



AGENDA

SPECIAL COUNCIL MEETING - Public



30 JULY 2021

Commencing at 1:30pm in the
Shire of Wyalkatchem Council Chambers
27 Flint Street, Wyalkatchem

NOTICE OF COUNCIL MEETING

The next Special Meeting of the Wyalkatchem Shire Council will be held on Friday 30th July 2021 in the Council Chambers, 27 Flint Street Wyalkatchem, commencing at 4pm.

An Agenda for this meeting will be made available from the Shire Administration Office and on our website www.wyalkatchem.wa.gov.au

ORDER OF EVENTS

Thursday, 30 July 2021

1:30pm Ordinary Meeting of Council

I have reviewed this agenda.

I am aware of all recommendations made to Council, and I support each as presented.

Peter Klein

CHIEF EXECUTIVE OFFICER

DISCLAIMER

No responsibility whatsoever is implied or accepted by the Shire of Wyalkatchem for any act, omission or statement or intimation occurring during this meeting. It is strongly advised that persons do not act on what is heard at this meeting and should only rely on written confirmation of Council's decisions, which will be provided within ten days of this meeting.

DISCLOSURE OF INTEREST

Councillors and staff are reminded of the requirements of section 5.65 of the *Local Government Act 1995*, to disclose any interest or perceived interest in any matter to be discussed during a meeting, and also the requirement to disclose any item affecting impartiality.

Financial Interest:

Under section 5.60A of the *Local Government Act 1995*, a person is said to have a financial interest in a matter if it is reasonable to expect that the matter will, if dealt with by the Local Government in a particular way, result in a financial gain, loss, benefit or detriment for the person.

Proximity Interest:

Under section 5.60B of the *Local Government Act 1995*, a person is said to have a proximity interest in a matter if the matter concerns a proposed change to a planning scheme affecting land that adjoins the person's land; a proposed change to the zoning or use of land that adjoins the person's land; or a proposed development of land that adjoins the person's land.

Impartiality Interest:

To maintain transparency, it is important to disclose all interests, including impartiality interests which include interests arising from kinship, friendship and membership of associations. If it is possible that your vote on a matter may be perceived as impartial, you should disclose your interest.

Disclosing an Interest:

Disclosures must be made, in writing, to the Chief Executive Officer prior to the meeting at which the matter in which you have an interest is to be discussed.

If you disclose a Financial or Proximity Interest, you must leave the room while the matter is discussed and voted on. Only after a decision has been reached may you return to the meeting, at which time the Presiding Person will inform you of Council's decision on the matter.

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- 1. DECLARATION OF OPENING**

- 2. PUBLIC QUESTION TIME**
 - 2.1. Response to Public Questions Previously Taken on Notice**
 - 2.2. Declaration of Public Question Time opened**
 - 2.3. Declaration of Public Question Time closed**

- 3. ATTENDANCE, APOLOGIES, LEAVE OF ABSENCE**
 - 3.1. Attendance**
 - 3.2. Apologies**
 - 3.3. Approved Leave of Absence**
 - 3.4. Applications for Leave of Absence**

- 4. OBITUARIES**

- 5. PETITIONS, DEPUTATIONS, PRESENTATIONS**
 - 5.1. Petitions**
 - 5.2. Deputations**
 - 5.3. Presentations**

- 6. DECLARATIONS OF INTEREST**
 - 6.1. Financial and Proximity Interest**
 - 6.2. Impartiality Interests**

- 7. MATTERS FOR WHICH THE MEETING MAY BE CLOSED**
 - 8.2.1 Chief Executive Officer Performance Review**

8. REPORTS

8.1. CORPORATE AND COMMUNITY SERVICE

8.1.1. ADOPTION OF ANNUAL BUDGET 2021/2022

Applicant:	Shire of Wyalkatchem
Location:	Shire of Wyalkatchem
Date:	26 July 2021
Reporting Officer:	Ally Bryant, Manager of Corporate Services
Disclosure of Interest:	No interest to disclose
File Number:	12.05.07
Attachment Reference:	8.1.1 2021/2022 Annual Budget 8.1.2 2021/2022 Fees and Charges 8.1.3 2021/2022 Capital Works Program

SUMMARY

The *Local Government Act 1995*, section 6.2 requires a local government to prepare and adopt a budget before 31 August. Council is recommended to adopt the attached draft FY22 Annual Budget.

BACKGROUND

The draft 2021/22 Budget has been compiled based on the principles contained in the Strategic Community Plan and in accordance with presentations made to Council at budget workshops.

COMMENT

The main features of the draft 2020/21 Annual Budget pack includes:

1. Draft financial reports;
2. A draft capital expenditure report; and
3. The schedule of Fees and Charges;

Key features of this budget are as follows;

A total sum of \$693,587 has been allocated to the road maintenance program for FY22. Proposed capital expenditure of \$3,341,840 includes:

- a. A capital roads program totalling \$845,083 the cost of which is partially offset by Federal and State road funding. The net impact of these works on Council funds is \$212,055
- b. A total of \$871,757 on other infrastructure including the improvements to the town streetscape \$199,674 and two water projects totalling \$555,083;
- c. Building projects totalling \$1,395,000 with the two main projects being the proposed Nurses accommodation and new Shire Depot.
- d. The purchase of the following plant is offset by plant reserves, vehicle disposals and Municipal Funds:

Fuel Trailer	\$ 33,000
TDM Dolly	\$ 30,000
Minor Plant	\$ 60,000
CEO Vehicle	\$ 65,000
MCS Vehicle	\$ 41,000
Works Manager Vehicle	\$ 55,000
Total	\$ 284,000

Transfers into Reserve Funds of \$728,168 (includes approximate interest of \$12,500) and out of Reserve Funds of \$313,000.

The estimated brought forward balance is \$1,793,011 however, it must be noted that this figure is unaudited and may change once the annual accounts are finalised. The major contributors to this carried forward amount is a payment of \$826,432 made in June 2021 relating to the Commonwealth Financial Assistance Grants, a carried forward amount of \$428,605 for capital projects and underspending on budgeted expenses of approximately \$537,974 for the 2020/2021 year.

STATUTORY ENVIRONMENT

Local Government Act 1995

“6.2. Local government to prepare annual budget

- (1) *During the period from 1 June in a financial year to 31 August in the next financial year, or such extended time as the Minister allows, each local government is to prepare and adopt*, in the form and manner prescribed, a budget for its municipal fund for the financial year ending on the 30 June next following that 31 August.*

** Absolute majority required.*

- (2) *In the preparation of the annual budget the local government is to have regard to the contents of the plan for the future of the district made in accordance with section 5.56 and to prepare a detailed estimate for the current year of —*
- (a) the expenditure by the local government; and*
 - (b) the revenue and income, independent of general rates, of the local government; and*
 - (c) the amount required to make up the deficiency, if any, shown by comparing the estimated expenditure with the estimated revenue and income.*
- (3) *For the purposes of subsections (2)(a) and (b) all expenditure, revenue and income of the local government is to be taken into account unless otherwise prescribed.*
- (4) *The annual budget is to incorporate —*
- (a) particulars of the estimated expenditure proposed to be incurred by the local government; and*

- (b) detailed information relating to the rates and service charges which will apply to land within the district including —
 - (i) the amount it is estimated will be yielded by the general rate; and
 - (ii) the rate of interest (if any) to be charged by the local government on unpaid rates and service charges;
 and
 - (c) the fees and charges proposed to be imposed by the local government; and
 - (d) the particulars of borrowings and other financial accommodation proposed to be entered into by the local government; and
 - (e) details of the amounts to be set aside in, or used from, reserve accounts and of the purpose for which they are to be set aside or used; and
 - (f) particulars of proposed land transactions and trading undertakings (as those terms are defined in and for the purpose of section 3.59) of the local government; and
 - (g) such other matters as are prescribed.
- (5) Regulations may provide for —
- (a) the form of the annual budget; and
 - (b) the contents of the annual budget; and
 - (c) the information to be contained in or to accompany the annual budget.”

POLICY IMPLICATIONS

Policy 2.4. Budget preparation

FINANCIAL IMPLICATIONS

Budget of estimated income and expenditure for the 2021/22 financial year.

COMMUNITY & STRATEGIC OBJECTIVES

The matter before Council generally accords with the following Shire desired outcome as expressed in the revised Shire of Wyalkatchem Strategic Community Plan

Objective: Goal 10 Transparent, accountable and effective governance

Outcome No.	Outcome	Action No.	Measure
1	Ensuring a well informed Council makes good decisions for the community	1	Community Satisfaction

VOTING REQUIREMENT

Absolute Majority

OFFICER’S RECOMMENDATION

1. That, in accordance with Section 6.2 of the *Local Government Act 1995* and Part 3 of the *Local Government (Financial Management) Regulations 1996*, Council adopts the Shire of Wyalkatchem 2021/2022 Budget, as presented in Attachment 8.1.1.
2. That, in accordance with Sections 6.32, 6.33, 6.34 and 6.35 of the *Local Government Act 1995*, Council for the purpose of yielding the deficiency disclosed by the 2021/22 Budget adopted at

Part 1 above, imposes the following general rates and minimum payments on Gross Rental and Unimproved Values (as shown at Note 1 of the 2021/22 Budget).

Unimproved Value	Rate in \$	Minimum Rate
Residential (GRV)	0.108774	495.00
Rural (UV)	0.014740	550.00
Mining (UV)	0.014740	550.00

3. That, in accordance with Section 6.45 of the *Local Government Act 1995* and Regulation 64(2) of the *Local Government (Financial Management) Regulations 1996*, Council nominates the following due dates for the payment in full by instalments:

One Installment Option:

Full payment with 5% discount	30/08/2021
Full payment	13/09/2021

Four Installment Option:

1 st Instalment due date	13/09/2021
2 nd Instalment due date	15/11/2021
3 rd Instalment due date	17/01/2022
4 th Instalment due date	17/03/2022

4. That, in accordance with Section 6.45 of the *Local Government Act 1995* and Regulation 67 of the *Local Government (Financial Management) Regulations 1996*, Council adopts an instalment administration charge where the owner has elected to pay rates (and service charges) through an instalment option of \$5.00 for each instalment after the initial instalment is paid.
5. That, in accordance with Section 6.45 of the *Local Government Act 1995* and Regulation 68 of the *Local Government (Financial Management) Regulations 1996*, Council adopts an interest rate of 5.5% where the owner has elected to pay rates and service charges through an instalment option.
6. That, in accordance with Section 6.45 of the *Local Government Act 1995* and Regulation 70 of the *Local Government (Financial Management) Regulations 1996*, Council adopts an interest rate of 7% for rates and other charges and costs of proceedings to recover such charges that remain unpaid after becoming due and payable.

7. That, in accordance with Section 67 of the *Waste Avoidance and Resources Recovery Act 2007*, Council adopts the following charges for the removal and deposit of domestic and commercial waste:

Residential and Commercial Premises a. 240ltr Waste Bin Weekly Collection; and	\$ 315.00
Additional Refuse Service a. 240ltr Waste Bin Weekly Collection.	\$ 315.00

8. That, in accordance with Section 5.99 of the *Local Government Act 1995* and Regulation 34 of the *Local Government (Administration) Regulations 1996*, Council adopts the following annual fees and allowances for elected members:

Council Annual Meeting Fees; Councillors	\$ 4793.00 per annum
Council Annual Meetings Fees; President	\$ 4793.00 per annum
Allowance; Shire President	\$ 6090.00 per annum
Allowance; Deputy Shire President	\$ 1523.00 per annum

9. That, in accordance with Regulation 34(5) of the *Local Government (Financial Management) Regulations 1996* and *AASB 1031 Materiality*, Council adopts the level to be used in the Statement of Financial Activity in 2021/22 for the reporting of material variance as 10% or \$10,000, whichever is the greater.
10. That, in accordance with Section 6.11 of the *Local Government Act 1995*, Council adopts to
- a) Shift \$18,508 from the Government Joint Venture Housing Reserve to the Building Reserve and to close the Government Joint Venture Housing Reserve account and:
 - b) Open a new reserve named Leave reserve and deposit \$20,000 into it for the purpose of facilitating staff accrued leave.
11. That, in accordance with Section 6.16 of the *Local Government Act 1995*, Council adopts the Fees and Charges 2021-2022 included as attachment 8.1.2.

8.2. GOVERNANCE AND COMPLIANCE – BEHIND CLOSED DOORS

8.2.1. CHIEF EXECUTIVE OFFICER'S PERFORMANCE REVIEW

Applicant:	Shire of Wyalkatchem
Location:	Shire of Wyalkatchem
Date:	6 July 2021
Reporting Officer:	Peter Klein, Chief Executive Officer
Disclosure of Interest:	No interest to disclose
File Number:	13.05.01
Attachment Reference:	8.2.1 Performance Tracking, Characteristics & Training Assessment P&C

VOTING REQUIREMENT

Absolute Majority

OFFICER'S RECOMMENDATION

That Council endorse the CEO'S performance review.

OFFICER'S RECOMMENDATION

That Council moves behind closed doors in accordance with Section 5.23 (2)(b) and 5.23 (2)(c) of the Local Government Act 1995, to deal with matters that relate to:

- *the personal affairs of a person*
- *matters of a contract which may be entered into, by the local government*

SUMMARY

The CEO commenced on 23 October 2020 and his performance for the period to 30 June 2021 has been reviewed and documented.

BACKGROUND

Following a review of the performance of the CEO, councillors must, by resolution of an absolute majority, endorse the review.

The CEO's key duties & responsibilities are as follows -

Responsible for effective day to day operations of the Local Government.

STATUTORY ENVIRONMENT

Statutory requirements - consistent with section 5.39A of the Local Government Act the Council has adopted model standards for CEO recruitment, performance management & termination. This recommendation satisfies compliance with the adopted standard.

POLICY IMPLICATIONS

There are no direct policy implications in relation to this item.

FINANCIAL IMPLICATIONS

There are no financial implications in relation to this item.

COMMUNITY & STRATEGIC OBJECTIVES

The matter before Council is consistent with the council objective to deliver an engaged & accountable Council working with others to advance our community

Goal 10 Transparent, accountable and effective governance and 12 Form strategic partnerships and advocate for the Community.

	Action No.	Actions
Business systems promote councillor & staff engagement and deliver responsive, transparent & cost effective services	4.1.1.1	Fit for purpose workplaces & resources promote Council and staff productivity & well-being.
	4.1.1.2	Invest in training and professional development to promote engagement & efficiency.

OFFICER’S RECOMMENDATION

That Council move out from behind closed doors.

9. CLOSURE OF THE MEETING



SHIRE OF WYALKATCHEM

BUDGET

FOR THE YEAR ENDED 30 JUNE 2022

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 2022

	NOTE	2021/22 Budget	2020/21 Actual	2020/21 Budget
		\$	\$	\$
Revenue				
Rates	1(a)	1,353,953	1,314,471	1,318,571
Operating grants, subsidies and contributions	10(a)	1,014,703	1,845,435	1,005,669
Fees and charges	9	221,653	232,436	172,479
Interest earnings	13(a)	22,500	21,806	20,490
Other revenue	13(b)	4,600	4,743	4,050
		2,617,409	3,418,892	2,521,259
Expenses				
Employee costs		(1,377,749)	(1,121,070)	(1,152,935)
Materials and contracts		(1,170,764)	(1,009,132)	(1,315,236)
Utility charges		(210,004)	(201,347)	(184,590)
Depreciation on non-current assets	5	(1,399,341)	(1,413,008)	(1,378,678)
Interest expenses	13(d)	(19,114)	(7,166)	(10,707)
Insurance expenses		(148,308)	(139,708)	(142,702)
Other expenditure		(46,135)	(40,047)	(44,378)
		(4,371,415)	(3,931,478)	(4,229,226)
Subtotal		(1,754,006)	(512,587)	(1,707,967)
Non-operating grants, subsidies and contributions	10(b)	1,246,563	1,056,611	1,741,818
Profit on asset disposals	4(b)	37,273	108,391	25,225
Loss on asset disposals	4(b)	0	(3,000)	(9,883)
		1,283,836	1,162,002	1,757,160
Net result		(470,170)	649,416	49,193
Other comprehensive income				
Changes on revaluation of non-current assets		0	0	0
Total other comprehensive income		0	0	0
Total comprehensive income		(470,170)	649,416	49,193

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

SHIRE OF WYALKATCHEM FOR THE YEAR ENDED 30 JUNE 2022

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

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

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

2020/21 ACTUAL BALANCES

Balances shown in this budget as 2020/21 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 2021 no new accounting policies are to be adopted and no new policies are expected to impact the annual budget.

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 2022

	NOTE	2021/22 Budget	2020/21 Actual	2020/21 Budget
Revenue	1,9,10(a),13(a),13(b)	\$	\$	\$
General purpose funding		2,119,294	2,903,518	2,068,093
Law, order and public safety		52,729	34,436	25,681
Health		77,936	49,505	62,146
Housing		51,638	59,146	67,400
Community amenities		109,120	105,760	111,829
Recreation and culture		14,420	1,813	15,100
Transport		119,622	114,046	112,210
Economic services		47,150	78,320	21,800
Other property and services		25,500	72,348	37,000
		2,617,409	3,418,892	2,521,259
Expenses excluding finance costs	4(a),5,13(c)(e)(f)			
Governance		(569,900)	(471,015)	(597,829)
General purpose funding		(86,533)	(77,620)	(91,511)
Law, order and public safety		(114,846)	(84,723)	(94,735)
Health		(304,977)	(270,506)	(261,669)
Education and welfare		(38,256)	(53,332)	(54,910)
Housing		(136,467)	(145,234)	(181,582)
Community amenities		(181,517)	(175,288)	(190,509)
Recreation and culture		(1,048,752)	(924,104)	(941,238)
Transport		(1,520,572)	(1,229,993)	(1,510,650)
Economic services		(270,416)	(288,665)	(251,552)
Other property and services		(80,065)	(203,832)	(42,334)
		(4,352,301)	(3,924,312)	(4,218,519)
Finance costs	7,6(a),13(d)			
Housing		(16,233)	(4,301)	(6,833)
Economic services		(2,834)	(2,774)	(3,783)
Other property and services		(47)	(91)	(91)
		(19,114)	(7,166)	(10,707)
Subtotal		(1,754,006)	(512,586)	(1,707,967)
Non-operating grants, subsidies and contributions	10(b)	1,246,563	1,056,611	1,741,818
Profit on disposal of assets	4(b)	37,273	108,391	25,225
(Loss) on disposal of assets	4(b)	0	(3,000)	(9,883)
		1,283,836	1,162,002	1,757,160
Net result		(470,170)	649,416	49,193
Other comprehensive income				
Changes on revaluation of non-current assets		0	0	0
Total other comprehensive income		0	0	0
Total comprehensive income		(470,170)	649,416	49,193

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

SHIRE OF WYALKATCHEM FOR THE YEAR ENDED 30 JUNE 2022

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.

PROGRAM NAME AND OBJECTIVES GOVERNANCE

To provide a decision making process for the efficient allocation of scarce resources.

ACTIVITIES

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 various 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. Provision of various medical facilities.

EDUCATION AND WELFARE

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

Maintenance and support of child minding and playgroup centres, senior citizen and aged care facilities. Provision and maintenance of home care programs and youth services

HOUSING

To provide and maintain staff and elderly residents 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 being of the community.

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. Maintenance and operation of the Saleyards. Building Control. Provision of rural services including weed control, vermin control and standpipes.

OTHER PROPERTY AND SERVICES

To monitor and control Council's overheads operating accounts.

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

SHIRE OF WYALKATCHEM
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2022

	NOTE	2021/22 Budget	2020/21 Actual	2020/21 Budget
		\$	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Rates		1,353,953	1,315,592	1,322,339
Operating grants, subsidies and contributions		1,014,703	1,898,511	957,082
Fees and charges		221,653	232,436	172,479
Interest received		22,500	21,806	20,490
Goods and services tax received		250,000	307,938	250,000
Other revenue		4,600	4,743	4,050
		2,867,409	3,781,026	2,726,440
Payments				
Employee costs		(1,377,749)	(1,143,990)	(1,152,935)
Materials and contracts		(1,170,764)	(911,854)	(1,315,236)
Utility charges		(210,004)	(201,347)	(184,590)
Interest expenses		(19,114)	(10,719)	(10,707)
Insurance paid		(148,308)	(139,708)	(142,702)
Goods and services tax paid		(250,000)	(335,660)	(250,000)
Other expenditure		(46,135)	(40,047)	(44,378)
		(3,222,074)	(2,783,325)	(3,100,548)
Net cash provided by (used in) operating activities	3	(354,665)	997,701	(374,108)
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for purchase of property, plant & equipment	4(a)	(1,625,000)	(524,799)	(655,533)
Payments for construction of infrastructure	4(a)	(1,716,840)	(1,379,916)	(2,369,917)
Non-operating grants, subsidies and contributions		1,028,474	1,226,113	1,741,818
Proceeds from sale of plant and equipment	4(b)	135,000	184,608	94,000
Net cash provided by (used in) investing activities		(2,178,366)	(493,993)	(1,189,632)
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings	6(a)	(79,205)	(44,810)	(44,821)
Principal elements of lease payments	7	(3,412)	(3,368)	(3,368)
Proceeds from new borrowings	6(a)	1,000,000	0	0
Net cash provided by (used in) financing activities		917,383	(48,178)	(48,189)
Net increase (decrease) in cash held		(1,615,648)	455,530	(1,611,929)
Cash at beginning of year		4,771,537	4,316,007	4,307,519
Cash and cash equivalents at the end of the year	3	3,155,889	4,771,537	2,695,590

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

SHIRE OF WYALKATCHEM
RATE SETTING STATEMENT
FOR THE YEAR ENDED 30 JUNE 2022

	NOTE	2021/22 Budget	2020/21 Actual	2020/21 Budget
		\$	\$	\$
OPERATING ACTIVITIES				
Net current assets at start of financial year - surplus/(deficit)	2(a)	1,793,011	1,747,250	1,743,002
		1,793,011	1,747,250	1,743,002
Revenue from operating activities (excluding rates)				
General purpose funding		773,765	1,597,471	757,946
Law, order, public safety		52,729	34,436	25,681
Health		77,936	59,505	62,146
Housing		51,638	59,146	67,400
Community amenities		109,120	105,760	111,829
Recreation and culture		14,420	1,813	15,100
Transport		124,622	146,746	129,210
Economic services		47,150	78,320	21,800
Other property and services		57,773	138,038	45,225
		1,309,153	2,221,235	1,236,337
Expenditure from operating activities				
Governance		(569,900)	(471,015)	(597,829)
General purpose funding		(86,533)	(77,620)	(91,511)
Law, order, public safety		(114,846)	(84,723)	(94,735)
Health		(304,977)	(270,506)	(266,822)
Education and welfare		(38,256)	(53,332)	(54,910)
Housing		(152,700)	(149,535)	(188,415)
Community amenities		(181,517)	(175,288)	(190,509)
Recreation and culture		(1,048,752)	(924,104)	(941,238)
Transport		(1,520,572)	(1,229,993)	(1,510,650)
Economic services		(273,250)	(291,439)	(255,335)
Other property and services		(80,112)	(206,923)	(47,155)
		(4,371,415)	(3,934,478)	(4,239,109)
Non-cash amounts excluded from operating activities	2(b)	1,362,068	1,302,043	1,363,336
Amount attributable to operating activities		92,817	1,336,050	103,566
INVESTING ACTIVITIES				
Non-operating grants, subsidies and contributions		1,246,563	1,056,611	1,741,818
Payments for property, plant and equipment	4(a)	(1,625,000)	(524,799)	(655,533)
Payments for construction of infrastructure	4(a)	(1,716,840)	(1,379,916)	(2,369,918)
Proceeds from disposal of assets	4(b)	135,000	184,608	94,000
		(1,960,277)	(663,496)	(1,189,633)
Amount attributable to investing activities		(1,960,277)	(663,496)	(1,189,633)
FINANCING ACTIVITIES				
Repayment of borrowings	6(a)	(79,205)	(44,810)	(44,821)
Principal elements of finance lease payments	7	(3,412)	(3,368)	(3,368)
Proceeds from new borrowings	6(a)	1,000,000	0	0
Transfers to cash backed reserves (restricted assets)	8(a)	(728,168)	(137,413)	(175,891)
Transfers from cash backed reserves (restricted assets)	8(a)	332,716	0	0
Amount attributable to financing activities		521,931	(185,591)	(224,080)
Budgeted deficiency before imposition of general rates		(1,345,529)	486,964	(1,310,147)
Estimated amount to be raised from general rates	1	1,345,529	1,306,047	1,310,147
Net current assets at end of financial year - surplus/(deficit)	2(a)	0	1,793,011	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 2022

	NOTE	2021/22 Budget \$	2020/21 Actual \$	2020/21 Budget \$
OPERATING ACTIVITIES				
Net current assets at start of financial year - surplus/(deficit)	2	1,793,011	1,747,250	1,743,002
		1,793,011	1,747,250	1,743,002
Revenue from operating activities (excluding rates)				
Specified area and ex gratia rates	1(c)	8,424	8,424	8,424
Operating grants, subsidies and contributions	10(a)	1,014,703	1,845,435	1,005,669
Fees and charges	9	221,653	232,436	172,479
Interest earnings	13(a)	22,500	21,806	20,490
Other revenue	13(b)	4,600	4,743	4,050
Profit on asset disposals	4(b)	37,273	108,391	25,225
		1,309,153	2,221,235	1,236,337
Expenditure from operating activities				
Employee costs		(1,377,749)	(1,121,070)	(1,152,935)
Materials and contracts		(1,170,764)	(1,009,132)	(1,315,236)
Utility charges		(210,004)	(201,347)	(184,590)
Depreciation on non-current assets	5	(1,399,341)	(1,413,008)	(1,378,678)
Interest expenses	13(d)	(19,114)	(7,166)	(10,707)
Insurance expenses		(148,308)	(139,708)	(142,702)
Other expenditure		(46,135)	(40,047)	(44,378)
Loss on asset disposals	4(b)	0	(3,000)	(9,883)
		(4,371,415)	(3,934,478)	(4,239,109)
Non-cash amounts excluded from operating activities	2(b)	1,362,068	1,302,043	1,363,336
Amount attributable to operating activities		92,817	1,336,050	103,566
INVESTING ACTIVITIES				
Non-operating grants, subsidies and contributions	10(b)	1,246,563	1,056,611	1,741,818
Payments for property, plant and equipment	4(a)	(1,625,000)	(524,799)	(655,533)
Payments for construction of infrastructure	4(a)	(1,716,840)	(1,379,916)	(2,369,918)
Proceeds from disposal of assets	4(b)	135,000	184,608	94,000
Amount attributable to investing activities		(1,960,277)	(663,496)	(1,189,633)
Amount attributable to investing activities		(1,960,277)	(663,496)	(1,189,633)
FINANCING ACTIVITIES				
Repayment of borrowings	6(a)	(79,205)	(44,810)	(44,821)
Principal elements of finance lease payments	6	(3,412)	(3,368)	(3,368)
Proceeds from new borrowings	6(b)	1,000,000	0	0
Transfers to cash backed reserves (restricted assets)	8(a)	(728,168)	(137,413)	(175,891)
Transfers from cash backed reserves (restricted assets)	8(a)	332,716	0	0
Amount attributable to financing activities		521,931	(185,591)	(224,080)
Budgeted deficiency before general rates		(1,345,529)	486,964	(1,310,147)
Estimated amount to be raised from general rates	1(a)	1,345,529	1,306,047	1,310,147
Net current assets at end of financial year - surplus/(deficit)	2	0	1,793,011	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 2022

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SHIRE OF WYALKATCHEM
 NOTES TO AND FORMING PART OF THE BUDGET
 FOR THE YEAR ENDED 30 JUNE 2022

1. RATES AND SERVICE CHARGES

(a) Rating Information

RATE TYPE	Rate in	Number of properties	Rateable value	2021/22 Budgeted rate revenue	2021/22 Budgeted total revenue	2020/21 Actual total revenue	2020/21 Budget total revenue
	\$		\$	\$	\$	\$	\$
Differential general rate or general rate							
Gross rental valuations							
GRV - Wyalkatchem	0.10877	197	1,361,837	148,132	148,132	142,063	141,569
Unimproved valuations							
UV-Rural	0.01474	210	81,049,000	1,194,662	1,194,662	1,161,558	1,162,108
UV-Mining	0.01474	0	0	0	0	0	0
Sub-Totals		407	82,410,837	1,342,794	1,342,794	1,303,621	1,303,677
Minimum payment	\$						
Gross rental valuations							
GRV - Wyalkatchem	495	53	68,317	26,235	26,235	27,018	27,720
Unimproved valuations							
UV-Rural	550	18	357,600	9,900	9,900	9,350	8,800
UV-Mining	550	12	35,329	6,600	6,600	6,355	4,950
Sub-Totals		83	461,246	42,735	42,735	42,723	41,470
		490	82,872,083	1,385,529	1,385,529	1,346,344	1,345,147
Discounts (Refer note 1(e))					(40,000)	(40,297)	(34,505)
Concessions (Refer note 1(f))					0	0	(495)
Total amount raised from general rates					1,345,529	1,306,047	1,310,147
Ex gratia rates					8,424	8,424	8,424
Total rates					1,353,953	1,314,471	1,318,571

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 2021/22 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.

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				
Single full payment	13/09/2021	0	0.0%	7.0%
Option three				
First instalment	13/09/2021	0	0.0%	0.0%
Second instalment	15/11/2021	5	5.5%	7.0%
Third instalment	17/01/2022	5	5.5%	7.0%
Fourth instalment	17/03/2022	5	5.5%	7.0%

	2021/22 Budget revenue	2020/21 Actual revenue	2020/21 Budget revenue
	\$	\$	\$
Instalment plan admin charge revenue	1,110	1,110	1,000
Instalment plan interest earned	4,500	4,484	3,600
Unpaid rates and service charge interest earned	5,000	4,287	5,000
Pensioner Deferred Interest	0	146	0
	10,610	10,026	9,600

1. RATES AND SERVICE CHARGES (CONTINUED)

(c) Specified Area Rate

The Shire did not raise specified area rates for the year ended 30th June 2022.

(d) Service Charges

The Shire did not raise service charges for the year ended 30th June 2022.

(e) Rates discounts

Rate or fee to which discount is granted	Discount %	2021/22 Budget	2020/21 Actual	2020/21 Budget	Circumstances in which discount is granted
		\$	\$	\$	
Rates - Early Payment	5.0%	40,000	40,297	27,305	Payment of all rates owing, received on or before 21 days after service date of rate
Rubbish Service - 1st Service Pensioners	<i>*Reduced fee included in fees and charges</i> 30.0%	0	0	7,200	A discount of 30% on the 1st Rubbish Service to pensioner concession holders who have registered and are eligible for a rebate on their rates under the Rates and Charges (Rebates). This provides an affordable service to those who are on a pension.
		40,000	40,297	34,505	

**The reduced fee for eligible pensioners is included in fees and charges at the reduced rate. As such no budget for any discount is required.*

(f) Waivers/Exemptions/Concessions

Rate or fee and charge to which the waiver or concession is granted	Type	Discount %	2021/22 Budget	2020/21 Actual	2020/21 Budget	Circumstances in which the waiver or concession is granted
			\$	\$	\$	
Returned Soldiers League	Rate Exemption	100.0%	0	0	495	Not Rateable S6.26(g) of the Local Government Act
Roman Catholic Church	Rate Exemption	100.0%	0	0	0	Not Rateable - S6.26(d) of the Local Government Act
Roman Catholic Church	Rate Exemption	100.0%	0	0	0	Not Rateable - S6.26(d) of the Local Government Act
St Savours Anglican Church	Rate Exemption	100.0%	0	0	0	Not Rateable - S6.26(d) of the Local Government Act
Senior Citizens Home Trust	Rate Exemption	100.0%	0	0	0	Not Rateable S6.26(g) of the Local Government Act
St John Ambulance	Rate Exemption	100.0%	0	0	0	Not Rateable S6.26(g) of the Local Government Act
			0	0	495	

SHIRE OF WYALKATCHEM
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2022

2. NET CURRENT ASSETS

	2021/22 Budget 30 June 2022	2020/21 Actual 30 June 2021	2020/21 Budget 30 June 2021
Note	\$	\$	\$
(a) Composition of estimated net current assets			
Current assets			
Cash and cash equivalents- unrestricted	202,404	1,995,415	100,938
Cash and cash equivalents - restricted	2,953,485	2,776,122	2,594,652
Receivables	118,102	118,102	145,087
Inventories	7,874	7,874	3,626
	3,281,865	4,897,513	2,844,303
Less: current liabilities			
Trade and other payables	(213,550)	(213,550)	(134,821)
Contract liabilities	0	(218,089)	0
Lease liabilities	0	(3,412)	0
Long term borrowings	(12)	(50,274)	(44,822)
Employee provisions	(114,830)	(114,830)	(114,830)
	(328,392)	(600,155)	(294,473)
Net current assets	2,953,473	4,297,358	2,549,830
Less: Total adjustments to net current assets	(2,953,473)	(2,504,347)	(2,549,830)
Net current assets used in the Rate Setting Statement	0	1,793,011	0

SHIRE OF WYALKATCHEM
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2022
2. NET CURRENT ASSETS (CONTINUED)

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

Items excluded from calculation of budgeted deficiency

When calculating the budget deficiency for the purpose of Section 6.2 (2)(c) of the *Local Government Act 1995* the following amounts have been excluded as provided by *Local Government (Financial Management) Regulation 32* which will not fund the budgeted expenditure.

(b) Operating activities excluded from budgeted deficiency

The following non-cash revenue or expenditure has been excluded from amounts attributable to operating activities within the Rate Setting Statement in accordance with *Financial Management Regulation 32*.

Adjustments to operating activities

Less: Profit on asset disposals

Add: Loss on disposal of assets

Add: Depreciation on assets

Movement in non-current pensioner deferred rates

Non cash amounts excluded from operating activities

(c) Current assets and liabilities excluded from budgeted deficiency

The following current assets and liabilities have been excluded from the net current assets used in the Rate Setting Statement in accordance with *Financial Management Regulation 32* to agree to the surplus/(deficit) after imposition of general rates.

Adjustments to net current assets

Less: Cash - restricted reserves

Add: Current liabilities expected to be cleared at end of year

- Current portion of borrowings

- Current portion of lease liabilities

Total adjustments to net current assets

Note	2021/22 Budget 30 June 2022	2020/21 Actual 30 June 2021	2020/21 Budget 30 June 2021
	\$	\$	\$
4(b)	(37,273)	(108,391)	(25,225)
4(b)	0	3,000	9,883
5	1,399,341	1,413,008	1,378,678
	0	(5,574)	
	1,362,068	1,302,043	1,363,336
8	(2,953,485)	(2,558,033)	(2,594,652)
	12	50,274	44,822
	0	3,412	0
	(2,953,473)	(2,504,347)	(2,549,830)

2 (d) NET CURRENT ASSETS (CONTINUED)

SIGNIFICANT ACCOUNTING POLICIES

CURRENT AND NON-CURRENT CLASSIFICATION

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

TRADE AND OTHER PAYABLES

Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the financial year that are unpaid and arise when the Shire of Wyalkatchem becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition.

PREPAID RATES

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

INVENTORIES

General

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

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

Superannuation

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

All funds to which the Shire of Wyalkatchem contributes are defined contribution plans.

LAND HELD FOR RESALE

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

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

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.

TRADE AND OTHER RECEIVABLES

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

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

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

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

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

PROVISIONS

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

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

EMPLOYEE BENEFITS

Short-term employee benefits

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

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

CONTRACT LIABILITIES

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

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	2021/22 Budget	2020/21 Actual	2020/21 Budget
	\$	\$	\$
Cash at bank and on hand	3,155,889	4,771,537	2,695,590
Total cash and cash equivalents	3,155,889	4,771,537	2,695,590
Held as			
- Unrestricted cash and cash equivalents	202,404	1,995,415	100,938
- Restricted cash and cash equivalents	2,953,485	2,776,122	2,594,652
	3,155,889	4,771,537	2,695,590
Restrictions			
The following classes of assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:			
- Cash and cash equivalents	2,953,485	2,776,122	2,594,652
	2,953,485	2,776,122	2,594,652
The restricted assets are a result of the following specific purposes to which the assets may be used:			
Reserves - cash/financial asset backed	8	2,953,485	2,558,033
		2,953,485	2,776,122
			2,594,652
Reconciliation of net cash provided by operating activities to net result			
Net result	(470,170)	649,415	49,193
Depreciation	5	1,399,341	1,413,008
(Profit)/loss on sale of asset	4(b)	(37,273)	(105,391)
(Increase)/decrease in receivables		0	28,210
(Increase)/decrease in contract assets		0	0
(Increase)/decrease in inventories		0	(4,248)
Increase/(decrease) in payables		0	73,318
Increase/(decrease) in unspent non-operating grants		(218,089)	169,502
Non-operating grants, subsidies and contributions		(1,028,474)	(1,226,113)
Net cash from operating activities		(354,665)	997,701
			(374,108)

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 2022

4. FIXED ASSETS

(a) Acquisition of Assets

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

Asset class	Reporting program							2021/22 Budget total	2020/21 Actual total	2020/21 Budget total
	Governance	Housing	Community amenities	Recreation and culture	Transport	Economic services	Other property and services			
	\$	\$	\$	\$	\$	\$	\$	\$	\$	
<i>Property, Plant and Equipment</i>										
Buildings	35,000	1,026,000	0	0	0	0	280,000	1,341,000	149,321	245,283
Plant and equipment	0	0	0	0	123,000	0	161,000	284,000	375,478	410,250
	35,000	1,026,000	0	0	123,000	0	441,000	1,625,000	524,799	655,533
<i>Infrastructure</i>										
Infrastructure Roads	0	0	0	0	845,083	0	0	845,083	879,085	1,246,223
Infrastructure Other	0	0	77,000	40,000	555,083	199,674	0	871,757	500,831	1,123,695
	0	0	77,000	40,000	1,400,166	199,674	0	1,716,840	1,379,916	2,369,918
Total acquisitions	35,000	1,026,000	77,000	40,000	1,523,166	199,674	441,000	3,341,840	1,904,715	3,025,451

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 2022

4. FIXED ASSETS

(b) Disposals of Assets

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

	2021/22 Budget Net Book Value	2021/22 Budget Sale Proceeds	2021/22 Budget Profit	2021/22 Budget Loss	2020/21 Actual Net Book Value	2020/21 Actual Sale Proceeds	2020/21 Actual Profit	2020/21 Actual Loss	2020/21 Budget Net Book Value	2020/21 Budget Sale Proceeds	2020/21 Budget Profit	2020/21 Budget Loss
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
By Asset												
10165 - Ceo Vehicle	50,958	58,000	7,042	0	0	0	0	0	0	0	0	0
10135 - MCS Ford Everest	5,756	18,000	12,244	0	2,323	11,818	9,495	0	5,775	14,000	8,225	0
LH Town Utility	0	0	0	0	2,787	11,818	9,031	0	0	0	0	0
10163 - Works Manager - Hilux	41,013	54,000	12,987	0	28,618	42,727	14,109	0	29,730	25,000	0	(4,730)
Doctors Mazda	0	0	0	0	24,544	34,545	10,001	0	25,153	20,000	0	(5,153)
Isuzu Crewcab Tipper Truck	0	0	0	0	1,945	35,000	33,055	0	5,000	20,000	15,000	0
New Holland Tractor	0	0	0	0	13,000	45,700	32,700	0	13,000	15,000	2,000	0
Lot 19 Honour Ave	0	0	0	0	6,000	3,000	0	(3,000)	0	0	0	0
10141 - Dolly	0	5,000	5,000	0	0	0	0	0	0	0	0	0
	97,727	135,000	37,273	0	79,217	184,608	108,391	(3,000)	78,658	94,000	25,225	(9,883)
By Program												
Health	0	0	0	0	24,544	34,545	10,000	0	25,153	20,000	0	(5,153)
Transport	0	5,000	5,000	0	13,000	45,700	32,700	0	0	0	0	0
Other property and services	97,727	130,000	32,273	0	41,673	104,363	65,690	(3,000)	53,505	74,000	25,225	(4,730)
	97,727	135,000	37,273	0	79,217	184,608	108,390	(3,000)	78,658	94,000	25,225	(9,883)
By Class												
<i>Property, Plant and Equipment</i>												
Land	0	0	0	0	6,000	3,000	0	(3,000)	0	0	0	0
Plant and equipment	97,727	135,000	37,273	0	73,217	181,608	108,391	0	78,658	94,000	25,225	(9,883)
	97,727	135,000	37,273	0	79,217	184,608	108,391	(3,000)	78,658	94,000	25,225	(9,883)

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 2022

5. ASSET DEPRECIATION

By Program

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

By Class

Buildings
Furniture and equipment
Plant and equipment
Infrastructure Roads
Infrastructure - drainage
Infrastructure - footpaths
Infrastructure - parks and ovals
Infrastructure - airports
Infrastructure Other
Right of use - furniture and fittings

2021/22 Budget	2020/21 Actual	2020/21 Budget
\$	\$	\$
2,330	2,324	2,330
9,620	9,613	9,620
4,476	23,314	23,320
43,930	43,905	43,930
5,970	5,967	5,980
271,420	271,401	270,680
692,800	692,735	678,410
44,820	44,766	44,690
323,975	318,983	299,718
1,399,341	1,413,008	1,378,678
202,461	220,942	220,240
19,200	17,911	19,420
289,100	289,064	265,520
506,600	506,561	492,210
47,380	47,368	47,370
16,320	16,312	16,320
48,415	48,414	48,420
111,555	111,554	111,560
154,935	154,882	154,340
3,375	0	3,278
1,399,341	1,413,008	1,378,678

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:

Asset Class	Useful life
Buildings - non specialised	12 to 50 years
Furniture and equipment	2 to 5 years
Plant and equipment	3 to 16 years
Infrastructure - Roads	15 to 50 years
Drainage	50 years
Footpaths	25 years
Park & Ovals	6 to 12 years
Infrastructure - Airport	15 to 50 years
Infrastructure - Other	30 years

AMORTISATION

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

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

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

SHIRE OF WYALKATCHEM
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2022

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	2021/22	2021/22	Budget	2021/22	Actual	2020/21	Actual	2020/21	Budget	2020/21	Budget	2020/21
				Principal 1 July 2021	Budget New Loans	Budget Principal Repayments	Principal outstanding 30 June 2022	Budget Interest Repayments	Principal 1 July 2020	Actual Principal Repayments	Principal outstanding 30 June 2021	Actual Interest Repayments	Principal 1 July 2020	Budget Principal Repayments	Principal outstanding 30 June 2021	Budget Interest Repayments
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Housing																
Loan 68 - 43 & 45 Wilson St Nurses Accomodation	68	NAB	6.89%	81,319	0	(25,288)	56,031	5,176	104,938	(23,619)	81,319	4,302	104,939	(23,631)	81,308	6,833
		*WATC	1.91%	0	1,000,000	(28,943)	971,057	11,057	0	0	0	0	0	0	0	0
Economic services																
Loan 73 - CRC Building	73	*WATC	4.43%	69,440	0	(24,974)	44,466	2,834	90,630	(21,190)	69,440	2,774	90,628	(21,190)	69,438	3,783
				150,758	1,000,000	(79,205)	1,071,553	19,067	195,568	(44,810)	150,758	7,075	195,567	(44,821)	150,746	10,616
				150,758	1,000,000	(79,205)	1,071,553	19,067	195,568	(44,810)	150,758	7,075	195,567	(44,821)	150,746	10,616

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

*WATC - WA Treasury Corporation

SHIRE OF WYALKATCHEM
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2022

6. INFORMATION ON BORROWINGS

(b) New borrowings - 2021/22

Particulars/Purpose	Institution	Loan type	Term (years)	Interest rate	Amount borrowed budget	Total interest & charges	Amount used budget	Balance unspent
				%	\$	\$	\$	\$
Nurses Accomodation	*WATC	Debenture	15	1.1%	1,000,000	156,355	1,000,000	0
					1,000,000	156,355	1,000,000	0

(c) Unspent borrowings

The Shire had no unspent borrowing funds as at 30th June 2021 nor is it expected to have unspent borrowing funds as at 30th June 2022.

(d) Credit Facilities

	2021/22 Budget	2020/21 Actual	2020/21 Budget
	\$	\$	\$
Undrawn borrowing facilities credit standby arrangements			
Bank overdraft limit	150,000	150,000	150,000
Bank overdraft at balance date	0	0	0
Credit card limit	13,000	13,000	13,000
Credit card balance at balance date	(9)	(1,398)	(9)
Total amount of credit unused	162,991	161,602	162,991
Loan facilities			
Loan facilities in use at balance date	1,071,553	150,758	150,746

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 2022

7. LEASE LIABILITIES

Purpose	Institution	Lease Term	Budget	2021/22	Budget	2021/22	Actual	2020/21	Actual	2020/21	Budget	2020/21	Budget	2020/21
			Lease Principal 1 July 2021	Lease Principal Repayments	Lease Principal outstanding 30 June 2022	Lease Interest Repayments		Lease Principal repayments	Lease Principal outstanding 30 June 2021	Lease Interest repayments		Lease Principal repayments	Lease Principal outstanding 30 June 2021	Lease Interest repayments
			\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Other property and services														
Fuji Photocopier	Fuji Xerox	60 Months	5,134	(3,412)	1,722	47	8,502	(3,368)	5,134	91	8,502	(3,368)	5,134	91
			5,134	(3,412)	1,722	47	8,502	(3,368)	5,134	91	8,502	(3,368)	5,134	91

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.

LEASE LIABILITIES

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

SHIRE OF WYALKATCHEM
 NOTES TO AND FORMING PART OF THE BUDGET
 FOR THE YEAR ENDED 30 JUNE 2022

8. CASH BACKED RESERVES

(a) Cash Backed Reserves - Movement

	2021/22 Budget Opening Balance	2021/22 2021/22 Budget Transfer to	2021/22 Budget Transfer (from)	2021/22 Budget Closing Balance	2020/21 Actual Opening Balance	2020/21 2020/21 Actual Transfer to	2020/21 Actual Transfer (from)	2020/21 Actual Closing Balance	2020/21 Budget Opening Balance	2020/21 2020/21 Budget Transfer to	2020/21 Budget Transfer (from)	2020/21 Budget Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
(a) Leave Reserve	0	20,000	0	20,000	0	0	0	0	0	0	0	0
(b) Building Reserve	300,659	20,067	0	320,726	299,125	1,534	0	300,659	298,901	1,346	0	300,247
(c) Waste Management Reserve	57,555	50,281	0	107,836	57,261	294	0	57,555	57,217	258	0	57,475
(d) Plant & Equipment Reserve	225,425	287,402	(58,000)	454,827	199,402	26,023	0	225,425	199,248	65,897	0	265,145
(e) Community Bus Reserve	82,611	404	0	83,015	82,189	422	0	82,611	82,126	370	0	82,496
(f) Government Joint Venture Housing Reserve	18,508	0	(18,508)	0	18,413	95	0	18,508	18,399	83	0	18,482
(g) Sport & Recreation Facilities Reserve	176,686	150,863	0	327,549	135,989	40,697	0	176,686	135,884	40,612	0	176,496
(h) Community Development Reserve	320,272	192,425	0	512,697	258,945	61,327	0	320,272	258,745	61,165	0	319,910
(i) Community Health Reserve	1,078,205	5,269	0	1,083,474	1,072,704	5,501	0	1,078,205	1,071,878	4,826	0	1,076,704
(j) Airport Development Reserve	43,150	211	0	43,361	42,930	220	0	43,150	42,897	193	0	43,090
(k) Depot Reserve	254,962	1,246	(256,208)	0	253,661	1,301	0	254,962	253,466	1,141	0	254,607
	2,558,033	728,168	(332,716)	2,953,485	2,420,620	137,413	0	2,558,033	2,418,761	175,891	0	2,594,652

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

9. FEES & CHARGES REVENUE

	2021/22 Budget	2020/21 Actual	2020/21 Budget
	\$	\$	\$
General purpose funding	2,810	4,277	2,000
Law, order, public safety	1,930	2,662	1,500
Health	236	472	0
Housing	46,175	50,434	23,400
Community amenities	109,120	105,633	111,829
Recreation and culture	4,420	1,813	2,100
Transport	7,412	3,436	0
Economic services	46,550	60,782	21,650
Other property and services	3,000	2,927	10,000
	221,653	232,436	172,479

10. GRANT REVENUE

	2021/22 Budget	2020/21 Actual	2020/21 Budget
	\$	\$	\$
By Program:			
(a) Operating grants, subsidies and contributions			
General purpose funding	740,031	1,562,963	727,032
Law, order, public safety	46,799	27,774	20,181
Health	77,700	49,032	62,146
Housing	5,463	8,712	44,000
Recreation and culture	10,000	0	13,000
Transport	112,210	110,610	112,210
Economic services	0	16,935	100
Other property and services	22,500	69,409	27,000
	1,014,703	1,845,435	1,005,669
(b) Non-operating grants, subsidies and contributions			
General purpose funding	434,802	112,688	320,734
Community amenities	171,439	8,320	204,000
Recreation and culture	0	339,096	401,347
Transport	640,322	596,507	815,737
	1,246,563	1,056,611	1,741,818
Total grants, subsidies and contributions	2,261,266	2,902,046	2,747,487

SHIRE OF WYALKATCHEM
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2022

11. REVENUE RECOGNITION

SIGNIFICANT ACCOUNTING POLICIES

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

Revenue Category	Nature of goods and services	when obligations typically satisfied	Payment terms	Returns/Refunds/Warranties	Determination of transaction price	Allocating transaction price	Measuring obligations for returns	Revenue recognition
Rates	General Rates	Over time	Payment dates adopted by Council during the year	None	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Grant contracts with customers	Community events, minor facilities, research, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants, subsidies or contributions for the construction of non-financial assets	Construction or acquisition of recognisable non-financial assets to be controlled by the local government	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants with no contract commitments	General appropriations and contributions with no reciprocal commitment	No obligations	Not applicable	Not applicable	Cash received	On receipt of funds	Not applicable	When assets are controlled
Licences/ Registrations/ Approvals	Building, planning, development and animal management, having the same nature as a licence regardless of naming.	Single point in time	Full payment prior to issue	None	Set by State legislation or limited by legislation to the cost of provision	Based on timing of issue of the associated rights	No refunds	On payment and issue of the licence, registration or approval
Pool inspections	Compliance safety check	Single point in time	Payment in line with inspection	None	Set by State legislation	Applied fully on timing of inspection	No refunds	Revenue recognised after inspection event occurs
Other inspections	Regulatory Food, Health and Safety	Single point in time	Full payment prior to inspection	None	Set by State legislation or limited by legislation to the cost of provision	Applied fully on timing of inspection	Not applicable	Revenue recognised after inspection event occurs
Waste management collections	Kerbside collection service	Over time	Payment on an annual basis in advance	None	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Waste management entry fees	Waste treatment, recycling and disposal service at disposal sites	Single point in time	Payment in advance at gate or on normal trading terms if credit provided	None	Adopted by council annually	Based on timing of entry to facility	Not applicable	On entry to facility
Property hire and entry	Use of halls and facilities	Single point in time	In full in advance	Refund if event cancelled within 7 days	Adopted by council annually	Based on timing of entry to facility	Returns limited to repayment of transaction price	On entry or at conclusion of hire
Fees and charges for other goods and services	Cemetery services, library fees, rental income, reinstatements and private works	Single point in time	Payment in full in advance	None	Adopted by council annually	Applied fully based on timing of provision	Not applicable	Output method based on provision of service or completion of works
Commissions	Commissions on licencing and ticket sales	Over time	Payment in full on sale	None	Set by mutual agreement with the customer	On receipt of funds	Not applicable	When assets are controlled
Reimbursements	On- charge of expenses & Insurance claims	Single point in time	Payment in arrears for claimable event	None	Set by mutual agreement with the customer	When claim is agreed	Not applicable	When claim is agreed

12. ELECTED MEMBERS REMUNERATION

	2021/22 Budget	2020/21 Actual	2020/21 Budget
	\$	\$	\$
President's allowance	6,090	6,090	6,090
Deputy President's allowance	1,523	1,523	1,523
Meeting attendance fees	28,758	19,172	28,758
Training expenses	7,500	0	7,500
Travel and accommodation expenses	3,264	12,850	3,808
Annual allowance for travel and accommodation expenses	1,000	0	1,000
	48,135	39,635	48,679

13. OTHER INFORMATION

The net result includes as revenues

(a) Interest earnings

Investments			
- Reserve funds	500	477	1,000
- Other funds	12,500	12,413	10,890
Other interest revenue (refer note 1b)	9,500	8,916	8,600
	22,500	21,806	20,490

(b) Other revenue

Other	4,600	4,743	4,050
	4,600	4,743	4,050

The net result includes as expenses

(c) Auditors remuneration

Audit services	29,000	36,100	28,170
	29,000	36,100	28,170

(d) Interest expenses (finance costs)

Borrowings (refer Note 6(a))	19,067	7,075	10,616
Interest expense on lease liabilities	47	91	91
	19,114	7,166	10,707

(e) Write offs

General rate	1,000	941	0
	1,000	941	0

	2021/22 Budget	2020/21 Actual	2020/21 Budget
	\$	\$	\$
The net result includes as revenues			
(a) Interest earnings			
Investments			
- Reserve funds	500	477	1,000
- Other funds	12,500	12,413	10,890
Other interest revenue (refer note 1b)	9,500	8,916	8,600
	22,500	21,806	20,490
(b) Other revenue			
Other	4,600	4,743	4,050
	4,600	4,743	4,050
The net result includes as expenses			
(c) Auditors remuneration			
Audit services	29,000	36,100	28,170
	29,000	36,100	28,170
(d) Interest expenses (finance costs)			
Borrowings (refer Note 6(a))	19,067	7,075	10,616
Interest expense on lease liabilities	47	91	91
	19,114	7,166	10,707
(e) Write offs			
General rate	1,000	941	0
	1,000	941	0

15. 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.

Category Description	COA	Description	Job	Description	Current Budget
Buildings	4040110	MEMBERS - Building (Capital)			
Buildings	4040110		BC001	Chambers Refurbish	\$35,000.00
Buildings	4090110	STF HOUSE - Building (Capital)			
Buildings	4090110		BC0006	2A Slocum Street	\$5,000.00
Buildings	4090110		BC007	22A Flint St Fence	\$15,000.00
Buildings	4090310	OTH HOUSE Building (Capal)			
Buildings	4090310		BC018	59 Flint St Renovations	\$6,000.00
Buildings	4090310		BC041	Nurses Accomodation	\$1,000,000.00
Buildings	4140310	PWO - Building (Capital)			
Buildings	4140310		BC040	New Depot Butlin St	\$280,000.00
LAND & BUILDING TOTAL					\$1,341,000.00

Infrastructure Other	4100180	SAN - Infrastructure Other (Capital)			
Infrastructure Other	4100180		CI0011	Wyalkatchem Tip New Cell	\$50,000.00
Infrastructure Other	4100180		CI0012	Land Redevelopment Plan Wyalkatchem Tip	\$20,000.00
Infrastructure Other	4100790	COM AMEN - Infrastructure Other (Capital)			
Infrastructure Other	4100790		CIO007	Cemetery Improvements	\$7,000.00
Infrastructure Other	4110290	SWIM AREAS - Infrastructure Other (Capital)			
Infrastructure Other	4110290		CI0013	Swimming Pool Repairs	\$30,000.00
Infrastructure Other	4110390	REC - Infrastructure Other (Capital)			
Infrastructure Other	4110390		CIO009	Water Tank For Rec Centre	\$10,000.00
Infrastructure Other	4120190	ROADS - Infrastructure Other (Capital)			
Infrastructure Other	4120190		CIO005	Railway Terrace Stormwater	\$172,228.00
Infrastructure Other	4120190		CIO006	Flint And Gamble Intersection-Stormwater Redirection To Town Dam	\$382,855.00
Infrastructure Other	4130890	ECONOM - Infrastructure Other (Capital)			
Infrastructure Other	4130890		CIO004	Town Beautification/Upgrades (Lgric Funded)	\$199,674.00
INFRASTRUCTURE OTHER TOTAL					\$871,757.00

Infrastructure Roads	4120140	ROADC - Roads - Roads 2 Recovery			
Infrastructure Roads	4120140		R2R09	Mcnee Road	\$208,917.00
Infrastructure Roads	4120141	ROADC - Roads - Regional Road Group			
Infrastructure Roads	4120141		RRG131	Rrg Cunderdin - Wyalkatchem Road	\$322,030.00
Infrastructure Roads	4120141		RRG132	Rrg Tammin - Wyalkatchem Road	\$314,136.00
INFRASTRUCTURE ROADS TOTAL					\$845,083.00

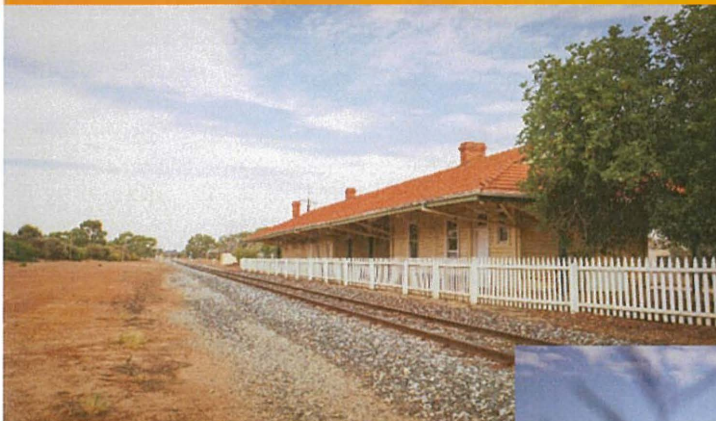
Category Description	COA	Description	Job	Description	Current Budget
Plant And Equipment	4120330	PLANT - Plant & Equipment (Capital)			
Plant And Equipment	4120330		PC004	Minor Plant Purchases	\$60,000.00
Plant And Equipment	4120330		PC0101	Dolly Tdm	\$30,000.00
Plant And Equipment	4120330		PC0102	Fuel Trailer	\$33,000.00
Plant And Equipment	4140230	ADMIN - Plant and Equipment (Capital)			
Plant And Equipment	4140230		PC001	Geo Vehicle Capital	\$65,000.00
Plant And Equipment	4140230		PC002	Manager Coporate Services Vehicle Replacement	\$41,000.00
Plant And Equipment	4140330	PWO - Plant and Equipment (Capital)			
Plant And Equipment	4140330		PC0001	Works Manager Vehicle Replacement	\$55,000.00
PLANT & EQUIPMENT TOTAL					\$284,000.00
TOTAL CAPITAL PROJECTS					\$3,341,840.00





Shire of
Wyalkatchem

2021 - 2022 Schedule of Fees and Charges



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

General Purpose Funding	Per	Reference (Act, Regulation, Local law, Policy)	G/L Code	GST CODE	Fees Exc GST	GST	2021/22 Fees including GST if applicable	Variance from 20/21
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		8%			
Penalty interest on rate & service charges - current		LGA S6.51 FM 70-71	3030145		8%			
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
2021/2022**

Governance	Per	Reference (Act, Regulation, Local law, Policy)	G/L Code	GST CODE	Fees Exc GST	GST	2021/22 Fees including GST if applicable	Variance from 20/21
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	\$ 1.73	\$ 0.17	\$ 1.90	▼
A3 black and white (per page)	Per page	LGA S6.16	3140220	C	\$ 1.36	\$ 0.14	\$ 1.50	▲
A3 colour (per page)	Per page	LGA S6.16	3140220	C	\$ 3.45	\$ 0.35	\$ 3.80	
Facsimile								
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	
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(e)	3140220		Actual Cost			

Governance	Per	Reference (Act, Regulation, Local law, Policy)	G/L Code	GST CODE	Fees Exc GST	GST	2021/22 Fees including GST if applicable	Variance from 20/21
Freedom of Information Cont.								
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
2021/2022**

Law, Order, and Public Safety	Per	Reference (Act, Regulation, Local law, Policy)	G/L Code	GST CODE	Fees Exc GST	GST	2021/22 Fees including GST if applicable	Variance from 20/21
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						
Dogs		Dog Reg. 2013						
Seizure and return of dog without impounding	Per dog		3050240	C	\$ 36.36	\$ 3.64	\$ 40.00	
Seizure and impounding of a dog	Per dog		3050240	C	\$ 57.27	\$ 5.73	\$ 63.00	
Sustenance of dog in pound per day - week day	Per dog/day		3050240	C	\$ 10.91	\$ 1.09	\$ 12.00	
Sustenance of dog in pound per day - Sat & Sun	Per dog/day		3050240	C	\$ 31.82	\$ 3.18	\$ 35.00	
Return of impounded dog normal hours (8.30 - 3.30)	Per dog		3050240	C	\$ 31.82	\$ 3.18	\$ 35.00	
Return of impounded dog outside normal hours	Per dog		3050240	C	\$ 59.09	\$ 5.91	\$ 65.00	
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	
Cats								
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	

Law, Order, and Public Safety	Per	Reference (Act, Regulation, Local law, Policy)	G/L Code	GST CODE	Fees Exc GST	GST	2021/22 Fees including GST if applicable	Variance from 20/21
Cats Cont.								
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	
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	

Law, Order, and Public Safety	Per	Reference (Act, Regulation, Local law, Policy)	G/L Code	GST CODE	Fees Exc GST	GST	2021/22 Fees including GST if applicable	Variance from 20/21
Cat Registration/Licence Fees Cont.								
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
2021/2022**

Health	Per	Reference (Act, Regulation, Local law, Policy)	G/L Code	GST CODE	Fees Exc GST	GST	2021/22 Fees including GST if applicable	Variance from 20/21
Food Business Registration and Administration Fees								
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	
Other Food related fees								
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			
Trading in Public Places (includes Itinerant Food Vendors)								
Stall Holder - Single events	Per Application	Local Govt Act S6.16		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	

Health	Per	Reference (Act, Regulation, Local law, Policy)	G/L Code	GST CODE	Fees Exc GST	GST	2021/22 Fees including GST if applicable	Variance from 20/21
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) or fee based on number of sites as per the following (whichever is the greater);		Regs. 45. (sch 3 (1a))	3070700	F	\$ 200.00	\$ -	\$ 200.00	
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	
Public Buildings								
		Health (Public Building) Regulations 1992						
New public building inspection fee				C	\$ -	\$ -	\$ -	
New public building - not for profit / community group - inspection fee				C	\$ -	\$ -	\$ -	
Health and Amenity Administration								
Sampling - Food / Water / Asbestos		Local Govt Act 1995 s6.16		C	At Costs			
EHO Hourly Rate		Local Govt Act 1995 s6.16		C	\$ 86.36	\$ 8.64	\$ 95.00	
A EHO hourly rate will be applied to any application process where it has been determined that the amount of time taken to obtain required information and conduct inspections has been deemed excessive to normal time provisions								
Note: Statutory fees are subject to change without notice if regulations are amended								

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

Housing	Per	Reference (Act, Regulation, Local law, Policy)	G/L Code	GST CODE	Fees Exc GST	GST	2021/22 Fees including GST if applicable	Variance from 20/21
Staff Housing:		Residential Tenancies Act 1987						
1 Slocum St***	Per Fortnight		3090108	T	\$ -	\$ -	\$ -	
2 Slocum St	Per Fortnight		3090102	T	\$ 360.00	\$ -	\$ 360.00	
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	
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	Per	Reference (Act, Regulation, Local law, Policy)	G/L Code	GST CODE	Fees Exc GST	GST	2021/22 Fees including GST if applicable	Variance from 20/21
Other Housing: Cont.								
2a Slocum St - Contractor Accommodation	Per Night			T	\$ 100.00	\$ -	\$ 100.00	
2a Slocum St - Contractor Accommodation	Per Week			T	\$ 350.00	\$ -	\$ 350.00	
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				
Note: Statutory fees are subject to change without notice if regulations are amended								

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

Community Amenities	Per	Reference (Act, Regulation, Local law, Policy)	G/L Code	GST CODE	Fees Exc GST	GST	2021/22 Fees including GST if applicable	Variance from 20/21
Rubbish Service Charges:		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			
Tip Disposal Charges		Local Govt. Act 1995 s6.16						
Waste Oil Disposal	per Ltr			C	\$ 0.50	\$ 0.05	\$ 0.55	
Loads - greater than a tonne				C	\$ 50.00	\$ 5.00	\$ 55.00	
Other Waste		Local Govt. Act 1995 s6.16						
Bulk Commercial/Industrial insert 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	

Community Amenities	Per	Reference (Act, Regulation, Local law, Policy)	G/L Code	GST CODE	Fees Exc GST	GST	2021/22 Fees including GST if applicable	Variance from 20/21
Other Waste Cont.								
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	
Planning								
Schedule 2 - Maximum fees for certain planning services (r47)		Planning & Development Act 2005						
1	Determining a development application (other than for an extractive industry) where the estimated cost of development is:							
	(a) not more than \$50,000	Planning & Development	3100620	F	\$ 147.00	\$ -	\$ 147.00	
	(b) more than \$50,000 but not more than \$500,000	Regulations 2009 (Part 7 Local			0.32% of estimated cost of development (no GST)			
	(c) more than \$500,000 but not more than \$2.5 million	Government Planning Charges)			1,700 + 0.257% for every \$1 > \$500,000 (no GST)			
	(d) more than \$2.5 million but not more than \$5 million				7,161 + 0.206% for every \$1 > \$2.5 million (no GST)			
	(e) more than \$5 million but not more than \$21.5 million				12,633 + 0.123% for every \$1 > \$5 million (no GST)			
	(f) more than \$21.5 million			F	\$ 34,196	\$ -	\$ 34,196	
2	Determining a development application (other than for an extractive industry) where the development has commenced or been carried out				The fee in item 1 plus, by way of penalty, twice that fee (no GST)			
3	Determining a development application for an extractive industry where the development has not commenced or been carried out			F	\$ 739.00	\$ -	\$ 739.00	
4	Determining a development application for an extractive industry where the development has commenced or been carried out				The fee in item 3 plus, by way of penalty, twice that fee (no GST)			
5A	Determining an application to amend or cancel development approval			F	\$ 295.00	\$ -	\$ 295.00	
5	Provision of a subdivision clearance							
	(a) not more than 5 lots	Per lot		F	\$ 73.00	\$ -	\$ 73.00	
	(b) more than 5 lots but not more than 195 lots				\$73 per lot for first 5 lots & then \$35 per lot (no GST)			

Community Amenities	Per	Reference (Act, Regulation, Local law, Policy)	G/L Code	GST CODE	Fees Exc GST	GST	2021/22 Fees including GST if applicable	Variance from 20/21
Schedule 2 - Maximum fees for certain planning services (r47) Cont.								
<i>Costs and expenses of any specific assessment advice, title searches, technical resources or equipment that is required in relation to the assessment of a planning application (e.g. environmental assessment, legal advice, heritage advice, urban design, acoustic assessments, retail assessments, traffic assessments, or modelling etc) will be billed once costs and expenses are incurred and are payable prior to the determination of the proposal</i>								
Scheme Amendments, Local Structure Plan & Amendments								
Scheme Amendments								
		Planning & Development Regs 2009						
(a) Upon lodgement of the Scheme Amendment request with the local government.		Reg. 47		C	\$ 1,350	\$ 135	\$ 1,485	
(b) following initiation of Scheme Amendment by the local government and prior to referral to the EPA for environmental clearance		Reg. 47		C	\$ 1,350	\$ 135	\$ 1,485	
Structure Plan								
(a) upon lodgement of the Structure Plan with the local government								
Structure Plans, Activity Centre Plans or Development Plans								
(a) upon lodgement of the Structure Plan, Activity Centre Plan or Development Plan with the local government.				C	\$ 1,350	\$ 135	\$ 1,485	
(b) following adoption of the Structure Plan, Activity Centre Plan or Development Plan by the local government and prior to public advertising.				C	\$ 1,350	\$ 135	\$ 1,485	
Development Assessment Panels								
		Planning & Development Regs 2009						
1 A DAP application where the estimated cost of the development is;								
(a) not less than \$3 million and less than \$7 million				F	\$ 1,350	\$ 135	\$ 3,503.00	
(b) not less than \$7 million and less than \$10 million				F	\$ 1,350	\$ 135	\$ 5,409.00	
(c) not less than \$10 million and less than \$12.5 million				F	\$ 1,350	\$ 135	\$ 5,885.00	
(d) not less than \$12.5 million and less than \$15 million				F	\$ 1,350	\$ 135	\$ 6,053.00	
(e) not less than \$15 million and less than \$17.5 million				F	\$ 1,350	\$ 135	\$ 6,221.00	

Community Amenities	Per	Reference (Act, Regulation, Local law, Policy)	G/L Code	GST CODE	Fees Exc GST	GST	2021/22 Fees including GST if applicable	Variance from 20/21
Land for Graves (excluding Grant of Right of Burial)								
Reservation of Plot		Cemeteries Act 1986 S53	3100735	C	\$ 136.36	\$ 13.64	\$ 150.00	
Exhumation								
Exhumation fee		Cemeteries Act 1986 S53		C	\$ 681.82	\$ 68.18	\$ 750.00	
Reinterment after exhumation				C	\$ 227.27	\$ 22.73	\$ 250.00	
Monumental Work								
Annual licence fee		Cemeteries Act 1986 S53		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								
Annual fee		Cemeteries Act 1986 S53		C	\$ 100.00	\$ 10.00	\$ 110.00	
Single funeral permit				C	\$ 36.36	\$ 3.64	\$ 40.00	
Repository for Disposal of Ashes								
Niche wall reservation, single and double (non refundable)		Cemeteries Act 1986 S53	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)								
Insufficient notice (less than 48 hours notice)		Cemeteries Act 1986 S53		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)								
For up to two interments or memorial locations only		Local Govt. Act 1995 s6.16		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	

Community Amenities	Per	Reference (Act, Regulation, Local law, Policy)	G/L Code	GST CODE	Fees Exc GST	GST	2021/22 Fees including GST if applicable	Variance from 20/21
Search Fees (involving staff) Cont.								
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
2021/2022**

Recreation & Culture	Per	Reference (Act, Regulation, Local law, Policy)	G/L Code	GST CODE	Fees Exc GST	GST	2021/22 Fees including GST if applicable	Variance from 20/21
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	
Swimming Pool		LGA S6.16						
General Admission								
General Admittance - Adult	per admission			C	\$ -	\$ -	\$ -	
General Admittance - Child/Student	per admission			C	\$ -	\$ -	\$ -	
General Admittance - Pensioner concession	per admission			C	\$ -	\$ -	\$ -	
General Admittance - 3 yrs and under	per admission			C	\$ -	\$ -	\$ -	
no swimming pool general admission fee								
Opening out of normal opening hours	per hour			C	\$ 50.00	\$ 5.00	\$ 55.00	
Hall & Pavilion Hire Fees & Charges		LGA S6.16						
Wyalkatchem Town Hall								
Town Hall - Community Groups, Clubs & School								
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	
Set up / rehearsal	Per Hour (min 2 hrs)		3110120	C	\$ 9.09	\$ 0.91	\$ 10.00	

Recreation & Culture	Per	Reference (Act, Regulation, Local law, Policy)	G/L Code	GST CODE	Fees Exc GST	GST	2021/22 Fees including GST if applicable	Variance from 20/21
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 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	\$ 18.18	\$ 1.82	\$ 20.00	▼
Caravan / camper trailer - unpowered site	per Night		3110320	C	\$ 9.09	\$ 0.91	\$ 10.00	
Tent site	per Night		3110320	C	\$ 4.55	\$ 0.45	\$ 5.00	

Recreation & Culture	Per	Reference (Act, Regulation, Local law, Policy)	G/L Code	GST CODE	Fees Exc GST	GST	2021/22 Fees including GST if applicable	Variance from 20/21
Change Rooms								
Change rooms only	Per day			C	\$ -	\$ -		
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	
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	
TennisClub	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
2021/2022**

Economic Services	Per	Reference (Act, Regulation, Local law, Policy)	G/L Code	GST CODE	Fees Exc GST	GST	2021/22 Fees including GST if applicable	Variance from 20/21
Railway Station								
		LGA S6.16						
Per Room Booking	Per Week		3130834	C	\$ 22.00	\$ 2.20	\$ 24.20	
Railay Barracks								
		LGA S6.16						
Air Conditioned Room with Fridge	Per Night		3130220	C	\$ 54.55	\$ 5.45	\$ 60.00	▲
Air Conditioned Room with Fridge	Per Week		3130220	C	\$ 204.55	\$ 20.45	\$ 225.00	▲
Air Conditioned Room	Per Night		3130220	C	\$ 54.55	\$ 5.45	\$ 60.00	
Air Conditioned Room	Per Week		3130220	C	\$ 163.64	\$ 16.36	\$ 180.00	
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	\$ 110.00	\$ -	\$ 110.00	▲
Certified Application for a Building Permit - Building Classification 1a & 10	\$ * %	Sch. 2 Div. 1 item. 1(a)	3130320		0.19%			
Certified Application for a Building Permit - Building Classification 1b, 2-9 - Minimum Fee	Minimum fee	Sch. 2 Div. 1 item. 1(b)	3130320	F	\$ 110.00	\$ -	\$ 110.00	▲
Certified Application for a Building Permit - Building Classification 1b, 2-9	\$ * %	Sch. 2 Div. 1 item. 1(b)	3130320		0.09%			
Uncertified Building Application - Building Classification 1a & 10		Sch. 2 Div. 1 item. 2	3130320				\$ 110.00	▲
Demolition Permit								
Demolition Permit - 1a & 10		Sch. 2 Div. 1 item. 3(a)	3130320	F	\$ 110.00	\$ -	\$ 110.00	▲
Demolition Permit 1b, 2-9	Per storey	Sch. 2 Div. 1 item. 3(b)	3130320	F	\$ 110.00	\$ -	\$ 110.00	▲
Extend permit time for Building or Demolition		Sch. 2 Div. 1 item. 4	3130320	F	\$ 110.00	\$ -	\$ 110.00	▲
Other Building Fees								
Application for an Occupancy Permit for completed buildings		Sch. 2 Div. 2 item. 1	3130320	F	\$ 110.00	\$ -	\$ 110.00	▲
Application for a temporary occupancy permit for incomplete buildings		Sch. 2 Div. 2 item. 2	3130320	F	\$ 110.00	\$ -	\$ 110.00	▲
Application for modification of an occupancy permit for additional use of building on a temporary basis		Sch. 2 Div. 2 item. 3	3130320	F	\$ 110.00	\$ -	\$ 110.00	▲

Economic Services	Per	Reference (Act, Regulation, Local law, Policy)	G/L Code	GST CODE	Fees Exc GST	GST	2021/22 Fees including GST if applicable	Variance from 20/21
Other Building Fees Cont.								
Application for a replacement occupancy permit for permanent change of building's use, classification		Sch. 2 Div. 2 item. 4	3130320	F	\$ 110.00	\$ -	\$ 110.00	▲
Application for occupancy permit or building approval certificate for registration of strata scheme, plan of subdivision - Minimum Fee	Minimum fee	Sch. 2 Div. 2 item. 5	3130320	F	\$ 110.00	\$ -	\$ 110.00	▲
Application for occupancy permit or building approval certificate for registration of strata scheme, plan of subdivision	Per unit	Sch. 2 Div. 2 item. 5	3130320	F	\$ 110.00	\$ -	\$ 110.00	▲
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	\$ 110.00	\$ -	\$ 110.00	▲
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	\$ 110.00	\$ -	\$ 110.00	▲
Application for a building approval certificate for an existing building where unauthorised work has not been done	\$ * %	Sch. 2 Div. 2 item. 7	3130320		0.38%			
Application to replace an occupancy permit for an existing building		Sch. 2 Div. 2 item. 8	3130320	F	\$ 110.00	\$ -	\$ 110.00	
Application for a building approval certificate for an existing building or an incidental structure where unauthorised work has not been done		Sch. 2 Div. 2 item. 9	3130320	F	\$ 110.00	\$ -	\$ 110.00	
Application to extend the time during which an occupancy permit or building approval certificate has effect			3130320	F	\$ 110.00	\$ -	\$ 110.00	▲
Application for approval of battery powered smoke alarms (regulation 61)		Reg. 61	3130320	F	\$ 179.40	\$ -	\$ 179.40	
Building Service Levy								
Building Permit Certified or Uncertified Less then \$45,000	Minimum fee		T	N	\$ 61.65	\$ -	\$ 61.65	
Building Permit Certified or Uncertified \$45,000 or over			T	N	0.137%			
Demolition Licence < \$45,000	Minimum fee		T	N	\$ 61.65	\$ -	\$ 61.65	
Demolition Licence =<\$45,000			T	N	0.37%			
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	2021/22 Fees including GST if applicable	Variance from 20/21
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	2021/22 Fees including GST if applicable	Variance from 20/21
Crossover Fees								
		Local Govt Act 1995 s6.16						
Crossover - subsidy allowance (maximum council contribution)			2120211	F	\$ 400.00	\$ -	\$ 400.00	
Crossover inspection fee per crossover (one per block)				C	\$ 31.82	\$ 3.18	\$ 35.00	
Road Closures								
		Road Traffic Act						
Street event - supply and removal of single road closure signage (basic signs only)		Per event		C	\$ 122.73	\$ 12.27	\$ 135.00	
Street event - bond for damages to signage and road infrastructure assets				N			\$ 500.00	
Application - temporary - up to 4 weeks - administration				C	At Costs			
Application - permanent - administration				C	At Costs			
<i>*Actual costs includes recovery of advertising, legal fees, and incidentals</i>								
Directional Signage								
		Local Govt Act 1995 s6.16						
Rural street numbering, inc instalation	Per sign			C	\$ 56.18	\$ 5.62	\$ 61.80	
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	\$ -	\$ -		
Note: Statutory fees are subject to change without notice if regulations are amended								

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

Other Property & Services	Per	Reference (Act, Regulation, Local law, Policy)	G/L Code	GST CODE	Fees Exc GST	GST	2021/22 Fees including GST if applicable	Variance from 20/21
Other Debt Recovery								
Dishonour fee (includes administration fee)		LGA S6.16		C	\$ 32.73	\$ 3.27	\$ 36.00	
Debt recovery fee - administration fee			3030121	C	Actual Costs			
Materials for sale								
		LGA S6.16						
Gravel Royalties (Payable to landowners when gravel is extracted from property)	Per cubic mtr			C	\$ 1.00	\$ 0.10	\$ 1.10	
Plant Hire Rates - Private Works - per hour								
		LGA S6.16						
Labour	Per hour		3140120	C	\$ 77.27	\$ 7.73	\$ 85.00	▼
Mini Excavator	Per hour		3140120	C	\$ 113.64	\$ 11.36	\$ 125.00	
CAT 120M WM017 per hour	Per hour		3140120	C	\$ 136.36	\$ 13.64	\$ 150.00	▼
Loader WM009 per hour	Per hour		3140120	C	\$ 150.00	\$ 15.00	\$ 165.00	▼
Isuzu Truck WM015 per hour	Per hour		3140120	C	\$ 154.55	\$ 15.45	\$ 170.00	▼
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	\$ 118.18	\$ 11.82	\$ 130.00	▼
Ammann Roller WM160 per hour	Per hour		3140120	C	\$ 104.55	\$ 10.45	\$ 115.00	▼
Skid Steer per hour	Per hour		3140120	C	\$ 113.64	\$ 11.36	\$ 125.00	▲
Concrete Saw per day (plus \$2.00 per metre)	Per day		3140120	C	\$ 109.09	\$ 10.91	\$ 120.00	
Compactor	Per day		3140120	C	\$ 68.18	\$ 6.82	\$ 75.00	
Lawn corer (Dry hire per day - NOTE: no operator)	Per day		3140120	C	\$ 54.55	\$ 5.45	\$ 60.00	
Tree Planter	Per day		3140120	C	\$ 100.00	\$ 10.00	\$ 110.00	
**All equipment is hired as wet hire, with labour per hour rate additional to the per hour charge out charge								
Charges for private works carried out by Council are based on recovery of plant operating costs, employee costs and administration costs.								
Each individual job will be costed and agreed upon with the customer before works are carried out. Charges will be based on costs plus 30%.								
**Plant private works rates for large private works jobs only. Not available for small a/ adhoc private works jobs								

Other Property & Services	Per	Reference (Act, Regulation, Local law, Policy)	G/L Code	GST CODE	Fees Exc GST	GST	2021/22 Fees including GST if applicable	Variance from 20/21
Overtime labour rate will be rated at 1.5* labour per hour rate (Mon-Friday)	Per hour		3140120	C	\$ 115.91	\$ 11.59	\$ 127.50	▼
Overtime labour rate will be rated at 2* labour per hour rate (Sat & Sun)	Per hour (min 3 hrs)		3140120	C	\$ 154.55	\$ 15.45	\$ 170.00	▼
Overtime labour rate will be rated at 3.5* labour per hour rate (public holiday)	Per hour (min 3 hrs)		3140120	C	\$ 270.45	\$ 27.05	\$ 297.50	▼
<i>Note: Statutory fees are subject to change without notice if regulations are amended</i>								





Category Description	COA	Description	Job	Description	Current Budget
Buildings	4040110	MEMBERS - Building (Capital)			
Buildings	4040110		BC001	Chambers Refurbish	\$35,000.00
Buildings	4090110	STF HOUSE - Building (Capital)			
Buildings	4090110		BC0006	2A Slocum Street	\$5,000.00
Buildings	4090110		BC007	22A Flint St Fence	\$15,000.00
Buildings	4090310	OTH HOUSE Building (Capital)			
Buildings	4090310		BC018	59 Flint St Renovations	\$6,000.00
Buildings	4090310		BC041	Nurses Accomodation	\$1,000,000.00
Buildings	4140310	PWO - Building (Capital)			
Buildings	4140310		BC040	New Depot Butlin St	\$280,000.00
				LAND & BUILDING TOTAL	\$1,341,000.00
Infrastructure Other	4100180	SAN - Infrastructure Other (Capital)			
Infrastructure Other	4100180		CI0011	Wyalkatchem Tip New Cell	\$50,000.00
Infrastructure Other	4100180		CI0012	Land Redevelopment Plan Wyalkatchem Tip	\$20,000.00
Infrastructure Other	4100790	COM AMEN - Infrastructure Other (Capital)			
Infrastructure Other	4100790		CIO007	Cemetery Improvements	\$7,000.00
Infrastructure Other	4110290	SWIM AREAS - Infrastructure Other (Capital)			
Infrastructure Other	4110290		CI0013	Swimming Pool Repairs	\$30,000.00
Infrastructure Other	4110390	REC - Infrastructure Other (Capital)			
Infrastructure Other	4110390		CIO009	Water Tank For Rec Centre	\$10,000.00
Infrastructure Other	4120190	ROADS - Infrastructure Other (Capital)			
Infrastructure Other	4120190		CIO005	Railway Terrace Stormwater	\$172,228.00
Infrastructure Other	4120190		CIO006	Flint And Gamble Intersection-Stormwater Redirection To Town Dam	\$382,855.00
Infrastructure Other	4130890	ECONOM - Infrastructure Other (Capital)			
Infrastructure Other	4130890		CIO004	Town Beautification/Upgrades (Lgric Funded)	\$199,674.00
				INFRASTRUCTURE OTHER TOTAL	\$871,757.00
Infrastructure Roads	4120140	ROADC - Roads - Roads 2 Recovery			
Infrastructure Roads	4120140		R2R09	Mcnee Road	\$208,917.00
Infrastructure Roads	4120141	ROADC - Roads - Regional Road Group			
Infrastructure Roads	4120141		RRG131	Rrg Cunderdin - Wyalkatchem Road	\$322,030.00
Infrastructure Roads	4120141		RRG132	Rrg Tammin - Wyalkatchem Road	\$314,136.00
				INFRASTRUCTURE ROADS TOTAL	\$845,083.00

Category Description	COA	Description	Job	Description	Current Budget
Plant And Equipment	4120330	PLANT - Plant & Equipment (Capital)			
Plant And Equipment	4120330		PC004	Minor Plant Purchases	\$60,000.00
Plant And Equipment	4120330		PC0101	Dolly Tdm	\$30,000.00
Plant And Equipment	4120330		PC0102	Fuel Trailer	\$33,000.00
Plant And Equipment	4140230	ADMIN - Plant and Equipment (Capital)			
Plant And Equipment	4140230		PC001	Ceo Vehicle Capital	\$65,000.00
Plant And Equipment	4140230		PC002	Manager Coporate Services Vehicle Replacement	\$41,000.00
Plant And Equipment	4140330	PWO - Plant and Equipment (Capital)			
Plant And Equipment	4140330		PC0001	Works Manager Vehicle Replacement	\$55,000.00
PLANT & EQUIPMENT TOTAL					\$284,000.00
TOTAL CAPITAL PROJECTS					\$3,341,840.00

