

SHIRE OF WYALKATCHEM
ANNUAL BUDGET
FOR THE YEAR ENDED 30 JUNE 2026
LOCAL GOVERNMENT ACT 1995

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The Shire of Wyalkatchem a Class 4 local government conducts the operations of a local government with the following community vision:

In 2026 Wyalkatchem will be sustainable with growth in population, supporting businesses, services and infrastructure: residents will be healthy, safe and caring, surrounded by welcoming public places and a valued natural and built environment.

SHIRE OF WYALKATCHEM
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2026

	Note	2025/26 Budget	2024/25 Actual	2024/25 Budget
Revenue		\$	\$	\$
Rates	2(a)	1,576,561	1,508,575	1,513,469
Grants, subsidies and contributions		1,481,427	1,857,608	587,421
Fees and charges	13	242,731	326,013	263,588
Interest revenue	9(a)	173,000	211,232	98,250
Other revenue		0	4,996	50
		3,473,719	3,908,424	2,462,778
Expenses				
Employee costs		(1,974,282)	(1,437,371)	(1,590,982)
Materials and contracts		(1,903,093)	(1,490,841)	(2,202,347)
Utility charges		(197,201)	(182,307)	(200,983)
Depreciation	6	(2,629,396)	(2,643,041)	(2,932,949)
Finance costs	9(c)	(15,520)	0	0
Insurance		(231,235)	(204,399)	(212,415)
Other expenditure		(54,592)	(51,335)	(56,866)
		(7,005,319)	(6,009,294)	(7,196,542)
		(3,531,600)	(2,100,870)	(4,733,764)
Capital grants, subsidies and contributions		1,348,688	1,217,949	2,007,049
Profit on asset disposals	5	94,546	0	46,686
		1,443,234	1,217,949	2,053,735
Net result for the period		(2,088,366)	(882,921)	(2,680,029)
Total other comprehensive income for the period		0	0	0
Total comprehensive income for the period		(2,088,366)	(882,921)	(2,680,029)

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 2026

		2025/26	2024/25	2024/25
	Note	Budget	Actual	Budget
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Rates		\$ 1,576,561	\$ 1,465,707	\$ 1,513,469
Grants, subsidies and contributions		1,481,427	1,583,622	587,421
Fees and charges		242,731	326,013	263,588
Interest revenue		173,000	211,232	98,250
Goods and services tax received		0	(155,985)	0
Other revenue		0	4,996	50
		3,473,719	3,435,585	2,462,778
Payments				
Employee costs		(1,974,282)	(1,477,669)	(1,590,982)
Materials and contracts		(1,903,093)	(576,956)	(2,202,347)
Utility charges		(197,201)	(182,307)	(200,983)
Finance costs		(15,520)	0	0
Insurance paid		(231,235)	(204,399)	(212,415)
Other expenditure		(54,592)	(51,335)	(56,866)
		(4,375,923)	(2,492,666)	(4,263,593)
Net cash provided by (used in) operating activities	4	(902,204)	942,919	(1,800,815)
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for purchase of property, plant & equipment	5(a)	(600,476)	(587,200)	(1,140,598)
Payments for construction of infrastructure	5(b)	(1,319,959)	(1,949,779)	(2,072,930)
Capital grants, subsidies and contributions		1,348,688	1,217,949	2,007,049
Proceeds from sale of property, plant and equipment	5(a)	180,636	0	164,000
Net cash (used in) investing activities		(391,111)	(1,319,030)	(1,042,479)
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings	7(a)	(76,646)	0	0
Proceeds from new borrowings	7(a)	0	414,800	540,000
Proceeds on disposal of financial assets at amortised cost - term deposits		(240,000)	(128,408)	242,895
Net cash provided by (used in) financing activities		(316,646)	286,392	782,895
Net (decrease) in cash held		(1,609,961)	(89,719)	(2,060,399)
Cash at beginning of year		2,231,434	2,274,440	2,275,190
Cash and cash equivalents at the end of the year	4	621,473	2,184,721	214,791

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 2026

OPERATING ACTIVITIES

Revenue from operating activities

General rates
Rates excluding general rates
Grants, subsidies and contributions
Fees and charges
Interest revenue
Other revenue
Profit on asset disposals

Expenditure from operating activities

Employee costs
Materials and contracts
Utility charges
Depreciation
Finance costs
Insurance
Other expenditure

Non cash amounts excluded from operating activities

Amount attributable to operating activities

INVESTING ACTIVITIES

Inflows from investing activities

Capital grants, subsidies and contributions
Proceeds from disposal of property, plant and equipment

Outflows from investing activities

Acquisition of property, plant and equipment
Acquisition of infrastructure

Amount attributable to investing activities

FINANCING ACTIVITIES

Inflows from financing activities

Proceeds from new borrowings
Transfers from reserve accounts

Outflows from financing activities

Repayment of borrowings
Transfers to reserve accounts

Amount attributable to financing activities

MOVEMENT IN SURPLUS OR DEFICIT

Surplus at the start of the financial year

Amount attributable to operating activities
Amount attributable to investing activities
Amount attributable to financing activities

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

Note	2025/26 Budget	2024/25 Actual	2024/25 Budget
	\$	\$	\$
2(a)(i)	1,566,065	1,498,530	1,503,424
2(a)	10,496	10,044	10,045
	1,481,427	1,857,608	587,421
13	242,731	326,013	263,588
9(a)	173,000	211,232	98,250
	0	4,996	50
5	94,546	0	46,686
	3,568,265	3,908,423	2,509,464
	(1,974,282)	(1,437,371)	(1,590,982)
	(1,903,093)	(1,490,841)	(2,202,347)
	(197,201)	(182,307)	(200,983)
6	(2,629,396)	(2,643,041)	(2,932,949)
9(c)	(15,520)	0	0
	(231,235)	(204,399)	(212,415)
	(54,592)	(51,335)	(56,866)
	(7,005,319)	(6,009,294)	(7,196,542)
3(c)	2,534,850	2,643,041	2,886,263
	(902,204)	542,170	(1,800,815)
	1,348,688	1,217,949	2,007,049
5(a)	180,636	0	164,000
	1,529,324	1,217,949	2,171,049
5(a)	(600,476)	(587,200)	(1,140,598)
5(b)	(1,319,959)	(1,949,779)	(2,072,930)
	(1,920,435)	(2,536,979)	(3,213,528)
	(391,111)	(1,319,030)	(1,042,479)
	0	414,800	540,000
8(a)	38,477	109,022	420,398
	38,477	523,822	960,398
7(a)	(76,646)	0	0
8(a)	(240,000)	(237,430)	(177,503)
	(316,646)	(237,430)	(177,503)
	(278,169)	286,392	782,895
3	1,571,484	2,061,952	2,060,399
	(902,204)	542,170	(1,800,815)
	(391,111)	(1,319,030)	(1,042,479)
	(278,169)	286,392	782,895
3	0	1,571,484	0

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

SHIRE OF WYALKATCHEM
FOR THE YEAR ENDED 30 JUNE 2026
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SHIRE OF WYALKATCHEM
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

1. BASIS OF PREPARATION

The annual budget of the Shire of Wyalkatchem which is a Class 4 local government 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 Leases* 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.

2024/25 actual balances

Balances shown in this budget as 2024/25 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*
- *AASB 2024-1 Amendments to Australian Accounting Standards*
 - *Supplier Finance Arrangements: Tier 2 Disclosures*

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 2025-26 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 2024-4b Amendments to Australian Accounting Standards*
 - *Effective Date of Amendments to AASB 10 and AASB 128* [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*
- *AASB 18 (FP) Presentation and Disclosure in Financial Statements*
 - (Appendix D) [for for-profit entities]
- *AASB 18 (NFP/super) Presentation and Disclosure in Financial Statements*
 - (Appendix D) [for not-for-profit and superannuation entities]
- *AASB 2024-2 Amendments to Australian Accounting Standards*
 - *Classification and Measurement of Financial Instruments*
- *AASB 2024-3 Amendments to Australian Accounting Standards*
 - *Standards – Annual Improvements Volume 11*

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

Critical accounting estimates and judgements

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.

As with all estimates, the use of different assumptions could lead to material changes in the amounts reported in the financial report.

The following are estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year and further information on their nature and impact can be found in the relevant note:

- Fair value measurement of assets carried at reportable value including:
 - Property, plant and equipment
 - Infrastructure
- Expected credit losses on financial assets
- Assets held for sale
- Impairment losses of non-financial assets
- Investment property
- Estimated useful life of intangible assets
- Measurement of employee benefits
- Measurement of provisions

SHIRE OF WYALKATCHEM
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

2. RATES AND SERVICE CHARGES

(a) Rating Information

Rate Description	Basis of valuation	Rate in dollar	Number of properties	Rateable value*	2025/26 Budgeted rate revenue	2025/26 Budgeted interim rates	2025/26 Budgeted total revenue	2024/25 Actual total revenue	2024/25 Budget total revenue
				\$	\$	\$	\$	\$	\$
(i) General rates									
Wyalkatchem - Town	Gross rental valuation	0.082040	189	2,043,846	167,677		167,677	160,133	160,503
Rural	Unimproved valuation	0.007538	202	185,072,500	1,395,077		1,395,077	1,334,769	1,333,920
Mining	Unimproved valuation	0.007538	0	0	0		0	0	0
Total general rates			391	187,116,346	1,562,754	0	1,562,754	1,494,902	1,494,423
		Minimum							
		\$							
(ii) Minimum payment									
Wyalkatchem - Town	Gross rental valuation	578.00	56	113,242	32,368		32,368	32,074	32,074
Rural	Unimproved valuation	644.00	24	1,076,900	15,456		15,456	13,530	13,530
Mining	Unimproved valuation	644.00	11	39,040	7,084		7,084	7,400	8,610
Total minimum payments			91	1,229,182	54,908	0	54,908	53,004	54,214
Total general rates and minimum payments			482	188,345,528	1,617,662	0	1,617,662	1,547,906	1,548,637
(iii) Ex-gratia rates									
CBH					10,496		10,496	10,044	10,045
					1,628,158	0	1,628,158	1,557,950	1,558,682
Discounts (Refer note 2(e))							(51,597)	(49,376)	(45,213)
Total rates					1,628,158	0	1,576,561	1,508,574	1,513,469
Instalment plan charges							950	865	950
Instalment plan interest							3,000	4,200	3,000
Late payment of rate or service charge interest							5,000	5,779	5,250
							8,950	10,844	9,200

The Shire did not raise specified area rates for the year ended 30th June 2026.

*Rateable Value at time of adopting budget.

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 2025/26 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 payments 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 2026

2. RATES AND SERVICE CHARGES (CONTINUED)

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

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

Option 1 (Discount)

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

Option 2 (Full Payment)

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

Option 3 (Four Instalments)

Pay in four instalments.

Instalment options	Date due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates
		\$	%	%
Option one				
Discount	19/09/2025			
Option two				
Single full payment	3/10/2025			
Option three				
First instalment	3/10/2025	0	0.0%	0.0%
Second instalment	5/12/2025	5	5.5%	7.0%
Third instalment	6/02/2026	5	5.5%	7.0%
Fourth instalment	10/04/2026	5	5.5%	7.0%

SHIRE OF WYALKATCHEM
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

2. RATES AND SERVICE CHARGES (CONTINUED)

(d) Service Charges

The Shire did not raise service charges for the year ended 30th June 2026.

(e) Early payment discounts

Rate, fee or charge to which discount is granted	Type	Discount %	Discount (\$)	2025/26 Budget	2024/25 Actual	2024/25 Budget	Circumstances in which discount is granted
				\$	\$	\$	
Discount for early payment	Rate	5.0%		51,597	49,376	45,213	Payment of all rates owing received on or before 21 days after the service date of the rate.
				51,597	49,376	45,213	

(f) Waivers or concessions

Rate, fee or charge to which the waiver or concession is granted	Type	Waiver/Concession	Discount %	Discount (\$)	2025/26 Budget	2024/25 Actual	2024/25 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 A	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 2026

3. NET CURRENT ASSETS

(a) Composition of estimated net current assets

Current assets

Cash and cash equivalents
Financial assets
Receivables
Inventories
Non-current assets held for sale

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	2025/26 Budget 30 June 2026	2024/25 Actual 30 June 2025	2024/25 Budget 30 June 2025
	\$	\$	\$
4	621,473	2,231,434	214,791
	3,774,859	3,534,859	3,163,556
	554,151	554,151	141,855
	15,322	15,322	49,633
	0	0	
	4,965,805	6,335,766	3,569,835
	(1,175,664)	(1,175,664)	(317,865)
7	0	(76,646)	(540,000)
	(53,759)	(53,759)	(88,414)
	(1,229,423)	(1,306,069)	(946,279)
	3,736,382	5,029,697	2,623,556
3(b)	(3,736,382)	(3,458,213)	(2,623,556)
	0	1,571,484	0
8	(3,736,382)	(3,534,859)	(3,163,556)
	0	76,646	540,000
	(3,736,382)	(3,458,213)	(2,623,556)

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.

(c) Non-cash amounts excluded from operating activities

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

Adjustments to operating activities

Less: Profit on asset disposals
Add: Depreciation

Non cash amounts excluded from operating activities

Note	2025/26 Budget 30 June 2026	2024/25 Actual 30 June 2025	2024/25 Budget 30 June 2025
	\$	\$	\$
5	(94,546)	0	(46,686)
6	2,629,396	2,643,041	2,932,949
	2,534,850	2,643,041	2,886,263

SHIRE OF WYALKATCHEM
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

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.

INVENTORY - 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.

Inventory - 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.

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 2026

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	2025/26 Budget	2024/25 Actual	2024/25 Budget
Cash at bank and on hand		\$ 621,473	\$ 2,231,434	\$ 214,791
Term deposits		0	0	3,163,556
Total cash and cash equivalents		621,473	2,231,434	3,378,347
Held as				
- Unrestricted cash and cash equivalents		659,950	2,231,434	214,791
- Restricted cash and cash equivalents		(38,477)	0	3,163,556
	3(a)	621,473	2,231,434	3,378,347
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		(38,477)	0	3,163,556
- Restricted financial assets at amortised cost - term deposits		3,774,859	3,534,859	
		3,736,382	3,534,859	3,163,556
The assets are restricted as a result of the specified purposes associated with the liabilities below:				
Reserve accounts	8	3,736,382	3,534,859	3,163,556
		3,736,382	3,534,859	3,163,556
Reconciliation of net cash provided by operating activities to net result				
Net result		(2,088,366)	(882,921)	(2,680,029)
Depreciation	6	2,629,396	2,643,041	2,932,949
(Profit)/loss on sale of asset	5	(94,546)	0	(46,686)
(Increase)/decrease in receivables		0	(472,839)	
(Increase)/decrease in inventories		0	(13,754)	
Increase/(decrease) in payables		0	927,341	
Increase/(decrease) in employee provisions		0	(40,000)	
Capital grants, subsidies and contributions		(1,348,688)	(1,217,949)	(2,007,049)
Net cash from operating activities		(902,204)	942,919	(1,800,815)

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 2026

5. PROPERTY, PLANT AND EQUIPMENT

	2025/26 Budget				2024/25 Actual	2024/25 Budget			
	Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit	Additions	Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit
(a) Property, Plant and Equipment	\$	\$	\$	\$	\$	\$	\$	\$	\$
Land - freehold land	40,000								
Buildings - non-specialised	42,600				77,335	249,452			
Furniture and equipment	68,775								
Plant and equipment	449,101	(86,090)	180,636	94,546	509,865	891,146	(117,314)	164,000	46,686
Total	600,476	(86,090)	180,636	94,546	587,200	1,140,598	(117,314)	164,000	46,686
(b) Infrastructure									
Infrastructure - roads	1,073,342				1,406,703	1,469,386			
Infrastructure - footpaths	35,000				519				
Infrastructure - drainage	65,000								
Other infrastructure - Other	146,617				542,557	603,544			
Total	1,319,959	0	0	0	1,949,779	2,072,930	0	0	0
Total	1,920,435	(86,090)	180,636	94,546	2,536,979	3,213,528	(117,314)	164,000	46,686

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 2026

6. DEPRECIATION

By Class

	2025/26 Budget	2024/25 Actual	2024/25 Budget	
	\$	\$	\$	
Buildings - non-specialised	344,005	344,004	382,220	30/06/2025
Furniture and equipment	5,314	5,452	4,358	2401
Plant and equipment	231,102	244,611	216,797	2402
Infrastructure - roads	1,307,968	1,307,968	1,492,773	2403
Infrastructure - footpaths	32,523	32,523	37,118	2404
Infrastructure - drainage	243,224	243,224	277,589	2407
Infrastructure - parks and ovals	237,033	237,033	270,524	2405
Other infrastructure - Other	113,068	113,067	120,139	2408
Other infrastructure - airport	115,159	115,159	131,431	2411
	2,629,396	2,643,041	2,932,949	2409

By Program

	2025/26 Budget	2024/25 Actual	2024/25 Budget	
	\$	\$	\$	
Law, order, public safety	2,400	2,400	2,403	05
Health	11,800	11,800	13,467	07
Education and welfare	5,100	5,100	5,101	08
Housing	51,846	51,846	59,172	09
Community amenities	7,765	7,764	7,568	10
Recreation and culture	500,653	500,652	564,564	11
Transport	1,715,084	1,715,084	1,957,411	12
Economic services	67,454	67,454	66,867	13
Other property and services	267,294	280,941	256,396	14
	2,629,396	2,643,041	2,932,949	

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

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 2026

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 Principal	2025/26 Budget New Loans	2025/26 Budget Principal Repayments	Budget Principal outstanding	2025/26 Budget Interest Repayments	Actual Principal	2024/25 Actual New Loans	2024/25 Actual Principal Repayments	Actual Principal outstanding	2024/25 Actual Interest Repayments	Budget Principal	2024/25 Budget New Loans	2024/25 Budget Principal Repayments	Budget Principal outstanding	2024/25 Budget Interest Repayments
				1 July 2025			30 June 2026		1 July 2024			30 June 2025		1 July 2024			30 June 2025	
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Grader purchase	75	WATC	3.9%	414,800	0	(76,646)	338,154	(15,520)	0	414,800	0	414,800	0	0	450,000	0	450,000	0
Water tanker purchase	NEW	WATC	4.7%	0	0	0	0	0	0	0	0	0	0	0	90,000	0	90,000	0
				414,800	0	(76,646)	338,154	(15,520)	0	414,800	0	414,800	0	0	540,000	0	540,000	0

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 2026

7. BORROWINGS

(b) New borrowings - 2025/26

The Shire does not intend to undertake any new borrowings for the year ended 30th June 2026

(c) Unspent borrowings

The Shire had no unspent borrowing funds as at 30th June 2025 nor is it expected to have unspent borrowing funds as at 30th June 2026.

(d) Credit Facilities

	2025/26 Budget	2024/25 Actual	2024/25 Budget
	\$	\$	\$
Undrawn borrowing facilities			
credit standby arrangements			
Bank overdraft limit	250,000	250,000	250,000
Bank overdraft at balance date	0	0	0
Credit card limit	13,000	13,000	13,000
Credit card balance at balance date	0		0
Total amount of credit unused	263,000	263,000	263,000
Loan facilities			
Loan facilities in use at balance date	338,154	414,800	540,000

MATERIAL ACCOUNTING POLICIES

BORROWING COSTS

The Shire has elected to recognise borrowing costs as an expense when incurred regardless of how the borrowings are applied.

Fair values of borrowings are not materially different to their carrying amounts, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short term nature.

Borrowings fair values are based on discounted cash flows using a current borrowing rate.

SHIRE OF WYALKATCHEM
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

8. RESERVE ACCOUNTS

(a) Reserve Accounts - Movement

	2025/26 Budget				2024/25 Actual				2024/25 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	22,891	873	0	23,764	21,699	1,192	0	22,891	21,698	380	0	22,078
(b) Building Reserve	345,388	14,021	0	359,409	348,549	19,339	(22,500)	345,388	348,549	6,099	(22,328)	332,320
(c) Waste Management Reserve	123,541	4,711	0	128,252	117,104	6,437	0	123,541	117,104	2,049	0	119,153
(d) Plant & Equipment Reserve	643,080	28,722	0	671,802	691,416	38,007	(86,343)	643,080	691,416	79,996	(86,546)	684,866
(e) Community Bus Reserve	95,185	3,630	0	98,815	90,225	4,960	0	95,185	90,225	1,579	0	91,804
(f) Government Joint Venture Housing Reserve	13	0	0	13	12	1	0	13	12	0	0	12
(g) Sport & Recreation Facilities Reserve	375,259	14,309	(38,477)	351,091	355,706	19,553	0	375,259	355,706	6,224	0	361,930
(h) Community Development Reserve	587,465	122,401	0	709,866	556,854	30,611	0	587,465	556,855	9,744	(211,352)	355,247
(i) Community Health Reserve	1,242,319	47,372	0	1,289,691	1,177,588	64,731	0	1,242,319	1,177,588	20,605	(100,000)	1,098,193
(j) Airport Development Reserve	49,718	1,896	0	51,614	47,128	2,590	0	49,718	47,128	825	0	47,953
(k) Depot Reserve	0	0	0	0	170	9	(179)	0	170	2	(172)	0
(l) Futures Fund	50,000	2,065	0	52,065	0	50,000	0	50,000	0	50,000	0	50,000
	3,534,859	240,000	(38,477)	3,736,382	3,406,451	237,430	(109,022)	3,534,859	3,406,451	177,503	(420,398)	3,163,556

(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
Restricted by legislation		
Restricted by council		
(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	N/A	Reserved closed
(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 2026

9. OTHER INFORMATION

The net result includes as revenues

(a) Interest earnings

Investments	165,000	201,253	90,000
Other interest revenue	8,000	9,979	8,250
	173,000	211,232	98,250

The net result includes as expenses

(b) Auditors remuneration

Audit services	35,000	33,500	32,267
Other services	5,000	2,500	2,520
	40,000	36,000	34,787

(c) Interest expenses (finance costs)

Borrowings (refer Note 7(a))	15,520	0	0
	15,520	0	0

(d) Write offs

General rate	1,000	119	1,000
	1,000	119	1,000

SHIRE OF WYALKATCHEM
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

10. COUNCIL MEMBERS REMUNERATION

	2025/26 Budget	2024/25 Actual	2024/25 Budget
	\$	\$	\$
President			
President's allowance	7,107	6,769	6,769
Meeting attendance fees	5,593	5,314	5,327
Other expenses	3,572	7,149	3,572
Annual allowance for ICT expenses	635	604	605
Travel and accommodation expenses	572	1,233	1,000
	17,479	21,069	17,273
Deputy President			
Deputy President's allowance	1,776	1,692	1,692
Meeting attendance fees	5,593	5,314	5,327
Other expenses	3,572	3,801	3,572
Annual allowance for ICT expenses	635	604	605
Travel and accommodation expenses	572	221	1,000
	12,148	11,632	12,196
Council member 1			
Meeting attendance fees	5,593	5,313	5,327
Other expenses	3,572	5,288	3,572
Annual allowance for ICT expenses	635	604	605
Travel and accommodation expenses	572	0	1,000
	10,372	11,205	10,504
Council member 2			
Meeting attendance fees	5,593	5,313	5,327
Other expenses	3,571	4,278	3,572
Annual allowance for ICT expenses	635	603	605
Travel and accommodation expenses	571	0	1,000
	10,370	10,194	10,504
Council member 3			
Meeting attendance fees	5,593	5,313	5,327
Other expenses	3,571	4,278	3,572
Annual allowance for ICT expenses	635	603	605
Travel and accommodation expenses	571	0	1,000
	10,370	10,194	10,504
Council member 4			
Meeting attendance fees	5,593	5,313	5,327
Other expenses	3,571	4,278	3,572
Annual allowance for ICT expenses	635	603	605
Travel and accommodation expenses	571	0	1,000
	10,370	10,194	10,504
Council member 5			
Meeting attendance fees	5,593	5,313	5,327
Other expenses	3,571	4,278	3,572
Annual allowance for ICT expenses	635	603	605
Travel and accommodation expenses	571	0	1,000
	10,370	10,194	10,504
Total Council Member Remuneration	81,479	84,682	81,989
President's allowance	7,107	6,769	6,769
Deputy President's allowance	1,776	1,692	1,692
Meeting attendance fees	39,151	37,193	37,289
Other expenses	25,000	33,350	25,004
Annual allowance for ICT expenses	4,445	4,224	4,235
Travel and accommodation expenses	4,000	1,454	7,000
	81,479	84,682	81,989

SHIRE OF WYALKATCHEM
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

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 2026

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
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	On payment and issue of the licence, registration or approval
Waste management collections	Kerbside collection service	Over time	Payment on an annual basis in advance	None	Output method based on regular weekly and fortnightly period as proportionate to collection service
Waste management entry fees	Waste treatment, recycling and disposal service at disposal sites	Single point in time	Payment in advance at gate or on normal trading terms if credit provided	None	On entry to facility
Airport landing charges	Permission to use facilities and runway	Single point in time	Monthly in arrears	None	On landing/departure event
Fees and charges for other goods and services	Cemetery services, library fees, reinstatements and private works	Single point in time	Payment in full in advance	None	Output method based on provision of service or completion of works
Sale of stock	Aviation fuel, kiosk and visitor centre stock	Single point in time	In full in advance, on 15 day credit	Refund for faulty goods	Output method based on goods

SHIRE OF WYALKATCHEM
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

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 2026

13. FEES AND CHARGES

	2025/26 Budget	2024/25 Actual	2024/25 Budget
	\$	\$	\$
By Program:			
Governance	0	494	0
General purpose funding	2,750	2,685	2,750
Law, order, public safety	1,130	1,197	1,130
Health	500	215	500
Housing	55,289	48,165	58,889
Community amenities	133,611	123,522	128,312
Recreation and culture	800	74,546	34,136
Transport	2,273	2,841	2,273
Economic services	46,378	71,061	35,598
Other property and services	0	1,287	0
	242,731	326,013	263,588

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



2025 - 2026

Schedule of Fees and Charges



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SHIRE OF WYALKATCHEM
SCHEDULE FEES & CHARGES
2025/2026

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SHIRE OF WYALKATCHEM
SCHEDULE FEES & CHARGES
2025/2026

Governance	Per	Reference (Act, Regulation, Local law, Policy)	G/L Code	GST CODE	Fees Exc GST	GST	2025/26 Fees including GST if applicable	Variance from 24/25
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	\$ 286.75	\$ 28.67	\$ 315.42	▲
Council Minutes Annual Mail out Subscription, including postage	Per annum	LGA S6.16	3140220	C	\$ 286.75	\$ 28.67	\$ 315.42	▲
Council Agenda Monthly Mail out	Per Agenda	LGA S6.16	3140220	C	\$ 42.67	\$ 4.27	\$ 46.94	▲
Council Minutes Monthly Mail out	Per Minutes	LGA S6.16	3140220	C	\$ 42.67	\$ 4.27	\$ 46.94	▲
Sale of Electoral Roll			3140220	C	\$ 74.84	\$ 7.48	\$ 82.32	▲
Photocopying								
A4 black and white (per page)	Per page	LGA S6.16	3140220	C	\$ 0.76	\$ 0.08	\$ 0.84	▲
A4 colour (per page)	Per page	LGA S6.16	3140220	C	\$ 1.91	\$ 0.19	\$ 2.10	▲
A3 black and white (per page)	Per page	LGA S6.16	3140220	C	\$ 1.53	\$ 0.15	\$ 1.68	▲
A3 colour (per page)	Per page	LGA S6.16	3140220	C	\$ 3.82	\$ 0.38	\$ 4.20	▲

SHIRE OF WYALKATCHEM SCHEDULE FEES & CHARGES 2025/2026

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SHIRE OF WYALKATCHEM
SCHEDULE FEES & CHARGES
2025/2026

Law, Order, and Public Safety	Per	Reference (Act, Regulation, Local law, Policy)	G/L Code	GST CODE	Fees Exc GST	GST	2025/26 Fees including GST if applicable	Variance from 24/25
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	
Surrender of a dog	Per Dog		3050240	C	\$ 27.27	\$ 2.73	\$ 30.00	

SHIRE OF WYALKATCHEM
SCHEDULE FEES & CHARGES
2025/2026

Law, Order, and Public Safety	Per	Reference (Act, Regulation, Local law, Policy)	G/L Code	GST CODE	Fees Exc GST	GST	2025/26 Fees including GST if applicable	Variance from 24/25
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 2025/2026

Law, Order, and Public Safety	Per	Reference (Act, Regulation, Local law, Policy)	G/L Code	GST CODE	Fees Exc GST	GST	2025/26 Fees including GST if applicable	Variance from 24/25
Cat Registration/Licence Fees		Cat Reg. 2012						
Note: Statutory fees are subject to change without notice if regulations are amended								
Fee for application for grant or renewal of approval to breed cats - Per breeding Cat (male or female)	Per cat	Cat Reg. 2012 S1(4)	3050221	F	\$ 100.00	\$ -	\$ 100.00	
Lifetime registration - sterilised cat	Per cat	Cat Reg. 2012 Sch.1 item(3)	3050221	F	\$ 100.00	\$ -	\$ 100.00	
3 years - sterilised cat	Per cat	Cat Reg. 2012 Sch.1 item(2)	3050221	F	\$ 42.50	\$ -	\$ 42.50	
1 year sterilised cat	Per cat	Cat Reg. 2012 Sch.1 item(1(b))	3050221	F	\$ 20.00	\$ -	\$ 20.00	
Registration after 31 May in any year, for that registration year	Per cat	Cat Reg. 2012 Sch.1 item(1(a))	3050221	F	\$ 10.00	\$ -	\$ 10.00	
Pensioner concession as defined for cat	Per cat				50% of fee			
Tag Replacement	Per Tag			F	\$ 2.40	\$ -	\$ 2.40	
Offences against the Bush Fires Act		Bush Fire Act 1954						
1st inspection (free of charge)				C	\$ -	\$ -	\$ -	
1st and final notice				C	\$ -	\$ -	\$ -	
Registered final notice				C	\$ 45.45	\$ 4.55	\$ 50.00	
Administration / inspection fee per hour or part thereof				C	\$ 68.18	\$ 6.82	\$ 75.00	
Administration / inspection fee for issuing a final demand				C	\$ 18.18	\$ 1.82	\$ 20.00	
Administration / inspection fee for preparing an enforcement certificate in relation to an infringement notice				C	\$ 13.64	\$ 1.36	\$ 15.00	
Note: Statutory fees are subject to change without notice if regulations are amended								

SHIRE OF WYALKATCHEM
SCHEDULE FEES & CHARGES
2025/2026

Health	Per	Reference (Act, Regulation, Local law, Policy)	G/L Code	GST CODE	Fees Exc GST	GST	2025/26 Fees including GST if applicable	Variance from 24/25
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			

SHIRE OF WYALKATCHEM
SCHEDULE FEES & CHARGES
2025/2026

Health	Per	Reference (Act, Regulation, Local law, Policy)	G/L Code	GST CODE	Fees Exc GST	GST	2025/26 Fees including GST if applicable	Variance from 24/25
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 2025/2026

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SHIRE OF WYALKATCHEM
SCHEDULE FEES & CHARGES
2025/2026

Housing	Per	Reference (Act, Regulation, Local law, Policy)	G/L Code	GST CODE	Fees Exc GST	GST	2025/26 Fees including GST if applicable	Variance from 24/25
Staff Housing:		Residential Tenancies Act 1987						
1 Slocum St***	Per Fortnight		3090108	T	\$ -	\$ -	\$ -	
2 Slocum St	Per Fortnight		3090102	T	\$ 107.69	\$ -	\$ 107.69	
22a Flint St	Per Fortnight		3090104	T	\$ 107.69	\$ -	\$ 107.69	
51 Flint St***	Per Fortnight		3090105	T	\$ -	\$ -	\$ -	
45 Wilson St	Per Fortnight		3090107	T	\$ 107.69	\$ -	\$ 107.69	
53 Piesse St	Per Fortnight			T	\$ 107.69	\$ -	\$ 107.69	
*** House provided to employees as part of their employee package or contract								
Housing Bond - equivalent to four (4) weeks rent plus pet bond if applicable								
NB - Bond equivalent to four weeks rent and pet bond if applicable are payable on commencement of tenancy and are paid to the Bond Administrator.								

SHIRE OF WYALKATCHEM SCHEDULE FEES & CHARGES 2025/2026

Housing	Per	Reference (Act, Regulation, Local law, Policy)	G/L Code	GST CODE	Fees Exc GST	GST	2025/26 Fees including GST if applicable	Variance from 24/25
Other Housing:		Residential Tenancies Act 1987						
22b Flint St	Per week			T	\$ -	\$ -	\$ -	
43 Wilson 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 - equivilant 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
2025/2026

Community Amenities	Per	Reference (Act, Regulation, Local law, Policy)	G/L Code	GST CODE	Fees Exc GST	GST	2025/26 Fees including GST if applicable	Variance from 24/25
Rubbish Service Charges:		Waste Avoidance & Resource Recovery Act 2007. S67						
Domestic Rubbish Service - 1st Service	Per Service		3100120	F	\$ 383.00	\$ -	\$ 383.00	▲
Domestic Rubbish Service - Additional Service/s	Per Service		3100120	F	\$ 383.00	\$ -	\$ 383.00	▲
Commercial Rubbish Service - 1st Service	Per Service		3100120	F	\$ 383.00	\$ -	\$ 383.00	▲
Commercial Rubbish Service - Additional Service/s	Per Service		3100120	F	\$ 383.00	\$ -	\$ 383.00	▲
Holder of Pensioner or Senior Card Domestic Rubbish Service - 1st Service	Per Service		3100120	F	\$ 268.00	\$ -	\$ 268.00	▲
Holder of Pensioner or Senior Card Domestic Rubbish Service - Additional Service/s	Per Service		3100120	F	\$ 383.00	\$ -	\$ 383.00	▲
Refuse Site Health Levy	Per Assessment		3100120	F	\$ 77.00	\$ -	\$ 77.00	▲
Commercial Bulk Recycling Bins	Per Collection		3100120	C	\$ 133.64	\$ 13.36	\$ 147.00	▲
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	\$ 0.63	▲
Loads - greater than a tonne				C	\$ 50.00	\$ 5.00	\$ 60.90	▲

SHIRE OF WYALKATCHEM
SCHEDULE FEES & CHARGES
2025/2026

Community Amenities	Per	Reference (Act, Regulation, Local law, Policy)	G/L Code	GST CODE	Fees Exc GST	GST	2025/26 Fees including GST if applicable	Variance from 24/25
Other Waste		Local Govt. Act 1995 s6.16						
Bulk Commercial/Industrial inert waste - per tonne	Per tonne			C	\$ 47.73	\$ 4.77	\$ 52.50	▲
Bulk Demolition waste - per tonne	Per tonne			C	\$ 47.73	\$ 4.77	\$ 52.50	▲
Wrapped Asbestos Waste - per cubic mtr (domestic)	Per cubic mtr			C	\$ 95.45	\$ 9.55	\$ 105.00	▲
Wrapped Asbestos Waste - per cubic mtr (commercial)	Per cubic mtr			C	\$ 196.64	\$ 19.66	\$ 216.30	▲
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
2025/2026

Community Amenities	Per	Reference (Act, Regulation, Local law, Policy)	G/L Code	GST CODE	Fees Exc GST	GST	2025/26 Fees including GST if applicable	Variance from 24/25
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
2025/2026

Community Amenities	Per	Reference (Act, Regulation, Local law, Policy)	G/L Code	GST CODE	Fees Exc GST	GST	2025/26 Fees including GST if applicable	Variance from 24/25
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
2025/2026

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SHIRE OF WYALKATCHEM
SCHEDULE FEES & CHARGES
2025/2026

Community Amenities	Per	Reference (Act, Regulation, Local law, Policy)	G/L Code	GST CODE	Fees Exc GST	GST	2025/26 Fees including GST if applicable	Variance from 24/25
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
2025/2026

Community Amenities	Per	Reference (Act, Regulation, Local law, Policy)	G/L Code	GST CODE	Fees Exc GST	GST	2025/26 Fees including GST if applicable	Variance from 24/25
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
2025/2026

Community Amenities	Per	Reference (Act, Regulation, Local law, Policy)	G/L Code	GST CODE	Fees Exc GST	GST	2025/26 Fees including GST if applicable	Variance from 24/25
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	\$ 1,479.55	\$ 147.95	\$ 1,627.50	▲
Standard burial, existing grave (2.4 depth - standard) - 2nd interment			3100720	C	\$ 1,479.55	\$ 147.95	\$ 1,627.50	▲
Internment of Ashes in Grave (Including Scattering Ashes)			3100720	C	\$ 171.82	\$ 17.18	\$ 189.00	▲
Stillborn Burial, digging of stillborn grave				C	\$ 286.36	\$ 28.64	\$ 315.00	▲
*standard grave= to accommodate standard casket (2040 x 600 x 350) - oblong or oversize caskets occur additional fees - see penalty fee section								
Land for Graves (excluding Grant of Right of Burial)		Cemeteries Act 1986 S53						
Reservation of Plot			3100735	C	\$ 136.36	\$ 13.64	\$ 150.00	
Exhumation		Cemeteries Act 1986 S53						
Exhumation fee				C	\$ 715.91	\$ 71.59	\$ 787.50	▲
Reinterment after exhumation				C	\$ 238.64	\$ 23.86	\$ 262.50	▲
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
2025/2026

Community Amenities	Per	Reference (Act, Regulation, Local law, Policy)	G/L Code	GST CODE	Fees Exc GST	GST	2025/26 Fees including GST if applicable	Variance from 24/25
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	\$ 33.41	\$ 3.34	\$ 36.75	▲
Niche wall (single) Interment (to be completed by staff)			3100721	C	\$ 128.86	\$ 12.89	\$ 141.75	▲
Niche wall (double) Interment (to be completed by staff)			3100721	C	\$ 229.09	\$ 22.91	\$ 252.00	▲
Transfer of ashes to new position			3100721	C	\$ 50.59	\$ 5.06	\$ 55.65	▲
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	\$ 286.36	\$ 28.64	\$ 315.00	▲
Interment after 2:30pm per hour or part thereof	per hour			C	\$ 71.59	\$ 7.16	\$ 78.75	▲
Interment of oblong or oversized casket	per Interment			C	\$ 190.91	\$ 19.09	\$ 210.00	▲
Interment on Saturday before 12 noon				C	\$ 143.18	\$ 14.32	\$ 157.50	▲
Interment on Sunday				C	\$ 238.64	\$ 23.86	\$ 262.50	▲
Interment on a Public Holiday				C	\$ 477.27	\$ 47.73	\$ 525.00	▲
Additional works/clean-up required by Shire	per hour			C	\$ 71.59	\$ 7.16	\$ 78.75	▲
Search Fees (involving staff)								
		Local Govt. Act 1995 s6.16						
For up to two internments or memorial locations only				C	\$ 52.50	\$ 5.25	\$ 57.75	▲
For each additional location enquiry or search requiring information additional to location				C	\$ 42.95	\$ 4.30	\$ 47.25	▲
Photocopies of records (per copy)				C	\$ 0.72	\$ 0.07	\$ 0.79	▲
Digital photograph sent via email				C	\$ 14.32	\$ 1.43	\$ 15.75	▲
Each additional photo in any format				C	\$ 9.55	\$ 0.95	\$ 10.50	▲

SHIRE OF WYALKATCHEM
SCHEDULE FEES & CHARGES
2025/2026

Community Amenities		Per	Reference (Act, Regulation, Local law, Policy)	G/L Code	GST CODE	Fees Exc GST	GST	2025/26 Fees including GST if applicable	Variance from 24/25
Community Bus			Local Govt. Act 1995 s6.16						
	Community Bus Hire (Hirer to refill bus on return) - hirer from Wyalkatchem	Per km			C	\$ 0.84	\$ 0.08	\$ 0.92	▲
	Community Bus Hire (Hirer to refill bus on return) - hirer not from Wyalkatchem	Per km			C	\$ 1.43	\$ 0.14	\$ 1.58	▲
	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
2025/2026

Recreation & Culture	Per	Reference (Act, Regulation, Local law, Policy)	G/L Code	GST CODE	Fees Exc GST	GST	2025/26 Fees including GST if applicable	Variance from 24/25
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	\$ 7.45	\$ 0.75	\$ 8.20	▲
Hire of Town Hall	Full Day		3110120	C	\$ 55.36	\$ 5.54	\$ 60.90	▲
Additional Equipment								
Hire of Tressels (Depot Stock only)	per Tressel		3110120	C	\$ 6.00	\$ 0.60	\$ 6.60	▲
Hire of Tables (Square only)	per Table		3110120	C	\$ 4.00	\$ 0.40	\$ 4.40	▲
Hire of Chairs (Depot Stock only)	per Chair		3110120	C	\$ 2.00	\$ 0.20	\$ 2.20	▲
Delivery fee of tressels, tables, chairs	Actual cost			C	\$ -	\$ -		
Table Cloth	per 30m roll		3110120	C	\$ 133.64	\$ 13.36	\$ 147.00	▲
Table Cloth	per metre		3110120	C	\$ 7.64	\$ 0.76	\$ 8.40	▲

SHIRE OF WYALKATCHEM
SCHEDULE FEES & CHARGES
2025/2026

Recreation & Culture	Per	Reference (Act, Regulation, Local law, Policy)	G/L Code	GST CODE	Fees Exc GST	GST	2025/26 Fees including GST if applicable	Variance from 24/25
Korrelocking Hall								
Hire of Hall	Per Hour		3110120	C	\$ 7.45	\$ 0.75	\$ 8.20	▲
Hire of Hall	Full Day		3110120	C	\$ 55.36	\$ 5.54	\$ 60.90	▲
Recreation Centre								
Recreation Centre, Includes function room, kitchen, bar and BBQ area	per Day		3110320	C	\$ 148.91	\$ 14.89	\$ 163.80	▲
Function room, includes Kitchen	per Day		3110320	C	\$ 79.23	\$ 7.92	\$ 87.15	▲
BBQ Undercover Entertainment Area	per Day		3110320	C	\$ 46.77	\$ 4.68	\$ 51.45	▲
Bar Function room	per Day		3110320	C	\$ 79.23	\$ 7.92	\$ 87.15	▲
Use of kitchen facilities only	Per Hour		3110320	C	\$ 30.55	\$ 3.05	\$ 33.60	▲
Oval								
Events requiring use of oval	Per day		3110320	C	\$ 189.00	\$ 18.90	\$ 207.90	▲
Special Event Camping								
Powered Site (6 Sites available 10 phase)	per Night		3110320	C	\$ 20.05	\$ 2.00	\$ 22.05	▲
Caravan / camper trailer - unpowered site	per Night		3110320	C	\$ 10.50	\$ 1.05	\$ 11.55	▲
Tent site	per Night		3110320	C	\$ 4.77	\$ 0.48	\$ 5.25	▲
Change Rooms								
Change rooms only	Per day			C	\$ -	\$ -		

SHIRE OF WYALKATCHEM SCHEDULE FEES & CHARGES 2025/2026

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SHIRE OF WYALKATCHEM
SCHEDULE FEES & CHARGES
2025/2026

Economic Services	Per	Reference (Act, Regulation, Local law, Policy)	G/L Code	GST CODE	Fees Exc GST	GST	2025/26 Fees including GST if applicable	Variance from 24/25
Railway Station		LGA S6.16						
Per Room Booking	Per Week		3130834	C	\$ 24.34	\$ 2.43	\$ 26.78	▲
Railway Barracks		LGA S6.16						
Air Conditioned Room with Fridge	Per Night		3130220	C	\$ 72.73	\$ 7.27	\$ 80.00	
Air Conditioned Room with Fridge	Per Week		3130220	C	\$ 363.64	\$ 36.36	\$ 400.00	▲
Cancellation or change fee (if refund required)	50% of one night's accommodation fee		3130220	C	\$ 36.36	\$ 3.64	\$ 40.00	▲
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	F	110		\$ 110.00	
Uncertified Building Application - Building Classification 1a & 10	\$ * %	Sch. 2 Div. 1 item. 2	3130320	F	0.32%			
Demolition Permit			3130320					
Extend permit time for Building or Demolition		Sch. 2 Div. 1 item. 4	3130320	F	\$ 110.00	\$ -	\$ 110.00	

SHIRE OF WYALKATCHEM

SCHEDULE FEES & CHARGES

2025/2026

Economic Services	Per	Reference (Act, Regulation, Local law, Policy)	G/L Code	GST CODE	Fees Exc GST	GST	2025/26 Fees including GST if applicable	Variance from 24/25
Other Building Fees			3130320					
Application for an Occupancy Permit for completed buildings		Sch. 2 Div. 2 item. 1	3130320	F	\$ 110.00	\$ -	\$ 110.00	
Application for a temporary occupancy permit for incomplete buildings		Sch. 2 Div. 2 item. 2	3130320	F	\$ 110.00	\$ -	\$ 110.00	
Application for modification of an occupancy permit for additional use of building on a temporary basis		Sch. 2 Div. 2 item. 3	3130320	F	\$ 110.00	\$ -	\$ 110.00	
Application for a replacement occupancy permit for permanent change of building's use, classification		Sch. 2 Div. 2 item. 4	3130320	F	\$ 110.00	\$ -	\$ 110.00	
Application for occupancy permit or building approval certificate for registration of strata scheme, plan of subdivision - Minimum Fee	Minimum fee	Sch. 2 Div. 2 item. 5	3130320	F	\$ 110.00	\$ -	\$ 110.00	
Application for occupancy permit or building approval certificate for registration of strata scheme, plan of subdivision	Per unit	Sch. 2 Div. 2 item. 5	3130320	F	\$ 110.00	\$ -	\$ 110.00	
Application for a building approval certificate for an existing building where unauthorised work has not been done	\$ * %	Sch. 2 Div. 2 item. 7	3130320		0.38%			
Application to replace an occupancy permit for an existing building		Sch. 2 Div. 2 item. 8	3130320	F	\$ 110.00	\$ -	\$ 110.00	
Application for a building approval certificate for an existing building or an incidental structure where unauthorised work has not been done		Sch. 2 Div. 2 item. 9	3130320	F	\$ 110.00	\$ -	\$ 110.00	
Application to extend the time during which an occupancy permit or building approval certificate has effect			3130320	F	\$ 110.00	\$ -	\$ 110.00	
Application for approval of battery powered smoke alarms (regulation 61)		Reg. 61	3130320	F	\$ 179.40	\$ -	\$ 179.40	
Building Service Levy								
Building Permit Certified or Uncertified Less then \$45,000	Minimum fee		T	N	\$ 61.65	\$ -	\$ 61.65	
Building Permit Certified or Uncertified \$45,000 or over			T	N	0.137%			
Demolition Licence < \$45,000	Minimum fee		T	N	\$ 61.65	\$ -	\$ 61.65	
Demolition Licence =<\$45,000			T	N	0.137%			
Occupancy Permit			T	N	\$ 61.65	\$ -	\$ 61.65	
Unauthorised Building work less then \$45,000	Minimum fee		T	N	\$ 123.30	\$ -	\$ 123.30	
Unauthorised Building work \$45,000 or over			T	N	0.274%			

SHIRE OF WYALKATCHEM SCHEDULE FEES & CHARGES 2025/2026

Economic Services	Per	Reference (Act, Regulation, Local law, Policy)	G/L Code	GST CODE	Fees Exc GST	GST	2025/26 Fees including GST if applicable	Variance from 24/25
BCITF Levy								
BCITF Levy less then \$20,000			T	N	Nil			
BCITF Levy over \$20,000			T	N	20.00%			
Private Swimming Pool Inspection fees								
One Off Swimming Pool Inspection - requested by owner/agent outside mandatory inspection regime			3130325	F	\$ 150.00	\$ -	\$ 150.00	
Mandatory Swimming Pool Inspection Fee - Annual Charge (Inspection carried out every 4 years)		Building Regs 2012, S53	3130325	F	\$ 14.15	\$ -	\$ 14.15	
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	\$ 3.05	\$ -	\$ 3.05	▲
Filming Permit								
Filming Permit application fee				C	\$ 47.73	\$ 4.77	\$ 52.50	▲
Note: Statutory fees are subject to change without notice if regulations are amended								

SHIRE OF WYALKATCHEM SCHEDULE FEES & CHARGES 2025/2026

Transport	Per	Reference (Act, Regulation, Local law, Policy)	G/L Code	GST CODE	Fees Exc GST	GST	2025/26 Fees including GST if applicable	Variance from 24/25
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	\$ 33.64	\$ 3.36	\$ 37.00	
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	\$ 59.09	\$ 5.91	\$ 65.00	
Airport Landing Fees								
All commercial airstrip users	Annual License per movement as per council decision			C	\$ -	\$ -		
Private Pilots	Fee is exempt			C	\$ -	\$ -		
Airstrip Hire								
Airstrip hire per day				C	\$ 424.77	\$ 42.48	\$ 467.25	▲
Airstrip hire per hour				C	\$ 62.05	\$ 6.20	\$ 68.25	▲
Airstrip bond				F	\$ 2,600.00	\$ -	\$ 2,600.00	
Note: Statutory fees are subject to change without notice if regulations are amended								

SHIRE OF WYALKATCHEM
SCHEDULE FEES & CHARGES
2025/2026

Other Property & Services	Per	Reference (Act, Regulation, Local law, Policy)	G/L Code	GST CODE	Fees Exc GST	GST	2025/26 Fees including GST if applicable	Variance from 24/25
Other Debt Recovery								
Dishonour fee (includes administration fee)		LGA S6.16		C	\$ 36.36	\$ 3.64	\$ 40.00	
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	\$ 1.76	\$ 0.18	\$ 1.94	▲
Gravel (not including delivery)	Per cubic mtr			C	\$ 22.73	\$ 2.27	\$ 25.00	
Cracker dust (not including delivery)	Per cubic mtr			C	\$ 22.73	\$ 2.27	\$ 25.00	
Yellow Sand (not including delivery)	Per cubic mtr			C	\$ 18.18	\$ 1.82	\$ 20.00	▲
Blue metal (not including delivery)	Per cubic mtr			C	\$ 45.45	\$ 4.55	\$ 50.00	▲
Plant Hire Rates - Private Works - per hour		LGA S6.16						
Labour	Per hour		3140120	C	\$ 95.45	\$ 9.55	\$ 105.00	▲
Mini Excavator per hour (wet hire including labour)	Per hour		3140120	C	\$ 113.64	\$ 11.36	\$ 125.00	▼
Grader per hour (wet hire including labour)	Per hour		3140120	C	\$ 177.27	\$ 17.73	\$ 195.00	▲
Loader per hour (wet hire including labour)	Per hour		3140120	C	\$ 159.09	\$ 15.91	\$ 175.00	▲
Roller per hour (wet hire including labour)	Per hour		3140120	C	\$ 113.64	\$ 11.36	\$ 125.00	▲
Skid Steer per hour (wet hire including labour)	Per hour		3140120	C	\$ 95.45	\$ 9.55	\$ 105.00	▼
Prime mover and side tipper/s per hour (wet hire including labour)	Per hour		3140120	C	\$ 177.27	\$ 17.73	\$ 195.00	▲
Gang truck per hour (wet hire including labour)	Per hour		3140120	C	\$ 109.09	\$ 10.91	\$ 120.00	
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	
Temporary fencing hire - first two weeks	Per metre		3140120	C	\$ 3.64	\$ 0.36	\$ 4.00	
Temporary fencing hire - per month after first two weeks	Per metre		3140120	C	\$ 1.82	\$ 0.18	\$ 2.00	

SHIRE OF WYALKATCHEM
SCHEDULE FEES & CHARGES
2025/2026

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Prog					Programme Description	Type	Type Description	Cat	Category Description	COA	Description	Original Budget	General Ledger / V	
								Proposed Funding						
Asset Class	Program	Project Manager	Project Location	Project Description	FY25/26 Proposed Budget	Reserves	Non- Operating Grant Funding	Other Non- Operating Contributions	Proceeds on Sale	Loan Funding	Own Sources			
Infrastructure - Other	Recreation & Culture			Swimming Pool	\$70,307	38477	\$0				\$31,830			
Infrastructure - Footpaths	Transport			Footpath - Honour Ave and Flint St from Town Hall and along front of Men's Shed to Gamble St	\$35,000		\$0				\$35,000			
Infrastructure - Drainage	Transport			Culverts x 4 - McNee and Parson Rd	\$40,000		\$0				\$40,000			
Infrastructure - Drainage	Transport			Floodway Lackman Rd	\$25,000		\$0				\$25,000			
				Wheatbelt Way Rail Trail										
Infrastructure - Other	Community Amenities				\$76,310		\$67,310				\$9,000			
Infrastructure - Roads	Transport	R2R		Roads 2 Recovery program 25/26	\$366,409		\$366,409				\$0			
Infrastructure - Roads	Transport	LRCI		LRCI Road projects							\$0			
Infrastructure - Roads	Transport	RRG		Wyalkatchem North Road	\$606,933		\$404,622				\$202,311			
Infrastructure - Roads	Transport	WSFN		Wyalkatchem Koorda Road	\$100,000		\$93,000				\$7,000			
Plant and equipment	Other Property & Services		Works Manager	WM000 Toyota Hilux	\$62,000				\$48,000		\$14,000			
Plant and equipment	Other Property & Services		CEO	WM00 Ford Everest (carried over)	\$77,000				\$63,636		\$13,364			
Plant and equipment	Other Health		Doctor	0001WM Toyota Rav4	\$43,395				\$25,000		\$18,395			
Plant and equipment	Other Property & Services		Admin	000WM Toyota Rav4	\$43,395				\$15,000		\$28,395			
			Leading Hand - Roads		\$55,000									
Plant and equipment	Other Property & Services			WM216 Ford Ranger Dual Cab					\$17,000		\$38,000			
Plant and equipment	Other Property & Services		Town	WM012 Toyota Hilux cab	\$45,000				\$8,000		\$37,000			
Plant and equipment	Other Property & Services			New truck	\$0						\$0			
Plant and equipment	Other Property & Services			Skid steer rake bucket	\$4,812						\$4,812			
Plant and equipment	Other Property & Services			Spray unit	\$5,500						\$5,500			
Plant and equipment	Other Property & Services			Slasher	\$8,000						\$8,000			
Plant and equipment	Other Property & Services			Mobile evaporative air cooler	\$9,999						\$9,999			
Plant and equipment	Recreation & Culture			Recreation Centre generator	\$55,000						\$55,000			
Plant and equipment	Other Property & Services			Admin Office generator	\$20,000				\$2,000		\$18,000			
Plant and equipment	Health			Medical Centre generator	\$20,000				\$2,000		\$18,000			
Furniture and equipment	Governance			Councillor Surface Pro's	\$14,000						\$14,000			
Furniture and equipment	Governance			Upgrade Chambers recording equipment	\$10,000						\$10,000			
Furniture and equipment	Other Property & Services			Shire Server replacement	\$31,275						\$31,275			
Furniture and equipment	Other Property & Services			Staff computer/laptop replacement x 7	\$13,500						\$13,500			
Land	Education & Welfare			Purchase/transfer of land from WAPOL	\$40,000						\$40,000			
Buildings - specialised	Education & Welfare			Housing and accommodation project	\$0						\$0			
Buildings - specialised	Economic Services			NAB Bank	\$27,000			\$10,000			\$17,000			
Buildings - specialised	Economic Services			CRC airconditioner	\$15,600						\$15,600			
Buildings - specialised	Transport			Depot							\$0			
					\$1,920,435	\$38,477	\$931,341	\$10,000	\$180,636	\$0	\$759,981			

Summary of Proposed Capital Expenditure (by Asset Class)

Land	\$40,000	2%
Buildings - specialised	\$42,600	2%
Plant and equipment	\$449,101	23%
Furniture and equipment	\$68,775	4%
Infrastructure - Roads	\$1,073,342	56%
Infrastructure - Footpaths	\$35,000	2%
Infrastructure - Drainage	\$65,000	3%
Infrastructure - Other	\$146,617	8%
	\$1,920,435	

Summary of Proposed Capital Expenditure (by Asset Type)

Purchase property, plant and equipment	\$600,476	31%
Purchase and construction of infrastructure	\$1,319,959	69%
	\$1,920,435	