

**SHIRE OF WICKEPIN**  
**ANNUAL BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2025**

**LOCAL GOVERNMENT ACT 1995**

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**SHIRE'S 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 2025**

	Note	2024/25 Budget	2023/24 Actual	2023/24 Budget
<b>Revenue</b>		\$	\$	\$
Rates	2(a)	1,640,841	1,562,784	1,566,800
Grants, subsidies and contributions		578,228	1,905,291	221,600
Fees and charges	15	484,168	872,156	469,700
Interest revenue	9(a)	128,500	86,657	105,500
Other revenue		0	45,121	255,700
		<b>2,831,737</b>	<b>4,472,009</b>	<b>2,619,300</b>
<b>Expenses</b>				
Employee costs		(1,582,760)	(1,615,988)	(1,594,800)
Materials and contracts		(1,634,751)	(1,534,851)	(1,919,633)
Utility charges		(271,155)	(226,192)	(231,600)
Depreciation	6	(4,780,500)	(4,848,503)	(4,785,500)
Finance costs	9(c)	(2,706)	(2,803)	(2,800)
Insurance		(253,645)	(243,994)	(255,700)
Other expenditure		(24,000)	(48,378)	(32,500)
		<b>(8,549,517)</b>	<b>(8,520,709)</b>	<b>(8,822,533)</b>
		<b>(5,717,780)</b>	<b>(4,048,700)</b>	<b>(6,203,233)</b>
Capital grants, subsidies and contributions		2,611,248	2,169,422	2,655,900
Profit on asset disposals	5	77,533	80,997	34,400
Loss on asset disposals	5	(959)	(10,046)	(6,200)
Fair value adjustments to financial assets at fair value through profit or loss		0	1,261	0
		<b>2,687,822</b>	<b>2,241,634</b>	<b>2,684,100</b>
<b>Net result for the period</b>		<b>(3,029,958)</b>	<b>(1,807,066)</b>	<b>(3,519,133)</b>
<b>Other comprehensive income for the period</b>				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus		0	0	0
Share of comprehensive income of associates accounted for using the equity method		0	0	0
<b>Total other comprehensive income for the period</b>		<b>0</b>	<b>0</b>	<b>0</b>
<b>Total comprehensive income for the period</b>		<b>(3,029,958)</b>	<b>(1,807,066)</b>	<b>(3,519,133)</b>

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 2025**

**CASH FLOWS FROM OPERATING ACTIVITIES**

**Receipts**

	2024/25 Budget	2023/24 Actual	2023/24 Budget
Rates	1,640,841	1,560,640	1,566,800
Grants, subsidies and contributions	433,101	1,783,842	(271,992)
Fees and charges	484,168	872,156	469,700
Interest revenue	128,500	86,657	105,500
Goods and services tax received	0	26,646	0
Other revenue	0	45,121	255,700
	2,686,610	4,375,062	2,125,708

**Payments**

Employee costs	(1,582,760)	(1,616,889)	(1,594,200)
Materials and contracts	(1,634,751)	(1,896,035)	(1,920,233)
Utility charges	(271,155)	(226,192)	(231,600)
Finance costs	(2,706)	(2,991)	(2,800)
Insurance paid	(253,645)	(243,994)	(255,700)
Other expenditure	(24,000)	(48,378)	(32,500)
	(3,769,017)	(4,034,479)	(4,037,033)

<b>Net cash provided by (used in) operating activities</b>	4	(1,082,407)	340,583	(1,911,325)
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**CASH FLOWS FROM INVESTING ACTIVITIES**

Payments for purchase of property, plant & equipment	5(a)	(1,136,494)	(1,046,809)	(1,274,500)
Payments for construction of infrastructure	5(b)	(2,697,413)	(2,348,865)	(1,998,600)
Capital grants, subsidies and contributions		2,611,248	2,169,422	2,655,900
Proceeds from sale of property, plant and equipment	5(a)	280,549	279,324	253,000
<b>Net cash (used in) investing activities</b>		(942,110)	(946,928)	(364,200)

**CASH FLOWS FROM FINANCING ACTIVITIES**

Repayment of borrowings	7(a)	(40,407)	(40,031)	(40,000)
<b>Net cash (used in) financing activities</b>		(40,407)	(40,031)	(40,000)

<b>Net (decrease) in cash held</b>		(2,064,924)	(646,376)	(2,315,525)
Cash at beginning of year		5,372,913	6,019,288	5,678,158
<b>Cash and cash equivalents at the end of the year</b>	4	3,307,989	5,372,912	3,362,633

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 2025**

**OPERATING ACTIVITIES**

**Revenue from operating activities**

General rates	2(a)(i)	1,625,579	1,548,263	1,552,400
Rates excluding general rates	2(a)	15,262	14,521	14,400
Grants, subsidies and contributions		578,228	1,905,291	221,600
Fees and charges	15	484,168	872,156	469,700
Interest revenue	9(a)	128,500	86,657	105,500
Other revenue		0	45,121	255,700
Profit on asset disposals	5	77,533	80,997	34,400
Fair value adjustments to financial assets at fair value through profit or loss		0	1,261	0

**Expenditure from operating activities**

Employee costs		(1,582,760)	(1,615,988)	(1,594,800)
Materials and contracts		(1,634,751)	(1,534,851)	(1,919,633)
Utility charges		(271,155)	(226,192)	(231,600)
Depreciation	6	(4,780,500)	(4,848,503)	(4,785,500)
Finance costs	9(c)	(2,706)	(2,803)	(2,800)
Insurance		(253,645)	(243,994)	(255,700)
Other expenditure		(24,000)	(48,378)	(32,500)
Loss on asset disposals	5	(959)	(10,046)	(6,200)

Non cash amounts excluded from operating activities

**Amount attributable to operating activities**

**INVESTING ACTIVITIES**

**Inflows from investing activities**

Capital grants, subsidies and contributions		2,611,248	2,169,422	2,655,900
Proceeds from disposal of assets	5	280,549	279,324	253,000

**Outflows from investing activities**

Payments for property, plant and equipment	5(a)	(1,136,494)	(1,046,809)	(1,274,500)
Payments for construction of infrastructure	5(b)	(2,697,413)	(2,348,865)	(1,998,600)

**Amount attributable to investing activities**

**FINANCING ACTIVITIES**

**Inflows from financing activities**

Transfers from reserve accounts	8(a)	117,000	41,972	113,100
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**Outflows from financing activities**

Repayment of borrowings	7(a)	(40,407)	(40,031)	(40,000)
Transfers to reserve accounts	8(a)	(126,918)	(431,290)	(569,300)

**Amount attributable to financing activities**

**MOVEMENT IN SURPLUS OR DEFICIT**

**Surplus at the start of the financial year**

Amount attributable to operating activities	3	1,784,588	2,361,062	2,349,233
Amount attributable to investing activities		(792,153)	799,803	(1,488,833)
Amount attributable to financing activities		(942,110)	(946,928)	(364,200)
Amount attributable to financing activities		(50,325)	(429,349)	(496,200)

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

	3	<b>0</b>	<b>1,784,588</b>	<b>0</b>
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This statement is to be read in conjunction with the accompanying notes.

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

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

### Local Government Act 1995 requirements

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

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

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

### The local government reporting entity

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 12 to the annual budget.

### 2023/24 actual balances

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

### Budget comparative figures

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

### Comparative figures

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

### Rounding off figures

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

### Statement of Cashflows

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

### Initial application of accounting standards

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

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

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

### New accounting standards for application in future years

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

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

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

### Judgements, estimates and assumptions

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

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

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

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

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

2. RATES AND SERVICE CHARGES

(a) Rating Information

Rate Description	Basis of valuation	Rate in	Number of properties	Rateable value	2024/25 Budgeted rate revenue	2024/25 Budgeted interim rates	2024/25 Budgeted total revenue	2023/24 Actual total revenue	2023/24 Budget total revenue
		\$		\$	\$	\$	\$	\$	\$
<b>(i) General rates</b>									
GRV	Gross rental valuation	0.08281	152	1,558,092	129,021		129,021	120,113	118,416
UV	Unimproved valuation	0.00499	267	312,013,490	1,557,883	500	1,558,383	1,491,259	1,494,335
<b>Total general rates</b>			419	313,571,582	1,686,904	500	1,687,404	1,611,372	1,612,750
		<b>Minimum</b>							
<b>(ii) Minimum payment</b>		\$							
GRV	Gross rental valuation	575	108	388,255	62,100		62,100	63,250	63,800
UV	Unimproved valuation	575	35	2,674,340	20,125		20,125	17,600	15,950
<b>Total minimum payments</b>			143	3,062,595	82,225	0	82,225	80,850	79,750
<b>Total general rates and minimum payments</b>			562	316,634,177	1,769,129	500	1,769,629	1,692,222	1,692,500
<b>(iv) Ex-gratia rates</b>									
CBH					15,262		15,262	14,521	14,400
					1,784,391	500	1,784,891	1,706,743	1,706,900
Discounts (Refer note 2(d))							(144,000)	(143,897)	(140,000)
Concessions (Refer note 2(e))							(50)	(62)	(100)
<b>Total rates</b>					1,784,391	500	1,640,841	1,562,784	1,566,800

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

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

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

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

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

**2. RATES AND SERVICE CHARGES (CONTINUED)**

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

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

<b>Instalment options</b>	<b>Date due</b>	<b>Instalment plan admin charge</b>	<b>Instalment plan interest rate</b>	<b>Unpaid rates interest rates</b>
		\$	%	%
<b>Option one</b>				
Single full payment				7.0%
<b>Option three</b>				
First instalment			5.5%	7.0%
Second instalment			5.5%	7.0%
Third instalment			5.5%	7.0%
Fourth instalment			5.5%	7.0%
		<b>2024/25 Budget revenue</b>	<b>2023/24 Actual revenue</b>	<b>2023/24 Budget revenue</b>
		\$	\$	\$
Unpaid rates and service charge interest earned		3,500	4,682	3,500
		3,500	4,682	3,500



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

**2. RATES AND SERVICE CHARGES (CONTINUED)**

**(c) Service Charges**

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

**(d) Early payment discounts**

Rate, fee or charge to which discount is granted	Type	Discount %	Discount (\$)	2024/25 Budget	2023/24 Actual	2023/24 Budget	Circumstances in which discount is granted
Rate Discount	Rate	10.0%		\$ 144,000	\$ 143,897	\$ 140,000	Discount is granted to Ratepayers who pay rates in full within 35 days of date of issue of rates.
				144,000	143,897	140,000	

**(e) Waivers or concessions**

Rate, fee or charge to which the waiver or concession is granted	Type	Waiver/Concession	Discount %	Discount (\$)	2024/25 Budget	2023/24 Actual	2023/24 Budget	Circumstances in which the waiver or concession is granted	Objects and reasons of the waiver or concession
General Rates and Charges Waiver	Rate	Waiver			\$ (50)	\$ (62)	\$ (100)	Rates balances less than \$5.00	Write off small balances for administration efficiency.
					(50)	(62)	(100)		

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

**3. NET CURRENT ASSETS**

**(a) Composition of estimated net current assets**

**Current assets**

Cash and cash equivalents  
 Receivables

**Less: current liabilities**

Trade and other payables  
 Contract liabilities  
 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  
 - Current portion of contract liability held in reserve  
 - Current portion of employee benefit provisions held in reserve

**Total adjustments to net current assets**

<b>Note</b>	<b>2024/25 Budget 30 June 2025</b>	<b>2023/24 Actual 30 June 2024</b>	<b>2023/24 Budget 30 June 2024</b>
	\$	\$	\$
4	3,307,989	5,372,913	3,362,633
	84,071	84,071	335,589
	3,392,060	5,456,984	3,698,222
	(160,494)	(160,494)	(192,722)
	0	(145,127)	
7	(40,407)	(40,407)	(40,437)
	(199,000)	(199,000)	(199,000)
	(399,901)	(545,028)	(432,159)
	2,992,159	4,911,956	3,266,063
3(b)	(2,992,159)	(3,127,368)	(3,266,063)
	0	1,784,588	0
8	(3,249,531)	(3,239,613)	(3,306,500)
	40,407	40,407	40,437
	145,127		
	71,838	71,838	
	(2,992,159)	(3,127,368)	(3,266,063)

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

**3. NET CURRENT ASSETS**

**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  
Non-cash movements in non-current assets and liabilities:  
- Employee provisions

**Non cash amounts excluded from operating activities**

<b>Note</b>	<b>2024/25 Budget 30 June 2025</b>	<b>2023/24 Actual 30 June 2024</b>	<b>2023/24 Budget 30 June 2024</b>
	\$	\$	\$
5	(77,533)	(80,997)	(34,400)
		(1,261)	
5	959	10,046	6,200
6	4,780,500	4,848,503	4,785,500
	145,127		
	0	0	(71,100)
	<b>4,849,053</b>	<b>4,776,291</b>	<b>4,686,200</b>

### 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.

##### 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 2025**

**4. RECONCILIATION OF CASH**

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

	Note	2024/25 Budget	2023/24 Actual	2023/24 Budget
Cash at bank and on hand		\$ 3,307,989	\$ 5,372,913	\$ 3,362,633
<b>Total cash and cash equivalents</b>		<b>3,307,989</b>	<b>5,372,913</b>	<b>3,362,633</b>
Held as				
- Unrestricted cash and cash equivalents		58,458	2,133,300	56,133
- Restricted cash and cash equivalents		3,249,531	3,239,613	3,306,500
	3(a)	3,307,989	5,372,913	3,362,633
<b>Restrictions</b>				
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		3,249,531	3,239,613	3,306,500
		3,249,531	3,239,613	3,306,500
The assets are restricted as a result of the specified purposes associated with the liabilities below:				
Reserve accounts	8	3,249,531	3,239,613	3,306,500
		3,249,531	3,239,613	3,306,500
<b>Reconciliation of net cash provided by operating activities to net result</b>				
<b>Net result</b>		(3,029,958)	(1,807,066)	(3,519,133)
Depreciation	6	4,780,500	4,848,503	4,785,500
(Profit)/loss on sale of asset	5	(76,574)	(70,951)	(28,200)
Adjustments to fair value of financial assets at fair value through profit and loss		0	(1,261)	0
(Increase)/decrease in receivables		0	251,518	
Increase/(decrease) in payables		0	(362,273)	
Increase/(decrease) in contract liabilities		(145,127)	(348,465)	(493,592)
Capital grants, subsidies and contributions		(2,611,248)	(2,169,422)	(2,655,900)
<b>Net cash from operating activities</b>		<b>(1,082,407)</b>	<b>340,583</b>	<b>(1,911,325)</b>

**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 2025**

**5. PROPERTY, PLANT AND EQUIPMENT**

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

	2024/25 Budget					2023/24 Actual					2023/24 Budget				
	Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit	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
<b>(a) Property, Plant and Equipment</b>	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Buildings - non-specialised	317,017				0	523,196				0	692,500				0
Furniture and equipment	36,000				0	21,821				0	110,000				0
Plant and equipment	783,477	(203,975)	280,549	77,533	(959)	501,792	(208,373)	279,324	80,997	(10,046)	472,000	(224,800)	253,000	34,400	(6,200)
<b>Total</b>	<b>1,136,494</b>	<b>(203,975)</b>	<b>280,549</b>	<b>77,533</b>	<b>(959)</b>	<b>1,046,809</b>	<b>(208,373)</b>	<b>279,324</b>	<b>80,997</b>	<b>(10,046)</b>	<b>1,274,500</b>	<b>(224,800)</b>	<b>253,000</b>	<b>34,400</b>	<b>(6,200)</b>
<b>(b) Infrastructure</b>															
Infrastructure - roads	2,492,909				0	1,644,779				0	1,555,100				0
Infrastructure - footpaths	45,000				0					0					0
Infrastructure - parks and ovals	159,504				0	704,086				0	443,500				0
<b>Total</b>	<b>2,697,413</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,348,865</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,998,600</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total</b>	<b>3,833,907</b>	<b>(203,975)</b>	<b>280,549</b>	<b>77,533</b>	<b>(959)</b>	<b>3,395,674</b>	<b>(208,373)</b>	<b>279,324</b>	<b>80,997</b>	<b>(10,046)</b>	<b>3,273,100</b>	<b>(224,800)</b>	<b>253,000</b>	<b>34,400</b>	<b>(6,200)</b>

**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 2025**

**6. DEPRECIATION**

**By Class**

Buildings - non-specialised  
 Furniture and equipment  
 Plant and equipment  
 Infrastructure - roads  
 Infrastructure - footpaths  
 Infrastructure - Sewerage  
 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

	<b>2024/25 Budget</b>	<b>2023/24 Actual</b>	<b>2023/24 Budget</b>
	\$	\$	\$
Buildings - non-specialised	290,000	297,869	280,000
Furniture and equipment	15,000	14,323	15,000
Plant and equipment	350,000	444,322	410,000
Infrastructure - roads	3,682,000	3,666,370	3,666,000
Infrastructure - footpaths	18,500	18,562	18,500
Infrastructure - Sewerage	8,000	7,883	8,000
Infrastructure - parks and ovals	377,000	361,094	350,000
Other infrastructure - Bridges	40,000	38,080	38,000
	<b>4,780,500</b>	<b>4,848,503</b>	<b>4,785,500</b>
Governance	20,000	25,900	25,000
Law, order, public safety	77,000	59,813	77,000
Education and welfare		724	
Housing	40,000	43,983	40,000
Community amenities	50,000	55,272	50,000
Recreation and culture	527,000	541,484	527,000
Transport	4,000,500	4,011,906	4,000,500
Economic services	40,000	44,683	40,000
Other property and services	26,000	64,738	26,000
	<b>4,780,500</b>	<b>4,848,503</b>	<b>4,785,500</b>

**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	30 to 50 years
Furniture and equipment	4 to 10 years
Plant and equipment	5 to 15 years
Infrastructure - roads	20 to 80 years
Infrastructure - footpaths	20 years
Infrastructure - Sewerage	80 years
Infrastructure - parks and ovals	10 to 60 Years
Other infrastructure - Bridges	60 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 WICKEPIN  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2025

7. BORROWINGS

(a) Borrowing repayments

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

Purpose	Loan Number	Institution	Interest Rate	Budget	2024/25	2024/25	Budget	2024/25	Actual	2023/24	2023/24	Actual	2023/24	Budget	2023/24	2023/24	Budget	2023/24
				Principal	Budget	Budget	Principal	Budget		Actual	Actual	Actual	Actual		Principal	Budget	Budget	Principal
				1 July 2024	New Loans	Principal Repayments	outstanding 30 June 2025	Interest Repayments	1 July 2023	New Loans	Principal Repayments	outstanding 30 June 2024	Interest Repayments	1 July 2023	New Loans	Principal Repayments	outstanding 30 June 2024	Interest Repayments
Staff Housing	103	WATC	0.91%	\$ 269,469	\$	\$ (40,407)	\$ 229,062	\$ (2,426)	\$ 309,500	\$	\$ (40,031)	\$ 269,469	\$ (2,742)	\$ 309,500	\$	\$ (40,000)	\$ 269,500	\$ (2,800)
				269,469	0	(40,407)	229,062	(2,426)	309,500	0	(40,031)	269,469	(2,742)	309,500	0	(40,000)	269,500	(2,800)

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 2025**

**7. BORROWINGS**

**(b) New borrowings - 2024/25**

The Shire does not intend to undertake any new borrowings for the year ended 30th June 2025

**(c) Unspent borrowings**

The Shire had no unspent borrowing funds as at 30th June 2024 nor is it expected to have unspent borrowing funds as at 30th June 2025.

**(d) Credit Facilities**

	<b>2024/25 Budget</b>	<b>2023/24 Actual</b>	<b>2023/24 Budget</b>
	\$	\$	\$
<b>Undrawn borrowing facilities credit standby arrangements</b>			
Bank overdraft limit			
Bank overdraft at balance date			
Credit card limit	5,000	5,000	5,000
Credit card balance at balance date			
<b>Total amount of credit unused</b>	5,000	5,000	5,000
<b>Loan facilities</b>			
Loan facilities in use at balance date	229,062	269,469	269,500

**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 2025**

**8. RESERVE ACCOUNTS**

**(a) Reserve Accounts - Movement**

	2024/25 Budget				2023/24 Actual				2023/24 Budget			
	Opening Balance	Transfer to	Transfer (from)	Closing Balance	Opening Balance	Transfer to	Transfer (from)	Closing Balance	Opening Balance	Transfer to	Transfer (from)	Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Restricted by council</b>												
(a) Leave reserve	71,838	1,778		73,616	71,069	769		71,838	71,100		(71,100)	0
(b) Plant reserve	686,601	16,997	(105,000)	598,598	619,898	66,703		686,601	619,900	71,100		691,000
(c) Building reserves	235,343	5,968		241,311	232,817	2,526		235,343	232,800	4,200		237,000
(d) Fire Fighting reserve	0			0	23,063		(23,063)	0	23,100		(23,100)	0
(e) Cottage Homes Reserve	68,851	6,704		75,555	63,165	5,686		68,851	63,200	1,100		64,300
(f) Special Events Reserve	0			0	15,176		(15,176)	0	15,200		(15,200)	0
(g) Technology Reserve	52,995	1,312		54,307	52,428	567		52,995	52,400	900		53,300
(h) Young Singles Accommodation Reserve	103,812	7,570		111,382	102,701	1,111		103,812	102,700	1,800		104,500
(i) Saleyards Reserve	66,719	1,651	(12,000)	56,370	66,005	714		66,719	66,000	1,200		67,200
(j) Sewerage Reserve	311,278	12,705		323,983	302,999	8,279		311,278	303,000	5,400		308,400
(k) Waste Management Reserve	132,786	8,287		141,073	126,418	6,368		132,786	126,400	2,300		128,700
(l) Land Development Reserve	241,979	5,982		247,961	239,388	2,591		241,979	239,400	4,300		243,700
(m) Aged Persons Accommodation Reserve	0			0	3,733		(3,733)	0	3,700		(3,700)	0
(n) Swimming Pool Reserve	238,740	10,910		249,650	231,237	7,503		238,740	231,200	4,200		235,400
(o) Albert Facey Homestead Reserve	10,254	254		10,508	10,144	110		10,254	10,100	200		10,300
(p) Fuel Facility	178,263	4,369		182,632	164,759	13,504		178,263	164,800	3,000		167,800
(q) Caravan Park & Accommodation Reserve	324,230	8,058		332,288	322,021	2,209		324,230	322,000	5,800		327,800
(r) WANDRA events & Emergency Repairs Res	205,029	5,086		210,115	203,274	1,755		205,029	203,300	3,700		207,000
(s) Wickepin Bowling Green Asset Replacemen	176,888	4,182		181,070	0	176,888		176,888		169,800		169,800
(t) Yealering Bowling Green Asset Replacemen	91,583	2,029		93,612	0	91,583		91,583		82,400		82,400
(u) Future Project Reserve	42,424	23,076		65,500	0	42,424		42,424		207,900		207,900
	<b>3,239,613</b>	<b>126,918</b>	<b>(117,000)</b>	<b>3,249,531</b>	<b>2,850,295</b>	<b>431,290</b>	<b>(41,972)</b>	<b>3,239,613</b>	<b>2,850,300</b>	<b>569,300</b>	<b>(113,100)</b>	<b>3,306,500</b>

**(b) Reserve Accounts - Purposes**

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

Reserve name	Anticipated date of use	Purpose of the reserve
(a) Leave reserve	Ongoing	to be used to fund annual and long service leave requirements
(b) 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) Fire Fighting reserve	Closed	transferred to future projects
(e) Cottage Homes Reserve	Ongoing	to be used for the future maintenance and construction of Cottage Homes units
(f) Special Events Reserve	Closed	transferred to future projects
(g) Technology Reserve	Ongoing	purchase, upgrade or replacement of hardware as necessary
(h) Young Singles Accommodation Reserve	Ongoing	additional income over expenditure held for future repairs or improvements
(i) Saleyards Reserve	Ongoing	additional income over expenditure held for future repairs or improvements
(j) Sewerage Reserve	Ongoing	additional income over expenditure held for future repairs or improvements
(k) Waste Management Reserve	Ongoing	additional income over expenditure held for the future creation or maintenance of the refuse site
(l) Land Development Reserve	Ongoing	income received from the sale of the English House held for future development of the English Land
(m) Aged Persons Accommodation Reserve	Closed	transferred to Building Reserve
(n) Swimming Pool Reserve	Ongoing	to be used to fund major repairs or improvements at the Wickepin Swimming Pool
(o) Albert Facey Homestead Reserve	Ongoing	to be used for the refurbishment and future maintenance requirement of the Albert Facey Homestead
(p) Fuel Facility	Ongoing	to be used for future maintenance and upgrade of Wickepin Fuel Facility
(q) Caravan Park & Accommodation Reserve	Ongoing	to be used for the upgrade of caravan parks and accommodation units in the Wickepin Shire
(r) WANDRA events & Emergency Repairs Res	Ongoing	to be used in the event of emergency road repairs
(s) Wickepin Bowling Green Asset Replacemen	Ongoing	to be used for the replacement of the Wickepin District Sports club bowling greens
(t) Yealering Bowling Green Asset Replacemen	Ongoing	to be used for the replacement of the Yealering Bowling Club bowling greens
(u) 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 2025**

**9. OTHER INFORMATION**

**The net result includes as revenues**

**(a) Interest earnings**

	2024/25 Budget	2023/24 Actual	2023/24 Budget
	\$	\$	\$
Investments	125,000	81,976	102,000
Other interest revenue	3,500	4,682	3,500
	<u>128,500</u>	<u>86,658</u>	<u>105,500</u>

\* The Shire has resolved to charge interest under section 6.13 for the late payment of any amount of money at 5%.

**The net result includes as expenses**

**(b) Auditors remuneration**

Audit services	35,000	26,500	30,000
Other services	7,000	7,300	5,000
	<u>42,000</u>	<u>33,800</u>	<u>35,000</u>

**(c) Interest expenses (finance costs)**

Borrowings (refer Note 7(a))	2,426	2,742	2,800
Other finance costs	280	62	0
	<u>2,706</u>	<u>2,804</u>	<u>2,800</u>

**(d) Write offs**

General rate	50	62	100
	<u>50</u>	<u>62</u>	<u>100</u>

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

**10. ELECTED MEMBERS REMUNERATION**

	<b>2024/25 Budget</b>	<b>2023/24 Actual</b>	<b>2023/24 Budget</b>
	\$	\$	\$
<b>Elected member 1</b>			
President's allowance	9,000	9,000	9,000
Meeting attendance fees	2,160	4,085	3,000
Annual allowance for ICT expenses	526	526	525
Travel and accommodation expenses	250		250
	<b>11,936</b>	<b>13,611</b>	<b>12,775</b>
<b>Elected member 2</b>			
Deputy President's allowance	1,500	1,500	1,500
Meeting attendance fees	2,142	2,211	2,250
Annual allowance for ICT expenses	526	526	525
Travel and accommodation expenses	1,250	903	1,750
	<b>5,418</b>	<b>5,140</b>	<b>6,025</b>
<b>Elected member 3</b>			
Meeting attendance fees	2,148	2,495	2,500
Annual allowance for ICT expenses	526	526	525
Travel and accommodation expenses	1,250	994	1,750
	<b>3,924</b>	<b>4,015</b>	<b>4,775</b>
<b>Elected member 4</b>			
Meeting attendance fees	2,142	1,565	2,250
Annual allowance for ICT expenses	526	526	525
Travel and accommodation expenses	500	273	1,000
	<b>3,168</b>	<b>2,364</b>	<b>3,775</b>
<b>Elected member 5</b>			
Meeting attendance fees	2,142	2,345	2,500
Annual allowance for ICT expenses	526	526	525
Travel and accommodation expenses		400	250
	<b>2,668</b>	<b>3,271</b>	<b>3,275</b>
<b>Elected member 6</b>			
Meeting attendance fees	2,142	1,610	2,250
Annual allowance for ICT expenses	526	526	525
Travel and accommodation expenses			250
	<b>2,668</b>	<b>2,136</b>	<b>3,025</b>
<b>Elected member 7</b>			
Meeting attendance fees	2,142	1,975	2,250
Annual allowance for ICT expenses	526	526	525
Travel and accommodation expenses	1,250	866	1,250
	<b>3,918</b>	<b>3,367</b>	<b>4,025</b>
<b>Total Elected Member Remuneration</b>	<b>33,700</b>	<b>33,904</b>	<b>37,675</b>
President's allowance	9,000	9,000	9,000
Deputy President's allowance	1,500	1,500	1,500
Meeting attendance fees	15,018	16,286	17,000
Annual allowance for ICT expenses	3,682	3,682	3,675
Travel and accommodation expenses	4,500	3,436	6,500
	<b>33,700</b>	<b>33,904</b>	<b>37,675</b>

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

**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 2025**

**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 2024	Estimated amounts received	Estimated amounts paid	Estimated balance 30 June 2025
	\$	\$	\$	\$
Miscellaneous	2,449	0	0	2,449
Wickepin Community Harvest Fund	76,903	0	0	76,903
	<u>79,352</u>	<u>0</u>	<u>0</u>	<u>79,352</u>

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

**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 2025**

**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:

<b>Revenue Category</b>	<b>Nature of goods and services</b>	<b>When obligations typically satisfied</b>	<b>Payment terms</b>	<b>Returns/Refunds/Warranties</b>	<b>Timing of Revenue recognition</b>
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	Single point in time	Payment in advance at gate or on normal trading terms if credit provided	None	On entry to facility
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
Rates	General Rates	Over time	Payment dates adopted by Council during the year	None	When rates notice is issued



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

**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 2025**

**15. FEES AND CHARGES**

	<b>2024/25 Budget</b>	<b>2023/24 Actual</b>	<b>2023/24 Budget</b>
	\$	\$	\$
<b>By Program:</b>			
Governance	5	45,124	100
General purpose funding	5,000	272,604	4,900
Law, order, public safety	66,304	63,743	68,900
Health	300	356	200
Education and welfare	220	100	300
Housing	107,800	82,819	77,700
Community amenities	185,914	202,580	182,600
Recreation and culture	16,600	42,064	18,000
Transport	10,000	13,385	10,000
Economic services	90,525	101,414	77,000
Other property and services	1,500	47,967	30,000
	<b>484,168</b>	<b>872,156</b>	<b>469,700</b>

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

**SHIRE OF WICKEPIN FEES AND CHARGES  
2024/2025**

	Fee	Nett to Council	GST	Legislative Authority
<b>General Purpose Funding</b>				
<b>Freedom Of Information - Set by FOI Regs 1993</b>				
<b>Receipt to 109030</b>				
Application (per enquiry)	\$30.00	\$30.00	\$0.00	Set by FOI Regs 1993
Research and Collation Time Per Hour)	\$30.00	\$30.00	\$0.00	Set by FOI Regs 1993
Supervised Access (per Hour)	\$30.00	\$30.00	\$0.00	Set by FOI Regs 1993
Administration Staff Time (per Hour)	\$30.00	\$30.00	\$0.00	Set by FOI Regs 1993
Transcribing from Tape, Film or computer (per Hour)	\$30.00	\$30.00	\$0.00	Set by FOI Regs 1993
Duplicating from Tape, Film or Computer (per instance)	At Cost	At Cost	\$0.00	Set by FOI Regs 1993
Delivery, Packaging and Postage (per instance)	At Cost	At Cost	\$0.00	Set by FOI Regs 1993
Eligible Concession Card Holder Discount (per enquiry)	\$0.25	\$0.25	\$0.00	Set by FOI Regs 1993
Advanced deposit of the estimated charge (per applicable item)	\$0.25	\$0.25	\$0.00	Set by FOI Regs 1993
Further advance deposit of the estimated charges (per applicable item)	\$0.75	\$0.75	\$0.00	Set by FOI Regs 1993
Photocopying Under Freedom of Information (per page)	\$0.20	\$0.20	\$0.00	Set by FOI Regs 1993
<b>Rates Enquiry Fees</b>				
<b>Receipt to 101530</b>				
Settlement Agent Enquiry Fee	\$110.00	\$100.00	\$10.00	S6.16 LGA
Reinspection Fee Statutory	\$110.00	\$100.00	\$10.00	S6.16 LGA
Orders/Requisitions Enquiry (additional to standard)	\$60.00	\$54.55	\$5.45	S6.16 LGA
Group Rating Fee (amalgamate two or more assessments)	\$110.00	\$100.00	\$10.00	S6.16 LGA
<b>Governance</b>				
Customers are referred to the CRC for the following services, however if the Telecentre is closed, we require set fees to charge.				
<b>Photocopying - General</b>				
<b>Receipt to 108230</b>				
General per page A4 - black and white	\$1.00	\$0.91	\$0.09	S6.16 LGA
General per page A4 - colour	\$1.50	\$1.36	\$0.14	S6.16 LGA
General per page A3 - black and white	\$1.00	\$0.91	\$0.09	S6.16 LGA
General per page A3 - colour	\$1.50	\$1.36	\$0.14	S6.16 LGA
Back & Front A4 - black and white	\$1.00	\$0.91	\$0.09	S6.16 LGA
Back & Front A4 - colour	\$1.50	\$1.36	\$0.14	S6.16 LGA
Back and Front A3 - black and white	\$1.50	\$1.36	\$0.14	S6.16 LGA
Back and Front A3 - colour	\$2.00	\$1.82	\$0.18	S6.16 LGA
<b>Photocopying - Sporting &amp; Community Groups</b>				
<b>Receipt to 108230</b>				
General per page A4 - black and white	\$0.60	\$0.55	\$0.05	S6.16 LGA
General per page A4 - colour	\$1.10	\$1.00	\$0.10	S6.16 LGA
General per page A3 - black and white	\$0.85	\$0.77	\$0.08	S6.16 LGA
General per page A3 - colour	\$1.35	\$1.23	\$0.12	S6.16 LGA
Back & Front A4 - black and white	\$0.90	\$0.82	\$0.08	S6.16 LGA
Back & Front A4 - colour	\$1.35	\$1.23	\$0.12	S6.16 LGA
Back and Front A3 - black and white	\$1.35	\$1.23	\$0.12	S6.16 LGA
Back and Front A3 - colour	\$1.60	\$1.45	\$0.15	S6.16 LGA
<b>Laminating</b>				
<b>Receipt to 108230</b>				
A4	\$5.50	\$5.00	\$0.50	S6.16 LGA
<b>Council Minutes</b>				
<b>Receipt to 108230</b>				
Annual subscription to council minutes	\$100.00	\$90.91	\$9.09	S6.16 LGA
<b>Pens &amp; Coasters</b>				
<b>Receipt to 108230</b>				
Coasters (Set of 6)	\$31.50	\$28.64	\$2.86	S6.16 LGA

**SHIRE OF WICKEPIN FEES AND CHARGES  
2024/2025**

	Fee	Nett to Council	GST	Legislative Authority
<b>Law, Order &amp; Public Safety</b>				
<b>Rural Street Number Signs</b>				
	<b>Receipt to 111430</b>			
Rural Street Number with Star Picket Installation ( Green Sign)	\$100.00	\$90.91	\$9.09	S6.16 LGA
<b>Dog Registrations - Fees set by regulations S6.16 &amp; Reg 17</b>				
	<b>Receipt to 113430</b>			
1 Year - Sterilised	\$20.00	\$20.00	\$0.00	Regulation 17 DA
1 Year - Unsterilized	\$50.00	\$50.00	\$0.00	Regulation 17 DA
1 Year - Dangerous Dog	\$50.00	\$50.00	\$0.00	Regulation 17 DA
3 Years - Sterilised	\$42.50	\$42.50	\$0.00	Regulation 17 DA
3 Years - Unsterilized	\$120.00	\$120.00	\$0.00	Regulation 17 DA
Life Time - Sterilised	\$100.00	\$100.00	\$0.00	Regulation 17 DA
Life Time Unsterilized	\$250.00	\$250.00	\$0.00	Regulation 17 DA
<b>Stock Dogs</b>				
	<b>Receipt to 113430</b>			
1 Year - Sterilised	\$5.00	\$5.00	\$0.00	Regulation 17 DA
1 Year - Unsterilized	\$12.50	\$12.50	\$0.00	Regulation 17 DA
3 Years - Sterilised	\$10.60	\$10.60	\$0.00	Regulation 17 DA
3 Years - Unsterilized	\$30.00	\$30.00	\$0.00	Regulation 17 DA
Life Time - Sterilised	\$25.00	\$25.00	\$0.00	Regulation 17 DA
Life Time Unsterilized	\$62.50	\$62.50	\$0.00	Regulation 17 DA
<b>Pensioner Dogs</b>				
	<b>Receipt to 113430</b>			
1 Year - Sterilised	\$10.00	\$10.00	\$0.00	Regulation 17 DA
1 Year - Unsterilized	\$25.00	\$25.00	\$0.00	Regulation 17 DA
3 Years - Sterilised	\$21.25	\$21.25	\$0.00	Regulation 17 DA
3 Years - Unsterilized	\$60.00	\$60.00	\$0.00	Regulation 17 DA
Life Time - Sterilised	\$100.00	\$100.00	\$0.00	Regulation 17 DA
Life Time Unsterilized	\$125.00	\$125.00	\$0.00	Regulation 17 DA
<b>Dogs registered after May 31 - 50% of above fee (excluding Lifetime)</b>	<b>50% of above fee</b>			
<b>Pound Fees</b>				
	<b>Receipt to 113230</b>			
Daily Sustenance - Dog/Cat	\$33.50	\$30.45	\$3.05	S6.16 LGA
Surrender and/or destruction of Dog/Cat	\$132.50	\$120.45	\$12.05	S29 DA S27 CA S6.16 LGA
Replacement of Dog & Cat Licence Tag	\$4.00	\$3.64	\$0.36	S6.16 LGA
Application to keep more than 3 dogs (per application)- requires inspection of premises	\$100.00	\$90.91	\$9.09	S6.16 LGA
<b>Cat Registrations - Fees set by Cat Regulations 2012- Schedule 3</b>				
	<b>Receipt to 113430</b>			
Fee for application for grant or renewal of the registration of a cat for one year				
a) if application is for grant of registration and is made after 31 May for registration until the next 31 October	\$10.00	\$10.00	\$0.00	Schedule 3 — Fees
(b) otherwise	\$20.00	\$20.00	\$0.00	Schedule 3 — Fees
Fee for application for grant or renewal of the registration of a cat for 3 years	\$42.50	\$42.50	\$0.00	Schedule 3 — Fees
Fee for application for grant or renewal of the registration of a cat for life	\$100.00	\$100.00	\$0.00	Schedule 3 — Fees
Fee for application for grant or renewal of approval to breed cats per breeding cat (male or female)	\$100.00	\$100.00	\$0.00	Schedule 3 — Fees
<b>Pensioner Cats</b>				
<b>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</b>				
<b>Cat Traps</b>				
	<b>Receipt to TRUST</b>			
Bond	\$55.00	Cash/Chq only is required for Bonds		S6.16 LGA
Hire Charge	Free			

**SHIRE OF WICKEPIN FEES AND CHARGES  
2024/2025**

	Fee	Nett to Council	GST	Legislative Authority
<b>Health</b>				
<b>Health</b>	<b>Receipt to 126730</b>			
Annual Food Business Registration Fee	\$121.50	\$110.45	\$11.05	S6.16 LGA
Itinerant Food Vendor/Stallholder Fee Initial License Fee	\$121.50	\$110.45	\$11.05	S140 FA
Annual Itinerant Food Vendor/Stallholder Fee License Renewal	\$65.00	\$59.09	\$5.91	S6.16LGA
Liquor Act Certification Section 39 (Commercial)	\$138.00	\$125.45	\$12.55	S6.16 LGA
Liquor Act Certification Section 39 (Not for Profit)	\$70.00	\$63.64	\$6.36	S6.16 LGA
<b>Housing</b>				
<b>Cottage Homes Units - Wogolin Rd</b>	<b>Receipt to 134130</b>			
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
<b>Young Singles Rental - Wogolin Rd</b>	<b>Receipt to 134330</b>			
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.			
<b>Joint Venture Duplex - Collins ST</b>	<b>Receipt to 134430</b>			
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.			
<b>Woodland Court - Johnston St</b>	<b>Receipt to 134730</b>			
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.			
<b>Private Rentals</b>	<b>Receipt to 134630</b>			
10 Smith St	\$300.00 (under Lease)			S6.16 LGA
Private Rentals	at market value			

**SHIRE OF WICKEPIN FEES AND CHARGES  
2024/2025**

	Fee	Nett to Council	GST	Legislative Authority
<b>Housing Rentals - Staff Subsidised</b>				
	<b>Receipt to 134630</b>			
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
<b>Community Amenities</b>				
<b>Cemeteries Wickepin, Yealering, Harrismith</b>				
<b>Land for Right of Burial</b>				
	<b>Receipt to 140030</b>			
Reservation Fee includes Grant of Right of Burial	\$66.00	\$60.00	\$6.00	S53 CA
<b>Grave Digging to depth of 2.1 (on application)</b>				
	<b>Receipt to 140030</b>			
Grant right of burial if no reservation	\$66.00			S53 CA
Single 2.4m long x 2.1m deep	\$584.00	\$481.82	\$48.18	S53 CA
Double 2.4m x 3.6m	\$772.00	\$636.36	\$63.64	S53 CA
Triple 2.4m x 4.8m	\$937.00	\$772.73	\$77.27	S53 CA
Interment on Weekends additional	\$970.00	\$800.00	\$80.00	S53 CA
<b>Graves be sunk deeper than 2.1m</b>				
	<b>Receipt to 140030</b>			
First additional 0.3m	\$89.00	\$80.91	\$8.09	S53 CA
Second additional 0.3m	\$112.00	\$101.82	\$10.18	S53 CA
Third additional 0.3m	\$132.00	\$120.00	\$12.00	S53 CA
(and so on in proportion for each additional 0.3m)	\$20.00	\$18.18	\$1.82	S53 CA
<b>Re-opening Fees (re-opening an ordinary grave for each interment or exhumation)</b>				
	<b>Receipt to 140030</b>			
Ordinary Grave - Adult	\$530.00	\$481.82	\$48.18	S53 CA
Removal of kerbing, tiles etc., if necessary Per Hour	\$68.00	\$61.82	\$6.18	S53 CA
<b>Internment of Ashes</b>				
	<b>Receipt to 140030</b>			
Interment of ashes in a grave	\$331.00	\$300.91	\$30.09	S53 CA
<b>Extra charge for</b>				
	<b>Receipt to 140030</b>			
Interment without due notice under Local Law 3.2	\$66.00	\$60.00	\$6.00	S53 CA
Late arrival at Cemetery gates under Local Law 5.2	\$26.00	\$23.64	\$2.36	S53 CA
Exhumations in addition to re-opening fee	\$652.00	\$592.73	\$59.27	S53 CA

**SHIRE OF WICKEPIN FEES AND CHARGES  
2024/2025**

	Fee	Nett to Council	GST	Legislative Authority
<b>Niche Wall</b>				
<b>Receipt to 140030</b>				
Reservation Fee includes Grant of Right of Burial	\$66.00	\$60.00	\$6.00	S53 CA
Grant right of burial if no reservation	\$66.00	\$60.00	\$6.00	S53 CA
Compartment for ashes Single	\$232.00	\$210.91	\$21.09	S53 CA
Compartment for ashes Double	\$265.00	\$240.91	\$24.09	S53 CA
Compartment plaque - standard single	At Cost			S53 CA
Compartment plaque - standard double	At Cost			S53 CA
Interment of Ashes / Erecting nameplate	\$172.00	\$156.36	\$15.64	S53 CA
<b>Miscellaneous charges</b>				
<b>Receipt to 140030</b>				
Permission to erect Monument &/or kerbing	\$66.00	\$60.00	\$6.00	S53 CA
Registration of "Transfer of Form of Grant of Right of Burial"	\$26.00	\$23.64	\$2.36	S53 CA
Copy of "Grant of Burial"	\$26.00	\$23.64	\$2.36	S53 CA
Grave number plate	\$29.00	\$26.36	\$2.64	S53 CA
Making a search in register (per ½ hour)	\$26.00	\$23.64	\$2.36	S53 CA
Copy of Local Laws	\$7.50	\$6.82	\$0.68	S53 CA
Funeral Director's Annual Licence	\$66.00	\$60.00	\$6.00	S53 CA
<b>Community Bus per kilometre</b>				
<b>Receipt to 140330</b>				
All Distances Travelled - per km	\$1.20	\$1.09	\$0.11	S6.16 LGA
Bond as per policy 6.2.5.4 BOND				
<input type="checkbox"/> A bond of \$120.00 must be deposited at the Shire prior to the bus departing.	\$120.00	\$120.00	\$0.00	S6.16 LGA
Late FEE per day if returned after 9am	\$126.00	\$114.55	\$11.45	S6.16 LGA
<b>BBQ Trailer</b>				
<b>Receipt to 140330</b>				
Shire of Wickepin Community Group	\$50.00	\$45.45	\$4.55	S6.16 LGA
Shire of Wickepin Business	\$70.00	\$120.00	\$0.00	S6.16 LGA
Commercial Rate	\$100.00	\$90.91	\$9.09	S6.16 LGA
Bond - *Cash/Chq Only is required for Bonds*	\$200.00			S6.16 LGA
NOTE: An additional Cleaning Fee will be charged at \$65/hour if BBQ Trailer is returned in an unsatisfactory condition				
<b>Rubbish Charges</b>				
<b>Refuse Bins</b>				
<b>Receipt to 135630</b>				
240 litre refuse bins	To be purchased by Owner		Refer Policy 6.2.1 GENERAL WASTE AND RECYCLE BINS	
240 litre recycling bins	To be purchased by Owner		Refer Policy 6.2.1 GENERAL WASTE AND RECYCLE BINS	
<b>Waste Collection</b>				
Domestic (first service)	\$266.00	Entitles 1 green bin - pick up weekly, one recycling bin pick up fortnightly		S6.16 LGA
Domestic (additional service)	\$266.00			S6.16 LGA
Commercial	\$508.00	3x 240 litre green waste bin. Bulk recycling (cardboard, paper etc.) pick up from approved pick up area. 3 x 240 litres yellow recycle bins for glass, plastics, aluminium etc.		S6.16 LGA
Commercial( additional service)	\$508.00			S6.16 LGA
Refuse Site Levy	\$56.00			S6.16 LGA
Refuse Site Levy - vacant Land	\$28.00			S6.16 LGA

**SHIRE OF WICKEPIN FEES AND CHARGES  
2024/2025**

	Fee	Nett to Council	GST	Legislative Authority
<b>Sewerage</b>				
Based on GRV of Property	\$0.049329	Rate in the \$		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
<b>General Refuse Tipping Charges</b>				
Asbestos Cement Disposal (by Prior Arrangement Only)				
Minimum Charge	\$105.00	\$95.45	\$9.55	S6.16 LGA
Volume Charge per m3	\$105.00	\$95.45	\$9.55	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	\$4.55	\$0.45	S6.16 LGA
Light Commercial per tyre	\$7.50	\$6.82	\$0.68	S6.16 LGA
4WD Vehicle per tyre	\$7.50	\$6.82	\$0.68	S6.16 LGA
Truck per tyre	\$15.00	\$13.64	\$1.36	S6.16 LGA
All Other Vehicles	\$5.00	\$4.55	\$0.45	S6.16 LGA
<b>Town Planning (part 17 PDA)</b>				
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	\$147.00	\$0.00	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			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	\$295.00	\$0.00	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 initial application fee)				
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		\$0.00	Part 17 PDA
Demolition where Planning Approval required	\$140.00	\$140.00		Part 17 PDA
Application for approval of home based business (including cottage industry):				
a) Initial fee	\$222.00	\$222.00	\$0.00	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				
b) Annual renewal fee	\$73.00	\$73.00	\$0.00	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				
Application for change of use or for alteration or extension or change of a non-conforming use which item 1 does not apply	\$146.00	\$146.00	\$0.00	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				
Extension of current Planning Approval	\$295.00	\$295.00	\$0.00	Part 17 PDA
	\$590.00	\$590.00	\$0.00	Part 17 PDA
	\$105.00	\$105.00	\$0.00	Part 17 PDA



**SHIRE OF WICKEPIN FEES AND CHARGES  
2024/2025**

	Fee	Nett to Council	GST	Legislative Authority
Relocation of building envelope	\$140.00	\$140.00	\$0.00	Part 17 PDA
Determination of development application for an extractive industry	\$739.00	\$739.00	\$0.00	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	\$1,478.00	\$0.00	Part 17 PDA
Provision of a subdivision clearance:				
a) Not more than 5 lots Per Lot	\$73.00	\$73.00	\$0.00	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	\$7,393.00	\$0.00	Part 17 PDA
* Minor Scheme Amendment (i.e. an amendment that involves only textural changes or rectifies a zoning anomaly):	\$3,235.00	\$2,940.91	\$294.09	Part 17 PDA
a) Request for Council initiation	\$2,370.00	\$2,154.55	\$215.45	Part 17 PDA
b) Conclusion of advertising for Council adoption	\$865.00	\$786.36	\$78.64	Part 17 PDA
* Major Scheme Amendment (i.e. an amendment that involves a zoning change):	\$5,935.00	\$5,395.45	\$539.55	Part 17 PDA
a) Request for Council initiation	\$4,210.00	\$3,827.27	\$382.73	Part 17 PDA
b) Conclusion of advertising for Council adoption	\$1,725.00	\$1,568.18	\$156.82	Part 17 PDA
* Minor Structure Plans, Outline Development Plans, Subdivision Guide Plans or similar:	\$2,695.00	\$2,450.00	\$245.00	Part 17 PDA
a) Lodgement of documentation	\$1,620.00	\$1,472.73	\$147.27	Part 17 PDA
b) Conclusion of advertising for Council adoption	\$1,075.00	\$977.27	\$97.73	Part 17 PDA
Modifications to Plans once approval given	\$865.00		\$78.64	Part 17 PDA
* Major Structure Plans, Outline Development Plans, Subdivision Guide Plans or similar:	\$4,860.00	\$4,418.18	\$441.82	Part 17 PDA
a) Lodgement of documentation	\$2,965.00	\$2,695.45	\$269.55	Part 17 PDA
b) Conclusion of advertising for Council adoption	\$1,895.00	\$1,722.73	\$172.27	Part 17 PDA
Modifications to Plans once approval given	\$1,725.00		\$156.82	Part 17 PDA
Detailed Area Plan	\$750.00	\$681.82	\$68.18	Part 17 PDA
Issue of zoning certificate	\$73.00	\$66.36	\$6.64	Part 17 PDA
Replying to a property settlement questionnaire	\$73.00	\$66.36	\$6.64	Part 17 PDA
Issue of Section 40 certificate	\$73.00	\$66.36	\$6.64	Part 17 PDA
Issue of written planning advice	\$73.00	\$66.36	\$6.64	Part 17 PDA
* Road / R.O.W / P.A.W. request for closure	\$530.00	\$481.82	\$48.18	Part 17 PDA
Advertising				
a) On site signage - Per Sign	\$260.00	\$236.36	\$23.64	Part 17 PDA
b) Newspaper advertising Per Advertisement	\$260.00	\$236.36	\$23.64	Part 17 PDA
CD digital copy of planning document	\$20.00	\$18.18	\$1.82	Part 17 PDA
Pre-strata inspection	\$265.00	\$240.91	\$24.09	Part 17 PDA
NOTE: All fees are exempt from GST unless otherwise indicated.		\$0.00	\$0.00	
* Fee is inclusive of all associated advertising charges.				
<b>Development Assessment Panel Application Fees (Sch 1 r.10 PDR)</b>	<b>Receipt to 142030</b>			
Not less than \$2 million and Less than \$7 million	\$5,815.00	\$5,286.36	\$528.64	Sch 1 r.10 PDR)
Not less than \$7 million and Less than \$10 million	\$8,977.00	\$8,160.91	\$816.09	Sch 1 r.10 PDR)
Not less than \$10 million and Less than \$12.5 million	\$9,767.00	\$8,879.09	\$887.91	Sch 1 r.10 PDR)
Not less than \$12.5 million and Less than \$15 million	\$10,045.00	\$9,131.82	\$913.18	Sch 1 r.10 PDR)
Not less than \$15 million and Less than \$17.5 million	\$10,324.00	\$9,385.45	\$938.55	Sch 1 r.10 PDR)
Not less than \$17.5 million and Less than \$20 million	\$10,604.00	\$9,640.00	\$964.00	Sch 1 r.10 PDR)
20 million or more	\$10,883.00	\$9,893.64	\$989.36	Sch 1 r.10 PDR)
An application under Regulation 17	\$249.00	\$226.36	\$22.64	Sch 1 r.10 PDR)
<b>*The estimated cost of development is calculated exclusive of GST</b>				
<b>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</b>				

**SHIRE OF WICKEPIN FEES AND CHARGES  
2024/2025**

	Fee	Nett to Council	GST	Legislative Authority
<b>Recreation &amp; Culture</b>				
Board Room meetings	No Charge			
<b>Wickepin Play Group Building</b>				
<b>Receipt to 115330</b>				
Narrogin Day Care Per Session	\$5.50	\$5.00	\$0.50	S6.16 LGA
Play Group Annual Fee	\$100.00	\$100.00	\$0.00	S6.16 LGA
Private Day Care	As per Agreement			S6.16 LGA
Private Functions	\$100.00	\$90.91	\$9.09	S6.16 LGA
No Bond required				
<b>Wickepin Old Railway Station</b>				
<b>Receipt to 144530</b>				
Per Day	\$27.50	\$25.00	\$2.50	S6.16 LGA
Per Night	\$27.50	\$25.00	\$2.50	S6.16 LGA
Per Session	\$16.50	\$15.00	\$1.50	S6.16 LGA
No Bond required	\$0.00	\$0.00	\$0.00	
<b>Wickepin Town Hall</b>				
<b>Receipt to 144530</b>				
Per Night Fee	\$106.00	\$96.36	\$9.64	S6.16 LGA
Per Hour (maximum \$62)	\$24.00	\$21.82	\$2.18	S6.16 LGA
Community groups - Cleaning fee only (Policy)	\$66.00	\$60.00	\$6.00	S6.16 LGA
Supper room meetings	\$20.00	\$18.18	\$1.82	S6.16 LGA
Aerobics, Tai Chi, Gymnastics, Ballet, Karate	\$20.00	\$18.18	\$1.82	S6.16 LGA
30 Chairs	\$26.50	\$24.09	\$2.41	S6.16 LGA
Trestles	\$23.00	\$20.91	\$2.09	S6.16 LGA
Additional fee for Cleaning	\$66.00	\$45.45	\$4.55	S6.16 LGA
<b>Free use for all shire school activities</b>				
<b>Yealering Town Hall</b>				
<b>Receipt to 144530</b>				
Full Kitchen/Bar & Function Area (whole hall)	\$159.00	\$144.55	\$14.45	S6.16 LGA
Full Kitchen/Bar & Function Area (whole hall) - half day	\$106.00	\$63.64	\$6.36	S6.16 LGA
Full Kitchen/Bar & Foyer	\$125.50	\$114.09	\$11.41	S6.16 LGA
full Kitchen/Bar & Foyer - half day	\$92.50	\$84.09	\$8.41	S6.16 LGA
Basic Kitchen/Foyer - morning/afternoon tea	\$53.00	\$48.18	\$4.82	S6.16 LGA
Equip Hire - trestle tables (old)	\$16.00	\$14.55	\$1.45	S6.16 LGA
30 chairs (old)	\$20.00	\$18.18	\$1.82	S6.16 LGA
<b>NO tables and chairs to be removed from the YE Town hall</b>				
Community groups - Cleaning fee only (Policy)	\$66.00	\$60.00	\$6.00	S6.16 LGA
Cricket Club Annual Fee - Waived	\$0.00			S6.16 LGA
Additional fee for Cleaning	\$66.00	\$60.00	\$6.00	S6.16 LGA
<b>Free use for all shire school activities</b>				

**SHIRE OF WICKEPIN FEES AND CHARGES  
2024/2025**

	Fee	Nett to Council	GST	Legislative Authority
<b>Wickepin Community Centre</b>	<b>Receipt to 149130</b>			
<b>FULL DAY RATES</b>				
Function Room 1	\$110.50	\$99.45	\$11.05	S6.16 LGA
Function Room + Kitchen	\$176.50	\$158.85	\$17.65	S6.16 LGA
Function Room + Kitchen + Bar	\$220.50	\$198.45	\$22.05	S6.16 LGA
Function Room + Bar	\$176.50	\$158.85	\$17.65	S6.16 LGA
Mezzanine Room	\$110.50	\$99.45	\$11.05	S6.16 LGA
Mezzanine Room + Kitchen	\$176.50	\$158.85	\$17.65	S6.16 LGA
Aerobics, Tai Chi, Gymnastics, Ballet, Karate	\$22.00	\$19.80	\$2.20	S6.16 LGA
Play Group Casual Daily Rate	\$22.00	\$19.80	\$2.20	S6.16 LGA
Kitchen Only	\$110.50	\$99.45	\$11.05	S6.16 LGA
Bar Only	\$110.50	\$99.45	\$11.05	S6.16 LGA
<b>Half Day</b>				
Function Room 1	\$66.00	\$59.40	\$6.60	S6.16 LGA
Function Room + Kitchen	\$110.50	\$99.45	\$11.05	S6.16 LGA
Function Room + Kitchen + Bar	\$143.50	\$129.15	\$14.35	S6.16 LGA
Mezzanine Room	\$66.00	\$59.40	\$6.60	S6.16 LGA
Mezzanine Room + Kitchen	\$110.50	\$99.45	\$11.05	S6.16 LGA
Kitchen	\$66.00	\$59.40	\$6.60	S6.16 LGA
Bar	\$66.00	\$59.40	\$6.60	S6.16 LGA
Crèche	\$66.00	\$59.40	\$6.60	S6.16 LGA
Aerobics, Tai Chi, Gymnastics, Ballet, Karate	\$22.00	\$19.80	\$2.20	S6.16 LGA
Play Group Casual Daily Rate	\$22.00	\$19.80	\$2.20	S6.16 LGA
Additional fee for Cleaning	\$66.00	\$59.40	\$6.60	S6.16 LGA
Portable PA System	\$77.00	\$69.30	\$7.70	S6.16 LGA
Bain Marie - not for hire				
Pie Warmer- not for hire				
Urn- not for hire				
Crockery & Cutlery - per 20 sets- not for hire				
<b>Ground/Court Fees - per annum</b>	<b>Receipt to 149130</b>			
Football Annual Fee	\$2,977.00	\$2,706.36	\$270.64	S6.16 LGA
Cricket	\$463.00	\$420.91	\$42.09	S6.16 LGA
Hockey	\$463.00	\$420.91	\$42.09	S6.16 LGA
Badminton Club	\$172.00	\$156.36	\$15.64	S6.16 LGA
Netball Club	\$463.00	\$420.91	\$42.09	S6.16 LGA
Archery Club	\$463.00	\$420.91	\$42.09	S6.16 LGA
Miscellaneous - Other	\$463.00	\$420.91	\$42.09	S6.16 LGA
<b>Free use for all shire school activities</b>				
<b>Bonds All Halls</b>	<b>Receipt to TRUST</b>			
Community Group	\$0.00	\$0.00	\$0.00	S6.16 LGA
Corporate Booking/Function	\$250.00	\$200.00	\$0.00	S6.16 LGA
Private Booking/Function	\$630.00	\$500.00	\$0.00	S6.16 LGA
Circuses - Bond	\$760.00	\$565.00	trust a/c	S6.16 LGA

**SHIRE OF WICKEPIN FEES AND CHARGES  
2024/2025**

	Fee	Nett to Council	GST	Legislative Authority
<b>Main Pavilion Hire</b>	<b>Receipt to 149130</b>			
<i>Sheep Field Days</i>				
Annual Pen Hire - Non original Sponsor	\$551.50	\$501.36	\$50.14	S6.16 LGA
<b>Other Expo's</b>				
Pavilion Hire - per day	\$218.50	\$198.64	\$19.86	S6.16 LGA
Pavilion Hire - per ½ day	\$110.50	\$100.45	\$10.05	S6.16 LGA
Pavilion Hire - per day excluding netball court	\$220.50	\$200.45	\$20.05	S6.16 LGA
Pavilion Hire - per ½ day excluding netball court	\$110.50	\$100.45	\$10.05	S6.16 LGA
<b>Non Scheduled Sport Activities - Hire of court area</b>				
<b>Court Hire -</b>				
Full day	\$66.00	\$54.55	\$5.45	S6.16 LGA
half day	\$33.00	\$27.27	\$2.73	S6.16 LGA
<b>Free use for all shire school activities</b>				
<b>Other -</b>	<b>Receipt to 149130</b>			
Circuses - Hire Fee	\$198.50	\$180.45	\$18.05	S6.16 LGA
<b>Swimming Pool</b>	<b>Receipt to 146630</b>			
Adult	\$3.00	\$2.73	\$0.27	S6.16 LGA
Child/Pensioner/Spectator	\$2.00	\$1.82	\$0.18	S6.16 LGA
Season Pass - Family	\$150.00	\$136.36	\$13.64	S6.16 LGA
Season Pass - Adult	\$95.00	\$86.36	\$8.64	S6.16 LGA
Season Pass - Child	\$70.00	\$63.64	\$6.36	S6.16 LGA
Local School Swimming Lessons/Carnivals - For Children and spectators Wickepin, Yealering	Free			S6.16 LGA
<b>Economic Services</b>				
<b>Building Licence Fees - Set by regulation (Sch 2 BR)</b>	<b>Receipt to 170030</b>			
<b>Applications for occupancy permits and building approval certificates</b>				
Application for an occupancy permit for a completed building (s. 46)	\$110.00		\$0.00	Sch 2 BR
Application for a temporary occupancy permit for an incomplete building (s. 47)	\$110.00		\$0.00	Sch 2 BR
Application for modification of an occupancy permit for additional use of a building on a temporary basis (s. 48)	\$110.00		\$0.00	Sch 2 BR
Application for a replacement occupancy permit for permanent change of the building's use, classification (s. 49)	\$110.00		\$0.00	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		\$0.00	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		\$0.00	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		\$0.00	Sch 2 BR

**SHIRE OF WICKEPIN FEES AND CHARGES  
2024/2025**

	Fee	Nett to Council	GST	Legislative Authority
<b>Applications for building permits and demolition permits</b>				
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			S16(1)
	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			
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			S16(1)
	For demolition work in respect of a Class 2 to Class 9 building the fee is \$110.00 for each storey of the building.			
Application to extend the time during which a building or demolition permit has effect (s. 32(3)(f))	\$110.00		\$0.00	S32 (3)(f)
Application as defined in regulation 31 (for each building standard in respect of which a declaration is sought)	\$2,160.15		\$0.00	Sch 2 BR
Inspection of pool enclosures (regulation 53)	\$57.45	\$52.23	\$5.22	R53 BR
Application for approval of battery powered smoke alarms (regulation 61)	\$176.30			R61 BR
<b>Building Services Levy</b>	<b>Over \$45,000</b>	<b>\$45,000 or Less</b>		
Building permit	0.137% of the value of the work	\$61.65	\$0.00	R12 BS
Demolition Permit	0.137% of the value of the work	\$61.65	\$0.00	R12 BS
Occupancy permit or building approval certificate for approved building work under ss47, 49, 50 or 52 of the Building Act	\$61.65	\$61.65	\$0.00	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	\$123.30	\$0.00	S51 BS
Occupancy permit under s46 of the Building Act	No levy is payable	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	No levy is payable		S48
Septic Tank Application Fee (Rec 124430)	\$120.00	\$120.00	\$0.00	S344c HA
Septic Inspection Fee (Rec 124430)	\$150.00	\$150.00	\$0.00	S344c HA
<b>Private Swimming Pool Inspection Fees</b>				
<b>Receipt to 7003</b>				
Mandatory Swimming Pool Inspection Fee - charged over 4 years - per year	\$58.00	\$58.00	\$0.00	sub-regulation 53A(3)
Inspection outside mandatory inspection regime	\$100.00	\$100.00	\$0.00	
Swimming Pool Barrier Reinspections and Requested Inspections (includes inspections for settlements)				
<b>Caravan Parks</b>				
<b>Receipt to WK 168640 HS 168660 Yeal 168650</b>				
Powered Site - per night	\$27.50	\$25.00	\$2.50	S6.16 LGA
Powered Site Fee -Weekly No GST after 1 Month	\$132.50	\$120.45	\$12.05	S6.16 LGA
Unpowered Site - per night	\$22.00	\$20.00	\$2.00	S6.16 LGA
RV - Per night Caravan Park (No access to power or ablutions)	\$16.50	\$15.00	\$13.64	S6.16 LGA
RV - Per night Wickepin Community Centre Oval	\$16.50	\$15.00	\$13.64	S6.16 LGA

**SHIRE OF WICKEPIN FEES AND CHARGES  
2024/2025**

	Fee	Nett to Council	GST	Legislative Authority
<b>Caravan Parks</b>				
<b>Receipt to WK 168640 Yeal 168650</b>				
<i>Seasonal Accommodation Unit - Wickepin &amp; Yealering - per night</i>				
Per night (single room)	\$60.50	\$55.00	\$5.50	S6.16 LGA
Per night (double room)	\$88.00	\$80.00	\$8.00	S6.16 LGA
5 nights or more in one stay - per night Single	\$35.50	\$32.27	\$3.23	S6.16 LGA
5 nights or more in one stay - per night Double	\$66.00	\$60.00	\$6.00	S6.16 LGA
<b>Caravan Parks</b>				
<b>Receipt to HS 168660</b>				
<i>Seasonal Accommodation Unit - Harrismith - per night</i>				
5 nights or more in one stay - per night single	\$44.00	\$40.00	\$4.00	S6.16 LGA
5 nights or more in one stay - per night Double	\$66.00	\$60.00	\$6.00	S6.16 LGA
Short term - less than 5 nights - per night Single	\$33.00	\$30.00	\$3.00	S6.16 LGA
Short term - less than 5 nights - per night Double	\$61.00	\$55.45	\$5.55	S6.16 LGA
<b>Albert Facey Homestead</b>				
<b>Receipt to 168830</b>				
Admission Fees - Adult	\$2.50	\$2.27	\$0.23	S6.16 LGA
Admission Fees - Children	\$1.00	\$0.91	\$0.09	S6.16 LGA
Group Bookings - Per head	\$2.00	\$1.82	\$0.18	S6.16 LGA
<b>Saleyard Fees</b>				
<b>Receipt to 170130</b>				
Fee per head	\$0.55	\$0.50	\$0.05	S6.16 LGA
eID Reader Panel - BOND - payable in advance	\$200.00	\$0.00	\$0.00	S6.16 LGA
<b>Standpipes</b>				
<b>Receipt to 170830</b>				
As per water corporation charge rates per Kilo litre	At Water Corp Rate			
Administration Fee	15%	Plus GST		S6.16 LGA
Minimum Charge	\$11.00	\$10.00	\$1.00	S6.16 LGA
Standpipe Cards	\$27.55	\$25.05	\$2.50	S6.16 LGA
Replacement Standpipe Cards	\$77.15	\$70.14	\$7.01	S6.16 LGA
<b>Centenary Wall</b>				
<b>Receipt to 168730</b>				
Centenary Wall Plaques	At Cost			
<b>Wickepin Business Centre - Part of CAC Building</b>				
<b>Receipt to 170430</b>				
Charge per day or part thereof	\$27.50	\$25.00	\$2.50	S6.16 LGA
Central Agcare - casual hire	Free			

**SHIRE OF WICKEPIN FEES AND CHARGES  
2024/2025**

	Fee	Nett to Council	GST	Legislative Authority
<b>Other Property &amp; Services</b>				
<b>Private Works</b>				
<b>Wickepin Ratepayers/Electors</b>				
	<b>Receipt to 173330</b>			
Labour - per hour	\$69.50	\$63.18	\$6.32	S6.16 LGA
Graders, includes labour - per hour	\$250.00	\$227.27	\$22.73	S6.16 LGA
Loaders, steel roller, includes labour - per hour	\$208.50	\$189.55	\$18.95	S6.16 LGA
Tractors/Rubber Tyred Rollers, Bob Cat includes labour - per hour	\$98.50	\$89.55	\$8.95	S6.16 LGA
8 Wheeler Truck, includes labour - per hour	\$194.50	\$176.82	\$17.68	S6.16 LGA
Single Axle Truck, includes labour - per hour	\$142.00	\$129.09	\$12.91	S6.16 LGA
Backhoe, includes labour - per hour	\$194.50	\$176.82	\$17.68	S6.16 LGA
Plate compactor - per day	\$83.50	\$75.91	\$7.59	S6.16 LGA
Plate compactor - per hour	\$21.00	\$19.09	\$1.91	S6.16 LGA
Ute - per kilometre	\$1.50	\$1.36	\$0.14	S6.16 LGA
Small plant ( Mowers, whipper snippers) - per day	\$84.00	\$76.36	\$7.64	S6.16 LGA
Mowing- including labour ( includes fire reductions	\$115.50	\$105.00	\$10.50	S6.16 LGA
<b>External Commercial Rates</b>				
	<b>Receipt to 173330</b>			
Labour - per hour	\$99.00	\$90.00	\$9.00	S6.16 LGA
Graders, includes labour - per hour	\$357.00	\$324.55	\$32.45	S6.16 LGA
Loaders, steel roller, includes labour - per hour	\$304.50	\$276.82	\$27.68	S6.16 LGA
Tractors/Rubber Tyred Rollers, Bob Cat includes labour - per hour	\$192.00	\$174.55	\$17.45	S6.16 LGA
8 Wheeler Truck, includes labour - per hour	\$317.50	\$288.64	\$28.86	S6.16 LGA
Single Axle Truck, includes labour - per hour	\$225.00	\$204.55	\$20.45	S6.16 LGA
Backhoe, includes labour - per hour	\$278.00	\$252.73	\$25.27	S6.16 LGA
Plate compactor - per day	\$132.50	\$120.45	\$12.05	S6.16 LGA
Plate compactor - per hour	\$33.00	\$30.00	\$3.00	S6.16 LGA
Ute - per kilometre	\$2.50	\$2.27	\$0.23	S6.16 LGA
Small plant ( Mowers, whipper snippers)	\$92.50	\$84.09	\$8.41	S6.16 LGA
Mowing- including labour ( includes fire reductions	\$126.00	\$114.55	\$11.45	S6.16 LGA
<b>Sand and Gravel</b>				
	<b>Receipt to 173330</b>			
Materials - per m <sup>3</sup>	\$6.00	\$5.45	\$0.55	S6.16 LGA
Materials - per 10m <sup>3</sup> load - within 10km of town additional freight	\$198.50	\$180.45	\$18.05	S6.16 LGA
Materials - per 10m <sup>3</sup> load - over 10km from town additional freight	\$231.50	\$210.45	\$21.05	S6.16 LGA
Materials - Over 10m <sup>3</sup> - 3.50 per m <sup>3</sup> Plus Private works Rate	\$ 6.00 Plus Private			S6.16 LGA
<b>Gravel &amp; Road Making Material - Royalties</b>				
	<b>Costed to Jobs</b>			
Purchase of Gravel and Road Making Materials - per m <sup>3</sup> (payable to land owners when gravel extracted from property)	\$2.60	\$2.36	\$0.24	