ 315.00	
Commercial Rubbish Service - 1st Service	Per Service		3100120	F	\$ 315.00	\$ -	\$ 315.00	
Commercial Rubbish Service - Additional Service	Per Service		3100120	F	\$ 315.00	\$ -	\$ 315.00	
Holder of Pensioner Card Domestic Rubbish Service	Per Service		3100120	F	\$ 220.00	\$ -	\$ 220.00	
Refuse Site Health Levy	Per Assessment		3100120	F	\$ 63.00	\$ -	\$ 63.00	
Commercial Bulk Recycling Bins	Per Collection		3100120	C	\$ 72.73	\$ 7.27	\$ 80.00	
Commercial Rubbish Disposal - own bin - tip disposal	Per Bin		3100120	F	\$ 300.00	\$ -	\$ 300.00	
Replacement bins / lids				C	At Cost			
<u>Tip Disposal Charges</u>		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	2020/21 Fees including GST if applicable	Variance from 19/20
<u>Other Waste</u>		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	
Contaminated waste soil	Per service			C	\$ 92.73	\$ 9.27	\$ 102.00	
Asbestos contaminated soil - per tonne	per tonne			C	\$ 36.36	\$ 3.64	\$ 40.00	
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	
Refuse Delivery - Skip Bins - 3m3	Per Bin			C	\$ 13.64	\$ 1.36	\$ 15.00	
Refuse Delivery - Skip Bins - 4.5m3	Per Bin			C	\$ 20.00	\$ 2.00	\$ 22.00	
Refuse Delivery - Hook Bins - 10m3	Per Bin			C	\$ 43.18	\$ 4.32	\$ 47.50	
Refuse Delivery - Hook Bins - 12m3	Per Bin			C	\$ 51.82	\$ 5.18	\$ 57.00	
Refuse Delivery - Hook Bins - 15m3	Per Bin			C	\$ 64.55	\$ 6.45	\$ 71.00	
Power Poles (with and without butt ends)	Per pole			C	\$ 25.45	\$ 2.55	\$ 28.00	
Putrescible waste	per 1m3			C	\$ 45.45	\$ 4.55	\$ 50.00	
Admin / Supervision fee	Per Hour			C	\$ 66.36	\$ 6.64	\$ 73.00	

Community Amenities		Per	Reference (Act, Regulation, Local law, Policy)	G/L Code	GST CODE	Fees Exc GST	GST	2020/21 Fees including GST if applicable	Variance from 19/20
Planning									
Schedule 2 - Maximum fees for certain planning services (r47)									
1	Determining a development application (other than for an extractive industry) where the estimated cost of development is:		Planning & Development Act 2005						
	(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	
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	2020/21 Fees including GST if applicable	Variance from 19/20
Cemetery Fees		Cemeteries Act 1986 S53						
Grant of Right of Burial								
Grant of right of burial				C	\$ 90.91	\$ 9.09	\$ 100.00	
Copy of "Grant of Right of Burial"				C	\$ 22.73	\$ 2.27	\$ 25.00	
Renewal of expired grant of right of burial				C	\$ 81.82	\$ 8.18	\$ 90.00	
Reissue of grant of burial/registration of assigned grant - after 25 year period				C	\$ 68.18	\$ 6.82	\$ 75.00	
Transfer of grant of right				C	\$ 45.45	\$ 4.55	\$ 50.00	
Interment Fee (including grave diggings)		Cemeteries Act 1986 S53						
Standard burial, digging of grave (2.4 depth - standard) - 1st Interment			3100720	C	\$ 1,363.64	\$ 136.36	\$ 1,500.00	
Standard burial, existing grave (2.4 depth - standard) - 2nd interment			3100720	C	\$ 1,363.64	\$ 136.36	\$ 1,500.00	
Interment of Ashes in Grave (Including Scattering Ashes)			3100720	C	\$ 159.09	\$ 15.91	\$ 175.00	
Stillborn Burial, digging of stillborn grave				C	\$ 272.73	\$ 27.27	\$ 300.00	
*standard grave= to accommodate standard casket (2040 x 600 x 350) - oblong or oversize caskets occur additional fees - see penalty fee section								
Land for Graves (excluding Grant of Right of Burial)		Cemeteries Act 1986 S53						
Reservation of Plot			3100735	C	\$ 136.36	\$ 13.64	\$ 150.00	
Exhumation		Cemeteries Act 1986 S53						
Exhumation fee				C	\$ 681.82	\$ 68.18	\$ 750.00	
Reinterment after exhumation				C	\$ 227.27	\$ 22.73	\$ 250.00	
Monumental Work		Cemeteries Act 1986 S53						
Annual licence fee				C	\$ 90.91	\$ 9.09	\$ 100.00	
Single licence/permit fee			3100722	C	\$ 45.45	\$ 4.55	\$ 50.00	
Additional works/clean-up required by Shire	per hour			C	\$ -	\$ -		
Funeral Directors Licence		Cemeteries Act 1986 S53						
Annual fee				C	\$ 100.00	\$ 10.00	\$ 110.00	
Single funeral permit				C	\$ 36.36	\$ 3.64	\$ 40.00	

Community Amenities	Per	Reference (Act, Regulation, Local law, Policy)	G/L Code	GST CODE	Fees Exc GST	GST	2020/21 Fees including GST if applicable	Variance from 19/20
Repository for Disposal of Ashes								
		Cemeteries Act 1986 S53						
Niche wall reservation, single and double (non refundable)			3100721	C	\$ 27.27	\$ 2.73	\$ 30.00	
Niche wall (single) Interment (to be completed by staff)			3100721	C	\$ 118.18	\$ 11.82	\$ 130.00	
Niche wall (double) Interment (to be completed by staff)			3100721	C	\$ 209.09	\$ 20.91	\$ 230.00	
Transfer of ashes to new position			3100721	C	\$ 45.45	\$ 4.55	\$ 50.00	
Niche Wall Plaque & Freight Cost (price on application)				C			actual costs + 20%	
Additional Fees (chargeable in addition to scheduled fees)								
		Cemeteries Act 1986 S53						
Insufficient notice (less than 48 hours notice)				C	\$ 272.73	\$ 27.27	\$ 300.00	
Interment after 2:30pm per hour or part thereof	per hour			C	\$ 68.18	\$ 6.82	\$ 75.00	
Interment of oblong or oversized casket	per Interment			C	\$ 181.82	\$ 18.18	\$ 200.00	
Interment on Saturday before 12 noon				C	\$ 136.36	\$ 13.64	\$ 150.00	
Interment on Sunday				C	\$ 227.27	\$ 22.73	\$ 250.00	
Interment on a Public Holiday				C	\$ 454.55	\$ 45.45	\$ 500.00	
Additional works/clean-up required by Shire	per hour			C	\$ 68.18	\$ 6.82	\$ 75.00	
Search Fees (involving staff)								
		Local Govt. Act 1995 s6.16						
For up to two interments or memorial locations only				C	\$ 50.00	\$ 5.00	\$ 55.00	
For each additional location enquiry or search requiring information additional to location				C	\$ 40.91	\$ 4.09	\$ 45.00	
Photocopies of records (per copy)				C	\$ 0.68	\$ 0.07	\$ 0.75	
Digital photograph sent via email				C	\$ 13.64	\$ 1.36	\$ 15.00	
Each additional photo in any format				C	\$ 9.09	\$ 0.91	\$ 10.00	
Community Bus								
		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	
Cropping Land								
		Local Govt. Act 1995 s6.16						
Community Cropping Land Lease	Per Annum			C	\$ 909.09	\$ 90.91	\$ 1,000.00	

Note: Statutory fees are subject to change without notice if regulations are amended

SHIRE OF WYALKATCHEM SCHEDULE FEES & CHARGES 2020/2021

Recreation & Culture	Per	Reference (Act, Regulation, Local law, Policy)	G/L Code	GST CODE	Fees Exc GST	GST	2020/21 Fees including GST if applicable	Variance from 19/20
Equipment								
		LGA S6.16						
PA System Hire - per day:	Per day			C	\$ 63.64	\$ 6.36	\$ 70.00	
PA System Bond- per day:	Per day			N	\$ 100.00	\$ -	\$ 100.00	
CEO Approval Required								
Swimming Pool								
General Admission								
General Admittance - Adult	per admission			C	\$ -	\$ -	\$ -	
General Admittance - Child/Student	per admission			C	\$ -	\$ -	\$ -	
General Admittance - Pensioner concession	per admission			C	\$ -	\$ -	\$ -	
General Admittance - 3 yrs and under	per admission			C	\$ -	\$ -	\$ -	
no swimming pool general admission fee								
Opening out of normal opening hours	per hour			C	\$ 50.00	\$ 5.00	\$ 55.00	

Recreation & Culture	Per	Reference (Act, Regulation, Local law, Policy)	G/L Code	GST CODE	Fees Exc GST	GST	2020/21 Fees including GST if applicable	Variance from 19/20
Hall & Pavilion Hire Fees & Charges								
Wyalkatchem Town Hall								
Town Hall - Community Groups, Clubs & School								
Receptions, Dinners, Private parties etc.	Per Hour	LGA S6.16	3110120	C	\$ 6.82	\$ 0.68	\$ 7.50	
Receptions, Dinners, Private parties etc.	Full Day		3110120	C	\$ 50.00	\$ 5.00	\$ 55.00	
Town Hall extended hire - to be approved by the CEO	Per Week		3110120	C	\$ 181.82	\$ 18.18	\$ 200.00	
Meetings, Seminars etc.	Per hr (2 hrs min)		3110120	C	\$ 6.82	\$ 0.68	\$ 7.50	
Use of Kitchen facilities only	Per Hour		3110120	C	\$ 9.09	\$ 0.91	\$ 10.00	
Use of Kitchen facilities only	Full Day		3110120	C	\$ 31.82	\$ 3.18	\$ 35.00	
Set up / rehearsal	Per Hour (min 2 hrs)		3110120	C	\$ 9.09	\$ 0.91	\$ 10.00	
Additional Equipment								
Hire of Tressels (Depot Stock only)	per Tressel		3110120	C	\$ 5.45	\$ 0.55	\$ 6.00	
Hire of Tables (Square only)	per Table		3110120	C	\$ 3.64	\$ 0.36	\$ 4.00	
Hire of Chairs (Depot Stock only)	per Chair		3110120	C	\$ 1.82	\$ 0.18	\$ 2.00	
Delivery fee of tressels, tables, chairs	Actual cost			C	\$ -	\$ -		
Table Cloth	per 30m roll		3110120	C	\$ 110.91	\$ 11.09	\$ 122.00	
Table Cloth	per metre		3110120	C	\$ 5.45	\$ 0.55	\$ 6.00	
Town Hall - Bonds								
Receptions, Dinners, Private parties etc. (with alcohol)			T	N	\$ 300.00	\$ -	\$ 300.00	
Receptions, Dinners, Private parties etc. (without alcohol)			T	N	\$ 100.00	\$ -	\$ 100.00	
Key Deposit			T	N	\$ 15.00	\$ -	\$ 15.00	
Cleaning Bond			T	N	\$ 100.00	\$ -	\$ 100.00	
Korrelocking Hall								
Hire of Hall	Per Hour		3110120	C	\$ 6.82	\$ 0.68	\$ 7.50	
Hire of Hall	Full Day		3110120	C	\$ 50.00	\$ 5.00	\$ 55.00	

Recreation & Culture	Per	Reference (Act, Regulation, Local law, Policy)	G/L Code	GST CODE	Fees Exc GST	GST	2020/21 Fees including GST if applicable	Variance from 19/20
Recreation Centre								
Recreation Centre, Includes function room, kitchen, bar and BBQ area	per Day		3110320	C	\$ 136.36	\$ 13.64	\$ 150.00	
Function room, includes Kitchen - Reception, dinners, private parties etc	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	
Set up / rehearsal	Per Hour (min 2 hrs)			C	\$ 31.82	\$ 3.18	\$ 35.00	
Oval								
Circus	Per day		3110320	C	\$ 172.73	\$ 17.27	\$ 190.00	
Sporting Carnivals, includes use of oval, change rooms Kitchen / kiosk	Per day		3110320	C	\$ 90.91	\$ 9.09	\$ 100.00	
Special Event Camping								
Power Site (6 Sites available 10 phase)	per Night		3110320	C	\$ 32.73	\$ 3.27	\$ 36.00	
Caravan / camper trailer - unpowered site	per Night		3110320	C	\$ 9.09	\$ 0.91	\$ 10.00	
Tent site	per Night		3110320	C	\$ 4.55	\$ 0.45	\$ 5.00	
Change Rooms								
Change rooms only	Per day			C	\$ -	\$ -		

Recreation & Culture	Per	Reference (Act, Regulation, Local law, Policy)	G/L Code	GST CODE	Fees Exc GST	GST	2020/21 Fees including GST if applicable	Variance from 19/20
Facility Bonds								
Key bonds - applicable to all facilities	per key			N	\$ 15.00	\$ -	\$ 15.00	
Lost key replacement fee (key bond withheld to cover fee)	per key			C	\$ 45.45	\$ 4.55	\$ 50.00	
If Council determines that due to a lost key that locks to the facility need to be replace, the hirer, in addition to the above fee will be charged Actual for replacing locks and keys plus the replacement key fee.				C	Actual Costs + Lost key replacement fee			
Bond - for the hire of all council own facilities - with alcohol	Per hire		T13	N	\$ 200.00	\$ -	\$ 200.00	
Bond - for the hire of all council own facilities - no alcohol	Per hire		T13	N	\$ 100.00	\$ -	\$ 100.00	
Bond - for the hire of al Council owned facilities - local community groups, clubs and school			T13	N	\$ 100.00	\$ -	\$ 100.00	
<i>**Bonds will be refunded after inspection / return of key</i>								
Other fees - All Facilities								
Cleaning Fee	Per Hour			C	\$ 59.09	\$ 5.91	\$ 65.00	
Booking cancelation - more then 14 days notice	Per booking			C	20% of fee payable			
Booking cancelation - Less then 14 days notice				C	100% of fee payable			
Call out fee - Lock / Unlock, Activate / inactive alarm				C	\$ 59.09	\$ 5.91	\$ 65.00	

Recreation & Culture	Per	Reference (Act, Regulation, Local law, Policy)	G/L Code	GST CODE	Fees Exc GST	GST	2020/21 Fees including GST if applicable	Variance from 19/20
Annual Rentals of Main Oval & Recreation Facilities								
Football Club	Per Season		3110323	C	\$ 495.45	\$ 49.55	\$ 545.00	
Hockey Club	Per Season		3110323	C	\$ 345.45	\$ 34.55	\$ 380.00	
Cricket Club	Per Season		3110323	C	\$ 1,009.09	\$ 100.91	\$ 1,110.00	
Netball Club	Per Season		3110323	C	\$ 345.45	\$ 34.55	\$ 380.00	
Tennis Club	Per Season		3110323	C	\$ 1,009.09	\$ 100.91	\$ 1,110.00	
Basketball Club	Per Season		3110323	C	\$ 345.45	\$ 34.55	\$ 380.00	
Oval and Oval Lights:								
Oval Hire Only (per day)	Per Day			C	\$ 63.64	\$ 6.36	\$ 70.00	
Oval Hire with cricket pitch preparation (per day)	Per Day			C	\$ 227.27	\$ 22.73	\$ 250.00	
Library Services								
Lost/Damaged books		LGA S6.16			Actual cost +20%			

Note: Statutory fees are subject to change without notice if regulations are amended

SHIRE OF WYALKATCHEM SCHEDULE FEES & CHARGES 2020/2021

Economic Services	Per	Reference (Act, Regulation, Local law, Policy)	G/L Code	GST CODE	Fees Exc GST	GST	2020/21 Fees including GST if applicable	Variance from 19/20
Railway Station								
Per Room Booking	Per Week	LGA S6.16	3130834	C	\$ 22.00	\$ 2.20	\$ 24.20	
Railay Barracks								
Non Air Conditioned Room	Per Night	LGA S6.16	3130220	C	\$ 45.45	\$ 4.55	\$ 50.00	
Non Air Conditioned Room	Per Week		3130220	C	\$ 109.09	\$ 10.91	\$ 120.00	
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	
Building Fees								
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	\$ 105.00	\$ -	\$ 105.00	
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	\$ 105.00	\$ -	\$ 105.00	
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				\$ 105.00	
Demolition Permit								
Demolition Permit - 1a & 10		Sch. 2 Div. 1 item. 3(a)	3130320	F	\$ 105.00	\$ -	\$ 105.00	
Demolition Permit 1b, 2-9	Per storey	Sch. 2 Div. 1 item. 3(b)	3130320	F	\$ 105.00	\$ -	\$ 105.00	
Extend permit time for Building or Demolition		Sch. 2 Div. 1 item. 4	3130320	F	\$ 105.00	\$ -	\$ 105.00	
Other Building Fees								
Application for an Occupancy Permit for completed buildings		Sch. 2 Div. 2 item. 1	3130320	F	\$ 105.00	\$ -	\$ 105.00	
Application for a temporary occupancy permit for incomplete buildings		Sch. 2 Div. 2 item. 2	3130320	F	\$ 105.00	\$ -	\$ 105.00	
Application for modification of an occupancy permit for additional use of building on a temporary basis		Sch. 2 Div. 2 item. 3	3130320	F	\$ 105.00	\$ -	\$ 105.00	

Economic Services	Per	Reference (Act, Regulation, Local law, Policy)	G/L Code	GST CODE	Fees Exc GST	GST	2020/21 Fees including GST if applicable	Variance from 19/20
Application for a replacement occupancy permit for permanent change of building's use, classification		Sch. 2 Div. 2 item. 4	3130320	F	\$ 105.00	\$ -	\$ 105.00	
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	\$ 105.00	\$ -	\$ 105.00	
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	\$ 105.00	\$ -	\$ 105.00	
BSL Levy			T					
Application for occupancy certificate for a building in respect of which unauthorised work has been done	Minimum fee	Sch. 2 Div. 2 item. 6	3130320	F	\$ 105.00	\$ -	\$ 105.00	
Application for occupancy certificate for a building in respect of which unauthorised work has been done	\$ * %	Sch. 2 Div. 2 item. 6	3130320		0.18%			
Application for a building approval certificate for an existing building where unauthorised work has not been done	Minimum fee	Sch. 2 Div. 2 item. 7	3130320	F	\$ 105.00	\$ -	\$ 105.00	
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	\$ 105.00	\$ -	\$ 105.00	
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	\$ 105.00	\$ -	\$ 105.00	
Application to extend the time during which an occupancy permit or building approval certificate has effect			3130320	F	\$ 105.00	\$ -	\$ 105.00	
Application for approval of battery powered smoke alarms (regulation 61)		Reg. 61	3130320	F	\$ 179.40	\$ -	\$ 179.40	
Building Service Levy								
Building Permit Certified or Uncertified Less then \$45,000	Minimum fee		T	N	\$ 61.65	\$ -	\$ 61.65	
Building Permit Certified or Uncertified \$45,000 or over			T	N	0.137%			
Demolition Licence < \$45,000	Minimum fee		T	N	\$ 61.65	\$ -	\$ 61.65	
Demolition Licence =<\$45,000			T	N	0.37%			
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%			
BRB Admin Fee			3130302	C	\$ 5.00	\$ 0.50	\$ 5.50	
BCITF Levy								
BCITF Levy			T	N	20.00%			
BCITF Admin Fee			3130302	C	\$ 5.00	\$ 0.50	\$ 5.50	

Economic Services	Per	Reference (Act, Regulation, Local law, Policy)	G/L Code	GST CODE	Fees Exc GST	GST	2020/21 Fees including GST if applicable	Variance from 19/20
Private Swimming Pool Inspection fees								
One Off Swimming Pool Inspection - requested by owner/agent outside mandatory inspection regime				C	\$ 136.36	\$ 13.64	\$ 150.00	
Mandatory Swimming Pool Inspection Fee - Every 4 years		Building Regs 2012, S53		C	\$ 52.23	\$ 5.22	\$ 57.45	
Dog Cemetery								
Dog Burial Fee - local residents	Per Burial			C	\$ -	\$ -		
Dog Burial Fee - non-local residents	Per Burial			C	\$ -	\$ -		
Standpipes								
Standpipes water	per 1000 litres		3130120	F	\$ 2.80	\$ -	\$ 2.80	

Note: Statutory fees are subject to change without notice if regulations are amended

SHIRE OF WYALKATCHEM SCHEDULE FEES & CHARGES

Transport	Per	Reference (Act, Regulation, Local law, Policy)	G/L Code	GST CODE	Fees Exc GST	GST	2020/21 Fees including GST if applicable	Variance from 19/20
Crossover Fees								
Crossover - subsidy allowance (maximum council contribution)		Local Govt Act 1995 s6.16	2120211	F	\$ 400.00	\$ -	\$ 400.00	
Crossover inspection fee per crossover (one per block)				C	\$ 31.82	\$ 3.18	\$ 35.00	
Road Closures								
		Road Traffic Act						
Street event - supply and removal of single road closure signage (basic signs only)		Per event		C	\$ 122.73	\$ 12.27	\$ 135.00	
Street event - bond for damages to signage and road infrastructure assets				N			\$ 500.00	
Application - temporary - up to 4 weeks - administration				C	At Costs			
Application - permanent - administration				C	At Costs			
<i>*Actual costs includes recovery of advertising, legal fees, and incidentals</i>								
Directional Signage								
		Local Govt Act 1995 s6.16						
Rural street numbering, inc instalation	Per sign			C	\$ 56.18	\$ 5.62	\$ 61.80	
Terminal Building								
Terminal Building- Community Groups, Clubs & School								
Receptions, Dinners, Private parties etc.	Per Hour		3110120	C	\$ 6.82	\$ 0.68	\$ 7.50	
Receptions, Dinners, Private parties etc.	Full Day		3110120	C	\$ 50.00	\$ 5.00	\$ 55.00	
Town Hall extended hire - to be approved by the CEO	Per Week		3110120	C	\$ 181.82	\$ 18.18	\$ 200.00	
Meetings, Seminars etc.	Per hr (2 hrs min)		3110120	C	\$ 6.82	\$ 0.68	\$ 7.50	
Use of Kitchen facilities only	Per Hour		3110120	C	\$ 9.09	\$ 0.91	\$ 10.00	
Use of Kitchen facilities only	Full Day		3110120	C	\$ 31.82	\$ 3.18	\$ 35.00	
Airport Landing Fees								
All commercial airstrip users		Annual License per movement as per council decision		C	\$ -	\$ -		
Private Pilots		Fee is exempt		C	\$ -	\$ -		

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SHIRE OF WYALKATCHEM
SCHEDULE FEES & CHARGES
2020/2021

Other Property & Services	Per	Reference (Act, Regulation, Local law, Policy)	G/L Code	GST CODE	Fees Exc GST	GST	2020/21 Fees including GST if applicable	Variance from 19/20
<u>Other Debt Recovery</u>								
Dishonour fee (includes administration fee)		LGA S6.16		C	\$ 32.73	\$ 3.27	\$ 36.00	
Debt recovery fee - administration fee			3030121	C	Actual Costs			
<u>Materials for sale</u>								
Gravel Royalties (Payable to landowners when gravel is extracted from property)	Per cubic mtr	LGA S6.16		C	\$ 1.00	\$ 0.10	\$ 1.10	

Other Property & Services	Per	Reference (Act, Regulation, Local law, Policy)	G/L Code	GST CODE	Fees Exc GST	GST	2020/21 Fees including GST if applicable	Variance from 19/20
Plant Hire Rates - Private Works - per hour		LGA S6.16						
Labour	Per hour		3140120	C	\$ 86.36	\$ 8.64	\$ 95.00	
CAT 120M WM017 per hour	Per hour		3140120	C	\$ 168.18	\$ 16.82	\$ 185.00	
Loader WM009 per hour	Per hour		3140120	C	\$ 168.18	\$ 16.82	\$ 185.00	
Isuzu Truck WM015 per hour	Per hour		3140120	C	\$ 168.18	\$ 16.82	\$ 185.00	
Isuzu Dual Cab Truck WM003 per hour	Per hour		3140120	C	\$ 109.09	\$ 10.91	\$ 120.00	
New Holland Tractor WM005 per hour	Per hour		3140120	C	\$ 127.27	\$ 12.73	\$ 140.00	
Ammann Roller WM160 per hour	Per hour		3140120	C	\$ 163.64	\$ 16.36	\$ 180.00	
Skid Steer per hour	Per hour		3140120	C	\$ 109.09	\$ 10.91	\$ 120.00	
Concrete Saw per day (plus \$2.00 per metre)	Per hour		3140120	C	\$ 109.09	\$ 10.91	\$ 120.00	
Compactor	Per hour		3140120	C	\$ 68.18	\$ 6.82	\$ 75.00	
Lawn corer (Dry hire per day - NOTE: no operator)	Per hour		3140120	C	\$ 54.55	\$ 5.45	\$ 60.00	
Tree Planter	Per hour		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								
Overtime labour rate will be rated at 1.5* labour per hour rate (Mon-Friday)	Per hour		3140120	C	\$ 129.55	\$ 12.95	\$ 142.50	
Overtime labour rate will be rated at 2* labour per hour rate (Sat & Sun)	Per hour (min 3 hrs)		3140120	C	\$ 172.73	\$ 17.27	\$ 190.00	
Overtime labour rate will be rated at 3.5* labour per hour rate (public holiday)	Per hour (min 3 hrs)		3140120	C	\$ 302.27	\$ 30.23	\$ 332.50	

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INVESTING ACTIVITIES				FUNDING									
Category Description	COA	Job	Description	L/Yr Budget	L/Yr Actual	Original Budget	Carry Forward	Non-Operating Grants	Reserves	Proceeds on Sale of Assets	Municipal	TOTAL	Comments
	4080310		FAMILIES - Building (Capital)										
	4080310	BC0002	Child Care Centre (LGRIC funded)	0	0	100,000	0	100,000			0	100,000	LGRIC funded
Land & Buildings	4090110		STF HOUSE - Building (Capital)										
Land & Buildings	4090110	BC0005	2 Slocum Street	0	0	20,000	0				20,000	20,000	
Land & Buildings	4090110	BC0006	2a Slocum Street	0	0	15,000	0				15,000	15,000	
Land & Buildings	4110310		REC - Other Rec Facilities Building (Capital)										
Land & Buildings	4110310	BC0001	P&G Storage	0	0	20,283	0				20,283	20,283	
	4110610		HERITAGE - Building (Capital)										
	4110610	BC0007	Museum - Storage and Display Shed (LGRIC funded)	0	0	80,000	0	80,000			0	80,000	LGRIC funded
Land & Buildings	4130210		TOUR - Building (Capital)										
Land & Buildings	4130210	CB029	BARRACKS BUILDING CAPITAL EXPENSE	5,576	5,576	10,000	0				10,000	10,000	
			Land & Buildings Total	5,576	5,576	245,283	0	180,000	0	0	65,283	245,283	
Plant & Equipment	4070730		OTH HEALTH - Plant & Equipment (Capital)										
Plant & Equipment	4070730	PC003	Doctors Vehicle Replacement	0	0	65,000	0			20,000	45,000	65,000	
Plant & Equipment	4120330		PLANT - Plant & Equipment (Capital)										
Plant & Equipment	4120330	PC0100	Crew Cab Tipper Truck Replacement	0	0	120,000	0			20,000	100,000	120,000	
Plant & Equipment	4140230		ADMIN - Plant and Equipment (Capital)										
Plant & Equipment	4140230	PC001	CEO Vehicle Capital	65,000	0	65,000	40,000			25,000	0	65,000	
Plant & Equipment	4140330		PWO - Plant and Equipment (Capital)										
Plant & Equipment	4140330	PC0001	Works Manager Vehicle Replacement	0	0	55,000	0			25,000	30,000	55,000	
Plant & Equipment	4140330	PC0002	Town Utility Replacement - WM027	40,000	40,035	0							
Plant & Equipment	4140330	PC0004	Trailer purchase - PITX715	3,000	2,536	0							
Plant & Equipment	4140330	PC0005	New Tractor	0	0	50,250	0			0	50,250	50,250	
Plant & Equipment	4140330	PC0006	New Mini Excavator	0	0	55,000	0			15,000	40,000	55,000	Proceeds to reserve
			Plant & Equipment Total	108,000	42,571	410,250	40,000	0	0	105,000	265,250	410,250	
Infrastructure Roads	4120140		ROADC - Roads - Roads 2 Recovery										
Infrastructure Roads	4120140	R2R014	R2R - Martin Road Floodway	79,160	61,038	0							
Infrastructure Roads	4120140	R2R082	R2R - Hobden Road	149,409	149,407	0							
Infrastructure Roads	4120140	R2R131	R2R - Cunderdin Road	88,115	84,314	0							
Infrastructure Roads	4120140	R2R011	R2R - Davies Road	0	0	180,000	0	180,000				180,000	
Infrastructure Roads	4120140	R2R03	R2R - Elsegood Rd	0	0	105,000	0	105,000				105,000	
Infrastructure Roads	4120140	R2R116	R2R - Lindsay Street	0	0	140,000	0	140,000				140,000	
Infrastructure Roads	4120141	RRG131	RRG Cunderdin - Wyalkatchem Road	15,469	3,186	413,190	0	275,457			137,733	413,190	
Infrastructure Roads	4120141	RRG132	RRG Tammin - Wyalkatchem Road	117,400	115,088	172,921	0	115,280			57,641	172,921	
Infrastructure Roads	4120141		ROADC - Roads - Regional Road Group										
Infrastructure Roads	4120141	RRG130	RRG Wyalkatchem - Koorda Road	303,232	214,609	0							
Infrastructure Roads	4120142		ROADC - Roads - Council Funded										
Infrastructure Roads	4120142	CO022	Deiperres Road	84,216	84,216	0							
Infrastructure Roads	4120142	CO103	CRC Carpark Reseal	16,872	6,094	0							
Infrastructure Roads	4120142	CO999	Council Funded Roadworks Budget	0	0	235,112	0	50,000			185,112	235,112	Part LGRIC funded
			Infrastructure Roads Total	853,872	717,952	1,246,223	0	865,737	0	0	380,486	1,246,223	
Infrastructure Other	4100790		COM AMEN - Infrastructure Other (Capital)										
Infrastructure Other	4100790	CIO007	Cemetery Improvements	0	0	38,000		4,000			34,000	38,000	
Infrastructure Other	4110390		REC - Infrastructure Other (Capital)										
Infrastructure Other	4110390	CIO003	Tennis Court Redevelopment (Capital)	583,642	1,500	583,642	182,295	401,347			0	583,642	Fy20 Funding Contract Liability
Infrastructure Other	4110390	CIO008	Rec Centre Electricity Upgrade	0	0	8,000					8,000	8,000	
Infrastructure Other	4110390	CIO009	Water tank for Rec Centre	0	0	10,000					10,000	10,000	
Infrastructure Other	4110390	CIO010	Community Club Upgrades	0	0	100,000					100,000	100,000	
Infrastructure Other	4120190		ROADS - Infrastructure Other (Capital)										
Infrastructure Other	4120190	CIO002	Water Retention / Storage Project	101,933	11,616	0							Replaced by CIO005/6
Infrastructure Other	4120190	CIO005	Reconstruction of Eastern Channel	0	0	144,453		100,000			44,453	144,453	
Infrastructure Other	4120190	CIO006	Flint and Gamble Intersection-Stormwater redirection to town dam	0	0	148,866		100,000			48,866	148,866	
Infrastructure Other	4130890		ECONOM - Infrastructure Other (Capital)										
Infrastructure Other	4130890	CIO004	Town Beautification/Upgrades (LGRIC funded)	90,000	0	90,734		90,734				90,734	LGRIC funded
			Infrastructure Other Total	775,575	13,116	1,123,695	182,295	696,081	0	0	245,319	1,123,695	
Grand Total				1,743,023	779,216	3,025,451	222,295	1,741,818	0	105,000	956,338	3,025,451	
			Purchase property, plant and equipment	113,576	48,148	655,533							
			Purchase and construction of infrastructure	1,629,447	731,068	2,369,918							
				1,743,023	779,216	3,025,451							