



Attachments

Ordinary Council Meeting
Wednesday 27 August 2025

Date	Wednesday 27 August 2025
Time	3:30pm
Location	Shire of Wickepin Council Chambers 77 Wogolin Road, Wickepin WA 6370
Distribution Date	Wednesday 27 August 2025



6.1.1 2025/2026 Annual Budget

SHIRE OF WICKEPIN
ANNUAL BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

LOCAL GOVERNMENT ACT 1995

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

A collaborative Council, dedicated to maintaining and developing our community assets for the benefit of our residents whilst supporting a strong community, a vibrant economy, successful businesses and a sound environment

SHIRE OF WICKEPIN
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)	1,763,698	1,632,199	1,640,841
Grants, subsidies and contributions		1,098,711	1,525,692	578,228
Fees and charges	15	530,421	583,547	484,168
Interest revenue	9(a)	152,000	137,103	128,500
Other revenue		0	22,115	0
		3,544,830	3,900,656	2,831,737
Expenses				
Employee costs		(1,624,034)	(1,771,774)	(1,582,760)
Materials and contracts		(1,810,357)	(1,209,604)	(1,634,751)
Utility charges		(294,190)	(234,480)	(271,155)
Depreciation	6	(6,125,360)	(6,109,685)	(4,780,500)
Finance costs	9(c)	(2,047)	(3,516)	(2,706)
Insurance		(273,080)	(259,002)	(253,645)
Other expenditure		(11,000)	(23,391)	(24,000)
		(10,140,068)	(9,611,452)	(8,549,517)
		(6,595,238)	(5,710,796)	(5,717,780)
Capital grants, subsidies and contributions		1,896,869	2,301,818	2,611,248
Profit on asset disposals	5	86,913	14,968	77,533
Loss on asset disposals	5	(28,377)	(2,047)	(959)
		1,955,405	2,314,739	2,687,822
Net result for the period		(4,639,833)	(3,396,057)	(3,029,958)
Total other comprehensive income for the period		0	0	0
Total comprehensive income for the period		(4,639,833)	(3,396,057)	(3,029,958)

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

SHIRE OF WICKEPIN
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2026

CASH FLOWS FROM OPERATING ACTIVITIES

Receipts

	2025/26	2024/25	2024/25
	Budget	Actual	Budget
	\$	\$	\$
Rates	1,763,698	1,608,927	1,640,841
Grants, subsidies and contributions	1,098,711	1,168,703	433,101
Fees and charges	530,421	583,547	484,168
Interest revenue	152,000	137,103	128,500
Goods and services tax received	0	(24,714)	0
Other revenue	0	22,115	0
	3,544,830	3,495,681	2,686,610

Payments

Employee costs	(1,624,034)	(1,695,889)	(1,582,760)
Materials and contracts	(1,810,357)	(1,208,707)	(1,634,751)
Utility charges	(294,190)	(234,480)	(271,155)
Finance costs	(2,047)	(3,516)	(2,706)
Insurance paid	(273,080)	(259,002)	(253,645)
Other expenditure	(11,000)	(23,391)	(24,000)
	(4,014,708)	(3,424,985)	(3,769,017)

Net cash provided by (used in) operating activities	4	(469,878)	70,696	(1,082,407)
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CASH FLOWS FROM INVESTING ACTIVITIES

Payments for purchase of property, plant & equipment	5(a)	(1,327,500)	(648,180)	(1,136,494)
Payments for construction of infrastructure	5(b)	(2,014,630)	(2,603,421)	(2,697,413)
Capital grants, subsidies and contributions		1,896,869	2,301,818	2,611,248
Proceeds from sale of property, plant and equipment	5(a)	323,872	346,027	280,549
Proceeds on disposal of financial assets at fair value through profit and loss		0	2,663	
Net cash (used in) investing activities		(1,121,389)	(601,093)	(942,110)

CASH FLOWS FROM FINANCING ACTIVITIES

Repayment of borrowings	7(a)	(40,785)	(40,407)	(40,407)
Net cash (used in) financing activities		(40,785)	(40,407)	(40,407)

Net (decrease) in cash held		(1,632,052)	(570,804)	(2,064,924)
Cash at beginning of year		4,802,098	5,372,902	5,372,913
Cash and cash equivalents at the end of the year	4	3,170,046	4,802,098	3,307,989

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

SHIRE OF WICKEPIN
STATEMENT OF FINANCIAL ACTIVITY
FOR THE YEAR ENDED 30 JUNE 2026

OPERATING ACTIVITIES

Revenue from operating activities

	Note	2025/26 Budget	2024/25 Actual	2024/25 Budget
		\$	\$	\$
General rates	2(a)(i)	1,747,673	1,616,937	1,625,579
Rates excluding general rates	2(a)	16,025	15,262	15,262
Grants, subsidies and contributions		1,098,711	1,525,692	578,228
Fees and charges	15	530,421	583,547	484,168
Interest revenue	9(a)	152,000	137,103	128,500
Other revenue		0	22,115	0
Profit on asset disposals	5	86,913	14,968	77,533
		3,631,743	3,915,624	2,909,270

Expenditure from operating activities

Employee costs		(1,624,034)	(1,771,774)	(1,582,760)
Materials and contracts		(1,810,357)	(1,209,604)	(1,634,751)
Utility charges		(294,190)	(234,480)	(271,155)
Depreciation	6	(6,125,360)	(6,109,685)	(4,780,500)
Finance costs	9(c)	(2,047)	(3,516)	(2,706)
Insurance		(273,080)	(259,002)	(253,645)
Other expenditure		(11,000)	(23,391)	(24,000)
Loss on asset disposals	5	(28,377)	(2,047)	(959)
		(10,168,445)	(9,613,499)	(8,550,476)

Non cash amounts excluded from operating activities

	3(c)	6,066,822	6,160,159	4,849,053
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Amount attributable to operating activities

INVESTING ACTIVITIES

Inflows from investing activities

Capital grants, subsidies and contributions		1,896,869	2,301,818	2,611,248
Proceeds from disposal of property, plant and equipment	5(a)	323,872	346,027	280,549
Proceeds on disposal of financial assets at fair value through profit and loss		0	2,663	
		2,220,741	2,650,508	2,891,797

Outflows from investing activities

Acquisition of property, plant and equipment	5(a)	(1,327,500)	(648,180)	(1,136,494)
Acquisition of infrastructure	5(b)	(2,014,630)	(2,603,421)	(2,697,413)
		(3,342,130)	(3,251,601)	(3,833,907)

Amount attributable to investing activities

		(1,121,389)	(601,093)	(942,110)
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FINANCING ACTIVITIES

Inflows from financing activities

Transfers from reserve accounts	8(a)	616,100	18,000	117,000
		616,100	18,000	117,000

Outflows from financing activities

Repayment of borrowings	7(a)	(40,785)	(40,407)	(40,407)
Transfers to reserve accounts	8(a)	(185,000)	(459,684)	(126,918)
		(225,785)	(500,091)	(167,325)

Amount attributable to financing activities

		390,315	(482,091)	(50,325)
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MOVEMENT IN SURPLUS OR DEFICIT

Surplus at the start of the financial year	3	1,200,954	1,821,854	1,784,588
Amount attributable to operating activities		(469,880)	462,284	(792,153)
Amount attributable to investing activities		(1,121,389)	(601,093)	(942,110)
Amount attributable to financing activities		390,315	(482,091)	(50,325)
Surplus/(deficit) remaining after the imposition of general rates	3	0	1,200,954	0

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

SHIRE OF WICKEPIN
FOR THE YEAR ENDED 30 JUNE 2026
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SHIRE OF WICKEPIN
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 Wickepin 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 12 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 WICKEPIN
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									
GRV	Gross rental valuation	0.08695	261	1,543,428	134,196		134,196	129,443	129,021
UV	Unimproved valuation	0.00431	308	378,123,945	1,631,227	500	1,631,727	1,558,527	1,558,383
Total general rates			569	379,667,373	1,765,423	500	1,765,923	1,687,970	1,687,404
		Minimum							
		\$							
(ii) Minimum payment									
GRV	Gross rental valuation	600.00	111	389,968	66,600		66,600	62,100	62,100
UV	Unimproved valuation	600.00	42	3,955,708	25,200		25,200	20,125	20,125
Total minimum payments			153	4,345,676	91,800	0	91,800	82,225	82,225
Total general rates and minimum payments			722	384,013,049	1,857,223	500	1,857,723	1,770,195	1,769,629
(iii) Ex-gratia rates									
CBH					16,025		16,025	15,262	15,262
					1,873,248	500	1,873,748	1,785,457	1,784,891
Discounts (Refer note 2(d))							(110,000)	(153,227)	(144,000)
Concessions (Refer note 2(e))							(50)	(31)	(50)
Total rates					1,873,248	500	1,763,698	1,632,199	1,640,841
Late payment of rate or service charge interest							3,500	4,719	3,500
							3,500	4,719	3,500

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 WICKEPIN
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.

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

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

2. RATES AND SERVICE CHARGES (CONTINUED)

(c) Service Charges

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

(d) 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
Rate Discount	Rate	6.0%		\$ 110,000	\$ 153,227	\$ 144,000	Discount is granted to Ratepayers who pay rates in full within 35 days of date of issue of rates.
				110,000	153,227	144,000	

(e) 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
General Rates and Charges Waiver	Rate	Waiver			\$ (50)	\$ (31)	\$ (50)	Rates balances less than \$5.00	Write off small balances for administration efficiency.
					(50)	(31)	(50)		

SHIRE OF WICKEPIN
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
Receivables
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

Note	2025/26 Budget 30 June 2026	2024/25 Actual 30 June 2025	2024/25 Budget 30 June 2025
	\$	\$	\$
4	3,170,046	4,802,098	3,307,989
	394,927	394,927	84,071
	0	0	
	3,564,973	5,197,025	3,392,060
	(158,527)	(158,527)	(160,494)
7	(40,785)	(40,785)	(40,407)
	(231,013)	(231,013)	(199,000)
	(430,325)	(430,325)	(399,901)
	3,134,648	4,766,700	2,992,159
3(b)	(3,134,648)	(3,565,746)	(2,992,160)
	0	1,200,954	(1)

(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
- Current portion of contract liability held in reserve
- Current portion of employee benefit provisions held in reserve

Total adjustments to net current assets

8	(3,250,198)	(3,681,298)	(3,249,532)
	40,785	40,785	40,407
	0		145,127
	74,765	74,767	71,838
	(3,134,648)	(3,565,746)	(2,992,160)

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
Less: Fair value adjustments to financial assets at fair value through profit and loss
Add: Loss on asset disposals
Add: Depreciation
Movement in current contract liabilities associated with restricted cash
Movement in current employee provisions associated with restricted cash
Non-cash movements in non-current assets and liabilities:
- Employee provisions

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	(86,913)	(14,968)	(77,533)
		2,663	
5	28,377	2,047	959
6	6,125,360	6,109,685	4,780,500
	0		145,127
	(2)		
	0	60,732	
	6,066,822	6,160,159	4,849,053

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.

CONTRACT LIABILITIES

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

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

TRADE AND OTHER RECEIVABLES

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

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

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

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

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

PROVISIONS

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

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

EMPLOYEE BENEFITS

Short-term employee benefits

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

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

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

Other long-term employee benefits

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

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

SHIRE OF WICKEPIN
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		\$ 3,170,046	\$ 4,802,098	\$ 3,307,989
Total cash and cash equivalents		3,170,046	4,802,098	3,307,989
Held as				
- Unrestricted cash and cash equivalents		(80,152)	1,120,800	58,457
- Restricted cash and cash equivalents		3,250,198	3,681,298	3,249,532
	3(a)	3,170,046	4,802,098	3,307,989
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		3,250,198	3,681,298	3,249,532
		3,250,198	3,681,298	3,249,532
The assets are restricted as a result of the specified purposes associated with the liabilities below:				
Reserve accounts	8	3,250,198	3,681,298	3,249,532
		3,250,198	3,681,298	3,249,532
Reconciliation of net cash provided by operating activities to net result				
Net result		(4,639,833)	(3,396,057)	(3,029,958)
Depreciation	6	6,125,360	6,109,685	4,780,500
(Profit)/loss on sale of asset	5	(58,536)	(12,921)	(76,574)
(Increase)/decrease in receivables		0	(310,856)	
Increase/(decrease) in payables		0	(1,967)	
Increase/(decrease) in contract liabilities		0	(92,638)	(145,127)
Increase/(decrease) in employee provisions		0	77,266	
Capital grants, subsidies and contributions		(1,896,869)	(2,301,818)	(2,611,248)
Net cash from operating activities		(469,878)	70,694	(1,082,407)

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 WICKEPIN
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	Disposals - Loss	Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit	Disposals - Loss	Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit	Disposals - Loss
(a) Property, Plant and Equipment	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Buildings - non-specialised	334,500				0	410,080				0	317,017				0
Furniture and equipment	56,000				0	7,705				0	36,000				0
Plant and equipment	937,000	(265,336)	323,872	86,913	(28,377)	230,395	(333,106)	346,027	14,968	(2,047)	783,477	(203,975)	280,549	77,533	(959)
Total	1,327,500	(265,336)	323,872	86,913	(28,377)	648,180	(333,106)	346,027	14,968	(2,047)	1,136,494	(203,975)	280,549	77,533	(959)
(b) Infrastructure															
Infrastructure - roads	1,909,630				0	2,454,953				0	2,492,909				0
Infrastructure - footpaths	45,000				0					0	45,000				0
Infrastructure - parks and ovals	60,000				0	148,468				0	159,504				0
Total	2,014,630	0	0	0	0	2,603,421	0	0	0	0	2,697,413	0	0	0	0
Total	3,342,130	(265,336)	323,872	86,913	(28,377)	3,251,601	(333,106)	346,027	14,968	(2,047)	3,833,907	(203,975)	280,549	77,533	(959)

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

6. DEPRECIATION

By Class

Buildings - non-specialised
Furniture and equipment
Plant and equipment
Infrastructure - roads
Infrastructure - footpaths
Infrastructure - drainage
Infrastructure - parks and ovals
Other infrastructure Bridges

By Program

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

2025/26 Budget	2024/25 Actual	2024/25 Budget
\$	\$	\$
340,000	338,092	290,000
6,900	6,939	15,000
423,460	450,006	350,000
4,650,000	4,612,598	3,682,000
24,000	23,390	18,500
9,000	8,807	8,000
620,000	618,357	377,000
52,000	51,496	40,000
6,125,360	6,109,685	4,780,500
22,500	22,392	20,000
77,000	60,967	77,000
	724	
88,830	88,745	40,000
55,600	62,506	50,000
735,700	734,990	527,000
5,018,160	5,011,966	4,000,500
64,380	64,414	40,000
63,190	62,981	26,000
6,125,360	6,109,685	4,780,500

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
Furniture and equipment
Plant and equipment
Infrastructure - roads
Infrastructure - footpaths
Infrastructure - drainage
Infrastructure - parks and ovals
Other infrastructure Bridges

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 WICKEPIN
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 1 July 2025	2025/26 Budget New Loans	2025/26 Budget Principal Repayments	Budget Principal outstanding 30 June 2026	2025/26 Budget Interest Repayments	Actual Principal 1 July 2024	2024/25 Actual New Loans	2024/25 Actual Principal Repayments	Actual Principal outstanding 30 June 2025	2024/25 Actual Interest Repayments	Budget Principal 1 July 2024	2024/25 Budget New Loans	2024/25 Budget Principal Repayments	Budget Principal outstanding 30 June 2025	2024/25 Budget Interest Repayments
Staff Housing	103	WATC	0.91%	\$ 229,102	\$	\$ (40,785)	\$ 188,317	\$ (1,993)	\$ 269,509	\$	\$ (40,407)	\$ 229,102	\$ (2,396)	\$ 269,469	\$	\$ (40,407)	\$ 229,062	\$ (2,426)
				229,102	0	(40,785)	188,317	(1,993)	269,509	0	(40,407)	229,102	(2,396)	269,469	0	(40,407)	229,062	(2,426)

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 WICKEPIN
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			
Credit card limit	5,000	5,000	5,000
Total amount of credit unused	5,000	5,000	5,000
Loan facilities			
Loan facilities in use at balance date	188,317	229,102	229,062

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 WICKEPIN
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	73,475	1,582		75,057	71,838	1,637		73,475	71,838	1,778		73,616
(b) Plant reserve	1,051,238	22,800	(346,100)	727,938	686,600	364,638		1,051,238	686,601	16,997	(105,000)	598,598
(c) Building reserves	240,703	15,181		255,884	235,343	5,360		240,703	235,343	5,968		241,311
(d) Cottage Homes Reserve	70,419	6,626		77,045	68,851	1,568		70,419	68,851	6,704		75,555
(e) Technology Reserve	54,202	1,167	(20,000)	35,369	52,995	1,207		54,202	52,995	1,312		54,307
(f) Young Singles Accommodation Reserve	100,176	7,396		107,572	103,812	2,364	(6,000)	100,176	103,812	7,570		111,382
(g) Saleyards Reserve	56,239	1,469	(10,000)	47,708	66,719	1,520	(12,000)	56,239	66,719	1,651	(12,000)	56,370
(h) Sewerage Reserve	325,267	11,963		337,230	311,278	13,989		325,267	311,278	12,705		323,983
(i) Waste Management Reserve	140,810	3,034		143,844	132,786	8,024		140,810	132,786	8,287		141,073
(j) Land Development Reserve	247,491	20,328		267,819	241,980	5,511		247,491	241,979	5,982		247,961
(k) Swimming Pool Reserve	249,178	5,366	(240,000)	14,544	238,740	10,438		249,178	238,740	10,910		249,650
(l) Albert Facey Homestead Reserve	10,487	226		10,713	10,254	233		10,487	10,254	254		10,508
(m) Fuel Facility	182,324	3,925		186,249	178,263	4,061		182,324	178,263	4,369		182,632
(n) Caravan Park & Accommodation Reserve	331,614	32,138		363,752	324,230	7,384		331,614	324,230	8,058		332,288
(o) WANDRA events & Emergency Repairs Rese	209,698	34,514		244,212	205,029	4,669		209,698	205,029	5,086		210,115
(p) Wickepin Bowling Green Asset Replacement	180,917	3,894		184,811	176,888	4,029		180,917	176,888	4,182		181,070
(q) Yealering Bowling Green Asset Replacement	93,669	2,016		95,685	91,583	2,086		93,669	91,583	2,029		93,612
(r) Future Project Reserve	63,391	11,375		74,766	42,425	20,966		63,391	42,425	23,076		65,501
	3,681,298	185,000	(616,100)	3,250,198	3,239,614	459,684	(18,000)	3,681,298	3,239,614	126,918	(117,000)	3,249,532

(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) Plant reserve	Ongoing	to be used for the purpose of road plant, machinery and equipment
(c) Building reserves	Ongoing	to be used for the construction and major maintenance of buildings
(d) Cottage Homes Reserve	Ongoing	to be used for the future maintenance and construction of Cottage Homes units
(e) Technology Reserve	Ongoing	purchase, upgrade or replacement of hardware as necessary
(f) Young Singles Accommodation Reserve	Ongoing	additional income over expenditure held for future repairs or improvements
(g) Saleyards Reserve	Ongoing	additional income over expenditure held for future repairs or improvements
(h) Sewerage Reserve	Ongoing	additional income over expenditure held for future repairs or improvements
(i) Waste Management Reserve	Ongoing	additional income over expenditure held for the future creation or maintenance of the refuse site
(j) Land Development Reserve	Ongoing	income received from the sale of the English House held for future development of the English Land
(k) Swimming Pool Reserve	Ongoing	to be used to fund major repairs or improvements at the Wickepin Swimming Pool
(l) Albert Facey Homestead Reserve	Ongoing	to be used for the refurbishment and future maintenance requirement of the Albert Facey Homestead
(m) Fuel Facility	Ongoing	to be used for future maintenance and upgrade of Wickepin Fuel Facility
(n) Caravan Park & Accommodation Reserve	Ongoing	to be used for the upgrade of caravan parks and accommodation units in the Wickepin Shire
(o) WANDRA events & Emergency Repairs Rese	Ongoing	to be used in the event of emergency road repairs
(p) Wickepin Bowling Green Asset Replacement	Ongoing	to be used for the replacement of the Wickepin Distrcit Sports club bowling greens
(q) Yealering Bowling Green Asset Replacement	Ongoing	to be used for the replacement of the Yealering Bowling Club bowling greens
(r) Future Project Reserve	Ongoing	to be used for future projects

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

9. OTHER INFORMATION

	2025/26 Budget	2024/25 Actual	2024/25 Budget
The net result includes as revenues	\$	\$	\$
(a) Interest earnings			
Investments	148,500	132,384	125,000
Other interest revenue	3,500	4,719	3,500
	152,000	137,103	128,500
The net result includes as expenses			
(b) Auditors remuneration			
Audit services	36,000	39,840	35,000
Other services	7,000	4,410	7,000
	43,000	44,250	42,000
(c) Interest expenses (finance costs)			
Borrowings (refer Note 7(a))	1,993	2,396	2,426
Other finance costs	54	1,120	280
	2,047	3,516	2,706
(d) Write offs			
General rate	50	31	50
	50	31	50

SHIRE OF WICKEPIN
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's			
President's allowance	9,000	9,000	9,000
Meeting attendance fees	3,428	4,085	2,146
Annual allowance for ICT expenses	529	526	526
	12,957	13,611	11,672
Deputy President's			
Deputy President's allowance	1,500	1,500	1,500
Meeting attendance fees	2,146	2,211	2,146
Annual allowance for ICT expenses	529	526	526
Travel and accommodation expenses	1,200	903	1,200
	5,375	5,140	5,372
Council member 1			
Meeting attendance fees	2,146	2,345	2,146
Annual allowance for ICT expenses	529	526	526
Travel and accommodation expenses	1,100	994	1,100
	3,775	3,865	3,772
Council member 2			
Meeting attendance fees	2,145	1,565	2,145
Annual allowance for ICT expenses	529	526	526
Travel and accommodation expenses	500	273	500
	3,174	2,364	3,171
Council member 3			
Meeting attendance fees	2,145	2,195	2,145
Annual allowance for ICT expenses	529	526	526
Travel and accommodation expenses	500	400	500
	3,174	3,121	3,171
Council member 4			
Meeting attendance fees	2,145	1,610	2,145
Annual allowance for ICT expenses	529	526	526
	2,674	2,136	2,671
Council member 5			
Meeting attendance fees	2,145	1,525	2,145
Annual allowance for ICT expenses	529	526	526
Travel and accommodation expenses	1,200	866	1,200
	3,874	2,917	3,871
Total Council Member Remuneration	35,003	33,154	33,700
President's allowance	9,000	9,000	9,000
Deputy President's allowance	1,500	1,500	1,500
Meeting attendance fees	16,300	15,536	15,018
Annual allowance for ICT expenses	3,703	3,682	3,682
Travel and accommodation expenses	4,500	3,436	4,500
	35,003	33,154	33,700

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

11. MAJOR LAND TRANSACTIONS

No Major Land Transactions occurred last financial year and there is no intention to undertake any this financial year

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

12. TRUST FUNDS

Funds held at balance date which are required by legislation to be credited to the trust fund and which are not included in the financial statements are as follows:

Detail	Balance 30 June 2025	Estimated amounts received	Estimated amounts paid	Estimated balance 30 June 2026
	\$	\$	\$	\$
Miscellaneous	2,449			2,449
Wickepin Community Harvest Fund	76,902			76,902
	79,351	0	0	79,351

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

13. 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 WICKEPIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

13. 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
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
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 entry fees	Waste treatment, recycling and disposal service at disposal sites	Over time	Payment dates adopted by Council during the year	None	When rates notice is issued
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

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

14. 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 to the Council for specific Council services, for the provision of the governance of 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 and enforcement of various local laws relating to fire prevention, animal control and other aspects of public safety including emergency services.

Health

To provide an operational framework for environmental and community health.

Inspection of food outlets and their control, immunisation services, mosquito control and the operation of medical centre.

Education and welfare

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

Support for childcare, development of services for the aged and rural counselling support.

Housing

To provide and maintain staff and other housing.

Provision and maintenance of staff and other housing.

Community amenities

To provide services required by the community.

Rubbish collection, operation of the tip, noise control, support for waste recycling, litter control. Administration of town planning scheme, strategic planning, maintenance of cemetery, public toilets.

Recreation and culture

To establish and effectively manage infrastructure and resources which will help the social and wellbeing of the community.

Maintenance of halls, swimming facilities, recreation centres and various reserves, operation of the library, maintenance of cultural heritage assets.

Transport

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

Tourism and area promotion, including the maintenance and operation of caravan parks. Provision of rural services including weed control, vermin control and standpipes. Building control and community development activities.

Economic services

To help promote the Shire and its economic wellbeing.

Tourism and area promotion, including the maintenance and operation of caravan parks. Provision of rural services including weed control, vermin control and standpipes. Building control and community development activities.

Other property and services

To monitor and control Council's overhead operating accounts.

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

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

15. FEES AND CHARGES

	2025/26 Budget	2024/25 Actual	2024/25 Budget
	\$	\$	\$
By Program:			
Governance	2,005	15,264	5
General purpose funding	5,500	21,590	5,000
Law, order, public safety	68,000	63,308	66,304
Health	300	1,182	300
Education and welfare	220	564	220
Housing	116,850	102,431	107,800
Community amenities	198,221	199,164	185,914
Recreation and culture	20,000	18,417	16,600
Transport	10,000	12,191	10,000
Economic services	77,325	99,374	90,525
Other property and services	32,000	50,062	1,500
	530,421	583,547	484,168

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

SHIRE OF WICKEPIN FEES AND CHARGES
2025/2026

	Fee	GST	Legislative Authority
General Purpose Funding			
Freedom Of Information - Set by FOI Regs 1993	Receipt to 109030		
Application (per enquiry)	\$30.00		Set by FOI Regs 1993
Research and Collation Time Per Hour)	\$30.00		Set by FOI Regs 1993
Supervised Access (per Hour)	\$30.00		Set by FOI Regs 1993
Administration Staff Time (per Hour)	\$30.00		Set by FOI Regs 1993
Transcribing from Tape, Film or computer (per Hour)	\$30.00		Set by FOI Regs 1993
Duplicating from Tape, Film or Computer (per instance)	At Cost		Set by FOI Regs 1993
Delivery, Packaging and Postage (per instance)	At Cost		Set by FOI Regs 1993
Eligible Concession Card Holder Discount (per enquiry)	\$0.25		Set by FOI Regs 1993
Advanced deposit of the estimated charge (per applicable item)	\$0.25		Set by FOI Regs 1993
Further advance deposit of the estimated charges (per applicable item)	\$0.75		Set by FOI Regs 1993
Photocopying Under Freedom of Information (per page)	\$0.20		Set by FOI Regs 1993
Rates Enquiry Fees	Receipt to 101530		
Settlement Agent Enquiry Fee	\$110.00	Yes	S6.16 LGA
Reinspection Fee Statutory	\$110.00	Yes	S6.16 LGA
Orders/Requisitions Enquiry (additional to standard)	\$60.00	Yes	S6.16 LGA
Group Rating Fee (amalgamate two or more assessments)	\$110.00	Yes	S6.16 LGA
Governance			
Customers are referred to the CRC for the following services, however if the Telecentre is closed, we require set fees to charge.			
General per page A4 - black and white	\$1.00	Yes	S6.16 LGA
General per page A4 - colour	\$1.50	Yes	S6.16 LGA
General per page A3 - black and white	\$1.00	Yes	S6.16 LGA
General per page A3 - colour	\$1.50	Yes	S6.16 LGA
Back & Front A4 - black and white	\$1.00	Yes	S6.16 LGA
Back & Front A4 - colour	\$1.50	Yes	S6.16 LGA
Back and Front A3 - black and white	\$1.50	Yes	S6.16 LGA
Back and Front A3 - colour	\$2.00	Yes	S6.16 LGA
Photocopying - Sporting & Community Groups	Receipt to 108230		
General per page A4 - black and white	\$0.60	Yes	S6.16 LGA
General per page A4 - colour	\$1.10	Yes	S6.16 LGA
General per page A3 - black and white	\$1.00	Yes	S6.16 LGA
General per page A3 - colour	\$1.40	Yes	S6.16 LGA
Back & Front A4 - black and white	\$1.00	Yes	S6.16 LGA
Back & Front A4 - colour	\$1.40	Yes	S6.16 LGA
Back and Front A3 - black and white	\$1.40	Yes	S6.16 LGA
Back and Front A3 - colour	\$1.60	Yes	S6.16 LGA
Laminating	Receipt to 108230		
A4	\$5.50	Yes	S6.16 LGA
Council Minutes	Receipt to 108230		
Annual subscription to council minutes	\$100.00	Yes	S6.16 LGA
Pens & Coasters	Receipt to 108230		
Coasters (Set of 6)	\$31.50	Yes	S6.16 LGA

SHIRE OF WICKEPIN FEES AND CHARGES
2025/2026

	Fee	GST	Legislative Authority
Law, Order & Public Safety			
Rural Street Number Signs	Receipt to 111430		
Rural Street Number with Star Picket Installation (Green Sign)	\$100.00	Yes	S6.16 LGA
Dog Registrations - Fees set by regulations S6.16 & Reg 17	Receipt to 113430		
1 Year - Sterilised	\$20.00		Regulation 17 DA
1 Year - Unsterilized	\$50.00		Regulation 17 DA
1 Year - Dangerous Dog	\$50.00		Regulation 17 DA
3 Years - Sterilised	\$42.50		Regulation 17 DA
3 Years - Unsterilized	\$120.00		Regulation 17 DA
Life Time - Sterilised	\$100.00		Regulation 17 DA
Life Time Unsterilized	\$250.00		Regulation 17 DA
Stock Dogs	Receipt to 113430		
1 Year - Sterilised	\$5.00		Regulation 17 DA
1 Year - Unsterilized	\$12.50		Regulation 17 DA
3 Years - Sterilised	\$10.60		Regulation 17 DA
3 Years - Unsterilized	\$30.00		Regulation 17 DA
Life Time - Sterilised	\$25.00		Regulation 17 DA
Life Time Unsterilized	\$62.50		Regulation 17 DA
Pensioner Dogs	Receipt to 113430		
1 Year - Sterilised	\$10.00		Regulation 17 DA
1 Year - Unsterilized	\$25.00		Regulation 17 DA
3 Years - Sterilised	\$21.25		Regulation 17 DA
3 Years - Unsterilized	\$60.00		Regulation 17 DA
Life Time - Sterilised	\$100.00		Regulation 17 DA
Life Time Unsterilized	\$125.00		Regulation 17 DA
Dogs registered after May 31 - 50% of above fee (excluding Lifetime)	50% of above fee		
Pound Fees	Receipt to 113230		
Daily Sustenance - Dog/Cat	\$34.00	Yes	S6.16 LGA
Surrender and/or destruction of Dog/Cat	\$135.00	Yes	S29 DA S27 CA S6.16 LGA
Replacement of Dog & Cat Licence Tag	\$4.00	Yes	S6.16 LGA
Application to keep more than 3 dogs (per application)- requires inspection of premises	\$100.00	Yes	S6.16 LGA
Cat Registrations - Fees set by Cat Regulations 2012- Schedule 3	Receipt to 113430		
Fee for application for grant or renewal of the registration of a cat for one year (a) if application is for grant or renewal and is made after 31 May for registration until the next 31 October	\$10.00		Schedule 3 — Fees CA
(b) otherwise	\$20.00		Schedule 3 — Fees CA
Fee for application for grant or renewal of the registration of a cat for 3 years	\$42.50		Schedule 3 — Fees CA
Fee for application for grant or renewal of the registration of a cat for life	\$100.00		Schedule 3 — Fees CA
Fee for application for grant or renewal of approval to breed cats per breeding cat (male or female)	\$100.00		Schedule 3 — Fees CA
Pensioner Cats			
If the owner of a cat is a pensioner, the fee payable for an application for the grant or renewal of the registration of the cat is 50% of the fee that would otherwise be payable under subclause (2).			
Cat Traps	Receipt to TRUST		
Bond - Cash or Cheque only)	\$55.00		S6.16 LGA
Hire Charge	Free		
Health			
Health	Receipt to 126730		
Annual Food Business Registration Fee	\$125.00	Yes	S6.16 LGA
Itinerant Food Vendor/Stallholder Fee Initial License Fee	\$125.00	Yes	S140 FA
Annual Itinerant Food Vendor/Stallholder Fee License Renewal	\$65.00	Yes	S6.16LGA
Liquor Act Certification Section 39 (Commercial)	\$140.00	Yes	S6.16 LGA
Liquor Act Certification Section 39 (Not for Profit)	\$70.00	Yes	S6.16 LGA

SHIRE OF WICKEPIN FEES AND CHARGES
2025/2026

	Fee	GST	Legislative Authority
Housing			
Cottage Homes Units - Wogolin Rd	Receipt to 134130		
Units 1-5 - Eligible Occupant	Tenants are required to pay 25% of the total assessable gross (before tax) income of all household members who have reached 16 years of age as rent or market rent, whichever is the lower amount. Any income which is regular, ongoing and provided to meet the general costs of living is considered assessable income for the purpose of calculating rent. As per joint venture agreement		
Young Singles Rental - Wogolin Rd	Receipt to 134330		
One person in unit - per week	Tenants are required to pay 25% of the total assessable gross (before tax) income of all household members who have reached 16 years of age as rent or market rent, whichever is the lower amount. As per joint venture agreement		
Two people in unit - per week	Any income which is regular, ongoing and provided to meet the general costs of living is considered assessable income for the purpose of calculating rent. As per joint venture agreement		
Joint Venture Duplex - Collins ST	Receipt to 134430		
Unit A (3 bed)	Tenants are required to pay 25% of the total assessable gross (before tax) income of all household members who have reached 16 years of age as rent or market rent, whichever is the lower amount. As per joint venture agreement		
Unit B (4 bed)	Any income which is regular, ongoing and provided to meet the general costs of living is considered assessable income for the purpose of calculating rent. As per joint venture agreement		
Woodland Court - Johnston St	Receipt to 134730		
One person in unit - per week	Tenants are required to pay 25% of the total assessable gross (before tax) income of all household members who have reached 16 years of age as rent or market rent, whichever is the lower amount. As per joint venture agreement		
Two people in unit - per week	Any income which is regular, ongoing and provided to meet the general costs of living is considered assessable income for the purpose of calculating rent. As per joint venture agreement		
Private Rentals	Receipt to 134630		
10 Smith St Private Rentals	\$300.00 (under at market value		S6.16 LGA
Housing Rentals - Staff Subsidised	Receipt to 134630		
7 Smith St	\$95.00		S6.16 LGA
49 Collins St	\$83.00		S6.16 LGA
7 Fisher - Caravan Park Caretaker	Contract		S6.16 LGA
5 Smith St - per week	\$95.00		S6.16 LGA
Unit 5 - Wogolin Road	\$87.00		S6.16 LGA
Yarling Court	\$87.00		S6.16 LGA
19 Moss Parade	as per contract		S6.16 LGA
14 Smith St	as per contract		S6.16 LGA
7 Rintel St	as per contract		S6.16 LGA
Community Amenities			
Cemeteries Wickepin, Yealering, Harrismith			
Land for Right of Burial	Receipt to 140030		
Reservation Fee includes Grant of Right of Burial	\$150.00	Yes	S53 CA
Grave Digging to depth of 2.1 (on application)	Receipt to 140030		
Grant right of burial if no reservation	\$150.00	Yes	S53 CA
Single 2.4m long x 2.1m deep	\$650.00	Yes	S53 CA
Double 2.4m x 3.6m	\$772.00	Yes	S53 CA
Triple 2.4m x 4.8m	\$937.00	Yes	S53 CA
Interment on Weekends additional	\$970.00	Yes	S53 CA
Graves be sunk deeper than 2.1m	Receipt to 140030		
First additional 0.3m	\$89.00	Yes	S53 CA
Second additional 0.3m	\$112.00	Yes	S53 CA
Third additional 0.3m	\$132.00	Yes	S53 CA
(and so on in proportion for each additional 0.3m)	\$20.00	Yes	S53 CA
Re-opening Fees (re-opening an ordinary grave for each interment or exhumation)	Receipt to 140030		
Ordinary Grave - Adult	\$530.00	Yes	S53 CA
Removal of kerbing, tiles etc., if necessary Per Hour	\$70.00	Yes	S53 CA
Internment of Ashes	Receipt to 140030		
Interment of ashes in a grave	\$335.00	Yes	S53 CA

SHIRE OF WICKEPIN FEES AND CHARGES
2025/2026

	Fee	GST	Legislative Authority
Extra charge for	Receipt to 140030		
Interment without due notice under Local Law 3.2	\$66.00	Yes	S53 CA
Late arrival at Cemetery gates under Local Law 5.2	\$26.00	Yes	S53 CA
Exhumations in addition to re-opening fee	\$660.00	Yes	S53 CA
Niche Wall	Receipt to 140030		
Reservation Fee includes Grant of Right of Burial	\$150.00	Yes	S53 CA
Grant right of burial if no reservation	\$150.00	Yes	S53 CA
Compartment for ashes Single	\$235.00	Yes	S53 CA
Compartment for ashes Double	\$265.00	Yes	S53 CA
Compartment plaque - standard single	At Cost	Yes	S53 CA
Compartment plaque - standard double	At Cost	Yes	S53 CA
Interment of Ashes / Erecting nameplate	\$200.00	Yes	S53 CA
No Interment on available on Weekends			
Miscellaneous charges	Receipt to 140030		
Permission to erect Monument &/or kerbing	\$100.00	Yes	S53 CA
Registration of "Transfer of Form of Grant of Right of Burial"	\$50.00	Yes	S53 CA
Copy of "Grant of Burial"	\$26.00	Yes	S53 CA
Grave number plate	\$29.00	Yes	S53 CA
Making a search in register (per ½ hour)	\$26.00	Yes	S53 CA
Copy of Local Laws	\$10.00	Yes	S53 CA
Funeral Director's Annual Licence	\$70.00	Yes	S53 CA
Community Bus per kilometre	Receipt to 140330		
All Distances Travelled - per km	\$1.50	Yes	S6.16 LGA
Bond as per policy 6.2.5.4 BOND □ A bond of \$120.00 must be deposited at the Shire prior to the bus departing.	\$120.00		S6.16 LGA
Late FEE per day if returned after 9am	\$126.00	Yes	S6.16 LGA
BBQ Trailer	Receipt to 140330		
Shire of Wickepin Community Group	\$50.00	Yes	S6.16 LGA
Shire of Wickepin Business	\$70.00	Yes	S6.16 LGA
Commercial Rate	\$100.00	Yes	S6.16 LGA
Bond - *Cash/Chq Only is required for Bonds* NOTE: An additional Cleaning Fee will be charged at \$65/hour if BBQ Trailer is returned in an unsatisfactory condition	\$200.00		S6.16 LGA
Rubbish Charges			
Refuse Bins	Receipt to 135630		
240 litre refuse bins	To be purchased by Owner		Refer Policy 6.2.1 GENERAL WASTE
240 litre recycling bins	To be purchased by Owner		Refer Policy 6.2.1 GENERAL WASTE
Waste Collection			
Domestic (first service)	\$285.00		S6.16 LGA
Domestic (additional service)	\$285.00	Yes	S6.16 LGA
Commercial	\$544.00		S6.16 LGA
Commercial(additional service)	\$544.00	Yes	S6.16 LGA
Refuse Site Levy	\$65.00		S6.16 LGA
Refuse Site Levy - vacant Land	\$33.00		S6.16 LGA
Sewerage			
Based on GRV of Property	\$0.049329		S6.16 LGA
Sewerage - Police Dept.	\$620.00		S6.16 LGA
Sewerage - Medical Centre	\$620.00		S6.16 LGA
Sewerage - Education Dept.	\$620.00		S6.16 LGA
Sewerage - St Johns Ambulance	\$620.00		S6.16 LGA

SHIRE OF WICKEPIN FEES AND CHARGES
2025/2026

	Fee	GST	Legislative Authority
General Refuse Tipping Charges			
Asbestos Cement Disposal (by Prior Arrangement Only)			
Minimum Charge	\$105.00	Yes	S6.16 LGA
Volume Charge per m3	\$105.00	Yes	S6.16 LGA
Clean Up of Wastes Not Dumped in Correct Location or not Segregated	at Cost ##		S6.16 LGA
Vehicle Tyres (off rim - rims are to go to metal dump area)			
Car per tyre	\$5.00	Yes	S6.16 LGA
Light Commercial per tyre	\$7.50	Yes	S6.16 LGA
4WD Vehicle per tyre	\$7.50	Yes	S6.16 LGA
Truck per tyre	\$15.00	Yes	S6.16 LGA
All Other Vehicles	\$5.00	Yes	S6.16 LGA
Town Planning (part 17 PDA)			
Receipt to 4203			
Determination of development application (other than for an extractive industry) where the estimated cost of the development is:			
a) Not more than \$50,000	\$147.00		Part 17 PDA
b) More than \$50,000 but not more than \$500,000	\$0.32% of the estimated cost of development		Part 17 PDA
c) More than \$500,000 but not more than \$2.5 million	\$1,700 + 0.257% for every \$1 in excess of \$500,000		Part 17 PDA
d) More than \$2.5 million but not more than \$5 million	\$7,161 + 0.206% for every \$1 in excess of \$2.5m		Part 17 PDA
e) More than \$5 million but not than \$21.5 million	\$12,633 + 0.123% for every \$1 in excess of \$5m		Part 17 PDA
Deemed to Comply Check - Development approval exemption for Single House	\$295.00		Part 17 PDA
More than \$21.5 million	\$34,196.00		Part 17 PDA
NOTE: If development has commenced or been carried out, an additional amount by way of penalty, that is twice the amount of the fee payable for determination of the application (in addition to the			
Amended plans (this applies where a determination is already given by the Shire or where amended plans are submitted and not requested by the Shire)	66% of the original application fee with a minimum of \$92		Part 17 PDA
Single House – Residential Design Codes performance criteria or Town Planning Scheme variation assessment	\$69 per performance criteria / Town Planning Scheme variation assessed with a minimum of \$138 and a maximum of \$690		Part 17 PDA
Demolition where Planning Approval required	\$140.00		Part 17 PDA
Application for approval of home based business (including cottage industry):			Part 17 PDA
a) Initial fee	\$222.00		Part 17 PDA
NOTE: If the home based business or cottage industry has commenced an amount equivalent to twice the normal fee as a penalty	\$444.00		Part 17 PDA
b) Annual renewal fee	\$73.00		Part 17 PDA
NOTE: If the home based business or cottage industry Licence has expired amount equivalent to twice the normal fee as a penalty	\$146.00		Part 17 PDA
Application for change of use or for alteration or extension or change of a non-conforming use which item 1 does not apply	\$295.00		Part 17 PDA
NOTE: If the change of use or the alteration or extension or change of the non-conforming use has commenced, an amount of \$590 by way of penalty	\$590.00		Part 17 PDA
Extension of current Planning Approval	\$105.00		Part 17 PDA
Relocation of building envelope	\$140.00		Part 17 PDA
Determination of development application for an extractive industry	\$739.00		Part 17 PDA
NOTE: If development has commenced or been carried out, an additional amount by way of penalty twice the normal fee	\$1,478.00		Part 17 PDA
Provision of a subdivision clearance:			
a) Not more than 5 lots Per Lot	\$73.00		Part 17 PDA
b) More than 5 lots but not more than 195 lots -\$73 per lot for the first 5 lots and \$35 per lot thereafter			
c) More than 195 lots	\$7,393.00		Part 17 PDA
* Minor Scheme Amendment (i.e. an amendment that involves only textural changes or rectifies a zoning anomaly):	\$3,235.00	Yes	Part 17 PDA
a) Request for Council initiation	\$2,370.00	Yes	Part 17 PDA
b) Conclusion of advertising for Council adoption	\$865.00	Yes	Part 17 PDA
* Major Scheme Amendment (i.e. an amendment that involves a zoning change):	\$5,935.00	Yes	Part 17 PDA
a) Request for Council initiation	\$4,210.00	Yes	Part 17 PDA
b) Conclusion of advertising for Council adoption	\$1,725.00	Yes	Part 17 PDA
* Minor Structure Plans, Outline Development Plans, Subdivision Guide Plans or similar:	\$2,695.00	Yes	Part 17 PDA
a) Lodgement of documentation	\$1,620.00	Yes	Part 17 PDA
b) Conclusion of advertising for Council adoption	\$1,075.00	Yes	Part 17 PDA
Modifications to Plans once approval given	\$865.00	Yes	Part 17 PDA
* Major Structure Plans, Outline Development Plans, Subdivision Guide Plans or similar:	\$4,860.00	Yes	Part 17 PDA
a) Lodgement of documentation	\$2,965.00	Yes	Part 17 PDA
b) Conclusion of advertising for Council adoption	\$1,895.00	Yes	Part 17 PDA
Modifications to Plans once approval given	\$1,725.00	Yes	Part 17 PDA

SHIRE OF WICKEPIN FEES AND CHARGES
2025/2026

	Fee	GST	Legislative Authority
Detailed Area Plan	\$750.00	Yes	Part 17 PDA
Issue of zoning certificate	\$73.00	Yes	Part 17 PDA
Replying to a property settlement questionnaire	\$73.00	Yes	Part 17 PDA
Issue of Section 40 certificate	\$73.00	Yes	Part 17 PDA
Issue of written planning advice	\$73.00	Yes	Part 17 PDA
* Road / R.O.W / P.A.W. request for closure	\$530.00	Yes	Part 17 PDA
Advertising			
a) On site signage - Per Sign	\$260.00	Yes	Part 17 PDA
b) Newspaper advertising Per Advertisement	\$260.00	Yes	Part 17 PDA
CD digital copy of planning document	\$20.00	Yes	Part 17 PDA
Pre-strata inspection	\$265.00	Yes	Part 17 PDA
NOTE: All fees are exempt from GST unless otherwise indicated.			
* Fee is inclusive of all associated advertising charges.			
*The estimated cost of development is calculated exclusive of GST			
Example: If an application is received with a cost of development, exclusive of GST, valued at \$10 million, the associated fee does not fall into the lower threshold as the estimated cost is not less than \$10 million			
Development Assessment Panel Application Fees (Sch 1 r.10 PDR)	Receipt to 142030		
Not less than \$2 million and Less than \$7 million	\$5,815.00	Yes	Sch 1 r.10 PDR)
Not less than \$7 million and Less than \$10 million	\$8,977.00	Yes	Sch 1 r.10 PDR)
Not less than \$10 million and Less than \$12.5 million	\$9,767.00	Yes	Sch 1 r.10 PDR)
Not less than \$12.5 million and Less than \$15 million	\$10,045.00	Yes	Sch 1 r.10 PDR)
Not less than \$15 million and Less than \$17.5 million	\$10,324.00	Yes	Sch 1 r.10 PDR)
Not less than \$17.5 million and Less than \$20 million	\$10,604.00	Yes	Sch 1 r.10 PDR)
20 million or more	\$10,883.00	Yes	Sch 1 r.10 PDR)
An application under Regulation 17	\$249.00	Yes	Sch 1 r.10 PDR)
*The estimated cost of development is calculated exclusive of GST			
Example: If an application is received with a cost of development, exclusive of GST, valued at \$10 million, the associated fee does not fall			
Recreation & Culture			
Board Room meetings	No Charge		
Wickepin Play Group Building	Receipt to 115330		
Narrogin Day Care Per Session	\$5.50	Yes	S6.16 LGA
Play Group Annual Fee	\$100.00		S6.16 LGA
Private Day Care	As per Agreement		S6.16 LGA
Private Functions	\$100.00	Yes	S6.16 LGA
No Bond required			
Wickepin Old Railway Station	Receipt to 144530		
Per Day	\$27.50	Yes	S6.16 LGA
Per Night	\$27.50	Yes	S6.16 LGA
Per Session	\$16.50	Yes	S6.16 LGA
No Bond required	\$0.00		
Wickepin Town Hall	Receipt to 144530		
Per Night Fee	\$110.00	Yes	S6.16 LGA
Per Hour (maximum \$62)	\$25.00	Yes	S6.16 LGA
Community groups - Cleaning fee only (Policy)	\$66.00	Yes	S6.16 LGA
Supper room meetings	\$20.00	Yes	S6.16 LGA
Aerobics, Tai Chi, Gymnastics, Ballet, Karate	\$20.00	Yes	S6.16 LGA
30 Chairs	\$30.00	Yes	S6.16 LGA
Trestles	\$25.00	Yes	S6.16 LGA
Additional fee for Cleaning	\$66.00	Yes	S6.16 LGA
Free use for all shire school activities			
Yealering Town Hall	Receipt to 144530		
Full Kitchen/Bar & Function Area (whole hall)	\$160.00	Yes	S6.16 LGA
Full Kitchen/Bar & Function Area (whole hall) - half day	\$110.00	Yes	S6.16 LGA
Full Kitchen/Bar & Foyer	\$125.00	Yes	S6.16 LGA
full Kitchen/Bar & Foyer - half day	\$95.00	Yes	S6.16 LGA
Basic Kitchen/Foyer - morning/afternoon tea	\$55.00	Yes	S6.16 LGA
Equip Hire - trestle tables (old)	\$16.00	Yes	S6.16 LGA
30 chairs (old)	\$20.00	Yes	S6.16 LGA
NO tables and chairs to be removed from the YE Town hall			

SHIRE OF WICKEPIN FEES AND CHARGES
2025/2026

	Fee	GST	Legislative Authority
Community groups - Cleaning fee only (Policy)	\$66.00	Yes	S6.16 LGA
Cricket Club Annual Fee - Waived	\$0.00		S6.16 LGA
Additional fee for Cleaning	\$66.00	Yes	S6.16 LGA
Free use for all shire school activities			
Wickepin Community Centre	Receipt to 149130		
FULL DAY RATES			
Function Room 1	\$115.00	Yes	S6.16 LGA
Function Room + Kitchen	\$180.00	Yes	S6.16 LGA
Function Room + Kitchen + Bar	\$225.00	Yes	S6.16 LGA
Function Room + Bar	\$175.00	Yes	S6.16 LGA
Mezzanine Room	\$115.00	Yes	S6.16 LGA
Mezzanine Room + Kitchen	\$175.00	Yes	S6.16 LGA
Aerobics, Tai Chi, Gymnastics, Ballet, Karate	\$25.00	Yes	S6.16 LGA
Play Group Casual Daily Rate	\$25.00	Yes	S6.16 LGA
Kitchen Only	\$115.00	Yes	S6.16 LGA
Bar Only	\$115.00	Yes	S6.16 LGA
Half Day			
Function Room 1	\$70.00	Yes	S6.16 LGA
Function Room + Kitchen	\$115.00	Yes	S6.16 LGA
Function Room + Kitchen + Bar	\$145.00	Yes	S6.16 LGA
Mezzanine Room	\$70.00	Yes	S6.16 LGA
Mezzanine Room + Kitchen	\$115.00	Yes	S6.16 LGA
Kitchen	\$70.00	Yes	S6.16 LGA
Bar	\$70.00	Yes	S6.16 LGA
Crèche	\$70.00	Yes	S6.16 LGA
Aerobics, Tai Chi, Gymnastics, Ballet, Karate	\$25.00	Yes	S6.16 LGA
Play Group Casual Daily Rate	\$25.00	Yes	S6.16 LGA
Additional fee for Cleaning	\$66.00	Yes	S6.16 LGA
Portable PA System	\$80.00	Yes	S6.16 LGA
Bain Marie - not for hire			
Pie Warmer- not for hire			
Urn- not for hire			
Crockery & Cutlery - not for hire			
Ground/Court Fees - per annum	Receipt to 149130		
Football Annual Fee	\$2,980.00	Yes	S6.16 LGA
Cricket	\$465.00	Yes	S6.16 LGA
Hockey	\$465.00	Yes	S6.16 LGA
Badminton Club	\$175.00	Yes	S6.16 LGA
Netball Club	\$465.00	Yes	S6.16 LGA
Archery Club	\$465.00	Yes	S6.16 LGA
Miscellaneous - Other	\$465.00	Yes	S6.16 LGA
Free use for all shire school activities			
Bonds All Halls	Receipt to TRUST		
Community Group	\$0.00		S6.16 LGA
Corporate Booking/Function	\$250.00		S6.16 LGA
Private Booking/Function	\$630.00		S6.16 LGA
Circuses - Bond	\$760.00		S6.16 LGA

SHIRE OF WICKEPIN FEES AND CHARGES
2025/2026

	Fee	GST	Legislative Authority
Main Pavilion Hire	Receipt to 149130		
<i>Sheep Field Days</i>			
Annual Pen Hire - Non original Sponsor	\$555.00	Yes	S6.16 LGA
Other Expo's			
Pavilion Hire - per day	\$225.00	Yes	S6.16 LGA
Pavilion Hire - per ½ day	\$115.00	Yes	S6.16 LGA
Pavilion Hire - per day excluding netball court	\$180.00	Yes	S6.16 LGA
Pavilion Hire - per ½ day excluding netball court	\$100.00	Yes	S6.16 LGA
Non Scheduled Sport Activities - Hire of court area			
Court Hire -			
Full day	\$70.00	Yes	S6.16 LGA
half day	\$35.00	Yes	S6.16 LGA
Free use for all shire school activities			
Other -	Receipt to 149130		
Circuses - Hire Fee	\$200.00	Yes	S6.16 LGA
Swimming Pool	Receipt to 146630		
Adult	\$3.00	Yes	S6.16 LGA
Child/Pensioner/Spectator	\$2.00	Yes	S6.16 LGA
Season Pass - Family	\$150.00	Yes	S6.16 LGA
Season Pass - Adult	\$95.00	Yes	S6.16 LGA
Season Pass - Child	\$70.00	Yes	S6.16 LGA
Local School Swimming Lessons/Carnivals - For Children and spectators Wickepin, Yealering	Free		S6.16 LGA
Economic Services			
Building Licence Fees - Set by regulation (Sch 2 BR)	Receipt to 170030		
Applications for occupancy permits and building approval certificates			
Application for an occupancy permit for a completed building (s. 46)	\$110.00		Sch 2 BR
Application for a temporary occupancy permit for an incomplete building (s. 47)	\$110.00		Sch 2 BR
Application for modification of an occupancy permit for additional use of a building on a temporary basis (s. 48)	\$110.00		Sch 2 BR
Application for a replacement occupancy permit for permanent change of the building's use, classification (s. 49)	\$110.00		Sch 2 BR
Application for an occupancy permit or building approval certificate for registration of strata scheme, plan of re-subdivision (s. 50(1) and (2))	\$10.50 for each strata unit covered by the application, but not less than \$104.65		Sch 2 BR
Application for a building approval certificate for a a building in respect of which unauthorised work has been done (s. 51(3))	0.38% of the estimated value of the unauthorised work as determined by the relevant permit authority, but not less than \$110		Sch 2 BR
Application to replace an occupancy permit for an existing building (s. 52(1))	\$110.00		Sch 2 BR
Application for a building approval certificate for an existing building where unauthorised work has not been done (s. 52(2))	\$110.00		Sch 2 BR
Application to extend the time during which an occupancy permit or building approval certificate has effect (s. 65(3)(a))	\$110.00		Sch 2 BR
Applications for building permits and demolition permits			
Certified application for a building permit (s.16(1))	For building work for a Class 1 or Class 10 Building or incidental structure the fee is 0.19% of the estimated value of the building work as determined by the relevant permit authority, but not less than \$110.00 For building work for a Class 2 to Class 9 building or incidental structure the fee is 0.09% of the estimated value of the building work as determined by the relevant permit authority, but not less than \$110.00		S16(1)
Uncertified application for a building permit (s.16(1))	The fee is 0.32% of the estimated value of the building work as determined by the relevant permit authority, but not less than \$110.00		S16(1)
Application for a demolition permit (s. 16(1))	For demolition work in respect of a Class 1 or Class 10 building or incidental structure the fee is \$110 For demolition work in respect of a Class 2 to Class 9 building the fee is \$110.00 for each storey of the		S16(1)
Application to extend the time during which a building or demolition permit has effect (s. 32(3)(f))	\$110.00		S32 (3)(f)
Application as defined in regulation 31 (for each building standard in respect of which a declaration is sought)	\$2,160.15		Sch 2 BR

SHIRE OF WICKEPIN FEES AND CHARGES
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	Fee	GST	Legislative Authority
Inspection of pool enclosures (regulation 53)	\$57.45	Yes	R53 BR
Application for approval of battery powered smoke alarms (regulation 61)	\$176.30		R61 BR
Building Services Levy	Over \$45,000		
Building permit	0.137% of the value of the work		R12 BS
Demolition Permit	0.137% of the value of the work		R12 BS
Occupancy permit or building approval certificate for approved building work under S47, 49, 50 or 52 of the Building Act	\$61.65		S47,49,50,52
Occupancy permit or building approval certificate for unauthorised building work under s51 of the Building Act	0.274% of the value of the work		S51 BS
Occupancy permit under s46 of the Building Act	No levy is payable		S46
Modification of occupancy permit for additional use of building on temporary basis under s48 of the Building Act	No levy is payable		S48
Septic Tank Application Fee (Rec 124430)	\$120.00		S344c HA
Septic Inspection Fee (Rec 124430)	\$150.00		S344c HA
Private Swimming Pool Inspection Fees	Receipt to 7073		
Mandatory Swimming Pool Inspection Fee - charged over 4 years - per year	\$58.00		sub-regulation 53A(3)
Inspection outside mandatory inspection regime	\$100.00		
Swimming Pool Barrier Reinspections and Requested Inspections (includes inspections for settlements)			
Caravan Parks	Receipt to WK 168640 HS 168660 Yeal 168650		
Powered Site - per night	\$28.00	Yes	S6.16 LGA
Powered Site Fee -Weekly	\$133.00	Yes	S6.16 LGA
Unpowered Site - per night	\$25.00	Yes	S6.16 LGA
RV - Per night Caravan Park (No access to power or ablutions)	\$17.00	Yes	S6.16 LGA
RV - Per night Wickepin Community Centre Oval	\$17.00	Yes	S6.16 LGA
Caravan Parks	Receipt to WK 168640 Yeal 168650		
<i>Seasonal Accommodation Unit - Wickepin & Yealering - per night</i> Per night (single room)	\$62.00	Yes	S6.16 LGA
Per night (double room)	\$90.00	Yes	S6.16 LGA
5 nights or more in one stay - per night Single	\$40.00	Yes	S6.16 LGA
5 nights or more in one stay - per night Double	\$70.00	Yes	S6.16 LGA
Caravan Parks	Receipt to HS 168660		
<i>Seasonal Accommodation Unit - Harris Smith - per night</i> Short term - less than 5 nights - per night Single	\$45.00	Yes	S6.16 LGA
Short term - less than 5 nights - per night Double	\$65.00	Yes	S6.16 LGA
5 nights or more in one stay - per night single	\$30.00	Yes	S6.16 LGA
5 nights or more in one stay - per night Double	\$40.00	Yes	S6.16 LGA
Albert Facey Homestead	Receipt to 168830		
Admission Fees - Adult	\$2.50	Yes	S6.16 LGA
Admission Fees - Children	\$1.00	Yes	S6.16 LGA
Group Bookings - Per head	\$2.00	Yes	S6.16 LGA
Saleyard Fees	Receipt to 170130		
Fee per head	\$0.55	Yes	S6.16 LGA
eID Reader Panel - BOND - payable in advance	\$200.00		S6.16 LGA
Standpipes	Receipt to 170830		
As per water corporation charge rates per Kilo litre	At Water Corp Rate		
Administration Fee	15%	Yes	S6.16 LGA
Minimum Charge	\$15.00	Yes	S6.16 LGA
Standpipe Cards	\$30.00	Yes	S6.16 LGA
Replacement Standpipe Cards	\$80.00	Yes	S6.16 LGA
Centenary Wall	Receipt to 168730		
Centenary Wall Plaques	At Cost	Yes	S6.16 LGA
Wickepin Business Centre - Part of CAC Building	Receipt to 170430		
Charge per day or part thereof	\$27.50	Yes	S6.16 LGA
Central Agcare - casual hire	Free		

SHIRE OF WICKEPIN FEES AND CHARGES
2025/2026

	Fee	GST	Legislative Authority
Other Property & Services			
Private Works			
Wickepin Ratepayers/Electors	Receipt to 173330		
No Dry Hire of plant			
Labour - per hour	\$75.00	Yes	S6.16 LGA
Graders, includes labour - per hour	\$270.00	Yes	S6.16 LGA
Loaders, steel roller, includes labour - per hour	\$220.00	Yes	S6.16 LGA
Tractors/Rubber Tyred Rollers, Bob Cat includes labour - per hour (subject to negotiation with CEO)	\$105.00	Yes	S6.16 LGA
8 Wheeler Truck, includes labour - per hour	\$205.00	Yes	S6.16 LGA
Single Axle Truck, includes labour - per hour	\$150.00	Yes	S6.16 LGA
Backhoe, includes labour - per hour	\$205.00	Yes	S6.16 LGA
Plate compactor - per day	\$90.00	Yes	S6.16 LGA
Plate compactor - per hour	\$25.00	Yes	S6.16 LGA
Ute - per kilometre	\$1.50	Yes	S6.16 LGA
Small plant (Mowers, whipper snippers) - per day	\$90.00	Yes	S6.16 LGA
Mowing- including labour (includes fire reductions	\$120.00	Yes	S6.16 LGA
External Commercial Rates	Receipt to 173330		
Labour - per hour	\$105.00	Yes	S6.16 LGA
Graders, includes labour - per hour	\$375.00	Yes	S6.16 LGA
Loaders, steel roller, includes labour - per hour	\$320.00	Yes	S6.16 LGA
Tractors/Rubber Tyred Rollers, Bob Cat includes labour - per hour	\$205.00	Yes	S6.16 LGA
8 Wheeler Truck, includes labour - per hour	\$335.00	Yes	S6.16 LGA
Single Axle Truck, includes labour - per hour	\$240.00	Yes	S6.16 LGA
Backhoe, includes labour - per hour	\$300.00	Yes	S6.16 LGA
Plate compactor - per day	\$140.00	Yes	S6.16 LGA
Plate compactor - per hour	\$35.00	Yes	S6.16 LGA
Ute - per kilometre	\$2.50	Yes	S6.16 LGA
Small plant (Mowers, whipper snippers)	\$100.00	Yes	S6.16 LGA
Mowing- including labour (includes fire reductions	\$135.00	Yes	S6.16 LGA
Sand and Gravel	Receipt to 173330		
Materials - per m ³	\$6.50	Yes	S6.16 LGA
Materials - per 10m ³ load - within 10km of town additional freight	\$210.00	Yes	S6.16 LGA
Materials - per 10m ³ load - over 10km from town additional freight	\$245.00	Yes	S6.16 LGA
Materials - Over 10m ³ - 3.50 per m ³ Plus Private works Rate	\$6.50	Yes	S6.16 LGA
Gravel & Road Making Material - Royalties	Costed to Jobs		
Purchase of Gravel and Road Making Materials - per m ³ (payable to land owners when gravel extracted from property)	\$2.60	Yes	