

SHIRE OF WYALKATCHEM
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2025

	Note	2024/25 Budget	2023/24 Actual	2023/24 Budget
Revenue		\$	\$	\$
Rates	2(a)	1,513,469	1,458,462	1,458,642
Grants, subsidies and contributions		587,421	2,431,892	274,645
Fees and charges	13	263,588	308,325	211,683
Interest revenue	9(a)	98,250	203,729	14,450
Other revenue		50	61	1,050
		2,462,778	4,402,469	1,960,470
Expenses				
Employee costs		(1,590,982)	(1,504,842)	(1,505,318)
Materials and contracts		(2,202,347)	(1,877,316)	(1,584,764)
Utility charges		(200,983)	(173,464)	(195,123)
Depreciation	6	(2,932,949)	(2,629,395)	(1,484,522)
Finance costs	9(c)	0	(1,352)	(2,312)
Insurance		(212,415)	(176,565)	(170,847)
Other expenditure		(56,866)	(27,459)	(51,681)
		(7,196,542)	(6,390,393)	(4,994,567)
		(4,733,764)	(1,987,924)	(3,034,097)
Capital grants, subsidies and contributions		2,007,049	1,037,685	1,570,316
Profit on asset disposals	5	46,686	171,246	142,867
		2,053,735	1,208,931	1,713,183
Net result for the period		(2,680,029)	(778,993)	(1,320,914)
Other comprehensive income for the period				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus		0	0	0
Share of comprehensive income of associates accounted for using the equity method		0	0	0
Total other comprehensive income for the period		0	0	0
Total comprehensive income for the period		(2,680,029)	(778,993)	(1,320,914)

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

SHIRE OF WYALKATCHEM
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2025

CASH FLOWS FROM OPERATING ACTIVITIES

Receipts

	Note	2024/25 Budget	2023/24 Actual	2023/24 Budget
Rates		\$ 1,513,469	\$ 1,454,572	\$ 1,458,642
Grants, subsidies and contributions		587,421	2,366,622	297,980
Fees and charges		263,588	308,325	211,683
Interest revenue		98,250	203,729	14,450
Goods and services tax received		0	77,154	0
Other revenue		50	61	1,050
		2,462,778	4,410,463	1,983,805

Payments

Employee costs		(1,590,982)	(1,486,897)	(1,505,318)
Materials and contracts		(2,202,347)	(2,008,640)	(1,584,764)
Utility charges		(200,983)	(173,464)	(195,123)
Finance costs		0	(2,311)	(2,312)
Insurance paid		(212,415)	(176,565)	(170,847)
Goods and services tax paid		0	(78,366)	0
Other expenditure		(56,866)	(27,459)	(51,681)
		(4,263,593)	(3,953,702)	(3,510,045)

Net cash provided by (used in) operating activities 4 (1,800,815) 456,761 (1,526,240)

CASH FLOWS FROM INVESTING ACTIVITIES

Payments for purchase of property, plant & equipment	5(a)	(1,140,598)	(484,834)	(835,499)
Payments for construction of infrastructure	5(b)	(2,072,930)	(1,341,707)	(1,908,646)
Capital grants, subsidies and contributions		2,007,049	1,037,685	1,570,316
Proceeds from sale of property, plant and equipment	5(a)	164,000	255,000	244,544
Net cash (used in) investing activities		(1,042,479)	(533,856)	(929,285)

CASH FLOWS FROM FINANCING ACTIVITIES

Repayment of borrowings	7(a)	0	(53,126)	(62,897)
Proceeds on disposal of financial assets at amortised cost - term deposits		242,895	(176,145)	0
Proceeds from new borrowings	7(a)	540,000	0	165,000
Net cash provided by (used in) financing activities		782,895	(229,271)	102,103

Net (decrease) in cash held (2,060,399) (306,366) (2,353,422)

Cash at beginning of year 2,275,190 2,581,556 5,614,430

Cash and cash equivalents at the end of the year 4 **214,791** **2,275,190** **3,261,008**

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

SHIRE OF WYALKATCHEM
STATEMENT OF FINANCIAL ACTIVITY
FOR THE YEAR ENDED 30 JUNE 2025

OPERATING ACTIVITIES

Revenue from operating activities

	Note	2024/25 Budget	2023/24 Actual	2023/24 Budget
General rates	2(a)(i)	\$ 1,503,424	\$ 1,448,785	\$ 1,447,890
Rates excluding general rates	2(a)	10,045	9,677	10,752
Grants, subsidies and contributions		587,421	2,431,892	274,645
Fees and charges	13	263,588	308,325	211,683
Interest revenue	9(a)	98,250	203,729	14,450
Other revenue		50	61	1,050
Profit on asset disposals	5	46,686	171,246	142,867
		2,509,464	4,573,715	2,103,337

Expenditure from operating activities

Employee costs		(1,590,982)	(1,504,842)	(1,505,318)
Materials and contracts		(2,202,347)	(1,877,316)	(1,584,764)
Utility charges		(200,983)	(173,464)	(195,123)
Depreciation	6	(2,932,949)	(2,629,395)	(1,484,522)
Finance costs	9(c)	0	(1,352)	(2,312)
Insurance		(212,415)	(176,565)	(170,847)
Other expenditure		(56,866)	(27,459)	(51,681)
		(7,196,542)	(6,390,393)	(4,994,567)

Non cash amounts excluded from operating activities

	3(c)	2,886,263	2,458,149	1,341,655
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Amount attributable to operating activities

(1,800,815) 641,471 (1,549,575)

INVESTING ACTIVITIES

Inflows from investing activities

Capital grants, subsidies and contributions		2,007,049	1,037,685	1,570,316
Proceeds from disposal of assets	5	164,000	255,000	244,544
		2,171,049	1,292,685	1,814,860

Outflows from investing activities

Payments for property, plant and equipment	5(a)	(1,140,598)	(484,834)	(835,499)
Payments for construction of infrastructure	5(b)	(2,072,930)	(1,341,707)	(1,908,646)
		(3,213,528)	(1,826,541)	(2,744,145)

Amount attributable to investing activities

(1,042,479) (533,856) (929,285)

FINANCING ACTIVITIES

Inflows from financing activities

Proceeds from new borrowings	7(a)	540,000	0	165,000
Transfers from reserve accounts	8(a)	420,398	167,714	472,408
		960,398	167,714	637,408

Outflows from financing activities

Repayment of borrowings	7(a)	0	(53,126)	(62,897)
Transfers to reserve accounts	8(a)	(177,503)	(343,860)	(184,291)
		(177,503)	(396,986)	(247,188)

Amount attributable to financing activities

782,895 (229,272) 390,220

MOVEMENT IN SURPLUS OR DEFICIT

Surplus at the start of the financial year

Amount attributable to operating activities	3	2,060,399	2,182,056	2,088,640
Amount attributable to investing activities		(1,800,815)	641,471	(1,549,575)
Amount attributable to financing activities		(1,042,479)	(533,856)	(929,285)
		782,895	(229,272)	390,220

Surplus/(deficit) remaining after the imposition of general rates

3 0 2,060,399 0

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

**SHIRE OF WYALKATCHEM
FOR THE YEAR ENDED 30 JUNE 2025
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1 BASIS OF PREPARATION

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

Local Government Act 1995 requirements

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

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

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

The local government reporting entity

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 10 to the annual budget.

2023/24 actual balances

Balances shown in this budget as 2023/24 Actual are estimates as forecast at the time of preparation of the annual budget and are subject to final adjustments.

Budget comparative figures

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

Comparative figures

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

Rounding off figures

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

Statement of Cashflows

Investing and financing transactions that do not require the use of cash or cash equivalents shall be excluded from a statement of cash flows. Such transactions shall be disclosed elsewhere in the financial statements in a way that provides all the relevant information about these investing and financing activities.

Initial application of accounting standards

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

- *AASB 2020-1 Amendments to Australian Accounting Standards - Classification of Liabilities as Current or Non-current*
 - *AASB 2022-5 Amendments to Australian Accounting Standards - Lease Liability in a Sale and Leaseback*
 - *AASB 2022-6 Amendments to Australian Accounting Standards - Non-current Liabilities with Covenants*
 - *AASB 2023-1 Amendments to Australian Accounting Standards - Supplier Finance Arrangements*
 - *AASB 2023-3 Amendments to Australian Accounting Standards - Disclosure of Non-current Liabilities with Covenants: Tier 2*
- It is not expected these standards will have an impact on the annual budget.

- *AASB 2022-10 Amendments to Australian Accounting Standards - Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities*, became mandatory during the budget year. Amendments to *AASB 13 Fair Value Measurement* impacts the future determination of fair value when revaluing assets using the cost approach. Timing of future revaluations is defined by regulation 17A of *Local Government (Financial Management) Regulations 1996*. Impacts of this pronouncement are yet to be quantified and are dependent on the timing of future revaluations of asset classes. No material impact is expected in relation to the 2024-25 statutory budget.

New accounting standards for application in future years

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

- *AASB 2014-10 Amendments to Australian Accounting Standards - Sale or Contribution of Assets between an Investor and its Associate or Joint Venture*
- *AASB 2021-7c Amendments to Australian Accounting Standards - Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections [deferred AASB 10 and AASB 128 amendments in AASB 2014-10 apply]*
- *AASB 2022-9 Amendments to Australian Accounting Standards - Insurance Contracts in the Public Sector*
- *AASB 2023-5 Amendments to Australian Accounting Standards - Lack of Exchangeability*

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

Judgements, estimates and assumptions

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

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

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

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

SHIRE OF WYALKATCHEM
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

2. RATES AND SERVICE CHARGES

(a) Rating Information

Rate Description	Basis of valuation	Rate in	Number of properties	Rateable value	2024/25 Budgeted rate revenue	2024/25 Budgeted interim rates	2024/25 Budgeted total revenue	2023/24 Actual total revenue	2023/24 Budget total revenue
		\$		\$	\$	\$	\$	\$	\$
(i) General rates									
Wyalkatchem - Town	Gross rental valuation	0.078530	189	2,043,846	160,503	0	160,503	157,271	157,272
Rural	Unimproved valuation	0.008711	204	153,130,500	1,333,920	0	1,333,920	1,287,188	1,287,438
Mining	Unimproved valuation	0.008711	0	0	0	0	0		
Total general rates			393	155,174,346	1,494,423	0	1,494,423	1,444,459	1,444,710
		Minimum							
(ii) Minimum payment		\$							
Wyalkatchem - Town	Gross rental valuation	553	58	113,506	32,074	0	32,074	28,249	28,249
Rural	Unimproved valuation	615	22	810,200	13,530	0	13,530	10,674	10,674
Mining	Unimproved valuation	615	14	48,929	8,610	0	8,610	8,988	10,081
Total minimum payments			94	972,635	54,214	0	54,214	47,911	49,004
Total general rates and minimum payments			487	156,146,981	1,548,637	0	1,548,637	1,492,370	1,493,714
(iv) Ex-gratia rates									
CBH					10,045	0	10,045	9,677	10,752
					1,558,682	0	1,558,682	1,502,047	1,504,466
Discounts (Refer note 2(d))					(45,213)	0	(45,213)	(43,585)	(45,824)
Total rates					1,513,469	0	1,513,469	1,458,462	1,458,642

The Shire did not raise specified area rates for the year ended 30th June 2025.

All rateable properties within the district used predominately for non-rural purposes are rated according to their Gross Rental Valuation (GRV), all other properties are rated according to their Unimproved Valuation (UV).

The general rates detailed for the 2024/25 financial year have been determined by Council on the basis of raising the revenue required to meet the estimated deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than general rates and also considering the extent of any increase in rating over the level adopted in the previous year.

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

SHIRE OF WYALKATCHEM
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

2. RATES AND SERVICE CHARGES (CONTINUED)

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

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

Option 1 (Discount)

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

Option 2 (Full Payment)

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

Option 3 (Four Instalments)

Pay in four instalments.

Instalment options	Date due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates
		\$	%	%
Discount	30/08/2024			
Single full payment	13/09/2024			
Option three				
First instalment	13/09/2024	0	0.0%	0.0%
Second instalment	15/11/2024	5	5.5%	7.0%
Third instalment	17/01/2025	5	5.5%	7.0%
Fourth instalment	21/03/2025	5	5.5%	7.0%
		2024/25 Budget revenue	2023/24 Actual revenue	2023/24 Budget revenue
		\$	\$	\$
Instalment plan admin charge revenue		950	900	950
Instalment plan interest earned		3,000	3,637	3,000
Unpaid rates and service charge interest earned		5,250	5,842	5,250
		9,200	10,379	9,200

SHIRE OF WYALKATCHEM
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

2. RATES AND SERVICE CHARGES (CONTINUED)

The Shire did not raise specified area rates for the year ended 30th June 2025.

(c) Service Charges

The Shire did not raise service charges for the year ended 30th June 2025.

(d) Early payment discounts

Rate, fee or charge to which discount is granted	Type	Discount %	Discount (\$)	2024/25 Budget	2023/24 Actual	2023/24 Budget	Circumstances in which discount is granted
Discount for early payment	Rate	5.0%		\$ 45,213	\$ 43,585	\$ 45,824	Payment of all rates owing received on or before 21 days after the service date of the rate.
				45,213	43,585	45,824	

(e) Waivers or concessions

Rate, fee or charge to which the waiver or concession is granted	Type	Waiver/Concession	Discount %	Discount (\$)	2024/25 Budget	2023/24 Actual	2023/24 Budget	Circumstances in which the waiver or concession is granted	Objects and reasons of the waiver or concession
Returned Soldiers League	Rate	Waiver	100.0%		\$ 0	\$ 0	\$ 0	0 Not Rateable S6.26(g) of the Local Government Act	
Roman Catholic Church	Rate	Waiver	100.0%		0	0	0	0 Not Rateable S6.26(d) of the Local Government Act	
St Saviours Anglican Church	Rate	Waiver	100.0%		0	0	0	0 Not Rateable S6.26(d) of the Local Government Act	
Senior Citizens Homes Trust	Rate	Waiver	100.0%		0	0	0	0 Not Rateable S6.26(g) of the Local Government Act	
St John Ambulance	Rate	Waiver	100.0%		0	0	0	0 Not Rateable S6.26(g) of the Local Government Act	
Central East Accommodation & Care All	Rate	Waiver	100.0%		0	0	0	0 Not Rateable S6.26(g) of the Local Government Act	

SHIRE OF WYALKATCHEM
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

3. NET CURRENT ASSETS

(a) Composition of estimated net current assets

Current assets

Cash and cash equivalents
 Financial assets
 Receivables
 Inventories

Less: current liabilities

Trade and other payables
 Long term borrowings
 Employee provisions

Net current assets

Less: Total adjustments to net current assets

Net current assets used in the Statement of Financial Activity

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

Adjustments to net current assets

Less: Cash - reserve accounts
 Add: Current liabilities not expected to be cleared at end of year
 - Current portion of borrowings

Total adjustments to net current assets

Note	2024/25 Budget 30 June 2025	2023/24 Actual 30 June 2024	2023/24 Budget 30 June 2024
	\$	\$	\$
4	214,791	2,275,190	3,261,008
	3,163,556	3,406,451	
	141,855	141,855	177,104
	49,633	49,633	45,768
	<u>3,569,835</u>	<u>5,873,129</u>	<u>3,483,880</u>
	(317,865)	(317,865)	(476,699)
7	(540,000)	0	(155,229)
	(88,414)	(88,414)	(64,992)
	<u>(946,279)</u>	<u>(406,279)</u>	<u>(696,920)</u>
	<u>2,623,556</u>	<u>5,466,850</u>	<u>2,786,960</u>
3(b)	<u>(2,623,556)</u>	<u>(3,406,451)</u>	<u>(2,786,960)</u>
	0	2,060,399	0
8	(3,163,556)	(3,406,451)	(2,942,189)
	540,000	0	155,229
	<u>(2,623,556)</u>	<u>(3,406,451)</u>	<u>(2,786,960)</u>

3. NET CURRENT ASSETS

(d) MATERIAL ACCOUNTING POLICIES

CURRENT AND NON-CURRENT CLASSIFICATION

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

TRADE AND OTHER PAYABLES

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

PREPAID RATES

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

INVENTORIES

General

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

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

SUPERANNUATION

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

LAND HELD FOR RESALE

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

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

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

GOODS AND SERVICES TAX (GST)

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

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

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

CONTRACT LIABILITIES

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

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

TRADE AND OTHER RECEIVABLES

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

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

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

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

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

PROVISIONS

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

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

EMPLOYEE BENEFITS

Short-term employee benefits

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

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

The Shire's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the determination of the net current asset position.

Other long-term employee benefits

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

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

SHIRE OF WYALKATCHEM
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

4. RECONCILIATION OF CASH

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

Note	2024/25 Budget	2023/24 Actual	2023/24 Budget
	\$	\$	\$
Cash at bank and on hand	214,791	2,275,190	318,819
Term deposits	0	0	2,942,189
Total cash and cash equivalents	214,791	2,275,190	3,261,008
Held as			
- Unrestricted cash and cash equivalents	214,791	2,275,190	3,261,008
- Restricted cash and cash equivalents	0	0	0
3(a)	214,791	2,275,190	3,261,008
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	0	0	0
- Restricted financial assets at amortised cost - term deposits	3,163,556	3,406,451	2,942,189
	3,163,556	3,406,451	2,942,189
The assets are restricted as a result of the specified purposes associated with the liabilities below:			
Reserve accounts	8	3,163,556	3,406,451
	3,163,556	3,406,451	2,942,189
Reconciliation of net cash provided by operating activities to net result			
Net result	(2,680,029)	(778,993)	(1,320,914)
Depreciation	6	2,932,949	2,629,395
(Profit)/loss on sale of asset	5	(46,686)	(171,246)
(Increase)/decrease in receivables		0	144,232
(Increase)/decrease in inventories		0	(44,465)
Increase/(decrease) in payables		0	(48,239)
Increase/(decrease) in contract liabilities		0	(236,238)
Capital grants, subsidies and contributions		(2,007,049)	(1,037,685)
Net cash from operating activities	(1,800,815)	456,761	(1,526,240)

MATERIAL ACCOUNTING POLICES

CASH AND CASH EQUIVALENTS

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

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

FINANCIAL ASSETS AT AMORTISED COST

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

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

SHIRE OF WYALKATCHEM
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

5. PROPERTY, PLANT AND EQUIPMENT

The following assets are budgeted to be acquired and/or disposed of during the year.

	2024/25 Budget				2023/24 Actual				2023/24 Budget				
	Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit	Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit	Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit	Disposals - Loss
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
(a) Property, Plant and Equipment													
Buildings - non-specialised	249,452	0	0	0	82,731	0	0	0	128,632	0	0	0	0
Furniture and equipment					8,540	0	0	0	0	0	0	0	0
Plant and equipment	891,146	(117,314)	164,000	46,686	393,563	(83,754)	255,000	171,246	706,867	(101,677)	244,544	142,867	0
Total	1,140,598	(117,314)	164,000	46,686	484,834	(83,754)	255,000	171,246	835,499	(101,677)	244,544	142,867	0
(b) Infrastructure													
Infrastructure - roads	1,469,386	0	0	0	812,180	0	0	0	827,535	0	0	0	0
Infrastructure - footpaths	0	0	0	0	47,729	0	0	0	75,000	0	0	0	0
Infrastructure - parks and ovals					108,959	0	0	0	0	0	0	0	0
Other infrastructure - other	603,544	0	0	0	66,754	0	0	0	1,006,111	0	0	0	0
Other infrastructure - airport					306,085	0	0	0	0	0	0	0	0
Total	2,072,930	0	0	0	1,341,707	0	0	0	1,908,646	0	0	0	0
Total	3,213,528	(117,314)	164,000	46,686	1,826,541	(83,754)	255,000	171,246	2,744,145	(101,677)	244,544	142,867	0

MATERIAL ACCOUNTING POLICIES

RECOGNITION OF ASSETS

Assets for which the fair value as at the date of acquisition is under \$5,000 are not recognised as an asset in accordance with *Financial Management Regulation 17A (5)*. These assets are expensed immediately.

Where multiple individual low value assets are purchased together as part of a larger asset or collectively forming a larger asset exceeding the threshold, the individual assets are recognised as one asset and capitalised.

GAINS AND LOSSES ON DISPOSAL

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are included in profit or loss in the period which they arise.

SHIRE OF WYALKATCHEM
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

6. DEPRECIATION

By Class

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

By Program

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

2024/25 Budget	2023/24 Actual	2023/24 Budget
\$	\$	\$
382,220	344,005	332,489
4,358	5,314	83
216,797	231,102	244,607
1,492,773	1,307,968	524,977
37,118	32,523	16,332
277,589	243,224	47,400
270,524	237,033	48,474
120,139	113,068	155,245
131,431	115,159	111,535
0	0	3,380
2,932,949	2,629,395	1,484,522
2,403	2,400	2,403
13,467	11,800	11,801
5,101	5,100	5,101
59,172	51,846	49,400
7,568	7,764	5,161
564,564	500,653	347,874
1,957,411	1,715,084	716,474
66,867	67,454	71,141
256,396	267,293	275,167
2,932,949	2,629,395	1,484,522

MATERIAL ACCOUNTING POLICIES

DEPRECIATION

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

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

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

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

Buildings - non-specialised	12 to 50 years
Furniture and equipment	2 to 5 years
Plant and equipment	3 to 16 years
Infrastructure - roads	15 to 50 years
Infrastructure - footpaths	25 years
Infrastructure - drainage	50 years
Infrastructure - parks and ovals	6 to 12 years
Other infrastructure - other	30 years
Other infrastructure - airport	15 to 50 years
Right of use - furniture and fittings	

AMORTISATION

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

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

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

SHIRE OF WYALKATCHEM
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

7. BORROWINGS

(a) Borrowing repayments

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

Purpose	Loan Number	Institution	Interest Rate	Budget	2024/25	2024/25	Budget	2024/25	Actual	2023/24	2023/24	Actual	2023/24	Budget	2023/24	2023/24	Budget	2023/24
				Principal	Budget	Budget	Principal	Principal	Principal	Principal	Principal	Actual	Actual	Actual	Actual	Principal	Budget	Budget
				1 July 2024	New Loans	Principal Repayments	outstanding 30 June 2025	Repayments	1 July 2023	New Loans	Principal Repayments	outstanding 30 June 2024	Repayments	1 July 2023	New Loans	Principal Repayments	outstanding 30 June 2024	Repayments
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
43 & 45 Wilson Street	68	NAB	6.9%	0	0	0	0	0	28,959	0	(28,959)	0	(806)	29,570	0	(28,959)	611	(1,506)
Grader			4.7%	0	450,000	0	450,000	0	0	0	0	0	0	0	165,000	(9,771)	155,229	0
Water tanker			4.7%	0	90,000	0	90,000	0	0	0	0	0	0	0	0	0	0	0
CRC Building	73	WATC	4.4%	0	0	0	0	0	24,167	0	(24,167)	0	(546)	24,169	0	(24,167)	2	(806)
				0	540,000	0	540,000	0	53,126	0	(53,126)	0	(1,352)	53,739	165,000	(62,897)	155,842	(2,312)

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

SHIRE OF WYALKATCHEM
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

8. RESERVE ACCOUNTS

(a) Reserve Accounts - Movement

	2024/25 Budget				2023/24 Actual				2023/24 Budget			
	Opening Balance	Transfer to	Transfer (from)	Closing Balance	Opening Balance	Transfer to	Transfer (from)	Closing Balance	Opening Balance	Transfer to	Transfer (from)	Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by council												
(a) Leave reserve	21,698	380	0	22,078	20,640	1,058	0	21,698	20,640	38	0	20,678
(b) Building Reserve	348,549	6,099	(22,328)	332,320	331,555	16,994	0	348,549	331,555	616	0	332,171
(c) Waste Management Reserve	117,104	2,049	0	119,153	111,395	5,709	0	117,104	111,395	207	0	111,602
(d) Plant & Equipment Reserve	691,416	79,996	(86,546)	684,866	647,644	211,486	(167,714)	691,416	647,644	179,494	(312,273)	514,865
(e) Community Bus Reserve	90,225	1,579	0	91,804	85,826	4,399	0	90,225	85,826	159	0	85,985
(f) Government Joint Venture Housing Reserve	12	0	0	12	11	1	0	12	11	0	0	11
(g) Sport & Recreation Facilities Reserve	355,706	6,224	0	361,930	338,363	17,343	0	355,706	338,363	628	(160,135)	178,856
(h) Community Development Reserve	556,855	9,744	(211,352)	355,247	529,705	27,150	0	556,855	529,706	984	0	530,690
(i) Community Health Reserve	1,177,588	20,605	(100,000)	1,098,193	1,120,174	57,414	0	1,177,588	1,120,174	2,082	0	1,122,256
(j) Airport Development Reserve	47,128	825	0	47,953	44,830	2,298	0	47,128	44,830	83	0	44,913
(k) Depot Reserve	170	2	(172)	0	162	8	0	170	162	0	0	162
(l) Futures Fund	0	50,000	0	50,000	0	0	0	0	0	0	0	0
	3,406,451	177,503	(420,398)	3,163,556	3,230,305	343,860	(167,714)	3,406,451	3,230,306	184,291	(472,408)	2,942,189

(b) Reserve Accounts - Purposes

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

Reserve name	Anticipated date of use	Purpose of the reserve
(a) Leave reserve	Ongoing	To be used to fund annual and long service leave requirements.
(b) 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	Ongoing	To be used for the continual upgrade and/or maintenance of joint venture housing in Wyalkatchem
(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 medical facilities and funding of health services 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	30/06/2025	To be used for the continual upgrade and expansion of the Wyalkatchem Depot
(l) Futures Fund	Ongoing	To be used for future initiatives in Wyalkatchem

SHIRE OF WYALKATCHEM
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

9. OTHER INFORMATION

The net result includes as revenues

(a) Interest earnings

	2024/25 Budget	2023/24 Actual	2023/24 Budget
	\$	\$	\$
Investments	90,000	194,250	6,200
Other interest revenue	8,250	9,479	8,250
	<u>98,250</u>	<u>203,729</u>	<u>14,450</u>

The net result includes as expenses

(b) Auditors remuneration

Audit services	32,267	30,730	31,620
Other services	2,520	2,400	2,400
	<u>34,787</u>	<u>33,130</u>	<u>34,020</u>

(c) Interest expenses (finance costs)

Borrowings (refer Note 7(a))	0	1,352	2,312
	<u>0</u>	<u>1,352</u>	<u>2,312</u>

(d) Write offs

General rate	1,000	49	1,000
	<u>1,000</u>	<u>49</u>	<u>1,000</u>

SHIRE OF WYALKATCHEM
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

10. ELECTED MEMBERS REMUNERATION

	2024/25 Budget	2023/24 Actual	2023/24 Budget
	\$	\$	\$
Elected member Cr Owen Garner			
President's allowance	6,752	4,349	0
Deputy President's allowance	0	544	1,631
Meeting attendance fees	5,315	5,135	5,135
Other expenses	3,572	2,841	1,429
Annual allowance for ICT expenses	603	583	583
Travel and accommodation expenses	1,000	978	500
	17,242	14,430	9,278
Elected member Cr Christy Petchell			
Deputy President's allowance	1,688	1,087	0
Meeting attendance fees	5,315	5,135	5,135
Other expenses	3,572	395	1,429
Annual allowance for ICT expenses	603	583	583
Travel and accommodation expenses	1,000	0	500
	12,178	7,200	7,647
Elected member Cr Mischa Stratford			
Meeting attendance fees	5,315	5,135	5,135
Other expenses	3,572	2,951	1,429
Annual allowance for ICT expenses	603	583	583
Travel and accommodation expenses	1,000	977	500
	10,490	9,646	7,647
Elected member Cr Tracy Dickson			
Meeting attendance fees	5,315	3,851	0
Other expenses	3,571	0	0
Annual allowance for ICT expenses	603	437	0
Travel and accommodation expenses	1,000	0	0
	10,489	4,289	0
Elected member Cr Justin Begley			
Meeting attendance fees	5,315	3,851	0
Other expenses	3,571	0	0
Annual allowance for ICT expenses	603	437	0
Travel and accommodation expenses	1,000	0	0
	10,489	4,289	0
Elected member Cr Rod Lawson Kerr			
Meeting attendance fees	5,315	3,851	0
Other expenses	3,571	0	0
Annual allowance for ICT expenses	603	437	0
Travel and accommodation expenses	1,000	0	0
	10,489	4,289	0
Elected member Cr Christopher Loton			
Meeting attendance fees	5,315	5,135	5,135
Other expenses	3,571	1,386	1,429
Annual allowance for ICT expenses	603	583	583
Travel and accommodation expenses	1,000	0	500
	10,489	7,104	7,647
Elected member Cr Quentin Davies			
President's allowance	0	1,631	6,524
Meeting attendance fees	0	1,284	5,135
Other expenses	0	1,431	1,429
Annual allowance for ICT expenses	0	146	583
Travel and accommodation expenses	0	977	500
	0	5,469	14,171
Elected member Cr Emma Holdsworth			
Meeting attendance fees	0	1,284	5,135
Other expenses	0	0	1,429
Annual allowance for ICT expenses	0	146	583
Travel and accommodation expenses	0	0	500
	0	1,430	7,647
Elected member Cr Stephen Gamble			
Meeting attendance fees	0	1,284	5,135
Other expenses	0	1,386	1,429
Annual allowance for ICT expenses	0	146	583
Travel and accommodation expenses	0	978	500
	0	3,794	7,647
Elected member General			
Other expenses	0	5,040	0
	0	5,040	0
Total Elected Member Remuneration	81,866	66,979	61,684
President's allowance	6,752	5,980	6,524
Deputy President's allowance	1,688	1,631	1,631
Meeting attendance fees	37,205	35,946	35,945
Other expenses	25,000	15,430	10,003
Annual allowance for ICT expenses	4,221	4,082	4,081
Travel and accommodation expenses	7,000	3,910	3,500
	81,866	66,979	61,684

SHIRE OF WYALKATCHEM
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

11. REVENUE AND EXPENDITURE

(a) Revenue and Expenditure Classification

REVENUES

RATES

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

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

GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

REVENUE FROM CONTRACTS WITH CUSTOMERS

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

FEES AND CHARGES

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

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

SERVICE CHARGES

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

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

INTEREST REVENUE

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

OTHER REVENUE / INCOME

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

PROFIT ON ASSET DISPOSAL

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

EXPENSES

EMPLOYEE COSTS

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

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

MATERIALS AND CONTRACTS

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

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

UTILITIES (GAS, ELECTRICITY, WATER)

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

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

INSURANCE

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

LOSS ON ASSET DISPOSAL

Loss on the disposal of fixed assets.

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation and amortisation expenses raised on all classes of assets.

FINANCE COSTS

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

OTHER EXPENDITURE

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

**SHIRE OF WYALKATCHEM
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025**

11. REVENUE AND EXPENDITURE

(b) Revenue Recognition

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

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/Refunds/Warranties	Timing of Revenue recognition
Rates	General Rates	Over time	Payment dates adopted by Council during the year	None	When rates notice is issued
Specified area rates	Rates charge for specific defined purpose	Over time	Payment dates adopted by Council during the year	Refund in event monies are unspent	When rates notice is issued
Service charges	Charge for specific service	Over time	Payment dates adopted by Council during the year	Refund in event monies are unspent	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	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	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants with no contractual commitments	General appropriations and contributions with no specific contractual commitments	No obligations	Not applicable	Not applicable	When assets are controlled

**SHIRE OF WYALKATCHEM
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025**

12. PROGRAM INFORMATION

Key Terms and Definitions - Reporting Programs

In order to discharge its responsibilities to the community, Council has developed a set of operational and financial objectives. These objectives have been established both on an overall basis, reflected by the Shire's Community Vision, and for each of its broad activities/programs.

OBJECTIVE

ACTIVITIES

Governance

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

Includes the activities of members of council and the administrative support available to the council for the provision of governance to the district. Other costs relate to the task of assisting elected members and ratepayers on matters which do not concern specific council services.

General purpose funding

To collect revenue to allow for the provision of services.

Rates, general purpose government grants and interest revenue.

Law, order, public safety

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

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

Health

To provide an operational framework for environmental and community health.

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

Housing

The provision of housing to staff.

Maintenance of staff and rental housing.

Community amenities

The provision of services required by the community.

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

Recreation and culture

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

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

Transport

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

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

Economic services

To help promote the Shire and its economic wellbeing.

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

Other property and services

To monitor and control Council's overheads operating account.

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

**SHIRE OF WYALKATCHEM
 NOTES TO AND FORMING PART OF THE BUDGET
 FOR THE YEAR ENDED 30 JUNE 2025**

13. FEES AND CHARGES

	2024/25 Budget	2023/24 Actual	2023/24 Budget
	\$	\$	\$
By Program:			
General purpose funding	2,750	3,480	2,750
Law, order, public safety	1,130	1,297	1,130
Health	500	50	500
Housing	58,889	54,840	40,690
Community amenities	128,312	126,175	119,991
Recreation and culture	34,136	35,566	1,910
Transport	2,273	5,445	7,117
Economic services	35,598	45,488	37,595
Other property and services	0	35,984	0
	263,588	308,325	211,683

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



2024 - 2025

Schedule of Fees and Charges



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SHIRE OF WYALKATCHEM
SCHEDULE FEES & CHARGES
2024/2025

General Purpose Funding	Per	Reference (Act, Regulation, Local law, Policy)	G/L Code	GST CODE	Fees Exc GST	GST	2024/25 Fees including GST if applicable	Variance from 23/24
Property Enquiry Fees								
		LGA S6.16						
Statement of rates (financial)- written			3030121	C	\$ 47.89	\$ 4.79	\$ 52.68	▲
Confirmation of orders & Requisitions - written			3030121	C	\$ 47.89	\$ 4.79	\$ 52.68	▲
Combined statement/confirmation			3030121	C	\$ 95.79	\$ 9.58	\$ 105.37	▲
Reprint of rate notice - current year			3030121	C	\$ -	\$ -		
Reprint of rate notice - each previous year			3030121	C	\$ -	\$ -		
Rate Fees and Debt Recovery								
		Local Govt Act 1995						
Rate instalment fee	Per Instalment	LGA6.45 (3)	3030123	F			\$ 5.00	
Payment arrangement fee per assessment	Per annum		3030123	F	\$ 15.00	\$ -	\$ 15.00	
Dishonour fee (includes administration fee)		LGA S6.16	3030121	C	\$ 36.36	\$ 3.64	\$ 40.00	▲
Debt recovery fee - administration fee		LGA S6.16	3030121	C	Actual Cost			
Issue of notice of discontinuance		LGA S6.16	3030121	C	Actual Cost			
Penalty interest on rate & service charges - arrears		LGA S6.51 FM 70-71	3030145		7%			
Penalty interest on rate & service charges - current		LGA S6.51 FM 70-71	3030145		7%			
Penalty interest on current rates - instalments		LGA S6.45 (3)	3030146		5.5%			
Rate Book								
Full listing - email (excel document)		LGA S6.16	3030121	C	\$ 80.00	\$ 8.00	\$ 88.00	▲
Note: Statutory fees are subject to change without notice if regulations are amended								

**SHIRE OF WYALKATCHEM
SCHEDULE FEES & CHARGES
2024/2025**

Governance	Per	Reference (Act, Regulation, Local law, Policy)	G/L Code	GST CODE	Fees Exc GST	GST	2024/25 Fees including GST if applicable	Variance from 23/24
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	\$ 273.09	\$ 27.31	\$ 300.40	▲
Council Minutes Annual Mail out Subscription, including postage	Per annum	LGA S6.16	3140220	C	\$ 273.09	\$ 27.31	\$ 300.40	▲
Council Agenda Monthly Mail out	Per Agenda	LGA S6.16	3140220	C	\$ 40.64	\$ 4.06	\$ 44.70	▲
Council Minutes Monthly Mail out	Per Minutes	LGA S6.16	3140220	C	\$ 40.64	\$ 4.06	\$ 44.70	▲
Sale of Electoral Roll			3140220	C	\$ 71.27	\$ 7.13	\$ 78.40	▲
Photocopying								
A4 black and white (per page)	Per page	LGA S6.16	3140220	C	\$ 0.73	\$ 0.07	\$ 0.80	▲
A4 colour (per page)	Per page	LGA S6.16	3140220	C	\$ 1.82	\$ 0.18	\$ 2.00	▲
A3 black and white (per page)	Per page	LGA S6.16	3140220	C	\$ 1.45	\$ 0.15	\$ 1.60	▲
A3 colour (per page)	Per page	LGA S6.16	3140220	C	\$ 3.64	\$ 0.36	\$ 4.00	▲

SHIRE OF WYALKATCHEM
SCHEDULE FEES & CHARGES
2024/2025

Governance	Per	Reference (Act, Regulation, Local law, Policy)	G/L Code	GST CODE	Fees Exc GST	GST	2024/25 Fees including GST if applicable	Variance from 23/24
Freedom of Information		FOI Act 1992						
Note: Statutory fees are subject to change without notice if regulations are amended		FOI Regs 1993						
		Schedule 1						
Application fee under Section 12(1)(e) of Act	Per application	FOI S.16.(1) Regs Sch 1	3140220	F	\$ 30.00	\$ -	\$ 30.00	
Per hour charge for staff dealing with FOI application	Per Hour	FOI S.16.(1) Regs Sch 2(a)	3140220	C	\$ 27.27	\$ 2.73	\$ 30.00	
Per hour charge for supervised access	Per Hour	FOI S.16.(1) Regs Sch 2(b)	3140220	C	\$ 27.27	\$ 2.73	\$ 30.00	
Advanced deposit which may be required by an agency under section 18(1) or 18(4) of the Act, expressed as a percentage of the estimated charges which will be payable in excess of the application fee		FOI S.18(4). Regs Sch. 3(a)	3140220		25%			
Further advance deposit: which may be required by an agency under section 18(4) of the Act, expressed as a percentage of the estimated charges which will be payable in excess of the application fee		FOI S.18(4). Regs Sch. 3(b)	3140220		75%			
The holder of a current valid pensioner concession card issued on behalf of the Commonwealth to that person, or any other card which may be prescribed as being a pensioner concession card under the Rates and Charges (Rebates and Deferments) Act 1992, The charge payable under regulation 5 is reduced by 25%		FOI Regs. 3(b)						
Election Nomination Fee								
Nomination by candidate (to be refunded if candidate receives at least 5% of total number of the votes included in the count.)		LG (Elections) Regs 26.1	T	F	\$ 80.00	\$ -	\$ 80.00	
Note: Statutory fees are subject to change without notice if regulations are amended								

**SHIRE OF WYALKATCHEM
SCHEDULE FEES & CHARGES
2024/2025**

Law, Order, and Public Safety	Per	Reference (Act, Regulation, Local law, Policy)	G/L Code	GST CODE	Fees Exc GST	GST	2024/25 Fees including GST if applicable	Variance from 23/24
Ranger After Hours Call Out Fee								
		Local Govt. Act 1995 s6.16						
Applicable in cases of livestock wandering on roads, attacking dogs, injured animals and illegal burning off	Per incident		3050235	C	\$ 227.27	\$ 22.73	\$ 250.00	
*note that in addition to the above fee, labour private rate maybe applicable to recoup time taken to address this issue at hand.								
Motor Vehicle and Off Road Vehicle Impound Fees								
		Local Govt Act 1995 S3.40						
Impound fee	Per vehicle		3050235	C	\$ 90.91	\$ 9.09	\$ 100.00	
Storage Fee	Per Day		3050235	C	\$ 9.09	\$ 0.91	\$ 10.00	
Cartage and storage - within town site	Per vehicle		3050235	C	\$ 163.64	\$ 16.36	\$ 180.00	
Cartage and storage - Outside of town site	Per vehicle		3050235	C	\$ 227.27	\$ 22.73	\$ 250.00	
Pound Fees and Charges								
		Local Govt Act 1995 S6.16						
		Dog Reg. 2013						
Seizure and return of dog without impounding	Per dog		3050240	C	\$ 36.36	\$ 3.64	\$ 40.00	
Seizure and impounding of a dog	Per dog		3050240	C	\$ 57.27	\$ 5.73	\$ 63.00	
Sustenance of dog in pound per day - week day	Per dog/day		3050240	C	\$ 10.91	\$ 1.09	\$ 12.00	
Sustenance of dog in pound per day - Sat & Sun	Per dog/day		3050240	C	\$ 31.82	\$ 3.18	\$ 35.00	
Return of impounded dog normal hours (8.30 - 3.30)	Per dog		3050240	C	\$ 31.82	\$ 3.18	\$ 35.00	
Return of impounded dog outside normal hours	Per dog		3050240	C	\$ 59.09	\$ 5.91	\$ 65.00	
Surrender of a dog	Per Dog		3050240	C	\$ 27.27	\$ 2.73	\$ 30.00	

**SHIRE OF WYALKATCHEM
SCHEDULE FEES & CHARGES
2024/2025**

Law, Order, and Public Safety	Per	Reference (Act, Regulation, Local law, Policy)	G/L Code	GST CODE	Fees Exc GST	GST	2024/25 Fees including GST if applicable	Variance from 23/24
Cats								
		Cat Reg. 2012						
Seizure and return of cat without impounding	Per cat		3050240	C	\$ 36.36	\$ 3.64	\$ 40.00	
Seizure and impounding of a cat	Per cat		3050240	C	\$ 57.27	\$ 5.73	\$ 63.00	
Sustenance of cat in pound per day - week day	Per cat/day		3050240	C	\$ 10.91	\$ 1.09	\$ 12.00	
Sustenance of cat in pound per day - Sat & Sun	Per cat/day		3050240	C	\$ 31.82	\$ 3.18	\$ 35.00	
Return of impounded cat normal hours (8.30 - 3.30)	Per cat		3050240	C	\$ 31.82	\$ 3.18	\$ 35.00	
Return of impounded cat outside normal hours	Per Cat		3050240	C	\$ 59.09	\$ 5.91	\$ 65.00	
Animal trap								
		Local Govt Act 1995 S6.16						
Animal Trap Hire - per week (maximum 3 weeks)	per hire		3050235	C	\$ 15.00	\$ 1.50	\$ 16.50	
Animal trap Hire - bond only	Per Trap		T	N	\$ 20.00	\$ -	\$ 20.00	
Dog Registration/Licence Fees								
		Dog Reg. 2013						
Note: Statutory fees are subject to change without notice if regulations are amended								
Dogs kept in approved kennel establishment licenced under section 27 of the Act, where not otherwise registered - Annual Fee	Per Annum	Dog Reg. 2013 S17(3)(2g)	3050221	F	\$ 200.00	\$ -	\$ 200.00	
Lifetime registration - Unsterilised dog	Per Dog	Dog Reg. 2013 S17(3)(2f)(ii)	3050221	F	\$ 250.00	\$ -	\$ 250.00	
Lifetime registration - sterilised dog	Per Dog	Dog Reg. 2013 S17(3)(2e)(ii)	3050221	F	\$ 100.00	\$ -	\$ 100.00	
3 years - Unsterilised dog	Per Dog	Dog Reg. 2013 S17(3)(2d)(ii)	3050221	F	\$ 120.00	\$ -	\$ 120.00	
3 years - sterilised dog	Per Dog	Dog Reg. 2013 S17(3)(2c)(ii)	3050221	F	\$ 42.50	\$ -	\$ 42.50	
1 year - Unsterilised dog	Per Dog	Dog Reg. 2013 S17(3)(1a)	3050221	F	\$ 50.00	\$ -	\$ 50.00	
1 year - Unsterilised dangerous dog	Per Dog	Dog Reg. 2013 S17(3)(1b)	3050221	F	\$ 50.00	\$ -	\$ 50.00	
1 year sterilised dog	Per Dog	Dog Reg. 2013 S17(3)(2b)(ii)	3050221	F	\$ 20.00	\$ -	\$ 20.00	
Pensioner concession as defined for dog	Per Dog				50% of fee			
Droving/farm dog concession as defined	Per Dog				25% of fee			
Guide dog registration fee	Per Dog				No Charge			
Registration after 31 May in any year, for that registration year	Per Dog				50 % of fee			
Tag Replacement	Per Tag			F	\$ 2.40	\$ -	\$ 2.40	

**SHIRE OF WYALKATCHEM
SCHEDULE FEES & CHARGES
2024/2025**

Law, Order, and Public Safety	Per	Reference (Act, Regulation, Local law, Policy)	G/L Code	GST CODE	Fees Exc GST	GST	2024/25 Fees including GST if applicable	Variance from 23/24
Cat Registration/Licence Fees		Cat Reg. 2012						
Note: Statutory fees are subject to change without notice if regulations are amended								
Fee for application for grant or renewal of approval to breed cats - Per breeding Cat (male or female)	Per cat	Cat Reg. 2012 S1(4)	3050221	F	\$ 100.00	\$ -	\$ 100.00	
Lifetime registration - sterilised cat	Per cat	Cat Reg. 2012 Sch.1 item(3)	3050221	F	\$ 100.00	\$ -	\$ 100.00	
3 years - sterilised cat	Per cat	Cat Reg. 2012 Sch.1 item(2)	3050221	F	\$ 42.50	\$ -	\$ 42.50	
1 year sterilised cat	Per cat	Cat Reg. 2012 Sch.1 item(1(b))	3050221	F	\$ 20.00	\$ -	\$ 20.00	
Registration after 31 May in any year, for that registration year	Per cat	Cat Reg. 2012 Sch.1 item(1(a))	3050221	F	\$ 10.00	\$ -	\$ 10.00	
Pensioner concession as defined for cat	Per cat				50% of fee			
Tag Replacement	Per Tag			F	\$ 5.00	\$ -	\$ 5.00	▲
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
2024/2025**

Health	Per	Reference (Act, Regulation, Local law, Policy)	G/L Code	GST CODE	Fees Exc GST	GST	2024/25 Fees including GST if applicable	Variance from 23/24
<u>Food Business Registration and Administration Fees</u>								
Registration of a food business - Exempt*	Annual Fee	LGA. S6.16						
Registration of a food business - Low Risk				C	\$ 50.00	\$ 5.00	\$ 55.00	
Registration of a food business - Medium / High Risk				C	\$ 50.00	\$ 5.00	\$ 55.00	
*That sell only pre-packaged non-potentially hazard food (eg: newsagents selling pre-packaged confectionary or hairdressers service tea/coffee in connection with another service)								
Annual Registration Fee includes cost of annual inspection								
Additional food premises inspection	Per Inspection			C	\$ 45.45	\$ 4.55	\$ 50.00	
<u>Other Food related fees</u>								
Food spoilt (supervision of destruction) - per hour		LGA. S6.16		C	\$ 86.36	\$ 8.64	\$ 95.00	
Cost of destruction or disposal of forfeited item		Food Act 2008 (s54)			At Costs			

**SHIRE OF WYALKATCHEM
SCHEDULE FEES & CHARGES
2024/2025**

Health	Per	Reference (Act, Regulation, Local law, Policy)	G/L Code	GST CODE	Fees Exc GST	GST	2024/25 Fees including GST if applicable	Variance from 23/24
Trading in Public Places (includes Itinerant Food Vendors)		Local Govt Act S6.16						
Stall Holder - Single events	Per Application			C	\$ 27.27	\$ 2.73	\$ 30.00	▲
Stall Holder - Community / non-for profit group	Per Application			C	\$ -	\$ -		
Trading - Application fee	Per Application			C	\$ 18.18	\$ 1.82	\$ 20.00	
Trading - single event / 1 week	Per Application			C	\$ 36.36	\$ 3.64	\$ 40.00	
Trading - Up to 1 month	Per Application			C	\$ 72.73	\$ 7.27	\$ 80.00	
Trading - up to 6 months	Per Application			C	\$ 136.36	\$ 13.64	\$ 150.00	
Trading - Annual	Per Application			C	\$ 272.73	\$ 27.27	\$ 300.00	
Onsite Effluent Disposal		Health (Treatment and Sewage and Disposal of Liquid Waste) Regulation 1974 (as amended)						
Application fee				F	\$ 118.00	\$ -	\$ 118.00	
Issuing of a permit to use an apparatus (i.e. inspection fee)				F	\$ 118.00	\$ -	\$ 118.00	
Local Government Report Fee				F	\$ 118.00	\$ -	\$ 118.00	
Caravan Park		Caravan Parks & Camping Grounds Act 1995 & Regs 1997 Sch 3						
Caravan park Annual Licence (minimum charge)		Regs. 45. (sch 3 (1a))	3070700	F	\$ 200.00	\$ -	\$ 200.00	
or fee based on number of sites as per the following (whichever is the greater);		Regs. 45. (sch 3 (1b))						
1. Long and short stay sites (per site)		Regs. 45. (sch 3 (1b))		F	\$ 6.00	\$ -	\$ 6.00	
2. Camp sites (per site)		Regs. 45. (sch 3 (1b))		F	\$ 3.00	\$ -	\$ 3.00	
3. Overflow sites (per site)		Regs. 45. (sch 3 (1b))		F	\$ 1.50	\$ -	\$ 1.50	
Transfer of caravan park licence		Regs. 55. (sch 3 (4))		F	\$ 100.00	\$ -	\$ 100.00	
Additional fee for renewal after expiry		Regs. 53. (sch 3 (2))		F	\$ 20.00	\$ -	\$ 20.00	

**SHIRE OF WYALKATCHEM
SCHEDULE FEES & CHARGES
2024/2025**

Health	Per	Reference (Act, Regulation, Local law, Policy)	G/L Code	GST CODE	Fees Exc GST	GST	2024/25 Fees including GST if applicable	Variance from 23/24
Public Buildings								
New public building inspection fee		Health (Public Building) Regulations 1992		C	\$ -	\$ -	\$ -	
New public building - not for profit / community group - inspection fee				C	\$ -	\$ -	\$ -	
Health and Amenity Administration								
Sampling - Food / Water / Asbestos		Local Govt Act 1995 s6.16		C	At Costs			
EHO Hourly Rate		Local Govt Act 1995 s6.16		C	\$ 90.91	\$ 9.09	\$ 100.00	▲
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
2024/2025**

Housing	Per	Reference (Act, Regulation, Local law, Policy)	G/L Code	GST CODE	Fees Exc GST	GST	2024/25 Fees including GST if applicable	Variance from 23/24
Other Housing:		Residential Tenancies Act 1987						
22b Flint St	Per week			T	\$ -	\$ -	\$ -	
58 Flint St*	Per week			T	\$ 93.11	\$ -	\$ 93.11	
59 Flint St*	Per week			T	\$ 136.00	\$ -	\$ 136.00	
10 Honour Ave	Per week			T	\$ 180.00	\$ -	\$ 180.00	
55 Flint St	Per week			T	\$ 340.00	\$ -	\$ 340.00	▲
4 Slocum St	Per week			T	\$ 190.00	\$ -	\$ 190.00	
2a Slocum St - Contractor Accommodation	Per Night			T	\$ 100.00	\$ -	\$ 100.00	
2a Slocum St - Contractor Accommodation	Per Week			T	\$ 350.00	\$ -	\$ 350.00	
* Rent tied to tenants income								
Housing Bond - equivalent to four (4) weeks rent plus pet bond if applicable								
Note: Statutory fees are subject to change without notice if regulations are amended								

**SHIRE OF WYALKATCHEM
SCHEDULE FEES & CHARGES
2024/2025**

Community Amenities	Per	Reference (Act, Regulation, Local law, Policy)	G/L Code	GST CODE	Fees Exc GST	GST	2024/25 Fees including GST if applicable	Variance from 23/24
Other Waste		Local Govt. Act 1995 s6.16						
Bulk Commercial/Industrial inert waste - per tonne	Per tonne			C	\$ 45.45	\$ 4.55	\$ 50.00	▲
Bulk Demolition waste - per tonne	Per tonne			C	\$ 45.45	\$ 4.55	\$ 50.00	▲
Wrapped Asbestos Waste - per cubic mtr (domestic)	Per cubic mtr			C	\$ 90.91	\$ 9.09	\$ 100.00	
Wrapped Asbestos Waste - per cubic mtr (commercial)	Per cubic mtr			C	\$ 187.27	\$ 18.73	\$ 206.00	
Minimum charge for wrapped asbestos waste				C	\$ 66.36	\$ 6.64	\$ 73.00	
Plus Asbestos mobilisation / treatment fee (or cost price plus 30% which ever is greater				C	\$ 181.82	\$ 18.18	\$ 200.00	

**SHIRE OF WYALKATCHEM
SCHEDULE FEES & CHARGES
2024/2025**

Community Amenities		Per	Reference (Act, Regulation, Local law, Policy)	G/L Code	GST CODE	Fees Exc GST	GST	2024/25 Fees including GST if applicable	Variance from 23/24
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	

**SHIRE OF WYALKATCHEM
SCHEDULE FEES & CHARGES
2024/2025**

Community Amenities		Per	Reference (Act, Regulation, Local law, Policy)	G/L Code	GST CODE	Fees Exc GST	GST	2024/25 Fees including GST if applicable	Variance from 23/24
5	Provision of a subdivision clearance								
	(a) not more than 5 lots	Per lot			F	\$ 73.00	\$ -	\$ 73.00	
	(b) more than 5 lots but not more than 195 lots					\$73 per lot for first 5 lots & then \$35 per lot (no GST)			
	(c) more than 195 lots				F	\$ 7,393	\$ -	\$ 7,393	
6	Determining an initial application for approval of a home occupation where the home occupation has not commenced				F	\$ 222.00	\$ -	\$ 222.00	
7	Determining an initial application for approval of a home occupation where the home occupation has commenced					The fee in item 6 plus, by way of penalty, twice that fee (no GST)			
8	Determining an application for the renewal of an approval of a home occupation where the application is made before the approval expires				F	\$ 73.00	\$ -	\$ 73.00	
9	Determining an application for the renewal of an approval of a home occupation where the application is made after the approval has expired					The fee in item 8 plus, by way of penalty, twice that fee (no GST)			
10	Determining an application for a change of use or for an alteration or extension or change of a non conforming use to which item 1 does not apply, where the change or the alteration, extension or change has not commenced or been carried out				F	\$ 295.00	\$ -	\$ 295.00	
11	Determining an application for a change of use or for an alteration or extension or change of a non conforming use to which item 2 does not apply, where the change or the alteration, extension or change has not commenced or been carried out					The fee in item 10 plus, by way of penalty, twice that fee (no GST)			
12	Providing a zoning certificate				F	\$ 73.00	\$ -	\$ 73.00	
13	Reply to a property settlement questionnaire				F	\$ 73.00	\$ -	\$ 73.00	

**SHIRE OF WYALKATCHEM
SCHEDULE FEES & CHARGES
2024/2025**

Community Amenities	Per	Reference (Act, Regulation, Local law, Policy)	G/L Code	GST CODE	Fees Exc GST	GST	2024/25 Fees including GST if applicable	Variance from 23/24
Scheme Amendments, Local Structure Plan & Amendments								
Scheme Amendments								
		Planning & Development Regs 2009						
(a) Upon lodgement of the Scheme Amendment request with the local government.		Reg. 47		C	\$ 1,350	\$ 135	\$ 1,485	
(b) following initiation of Scheme Amendment by the local government and prior to referral to the EPA for environmental clearance		Reg. 47		C	\$ 1,350	\$ 135	\$ 1,485	
Structure Plan								
(a) upon lodgement of the Structure Plan with the local government								
Structure Plans, Activity Centre Plans or Development Plans								
(a) upon lodgement of the Structure Plan, Activity Centre Plan or Development Plan with the local government.				C	\$ 1,350	\$ 135	\$ 1,485	
(b) following adoption of the Structure Plan, Activity Centre Plan or Development Plan by the local government and prior to public advertising.				C	\$ 1,350	\$ 135	\$ 1,485	

**SHIRE OF WYALKATCHEM
SCHEDULE FEES & CHARGES
2024/2025**

Community Amenities	Per	Reference (Act, Regulation, Local law, Policy)	G/L Code	GST CODE	Fees Exc GST	GST	2024/25 Fees including GST if applicable	Variance from 23/24
Development Assessment Panels		Planning & Development Regs 2009						
1	A DAP application where the estimated cost of the development is;							
	(a)	not less than \$3 million and less than \$7 million		F	\$ 1,350	\$ 135	\$ 3,503.00	
	(b)	not less than \$7 million and less than \$10 million		F	\$ 1,350	\$ 135	\$ 5,409.00	
	(c)	not less than \$10 million and less than \$12.5 million		F	\$ 1,350	\$ 135	\$ 5,885.00	
	(d)	not less than \$12.5 million and less than \$15 million		F	\$ 1,350	\$ 135	\$ 6,053.00	
	(e)	not less than \$15 million and less than \$17.5 million		F	\$ 1,350	\$ 135	\$ 6,221.00	
	(f)	not less than \$17.5 million and less than \$20 million		F	\$ 1,350	\$ 135	\$ 6,390.00	
	(g)	\$20 million or more		F	\$ 1,350	\$ 135	\$ 6,557.00	
2	An application under r.17			F	\$ 1,350	\$ 135	\$ 150.00	
Additional Fees								
1	Specialist review and/or consultation costs recoverable under Section 49 of the Planning and Development Regulations 2009. Payable prior to determination of proposal		Planning & Development Regs 2009. S49					
2	Application for extension of term of planning approval*			C	\$ 250.00	\$ 25.00	\$ 275.00	
3	Application for amending or revoking a development application*			C	\$ 300.00	\$ 30.00	\$ 330.00	
Section 40 (Certificate of Local Planning Authority) Liquor Licensing								
	(a)	Community or sporting group		F	\$ -	\$ -	\$ -	
	(b)	Commercial premises		F	\$ 50.00	\$ -	\$ 50.00	
	Preliminary Consideration of Development Applications							

**SHIRE OF WYALKATCHEM
SCHEDULE FEES & CHARGES
2024/2025**

Community Amenities	Per	Reference (Act, Regulation, Local law, Policy)	G/L Code	GST CODE	Fees Exc GST	GST	2024/25 Fees including GST if applicable	Variance from 23/24
Cemetery Fees		Cemeteries Act 1986 S53						
Grant of Right of Burial								
Grant of right of burial				C	\$ 90.91	\$ 9.09	\$ 100.00	
Copy of "Grant of Right of Burial"				C	\$ 22.73	\$ 2.27	\$ 25.00	
Renewal of expired grant of right of burial				C	\$ 81.82	\$ 8.18	\$ 90.00	
Reissue of grant of burial/registration of assigned grant - after 25 year period				C	\$ 68.18	\$ 6.82	\$ 75.00	
Transfer of grant of right				C	\$ 45.45	\$ 4.55	\$ 50.00	
Interment Fee (including grave diggings)		Cemeteries Act 1986 S53						
Standard burial, digging of grave (2.4 depth - standard) - 1st Interment			3100720	C	\$ 1,409.09	\$ 140.91	\$ 1,550.00	▲
Standard burial, existing grave (2.4 depth - standard) - 2nd interment			3100720	C	\$ 1,409.09	\$ 140.91	\$ 1,550.00	▲
Internment of Ashes in Grave (Including Scattering Ashes)			3100720	C	\$ 163.64	\$ 16.36	\$ 180.00	▲
Stillborn Burial, digging of stillborn grave				C	\$ 272.73	\$ 27.27	\$ 300.00	
*standard grave= to accommodate standard casket (2040 x 600 x 350) - oblong or oversized caskets occur additional fees - see penalty fee section								
Land for Graves (excluding Grant of Right of Burial)		Cemeteries Act 1986 S53						
Reservation of Plot			3100735	C	\$ 136.36	\$ 13.64	\$ 150.00	
Exhumation		Cemeteries Act 1986 S53						
Exhumation fee				C	\$ 681.82	\$ 68.18	\$ 750.00	
Reinterment after exhumation				C	\$ 227.27	\$ 22.73	\$ 250.00	
Monumental Work		Cemeteries Act 1986 S53						
Annual licence fee				C	\$ 90.91	\$ 9.09	\$ 100.00	
Single licence/permit fee			3100722	C	\$ 45.45	\$ 4.55	\$ 50.00	
Additional works/clean-up required by Shire	per hour			C	\$ -	\$ -		

**SHIRE OF WYALKATCHEM
SCHEDULE FEES & CHARGES
2024/2025**

Community Amenities	Per	Reference (Act, Regulation, Local law, Policy)	G/L Code	GST CODE	Fees Exc GST	GST	2024/25 Fees including GST if applicable	Variance from 23/24
Funeral Directors Licence								
		Cemeteries Act 1986 S53						
Annual fee				C	\$ 100.00	\$ 10.00	\$ 110.00	
Single funeral permit				C	\$ 36.36	\$ 3.64	\$ 40.00	
Repository for Disposal of Ashes								
		Cemeteries Act 1986 S53						
Niche wall reservation, single and double (non refundable)			3100721	C	\$ 31.82	\$ 3.18	\$ 35.00	▲
Niche wall (single) Interment (to be completed by staff)			3100721	C	\$ 122.73	\$ 12.27	\$ 135.00	▲
Niche wall (double) Interment (to be completed by staff)			3100721	C	\$ 218.18	\$ 21.82	\$ 240.00	▲
Transfer of ashes to new position			3100721	C	\$ 48.18	\$ 4.82	\$ 53.00	▲
Niche Wall Plaque & Freight Cost (price on application)				C			actual costs + 20%	
Additional Fees (chargeable in addition to scheduled fees)								
		Cemeteries Act 1986 S53						
Insufficient notice (less than 48 hours notice)				C	\$ 272.73	\$ 27.27	\$ 300.00	
Interment after 2:30pm per hour or part thereof	per hour			C	\$ 68.18	\$ 6.82	\$ 75.00	
Interment of oblong or oversized casket	per Interment			C	\$ 181.82	\$ 18.18	\$ 200.00	
Interment on Saturday before 12 noon				C	\$ 136.36	\$ 13.64	\$ 150.00	
Interment on Sunday				C	\$ 227.27	\$ 22.73	\$ 250.00	
Interment on a Public Holiday				C	\$ 454.55	\$ 45.45	\$ 500.00	
Additional works/clean-up required by Shire	per hour			C	\$ 68.18	\$ 6.82	\$ 75.00	
Search Fees (involving staff)								
		Local Govt. Act 1995 s6.16						
For up to two internments or memorial locations only				C	\$ 50.00	\$ 5.00	\$ 55.00	
For each additional location enquiry or search requiring information additional to location				C	\$ 40.91	\$ 4.09	\$ 45.00	
Photocopies of records (per copy)				C	\$ 0.68	\$ 0.07	\$ 0.75	
Digital photograph sent via email				C	\$ 13.64	\$ 1.36	\$ 15.00	
Each additional photo in any format				C	\$ 9.09	\$ 0.91	\$ 10.00	

**SHIRE OF WYALKATCHEM
SCHEDULE FEES & CHARGES
2024/2025**

Community Amenities	Per	Reference (Act, Regulation, Local law, Policy)	G/L Code	GST CODE	Fees Exc GST	GST	2024/25 Fees including GST if applicable	Variance from 23/24
Community Bus		Local Govt. Act 1995 s6.16						
Community Bus Hire (Hirer to refill bus on return) - hirer from Wyalkatchem	Per km			C	\$ 0.80	\$ 0.08	\$ 0.88	▲
Community Bus Hire (Hirer to refill bus on return) - hirer not from Wyalkatchem	Per km			C	\$ 1.36	\$ 0.14	\$ 1.50	▲
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
2024/2025**

Recreation & Culture	Per	Reference (Act, Regulation, Local law, Policy)	G/L Code	GST CODE	Fees Exc GST	GST	2024/25 Fees including GST if applicable	Variance from 23/24
Equipment		LGA S6.16						
PA System Hire - per day:	Per day			C	\$ 63.64	\$ 6.36	\$ 70.00	
PA System Bond- per day:	Per day			N	\$ 100.00	\$ -	\$ 100.00	
CEO Approval Required								
Swimming Pool		LGA S6.16						
General Admission								
General Admittance - Adult	per admission			C	\$ -	\$ -	\$ -	
General Admittance - Child/Student	per admission			C	\$ -	\$ -	\$ -	
General Admittance - Pensioner concession	per admission			C	\$ -	\$ -	\$ -	
General Admittance - 3 yrs and under	per admission			C	\$ -	\$ -	\$ -	
no swimming pool general admission fee								
Opening out of normal opening hours	per hour			C	\$ 50.00	\$ 5.00	\$ 55.00	
Hall & Pavilion Hire Fees & Charges		LGA S6.16						
Wyalkatchem Town Hall								
Town Hall - Community Groups, Clubs & School								
Hire of Town Hall	Per Hour		3110120	C	\$ 7.09	\$ 0.71	\$ 7.80	▲
Hire of Town Hall	Full Day		3110120	C	\$ 52.73	\$ 5.27	\$ 58.00	▲
Additional Equipment								
Hire of Tressels (Depot Stock only)	per Tressel		3110120	C	\$ 5.68	\$ 0.57	\$ 6.25	▲
Hire of Tables (Square only)	per Table		3110120	C	\$ 3.77	\$ 0.38	\$ 4.15	▲
Hire of Chairs (Depot Stock only)	per Chair		3110120	C	\$ 1.91	\$ 0.19	\$ 2.10	▲
Delivery fee of tressels, tables, chairs	Actual cost			C	\$ -	\$ -		
Table Cloth	per 30m roll		3110120	C	\$ 127.27	\$ 12.73	\$ 140.00	▲
Table Cloth	per metre		3110120	C	\$ 7.27	\$ 0.73	\$ 8.00	▲

**SHIRE OF WYALKATCHEM
SCHEDULE FEES & CHARGES
2024/2025**

Other Property & Services	Per	Reference (Act, Regulation, Local law, Policy)	G/L Code	GST CODE	Fees Exc GST	GST	2024/25 Fees including GST if applicable	Variance from 23/24
Overtime labour rate will be rated at 1.5* labour per hour rate (Mon-Friday)	Per hour		3140120	C	\$ 136.36	\$ 13.64	\$ 150.00	▲
Overtime labour rate will be rated at 2* labour per hour rate (Sat & Sun)	Per hour (min 3 hrs)		3140120	C	\$ 181.82	\$ 18.18	\$ 200.00	▲
Overtime labour rate will be rated at 3.5* labour per hour rate (public holiday)	Per hour (min 3 hrs)		3140120	C	\$ 318.18	\$ 31.82	\$ 350.00	▲
<i>Note: Statutory fees are subject to change without notice if regulations are amended</i>								

