



# Annual Budget

2026/2027

**SHIRE OF WICKEPIN**  
**ANNUAL BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2027**

**LOCAL GOVERNMENT ACT 1995**

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

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

**SHIRE OF WICKEPIN**  
**STATEMENT OF COMPREHENSIVE INCOME**  
**FOR THE YEAR ENDED 30 JUNE 2027**

|                                                        | Note | 2026/27<br>Budget  | 2025/26<br>Actual  | 2025/26<br>Budget  |
|--------------------------------------------------------|------|--------------------|--------------------|--------------------|
| <b>Revenue</b>                                         |      | \$                 | \$                 | \$                 |
| Rates                                                  | 2(a) | 1,871,583          | 1,776,962          | 1,763,698          |
| Grants, subsidies and contributions                    |      | 533,512            | 2,943,742          | 1,098,711          |
| Fees and charges                                       | 15   | 590,612            | 646,583            | 530,421            |
| Interest revenue                                       | 9(a) | 139,000            | 115,487            | 152,000            |
| Other revenue                                          |      | 15,000             | 66,881             | 0                  |
|                                                        |      | 3,149,707          | 5,549,655          | 3,544,830          |
| <b>Expenses</b>                                        |      |                    |                    |                    |
| Employee costs                                         |      | (2,014,787)        | (1,709,289)        | (1,624,034)        |
| Materials and contracts                                |      | (2,099,111)        | (1,405,731)        | (1,810,357)        |
| Utility charges                                        |      | (225,552)          | (225,464)          | (294,190)          |
| Depreciation                                           | 6    | (6,118,030)        | (6,120,070)        | (6,125,360)        |
| Finance costs                                          | 9(c) | (1,665)            | (2,027)            | (2,047)            |
| Insurance                                              |      | (282,818)          | (265,783)          | (273,080)          |
| Other expenditure                                      |      | (11,000)           | (91,803)           | (11,000)           |
|                                                        |      | (10,752,963)       | (9,820,167)        | (10,140,068)       |
|                                                        |      | (7,603,256)        | (4,270,512)        | (6,595,238)        |
| Capital grants, subsidies and contributions            |      | 1,958,554          | 1,411,140          | 1,896,869          |
| Profit on asset disposals                              | 5    | 43,727             | 90,547             | 86,913             |
| Loss on asset disposals                                | 5    | (24,815)           | (7,377)            | (28,377)           |
|                                                        |      | 1,977,466          | 1,494,310          | 1,955,405          |
| <b>Net result for the period</b>                       |      | <b>(5,625,790)</b> | <b>(2,776,202)</b> | <b>(4,639,833)</b> |
| <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>(5,625,790)</b> | <b>(2,776,202)</b> | <b>(4,639,833)</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 2027**

**CASH FLOWS FROM OPERATING ACTIVITIES**

**Receipts**

|                                     | <b>2026/27<br/>Budget</b> | <b>2025/26<br/>Actual</b> | <b>2025/26<br/>Budget</b> |
|-------------------------------------|---------------------------|---------------------------|---------------------------|
| Rates                               | \$ 1,871,583              | \$ 1,772,816              | \$ 1,763,698              |
| Grants, subsidies and contributions | 533,512                   | 3,229,864                 | 1,098,711                 |
| Fees and charges                    | 590,612                   | 646,583                   | 530,421                   |
| Interest revenue                    | 139,000                   | 115,487                   | 152,000                   |
| Goods and services tax received     | 0                         | 1,926                     |                           |
| Other revenue                       | 15,000                    | 66,881                    |                           |
|                                     | <b>3,149,707</b>          | <b>5,833,557</b>          | <b>3,544,830</b>          |

**Payments**

|                         |                    |                    |                    |
|-------------------------|--------------------|--------------------|--------------------|
| Employee costs          | (2,014,787)        | (1,744,057)        | (1,624,034)        |
| Materials and contracts | (2,099,111)        | (1,638,470)        | (1,810,357)        |
| Utility charges         | (225,552)          | (225,464)          | (294,190)          |
| Finance costs           | (1,665)            | (2,058)            | (2,047)            |
| Insurance paid          | (282,818)          | (265,783)          | (273,080)          |
| Other expenditure       | (11,000)           | (91,803)           | (11,000)           |
|                         | <b>(4,634,933)</b> | <b>(3,967,635)</b> | <b>(4,014,708)</b> |

**Net cash provided by (used in) operating activities**

4 (1,485,226) 1,865,922 (469,878)

**CASH FLOWS FROM INVESTING ACTIVITIES**

|                                                                                |                  |                  |                    |
|--------------------------------------------------------------------------------|------------------|------------------|--------------------|
| Payments for purchase of property, plant & equipment                           | 5(a) (769,400)   | (838,290)        | (1,327,500)        |
| Payments for construction of infrastructure                                    | 5(b) (2,220,091) | (1,668,818)      | (2,014,630)        |
| Proceeds from capital grants, subsidies and contributions                      | 1,958,554        | 1,411,140        | 1,896,869          |
| Proceeds from disposal of property, plant and equipment                        | 5(a) 258,183     | 262,832          | 323,872            |
| Proceeds on disposal of financial assets at fair value through profit and loss | 0                | (56,669)         |                    |
| <b>Net cash (used in) investing activities</b>                                 | <b>(772,754)</b> | <b>(889,805)</b> | <b>(1,121,389)</b> |

**CASH FLOWS FROM FINANCING ACTIVITIES**

|                                                |                 |                 |                 |
|------------------------------------------------|-----------------|-----------------|-----------------|
| Repayment of borrowings                        | 7(a) (41,168)   | (40,785)        | (40,785)        |
| <b>Net cash (used in) financing activities</b> | <b>(41,168)</b> | <b>(40,785)</b> | <b>(40,785)</b> |

**Net increase (decrease) in cash held**

(2,299,148) 935,332 (1,632,052)

Cash at beginning of year

5,944,093 5,008,761 4,802,098

**Cash and cash equivalents at the end of the year**

4 **3,644,945** **5,944,093** **3,170,046**

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 2027**

**OPERATING ACTIVITIES**

**Revenue from operating activities**

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

**Expenditure from operating activities**

Employee costs  
Materials and contracts  
Utility charges  
Depreciation  
Finance costs  
Insurance  
Other expenditure  
Loss on asset disposals

Non cash amounts excluded from operating activities

**Amount attributable to operating activities**

**INVESTING ACTIVITIES**

**Inflows from investing activities**

Proceeds from capital grants, subsidies and contributions  
Proceeds from disposal of property, plant and equipment  
Proceeds on disposal of financial assets at fair value through profit and loss

**Outflows from investing activities**

Acquisition of property, plant and equipment  
Acquisition of infrastructure  
Payments for financial assets at amortised cost - term deposits

**Amount attributable to investing activities**

**FINANCING ACTIVITIES**

**Inflows from financing activities**

Transfers from reserve accounts

**Outflows from financing activities**

Repayment of borrowings  
Transfers to reserve accounts

**Amount attributable to financing activities**

**MOVEMENT IN SURPLUS OR DEFICIT**

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

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

**Surplus remaining after the imposition of general rates**

| Note    | 2026/27<br>Budget  | 2025/26<br>Actual | 2025/26<br>Budget  |
|---------|--------------------|-------------------|--------------------|
|         | \$                 | \$                | \$                 |
| 2(a)(i) | 1,842,162          | 1,766,862         | 1,765,923          |
| 2(a)    | 29,421             | 10,100            | (2,225)            |
|         | 533,512            | 2,943,742         | 1,098,711          |
| 15      | 590,612            | 646,583           | 530,421            |
| 9(a)    | 139,000            | 115,487           | 152,000            |
|         | 15,000             | 66,881            | 0                  |
| 5       | 43,727             | 90,547            | 86,913             |
|         | 3,193,434          | 5,640,202         | 3,631,743          |
|         | (2,014,787)        | (1,709,289)       | (1,624,034)        |
|         | (2,099,111)        | (1,405,731)       | (1,810,357)        |
|         | (225,552)          | (225,464)         | (294,190)          |
| 6       | (6,118,030)        | (6,120,070)       | (6,125,360)        |
| 9(c)    | (1,665)            | (2,027)           | (2,047)            |
|         | (282,818)          | (265,783)         | (273,080)          |
|         | (11,000)           | (91,803)          | (11,000)           |
| 5       | (24,815)           | (7,377)           | (28,377)           |
|         | (10,777,778)       | (9,827,544)       | (10,168,445)       |
| 3(c)    | 6,099,118          | 6,006,117         | 6,066,822          |
|         | <b>(1,485,226)</b> | <b>1,818,775</b>  | <b>(469,880)</b>   |
|         | 1,958,554          | 1,411,140         | 1,896,869          |
| 5(a)    | 258,183            | 262,832           | 323,872            |
|         | 0                  | (56,669)          |                    |
|         | 2,216,737          | 1,617,303         | 2,220,741          |
| 5(a)    | (769,400)          | (838,290)         | (1,327,500)        |
| 5(b)    | (2,220,091)        | (1,668,818)       | (2,014,630)        |
|         | 0                  | 0                 |                    |
|         | (2,989,491)        | (2,507,108)       | (3,342,130)        |
|         | <b>(772,754)</b>   | <b>(889,805)</b>  | <b>(1,121,389)</b> |
| 8(a)    | 17,000             | 616,100           | 616,100            |
|         | 17,000             | 616,100           | 616,100            |
| 7(a)    | (41,168)           | (40,785)          | (40,785)           |
| 8(a)    | (250,000)          | (173,258)         | (185,000)          |
|         | (291,168)          | (214,043)         | (225,785)          |
|         | <b>(274,168)</b>   | <b>402,057</b>    | <b>390,315</b>     |
| 3       | 2,532,148          | 1,201,121         | 1,200,954          |
|         | (1,485,226)        | 1,818,775         | (469,880)          |
|         | (772,754)          | (889,805)         | (1,121,389)        |
|         | (274,168)          | 402,057           | 390,315            |
| 3       | <b>0</b>           | <b>2,532,148</b>  | <b>0</b>           |

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

**SHIRE OF WICKEPIN**  
**FOR THE YEAR ENDED 30 JUNE 2027**  
**INDEX OF NOTES TO THE BUDGET**

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**SHIRE OF WICKEPIN**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2027**

**1 BASIS OF PREPARATION**

The annual budget of the Shire of Wickepin which is a Class 4 local government is a forward looking document and has been prepared in accordance with the *Local Government Act 1995* and accompanying regulations.

**Local Government Act 1995 requirements**

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

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

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

**The local government reporting entity**

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

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

**2025/26 actual balances**

Balances shown in this budget as 2025/26 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 2026-1 Amendments to Australian Accounting Standards – Disclosures about Uncertainties in the Financial Statements
- AASB 2024-2 Amendments to Australian Accounting Standards – Classification and Measurement of Financial Instruments
- AASB 2024-3 Amendments to Australian Accounting Standards – Standards – Annual Improvements Volume 11
- AASB 2025-1 Amendments to Australian Accounting Standards – Contracts Referencing Nature-dependent Electricity

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

**New accounting standards for application in future years**

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

- AASB 2014-10 Amendments to Australian Accounting Standards – Sale or Contribution of Assets between an Investor and its Associate or Joint Venture
  - AASB 2024-4b Amendments to Australian Accounting Standards – Effective Date of Amendments to AASB 10 and AASB 128 [deferred AASB 10 and AASB 128 amendments in AASB 2014-10 apply]
- It is not expected these standards will have an impact on the annual budget on initial application.

- AASB 18 Presentation and Disclosure in Financial Statements
  - AASB 18 (NFP/super) Presentation and Disclosure in Financial Statements – (Appendix D) [for not-for-profit and superannuation entities]
- These accounting standards will materially change the presentation of the annual financial report and annual budget

**Critical accounting estimates and judgements**

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

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

The annual budget is a forward-looking statement and is comprised of management estimates. As with all estimates, the use of different assumptions could lead to material changes in the amounts reported in the annual budget.

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

- Fair value measurement of assets carried at reportable value including:
  - Property, plant and equipment
  - Infrastructure
  - Expected credit losses on financial assets
  - Impairment losses of non-financial assets
  - Measurement of employee benefits

**SHIRE OF WICKEPIN**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2027**

**2. RATES AND SERVICE CHARGES**

**(a) Rating Information**

| Rate Description                                | Basis of valuation     | Rate in dollar | Number of properties | Rateable value* | 2026/27 Budgeted rate revenue | 2026/27 Budgeted interim rates | 2026/27 Budgeted total revenue | 2025/26 Actual total revenue | 2025/26 Budget total revenue |
|-------------------------------------------------|------------------------|----------------|----------------------|-----------------|-------------------------------|--------------------------------|--------------------------------|------------------------------|------------------------------|
|                                                 |                        |                |                      | \$              | \$                            | \$                             | \$                             | \$                           | \$                           |
| <b>(i) General rates</b>                        |                        |                |                      |                 |                               |                                |                                |                              |                              |
| GRV                                             | Gross rental valuation | 0.091294       | 136                  | 1,452,688       | 132,622                       | 500                            | 133,122                        | 135,811                      | 134,196                      |
| UV                                              | Unimproved valuation   | 0.003801       | 269                  | 449,629,065     | 1,709,040                     |                                | 1,709,040                      | 1,631,051                    | 1,631,727                    |
| <b>Total general rates</b>                      |                        |                | 405                  | 451,081,753     | 1,841,662                     | 500                            | 1,842,162                      | 1,766,862                    | 1,765,923                    |
|                                                 |                        | <b>Minimum</b> |                      |                 |                               |                                |                                |                              |                              |
|                                                 |                        | <b>\$</b>      |                      |                 |                               |                                |                                |                              |                              |
| <b>(ii) Minimum payment</b>                     |                        |                |                      |                 |                               |                                |                                |                              |                              |
| GRV                                             | Gross rental valuation | 655.00         | 126                  | 494,923         | 82,530                        |                                | 82,530                         | 66,000                       | 66,600                       |
| UV                                              | Unimproved valuation   | 655.00         | 46                   | 5,003,729       | 30,130                        |                                | 30,130                         | 25,200                       | 25,200                       |
| <b>Total minimum payments</b>                   |                        |                | 172                  | 5,498,652       | 112,660                       | 0                              | 112,660                        | 91,200                       | 91,800                       |
| <b>Total general rates and minimum payments</b> |                        |                | 577                  | 456,580,405     | 1,954,322                     | 500                            | 1,954,822                      | 1,858,062                    | 1,857,723                    |
| <b>(iii) Ex-gratia rates</b>                    |                        |                |                      |                 |                               |                                |                                |                              |                              |
| CBH Ex Gratia                                   |                        |                |                      |                 |                               | 16,811                         | 16,811                         | 16,011                       | 16,025                       |
|                                                 |                        |                |                      |                 | 1,954,322                     | 17,311                         | 1,971,633                      | 1,874,073                    | 1,873,748                    |
| Discounts (Refer note 2(d))                     |                        |                |                      |                 |                               | (100,000)                      | (100,000)                      | (97,047)                     | (110,000)                    |
| Concessions (Refer note 2(e))                   |                        |                |                      |                 |                               | (50)                           | (50)                           | (64)                         | (50)                         |
| <b>Total rates</b>                              |                        |                |                      |                 | 1,954,322                     | (82,739)                       | 1,871,583                      | 1,776,962                    | 1,763,698                    |
| Late payment of rate or service charge interest |                        |                |                      |                 |                               |                                | 4,000                          |                              | 3,500                        |
|                                                 |                        |                |                      |                 |                               |                                | 4,000                          | 0                            | 3,500                        |

The Shire did not raise specified area rates for the year ended 30th June 2027.

\*Rateable Value at time of adopting budget.

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

The general rates detailed for the 2026/27 financial year have been determined by Council on the basis of raising the revenue required to meet the estimated deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than general rates and also considering the extent of any increase in rating over the level adopted in the previous year.

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

SHIRE OF WICKEPIN  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2027

2. RATES AND SERVICE CHARGES (CONTINUED)

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

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

| Instalment options  | Date due  | Instalment plan<br>admin charge | Instalment plan<br>interest rate | Unpaid rates<br>interest rates |
|---------------------|-----------|---------------------------------|----------------------------------|--------------------------------|
|                     |           | \$                              | %                                | %                              |
| <b>Option one</b>   |           |                                 |                                  |                                |
| Single full payment | 2/10/2026 |                                 |                                  |                                |
| <b>Option two</b>   |           |                                 |                                  |                                |
| First instalment    |           |                                 |                                  |                                |
| Second instalment   |           |                                 |                                  |                                |
| <b>Option three</b> |           |                                 |                                  |                                |
| First instalment    | 2/10/2026 |                                 | 5.5%                             | 7.0%                           |
| Second instalment   | 2/12/2026 |                                 | 5.5%                             | 7.0%                           |
| Third instalment    | 2/02/2027 |                                 | 5.5%                             | 7.0%                           |
| Fourth instalment   | 2/04/2027 |                                 | 5.5%                             | 7.0%                           |

**SHIRE OF WICKEPIN**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2027**

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

**(c) Service Charges**

The Shire did not raise service charges for the year ended 30th June 2027.

**(d) Early payment discounts**

| Rate, fee or charge to which discount is granted | Type | Discount % | Discount (\$) | 2026/27 Budget | 2025/26 Actual | 2025/26 Budget | Circumstances in which discount is granted |
|--------------------------------------------------|------|------------|---------------|----------------|----------------|----------------|--------------------------------------------|
| Rate Discount                                    | Rate | 6.0%       |               | \$ 100,000     | \$ 97,047      | \$ 110,000     |                                            |
|                                                  |      |            |               | 100,000        | 97,047         | 110,000        |                                            |

**(e) Waivers or concessions**

| Rate, fee or charge to which the waiver or concession is granted | Type | Waiver/Concession | Discount % | Discount (\$) | 2026/27 Budget | 2025/26 Actual | 2025/26 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)        | \$ 64          | \$ (50)        | Rates balances less than \$5.00                            | Write off small balances for administration efficiency. |
|                                                                  |      |                   |            |               | (50)           | 64             | (50)           |                                                            |                                                         |

**SHIRE OF WICKEPIN**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2027**

**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  
Long term borrowings  
Employee provisions

**Net current assets**

**Less: Total adjustments to net current assets**

**Net current assets used in the Statement of Financial Activity**

| Note | 2026/27<br>Budget<br>30 June 2027<br>Carried forward | 2025/26<br>Actual<br>30 June 2026<br>Carried forward | 2025/26<br>Budget<br>30 June 2026<br>Carried forward |
|------|------------------------------------------------------|------------------------------------------------------|------------------------------------------------------|
|      | \$                                                   | \$                                                   | \$                                                   |
| 4    | 3,644,945                                            | 5,944,093                                            | 3,170,046                                            |
|      | 111,025                                              | 111,025                                              | 394,927                                              |
|      | 3,755,970                                            | 6,055,118                                            | 3,564,973                                            |
|      | (131,962)                                            | (131,962)                                            | (158,527)                                            |
| 7    | (41,168)                                             | (41,168)                                             | (40,785)                                             |
|      | (227,485)                                            | (227,485)                                            | (231,013)                                            |
|      | (400,615)                                            | (400,615)                                            | (430,325)                                            |
|      | 3,355,355                                            | 5,654,503                                            | 3,134,648                                            |
| 3(b) | (3,355,355)                                          | (3,122,355)                                          | (3,134,648)                                          |
|      | 0                                                    | 2,532,148                                            | 0                                                    |

**(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: Reserve accounts  
Add: Current liabilities not expected to be cleared at end of year  
- Current portion of borrowings  
Add: Current liabilities covered by funds held in reserve account  
- Current portion of employee benefit provisions

**Total adjustments to net current assets**

|   |             |             |             |
|---|-------------|-------------|-------------|
| 8 | (3,471,457) | (3,238,457) | (3,250,198) |
|   | 41,168      | 41,168      | 40,785      |
|   | 74,934      | 74,934      | 74,765      |
|   | (3,355,355) | (3,122,355) | (3,134,648) |

**EXPLANATION OF DIFFERENCE IN 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) Amounts excluded from operating activities**

Less: Profit on asset disposals  
Add: Loss on asset disposals  
Add: Depreciation  
Movement in current liabilities associated funds held in reserve account:  
- Current portion of employee benefit provisions  
Non-cash movements in non-current assets and liabilities:  
- Employee benefit provisions

**Non cash amounts excluded from operating activities**

| Note | 2026/27<br>Budget<br>30 June 2027<br>Carried forward | 2025/26<br>Actual<br>30 June 2026<br>Carried forward | 2025/26<br>Budget<br>30 June 2026<br>Carried forward |
|------|------------------------------------------------------|------------------------------------------------------|------------------------------------------------------|
|      | \$                                                   | \$                                                   | \$                                                   |
| 5    | (43,727)                                             | (90,547)                                             | (86,913)                                             |
| 5    | 24,815                                               | 7,377                                                | 28,377                                               |
| 6    | 6,118,030                                            | 6,120,070                                            | 6,125,360                                            |
|      |                                                      |                                                      | (2)                                                  |
|      | 0                                                    | (30,783)                                             |                                                      |
|      | 6,099,118                                            | 6,006,117                                            | 6,066,822                                            |

**SHIRE OF WICKEPIN**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2027**

**3. NET CURRENT ASSETS (CONTINUED)**

**(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 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.

**INVENTORY - LAND HELD FOR RESALE**

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

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

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

**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.

**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 2027**

**4. RECONCILIATION OF CASH**

**(a) 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 | 2026/27<br>Budget | 2025/26<br>Actual | 2025/26<br>Budget |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------------|-------------------|-------------------|
| Cash and cash equivalents                                                                                                                                                                          |      | \$ 3,644,945      | \$ 5,944,093      | \$ 3,170,046      |
| <b>Restrictions</b>                                                                                                                                                                                |      |                   |                   |                   |
| The following classes of financial 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                                                                                                                                                                          |      | 3,471,457         | 3,238,457         | 3,250,198         |
|                                                                                                                                                                                                    |      | 3,471,457         | 3,238,457         | 3,250,198         |
| The restricted financial assets are a result of the following specific purposes to which the assets may be used:                                                                                   |      |                   |                   |                   |
| Reserve accounts                                                                                                                                                                                   | 8    | 3,471,457         | 3,238,457         | 3,250,198         |
| Contract liabilities                                                                                                                                                                               |      | 0                 | 0                 |                   |
| <b>Total restricted financial assets</b>                                                                                                                                                           |      | 3,471,457         | 3,238,457         | 3,250,198         |

**(b) Reconciliation of net cash provided by operating activities**

|                                                     |   |             |             |             |
|-----------------------------------------------------|---|-------------|-------------|-------------|
| Net result                                          |   | (5,625,790) | (2,776,202) | (4,639,833) |
| Non-cash items:                                     |   |             |             |             |
| Depreciation                                        | 6 | 6,118,030   | 6,120,070   | 6,125,360   |
| (Profit) on sale of assets                          | 5 | (18,912)    | (83,170)    | (58,536)    |
| Changes in assets and liabilities:                  |   |             |             |             |
| Decrease in receivables                             |   | 0           | 283,902     |             |
| (Increase) in trade and other payables              |   | 0           | (233,227)   |             |
| (Increase) in employee related provisions           |   | 0           | (34,311)    |             |
| Capital grants, subsidies and contributions         |   | (1,958,554) | (1,411,140) | (1,896,869) |
| Net cash provided by/(used in) operating activities |   | (1,485,226) | 1,865,922   | (469,878)   |

**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.

Term deposits are presented as cash equivalents if they have a maturity of three months or less from the date of acquisition and are repayable with 24 hours notice with no loss of interest.

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.

Interest received is presented under cashflows from operating activities in the Statement of Cash Flows where it is earned from financial assets that are held for cash management purposes.

SHIRE OF WICKEPIN  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2027

5. PROPERTY, PLANT AND EQUIPMENT

|                                          | 2026/27 Budget   |                                  |                                 |                       |                     | 2025/26 Actual   |                                  |                                 |                       |                     | 2025/26 Budget   |                                  |                                 |                       |                     |
|------------------------------------------|------------------|----------------------------------|---------------------------------|-----------------------|---------------------|------------------|----------------------------------|---------------------------------|-----------------------|---------------------|------------------|----------------------------------|---------------------------------|-----------------------|---------------------|
|                                          | Additions        | Disposals -<br>Net Book<br>Value | Disposals -<br>Sale<br>Proceeds | Disposals -<br>Profit | Disposals -<br>Loss | Additions        | Disposals -<br>Net Book<br>Value | Disposals -<br>Sale<br>Proceeds | Disposals -<br>Profit | Disposals -<br>Loss | Additions        | Disposals -<br>Net Book<br>Value | Disposals -<br>Sale<br>Proceeds | Disposals -<br>Profit | Disposals -<br>Loss |
| <b>(a) Property, Plant and Equipment</b> | \$               | \$                               | \$                              | \$                    | \$                  | \$               | \$                               | \$                              | \$                    | \$                  | \$               | \$                               | \$                              | \$                    | \$                  |
| Buildings - non-specialised              | 105,000          |                                  |                                 |                       | 0                   | 7,021            |                                  |                                 |                       | 0                   | 334,500          |                                  |                                 |                       | 0                   |
| Buildings - specialised                  |                  |                                  |                                 |                       | 0                   | 124,099          |                                  |                                 |                       | 0                   |                  |                                  |                                 |                       | 0                   |
| Furniture and equipment                  | 18,000           |                                  |                                 |                       | 0                   | 56,329           | (179,662)                        | 262,832                         | 90,547                | (7,377)             | 56,000           |                                  |                                 |                       | 0                   |
| Plant and equipment                      | 646,400          | (239,271)                        | 258,183                         | 43,727                | (24,815)            | 650,841          |                                  |                                 |                       | 0                   | 937,000          | (265,336)                        | 323,872                         | 86,913                | (28,377)            |
| <b>Total</b>                             | <b>769,400</b>   | <b>(239,271)</b>                 | <b>258,183</b>                  | <b>43,727</b>         | <b>(24,815)</b>     | <b>838,290</b>   | <b>(179,662)</b>                 | <b>262,832</b>                  | <b>90,547</b>         | <b>(7,377)</b>      | <b>1,327,500</b> | <b>(265,336)</b>                 | <b>323,872</b>                  | <b>86,913</b>         | <b>(28,377)</b>     |
| <b>(b) Infrastructure</b>                |                  |                                  |                                 |                       |                     |                  |                                  |                                 |                       |                     |                  |                                  |                                 |                       |                     |
| Infrastructure - roads                   | 2,164,091        |                                  |                                 |                       | 0                   | 1,402,148        |                                  |                                 |                       | 0                   | 1,909,630        |                                  |                                 |                       | 0                   |
| Infrastructure - footpaths               | 25,000           |                                  |                                 |                       | 0                   | 5,600            |                                  |                                 |                       | 0                   | 45,000           |                                  |                                 |                       | 0                   |
| Infrastructure - parks and ovals         | 31,000           |                                  |                                 |                       | 0                   | 261,070          |                                  |                                 |                       | 0                   | 60,000           |                                  |                                 |                       | 0                   |
| <b>Total</b>                             | <b>2,220,091</b> | <b>0</b>                         | <b>0</b>                        | <b>0</b>              | <b>0</b>            | <b>1,668,818</b> | <b>0</b>                         | <b>0</b>                        | <b>0</b>              | <b>0</b>            | <b>2,014,630</b> | <b>0</b>                         | <b>0</b>                        | <b>0</b>              | <b>0</b>            |
| <b>Total</b>                             | <b>2,989,491</b> | <b>(239,271)</b>                 | <b>258,183</b>                  | <b>43,727</b>         | <b>(24,815)</b>     | <b>2,507,108</b> | <b>(179,662)</b>                 | <b>262,832</b>                  | <b>90,547</b>         | <b>(7,377)</b>      | <b>3,342,130</b> | <b>(265,336)</b>                 | <b>323,872</b>                  | <b>86,913</b>         | <b>(28,377)</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 2027**

**6. DEPRECIATION**

**By Class**

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

**By Program**

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

| 2026/27<br>Budget | 2025/26<br>Actual | 2025/26<br>Budget |
|-------------------|-------------------|-------------------|
| \$                | \$                | \$                |
| 345,000           | 345,930           | 340,000           |
| 8,500             | 8,011             | 6,900             |
| 450,000           | 443,623           | 423,460           |
| 4,610,000         | 4,612,598         | 4,650,000         |
| 22,730            | 23,398            | 24,000            |
| 9,800             | 9,747             | 9,000             |
| 620,000           | 625,265           | 620,000           |
| 52,000            | 51,498            | 52,000            |
| 6,118,030         | 6,120,070         | 6,125,360         |
| 22,500            | 25,380            | 22,500            |
| 65,000            | 63,150            | 77,000            |
| 750               | 724               |                   |
| 87,500            | 88,916            | 88,830            |
| 65,700            | 68,202            | 55,600            |
| 730,850           | 725,447           | 735,700           |
| 5,018,160         | 5,020,597         | 5,018,160         |
| 64,380            | 66,694            | 64,380            |
| 63,190            | 60,960            | 63,190            |
| 6,118,030         | 6,120,070         | 6,125,360         |

**MATERIAL ACCOUNTING POLICIES**

**DEPRECIATION**

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

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

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

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

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

**AMORTISATION**

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

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

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

7. BORROWINGS

(a) Borrowing repayments

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

| Purpose       | Loan Number | Institution | Interest Rate | Budget Principal 1 July 2026 | 2026/27 Budget New Loans | 2026/27 Budget Principal Repayments | Budget Principal outstanding 30 June 2027 | 2026/27 Budget Interest Repayments | Actual Principal 1 July 2025 | 2025/26 Actual New Loans | 2025/26 Actual Principal Repayments | Actual Principal outstanding 30 June 2026 | 2025/26 Actual Interest Repayments | Budget Principal 1 July 2025 | 2025/26 Budget New Loans | 2025/26 Budget Principal Repayments | Budget Principal outstanding 30 June 2026 | 2025/26 Budget Interest Repayments |
|---------------|-------------|-------------|---------------|------------------------------|--------------------------|-------------------------------------|-------------------------------------------|------------------------------------|------------------------------|--------------------------|-------------------------------------|-------------------------------------------|------------------------------------|------------------------------|--------------------------|-------------------------------------|-------------------------------------------|------------------------------------|
| Staff Housing | 103         | WATC        | 0.9%          | \$ 147,532                   | \$                       | \$ (41,168)                         | \$ 106,364                                | \$ (1,665)                         | \$ 188,317                   | \$                       | \$ (40,785)                         | \$ 147,532                                | \$ (2,016)                         | \$ 229,102                   | \$                       | \$ (40,785)                         | \$ 188,317                                | \$ (1,993)                         |
|               |             |             |               | 147,532                      | 0                        | (41,168)                            | 106,364                                   | (1,665)                            | 188,317                      | 0                        | (40,785)                            | 147,532                                   | (2,016)                            | 229,102                      | 0                        | (40,785)                            | 188,317                                   | (1,993)                            |

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

SHIRE OF WICKEPIN  
 NOTES TO AND FORMING PART OF THE BUDGET  
 FOR THE YEAR ENDED 30 JUNE 2027

7. BORROWINGS (CONTINUED)

(b) New borrowings - 2026/27

The Shire does not intend to undertake any new borrowings for the year ended 30th June 2027

(c) Unspent borrowings

The Shire had no unspent borrowing funds as at 30th June 2026 nor is it expected to have unspent borrowing funds as at 30th June 2027.

(d) Credit Facilities

|                                        | 2026/27<br>Budget | 2025/26<br>Actual | 2025/26<br>Budget |
|----------------------------------------|-------------------|-------------------|-------------------|
|                                        | \$                | \$                | \$                |
| <b>Undrawn borrowing facilities</b>    |                   |                   |                   |
| <b>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 | 106,364           | 147,532           | 188,317           |

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 2027**

**8. RESERVE ACCOUNTS**

**(a) Reserve Accounts - Movement**

|                                               | 2026/27 Budget |          |          |           | 2025/26 Actual |          |           |           | 2025/26 Budget |          |           |           |
|-----------------------------------------------|----------------|----------|----------|-----------|----------------|----------|-----------|-----------|----------------|----------|-----------|-----------|
|                                               | Opening        | Transfer | Transfer | Closing   | Opening        | Transfer | Transfer  | Closing   | Opening        | Transfer | Transfer  | Closing   |
|                                               | Balance        | to       | (from)   | Balance   | Balance        | to       | (from)    | Balance   | Balance        | to       | (from)    | Balance   |
|                                               | \$             | \$       | \$       | \$        | \$             | \$       | \$        | \$        | \$             | \$       | \$        | \$        |
| <b>Restricted by council</b>                  |                |          |          |           |                |          |           |           |                |          |           |           |
| (a) Leave Reserve                             | 74,936         | 2,274    |          | 77,210    | 73,474         | 1,462    |           | 74,936    | 73,475         | 1,582    |           | 75,057    |
| (b) Waste Management Reserve                  | 143,613        | 14,359   |          | 157,972   | 140,811        | 2,802    |           | 143,613   | 140,810        | 3,034    |           | 143,844   |
| (c) Land Development Reserve                  | 267,416        | 18,115   |          | 285,531   | 247,491        | 19,925   |           | 267,416   | 247,491        | 20,328   |           | 267,819   |
| (d) Plant Reserve                             | 726,058        | 22,057   | (17,000) | 731,115   | 1,051,238      | 20,920   | (346,100) | 726,058   | 1,051,239      | 22,800   | (346,100) | 727,939   |
| (e) Building reserves                         | 255,493        | 17,754   |          | 273,247   | 240,703        | 14,790   |           | 255,493   | 240,703        | 15,181   |           | 255,884   |
| (f) Cottage Homes Reserve                     | 71,821         | 7,335    |          | 79,156    | 70,420         | 1,401    |           | 71,821    | 70,419         | 6,626    |           | 77,045    |
| (g) Technology Reserve                        | 35,281         | 1,072    |          | 36,353    | 54,202         | 1,079    | (20,000)  | 35,281    | 54,202         | 1,167    | (20,000)  | 35,369    |
| (h) Young Singles Accommodation Reserve       | 107,170        | 8,260    |          | 115,430   | 100,176        | 6,994    |           | 107,170   | 100,176        | 7,396    |           | 107,572   |
| (i) Saleyards Reserve                         | 47,358         | 1,446    |          | 48,804    | 56,239         | 1,119    | (10,000)  | 47,358    | 56,239         | 1,469    | (10,000)  | 47,708    |
| (j) Sewerage Reserve                          | 336,740        | 15,218   |          | 351,958   | 325,267        | 11,473   |           | 336,740   | 325,267        | 11,963   |           | 337,230   |
| (k) Swimming Pool Reserve                     | 14,136         | 50,441   |          | 64,577    | 249,178        | 4,958    | (240,000) | 14,136    | 249,178        | 5,366    | (240,000) | 14,544    |
| (l) Albert Facey Homestead Reserve            | 10,696         | 325      |          | 11,021    | 10,487         | 209      |           | 10,696    | 10,487         | 226      |           | 10,713    |
| (m) Fuel Facility                             | 185,953        | 5,644    |          | 191,597   | 182,325        | 3,628    |           | 185,953   | 182,324        | 3,925    |           | 186,249   |
| (n) Caravan Park & Accommodation Reserve      | 363,213        | 21,022   |          | 384,235   | 331,613        | 31,600   |           | 363,213   | 331,614        | 32,138   |           | 363,752   |
| (o) WANDRA events & Emergency Repairs Res     | 243,872        | 12,400   |          | 256,272   | 209,699        | 34,173   |           | 243,872   | 209,698        | 34,514   |           | 244,212   |
| (p) Wickepin Bowling Green Asset Replacement  | 184,518        | 5,600    |          | 190,118   | 180,918        | 3,600    |           | 184,518   | 180,917        | 3,894    |           | 184,811   |
| (q) Yealering Bowling Green Asset Replacement | 95,533         | 2,899    |          | 98,432    | 93,669         | 1,864    |           | 95,533    | 93,669         | 2,016    |           | 95,685    |
| (r) Future Project Reserve                    | 74,650         | 12,265   |          | 86,915    | 63,390         | 11,260   |           | 74,650    | 63,390         | 11,375   |           | 74,765    |
| (s) Software Reserve                          | 0              | 31,514   |          | 31,514    | 0              |          |           | 0         |                |          |           | 0         |
|                                               | 3,238,457      | 250,000  | (17,000) | 3,471,457 | 3,681,299      | 173,258  | (616,100) | 3,238,457 | 3,681,298      | 185,000  | (616,100) | 3,250,198 |

**(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                                                                             |
|-----------------------------------------------|-------------------------|----------------------------------------------------------------------------------------------------|
| <b>Restricted by legislation</b>              |                         |                                                                                                    |
| <b>Restricted by council</b>                  |                         |                                                                                                    |
| (a) Leave Reserve                             | Ongoing                 | to be used to fund annual and long service leave requirements                                      |
| (b) Waste Management Reserve                  | Ongoing                 | additional income over expenditure held for the future creation or maintenance of the refuse site  |
| (c) Land Development Reserve                  | Ongoing                 | income received from the sale of the English House held for future development of the English Land |
| (d) Plant Reserve                             | Ongoing                 | to be used for the purpose of road plant, machinery and equipment                                  |
| (e) Building reserves                         | Ongoing                 | to be used for the construction and major maintenance of buildings                                 |
| (f) Cottage Homes Reserve                     | Ongoing                 | to be used for the future maintenance and construction of Cottage Homes units                      |
| (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) Swimming Pool Reserve                     | Ongoing                 | to be used to fund major repairs or improvements at the Wickepin Swimming Pool                     |
| (l) Albert Facey Homestead Reserve            | Ongoing                 | to be used for the refurbishment and future maintenance requirement of the Albert Facey Homestead  |
| (m) Fuel Facility                             | Ongoing                 | to be used for future maintenance and upgrade of Wickepin Fuel Facility                            |
| (n) Caravan Park & Accommodation Reserve      | Ongoing                 | to be used for the upgrade of caravan parks and accommodation units in the Wickepin Shire          |
| (o) WANDRA events & Emergency Repairs Res     | Ongoing                 | to be used in the event of emergency road repairs                                                  |
| (p) Wickepin Bowling Green Asset Replacement  | Ongoing                 | to be used for the replacement of the Wickepin District Sports club bowling greens                 |
| (q) Yealering Bowling Green Asset Replacement | Ongoing                 | to be used for the replacement of the Yealering Bowling Club bowling greens                        |
| (r) Future Project Reserve                    | Ongoing                 | to be used for future projects                                                                     |
| (s) Software Reserve                          | Ongoing                 | to be used for future Software upgrades                                                            |

**SHIRE OF WICKEPIN**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2027**

**9. OTHER INFORMATION**

|                                              | <b>2026/27<br/>Budget</b> | <b>2025/26<br/>Actual</b> | <b>2025/26<br/>Budget</b> |
|----------------------------------------------|---------------------------|---------------------------|---------------------------|
| <b>The net result includes as revenues</b>   | <b>\$</b>                 | <b>\$</b>                 | <b>\$</b>                 |
| <b>(a) Interest earnings</b>                 |                           |                           |                           |
| Investments                                  | 135,000                   | 115,487                   | 148,500                   |
| Other interest revenue                       | 4,000                     | 0                         | 3,500                     |
|                                              | <b>139,000</b>            | <b>115,487</b>            | <b>152,000</b>            |
| <b>The net result includes as expenses</b>   |                           |                           |                           |
| <b>(b) Auditors remuneration</b>             |                           |                           |                           |
| Audit services                               | 37,100                    | 35,975                    | 36,000                    |
| Other services                               | 7,000                     | 7,480                     | 7,000                     |
|                                              | <b>44,100</b>             | <b>43,455</b>             | <b>43,000</b>             |
| <b>(c) Interest expenses (finance costs)</b> |                           |                           |                           |
| Borrowings (refer Note 7(a))                 | 1,665                     | 2,016                     | 1,993                     |
| Other finance costs                          |                           | 11                        | 54                        |
|                                              | <b>1,665</b>              | <b>2,027</b>              | <b>2,047</b>              |
| <b>(d) Write offs</b>                        |                           |                           |                           |
| General rate                                 | 50                        | 64                        | 50                        |
|                                              | <b>50</b>                 | <b>64</b>                 | <b>50</b>                 |

**SHIRE OF WICKEPIN**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2027**

**10. COUNCIL MEMBERS REMUNERATION**

|                                          | <b>2026/27<br/>Budget</b> | <b>2025/26<br/>Actual</b> | <b>2025/26<br/>Budget</b> |
|------------------------------------------|---------------------------|---------------------------|---------------------------|
|                                          | <b>\$</b>                 | <b>\$</b>                 | <b>\$</b>                 |
| <b>President</b>                         |                           |                           |                           |
| President's allowance                    | 9,000                     | 9,000                     | 9,000                     |
| Meeting attendance fees                  | 5,300                     | 5,325                     | 3,428                     |
| Annual allowance for ICT expenses        | 526                       | 526                       | 529                       |
|                                          | 14,826                    | 14,851                    | 12,957                    |
| <b>Deputy President</b>                  |                           |                           |                           |
| Deputy President's allowance             | 1,500                     | 1,500                     | 1,500                     |
| Meeting attendance fees                  | 1,900                     | 2,320                     | 2,146                     |
| Annual allowance for ICT expenses        | 526                       | 526                       | 529                       |
| Travel and accommodation expenses        | 500                       | 268                       | 1,200                     |
|                                          | 4,426                     | 4,614                     | 5,375                     |
| <b>Council member 3</b>                  |                           |                           |                           |
| Meeting attendance fees                  | 1,900                     | 2,190                     | 2,146                     |
| Annual allowance for ICT expenses        | 526                       | 526                       | 529                       |
| Travel and accommodation expenses        | 1,500                     | 1,135                     | 1,100                     |
|                                          | 3,926                     | 3,851                     | 3,775                     |
| <b>Council member 4</b>                  |                           |                           |                           |
| Meeting attendance fees                  | 1,800                     | 1,565                     | 2,145                     |
| Annual allowance for ICT expenses        | 526                       | 526                       | 529                       |
| Travel and accommodation expenses        | 500                       |                           | 500                       |
|                                          | 2,826                     | 2,091                     | 3,174                     |
| <b>Council member 5</b>                  |                           |                           |                           |
| Meeting attendance fees                  | 1,800                     | 1,760                     | 2,145                     |
| Annual allowance for ICT expenses        | 526                       | 525                       | 529                       |
| Travel and accommodation expenses        | 500                       |                           | 500                       |
|                                          | 2,826                     | 2,285                     | 3,174                     |
| <b>Council member 6</b>                  |                           |                           |                           |
| Meeting attendance fees                  | 1,800                     | 1,265                     | 2,145                     |
| Annual allowance for ICT expenses        | 526                       | 525                       | 529                       |
| Travel and accommodation expenses        | 1,500                     | 1,064                     |                           |
|                                          | 3,826                     | 2,854                     | 2,674                     |
| <b>Council member 7</b>                  |                           |                           |                           |
| Meeting attendance fees                  |                           | 300                       | 2,145                     |
| Annual allowance for ICT expenses        |                           | 130                       | 529                       |
| Travel and accommodation expenses        |                           | 130                       | 1,200                     |
|                                          | 0                         | 560                       | 3,874                     |
| <b>Council member 8</b>                  |                           |                           |                           |
| Meeting attendance fees                  | 1,800                     | 1,115                     |                           |
| Annual allowance for ICT expenses        | 526                       | 395                       |                           |
|                                          | 2,326                     | 1,510                     | 0                         |
| <b>Total Council Member Remuneration</b> | <b>34,982</b>             | <b>32,616</b>             | <b>35,003</b>             |
| President's allowance                    | 9,000                     | 9,000                     | 9,000                     |
| Deputy President's allowance             | 1,500                     | 1,500                     | 1,500                     |
| Meeting attendance fees                  | 16,300                    | 15,840                    | 16,300                    |
| Annual allowance for ICT expenses        | 3,682                     | 3,679                     | 3,703                     |
| Travel and accommodation expenses        | 4,500                     | 2,597                     | 4,500                     |
|                                          | 34,982                    | 32,616                    | 35,003                    |

SHIRE OF WICKEPIN  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2027

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 2027

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<br>30 June 2026 | Estimated<br>amounts<br>received | Estimated<br>amounts<br>paid | Estimated<br>balance<br>30 June 2027 |
|---------------|-------------------------|----------------------------------|------------------------------|--------------------------------------|
|               | \$                      | \$                               | \$                           | \$                                   |
| Miscellaneous | 2,809                   |                                  |                              | 2,809                                |
|               | 2,809                   | 0                                | 0                            | 2,809                                |

**SHIRE OF WICKEPIN**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2027**

**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**

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 2027**

**13. REVENUE AND EXPENDITURE (CONTINUED)**

**(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                                                       |

**SHIRE OF WICKEPIN**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2027**

**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 2027**

**15. FEES AND CHARGES**

|                             | <b>2026/27<br/>Budget</b> | <b>2025/26<br/>Actual</b> | <b>2025/26<br/>Budget</b> |
|-----------------------------|---------------------------|---------------------------|---------------------------|
|                             | \$                        | \$                        | \$                        |
| <b>By Program:</b>          |                           |                           |                           |
| Governance                  | 2,005                     | 28,798                    | 2,005                     |
| General purpose funding     | 5,500                     | 4,170                     | 5,500                     |
| Law, order, public safety   | 75,084                    | 67,825                    | 68,000                    |
| Health                      | 300                       | 575                       | 300                       |
| Education and welfare       | 220                       | 918                       | 220                       |
| Housing                     | 118,850                   | 123,560                   | 116,850                   |
| Community amenities         | 220,755                   | 229,450                   | 198,221                   |
| Recreation and culture      | 20,473                    | 23,707                    | 20,000                    |
| Transport                   | 10,000                    | 11,101                    | 10,000                    |
| Economic services           | 103,425                   | 110,060                   | 77,325                    |
| Other property and services | 34,000                    | 46,419                    | 32,000                    |
|                             | <b>590,612</b>            | <b>646,583</b>            | <b>530,421</b>            |

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

SHIRE OF WICKEPIN FEES AND CHARGES  
2026/2027

|                                                                                                                                   | Fee                      | 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                  |     | Set by FOI Regs 1993  |
| Research and Collation Time Per Hour)                                                                                             | \$30.00                  |     | Set by FOI Regs 1993  |
| Supervised Access (per Hour)                                                                                                      | \$30.00                  |     | Set by FOI Regs 1993  |
| Administration Staff Time (per Hour)                                                                                              | \$30.00                  |     | Set by FOI Regs 1993  |
| Transcribing from Tape, Film or computer (per Hour)                                                                               | \$30.00                  |     | Set by FOI Regs 1993  |
| Duplicating from Tape, Film or Computer (per instance)                                                                            | At Cost                  |     | Set by FOI Regs 1993  |
| Delivery, Packaging and Postage (per instance)                                                                                    | At Cost                  |     | Set by FOI Regs 1993  |
| Eligible Concession Card Holder Discount (per enquiry)                                                                            | \$0.25                   |     | Set by FOI Regs 1993  |
| Advanced deposit of the estimated charge (per applicable item)                                                                    | 25%                      |     | Set by FOI Regs 1993  |
| Further advance deposit of the estimated charges (per applicable item)                                                            | 75%                      |     | Set by FOI Regs 1993  |
| Photocopying Under Freedom of Information (per page)                                                                              | \$0.20                   |     | Set by FOI Regs 1993  |
| <b>Rates Enquiry Fees</b>                                                                                                         | <b>Receipt to 101530</b> |     |                       |
| Settlement Agent Enquiry Fee                                                                                                      | \$110.00                 | Yes | S6.16 LGA             |
| Reinspection Fee Statutory                                                                                                        | \$110.00                 | Yes | S6.16 LGA             |
| Orders/Requisitions Enquiry (additional to standard)                                                                              | \$60.00                  | Yes | S6.16 LGA             |
| Group Rating Fee (amalgamate two or more assessments)                                                                             | \$110.00                 | Yes | S6.16 LGA             |
| <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. |                          |     |                       |
| General per page A4 - black and white                                                                                             | \$1.10                   | Yes | S6.16 LGA             |
| General per page A4 - colour                                                                                                      | \$1.60                   | Yes | S6.16 LGA             |
| General per page A3 - black and white                                                                                             | \$1.70                   | Yes | S6.16 LGA             |
| General per page A3 - colour                                                                                                      | \$2.00                   | Yes | S6.16 LGA             |
| Back & Front A4 - black and white                                                                                                 | \$2.10                   | Yes | S6.16 LGA             |
| Back & Front A4 - colour                                                                                                          | \$2.60                   | Yes | S6.16 LGA             |
| Back and Front A3 - black and white                                                                                               | \$2.70                   | Yes | S6.16 LGA             |
| Back and Front A3 - colour                                                                                                        | \$3.00                   | Yes | S6.16 LGA             |
| <b>Laminating</b>                                                                                                                 | <b>Receipt to 108230</b> |     |                       |
| A4                                                                                                                                | \$5.80                   | Yes | S6.16 LGA             |
| <b>Council Minutes</b>                                                                                                            | <b>Receipt to 108230</b> |     |                       |
| Annual subscription to council minutes                                                                                            | \$115.00                 | Yes | S6.16 LGA             |
| <b>Pens &amp; Coasters</b>                                                                                                        | <b>Receipt to 108230</b> |     |                       |
| Coasters (Set of 6)                                                                                                               | \$33.00                  | Yes | S6.16 LGA             |

SHIRE OF WICKEPIN FEES AND CHARGES  
2026/2027

|                                                                                                                                                                                                                | Fee                     | GST | Legislative Authority   |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|-----|-------------------------|
| <b>Law, Order &amp; Public Safety</b>                                                                                                                                                                          |                         |     |                         |
| <b>Rural Street Number Signs</b>                                                                                                                                                                               | Receipt to 111430       |     |                         |
| Rural Street Number with Star Picket Installation ( Green Sign)                                                                                                                                                | \$105.00                | Yes | S6.16 LGA               |
| <b>Dog Registrations - Fees set by regulations S6.16 &amp; Reg 17</b>                                                                                                                                          | Receipt to 113430       |     |                         |
| 1 Year - Sterilised                                                                                                                                                                                            | \$20.00                 |     | Regulation 17 DA        |
| 1 Year - Unsterilized                                                                                                                                                                                          | \$50.00                 |     | Regulation 17 DA        |
| 1 Year - Dangerous Dog                                                                                                                                                                                         | \$50.00                 |     | Regulation 17 DA        |
| 3 Years - Sterilised                                                                                                                                                                                           | \$42.50                 |     | Regulation 17 DA        |
| 3 Years - Unsterilized                                                                                                                                                                                         | \$120.00                |     | Regulation 17 DA        |
| Life Time - Sterilised                                                                                                                                                                                         | \$100.00                |     | Regulation 17 DA        |
| Life Time Unsterilized                                                                                                                                                                                         | \$250.00                |     | Regulation 17 DA        |
| <b>Stock Dogs</b>                                                                                                                                                                                              | Receipt to 113430       |     |                         |
| 1 Year - Sterilised                                                                                                                                                                                            | \$5.00                  |     | Regulation 17 DA        |
| 1 Year - Unsterilized                                                                                                                                                                                          | \$12.50                 |     | Regulation 17 DA        |
| 3 Years - Sterilised                                                                                                                                                                                           | \$10.63                 |     | Regulation 17 DA        |
| 3 Years - Unsterilized                                                                                                                                                                                         | \$30.00                 |     | Regulation 17 DA        |
| Life Time - Sterilised                                                                                                                                                                                         | \$25.00                 |     | Regulation 17 DA        |
| Life Time Unsterilized                                                                                                                                                                                         | \$62.50                 |     | Regulation 17 DA        |
| <b>Pensioner Dogs</b>                                                                                                                                                                                          | Receipt to 113430       |     |                         |
| 1 Year - Sterilised                                                                                                                                                                                            | \$10.00                 |     | Regulation 17 DA        |
| 1 Year - Unsterilized                                                                                                                                                                                          | \$25.00                 |     | Regulation 17 DA        |
| 3 Years - Sterilised                                                                                                                                                                                           | \$21.25                 |     | Regulation 17 DA        |
| 3 Years - Unsterilized                                                                                                                                                                                         | \$60.00                 |     | Regulation 17 DA        |
| Life Time - Sterilised                                                                                                                                                                                         | \$100.00                |     | Regulation 17 DA        |
| Life Time Unsterilized                                                                                                                                                                                         | \$125.00                |     | Regulation 17 DA        |
| <b>Dogs registered after May 31 - 50% of above fee (excluding Lifetime)</b>                                                                                                                                    | <b>50% of above fee</b> |     |                         |
| <b>Pound Fees</b>                                                                                                                                                                                              | Receipt to 113230       |     |                         |
| Daily Sustenance - Dog/Cat                                                                                                                                                                                     | \$35.70                 | Yes | S6.16 LGA               |
| Surrender and/or destruction of Dog/Cat                                                                                                                                                                        | \$135.00                | Yes | S29 DA S27 CA S6.16 LGA |
| Replacement of Dog & Cat Licence Tag                                                                                                                                                                           | \$4.00                  | Yes | S6.16 LGA               |
| Application to keep more than 3 dogs (per application)- requires inspection of premises                                                                                                                        | \$105.00                | Yes | S6.16 LGA               |
| <b>Cat Registrations - Fees set by Cat Regulations 2012- Schedule 3</b>                                                                                                                                        | Receipt to 113430       |     |                         |
| Fee for application for grant or renewal of the registration of a cat for one year                                                                                                                             |                         |     |                         |
| a) if application is for grant of registration and is made after 31 May for registration until the next 31 October                                                                                             | \$10.00                 |     | Schedule 3 — Fees CA    |
| (b) otherwise                                                                                                                                                                                                  | \$20.00                 |     | Schedule 3 — Fees CA    |
| Fee for application for grant or renewal of the registration of a cat for 3 years                                                                                                                              | \$42.50                 |     | Schedule 3 — Fees CA    |
| Fee for application for grant or renewal of the registration of a cat for life                                                                                                                                 | \$100.00                |     | Schedule 3 — Fees CA    |
| Fee for application for grant or renewal of approval to breed cats per breeding cat (male or female)                                                                                                           | \$100.00                |     | Schedule 3 — Fees CA    |
| <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 subclause (2).</b> |                         |     |                         |
| Fee for application for grant or renewal of the registration of a cat for 1 years (Pensioner)                                                                                                                  | \$10.00                 |     | Schedule 3 — Fees CA    |
| Fee for application for grant or renewal of the registration of a cat for 3 years (Pensioner)                                                                                                                  | \$21.25                 |     | Schedule 3 — Fees CA    |
| Fee for application for grant or renewal of the registration of a cat for life (Pensioner)                                                                                                                     | \$50.00                 |     | Schedule 3 — Fees CA    |
| <b>Cat Traps</b>                                                                                                                                                                                               | Receipt to TRUST        |     |                         |
| Bond - Cash or Cheque only)                                                                                                                                                                                    | \$60.00                 |     | S6.16 LGA               |
| Hire Charge                                                                                                                                                                                                    | Free                    |     |                         |

SHIRE OF WICKEPIN FEES AND CHARGES  
2026/2027

|                                                              | Fee                                                                                                                                                                                                                                                                                                                                                                                                        | GST | Legislative Authority |
|--------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|-----------------------|
| <b>Health</b>                                                |                                                                                                                                                                                                                                                                                                                                                                                                            |     |                       |
| <b>Health</b>                                                | <b>Receipt to 126730</b>                                                                                                                                                                                                                                                                                                                                                                                   |     |                       |
| Annual Food Business Registration Fee                        | \$132.00                                                                                                                                                                                                                                                                                                                                                                                                   | Yes | S6.16 LGA             |
| Itinerant Food Vendor/Stallholder Fee Initial License Fee    | \$132.00                                                                                                                                                                                                                                                                                                                                                                                                   | Yes | S140 FA               |
| Annual Itinerant Food Vendor/Stallholder Fee License Renewal | \$70.00                                                                                                                                                                                                                                                                                                                                                                                                    | Yes | S6.16LGA              |
| Camping Application ( Owner land - Tiny Homes)               | \$150.00                                                                                                                                                                                                                                                                                                                                                                                                   | Yes | S6.16LGA              |
| Lodging House Application                                    | \$200.00                                                                                                                                                                                                                                                                                                                                                                                                   | Yes | S6.16 LGA             |
| Lodging House Renewal                                        | \$100.00                                                                                                                                                                                                                                                                                                                                                                                                   | Yes | S6.16 LGA             |
| Liquor Act Certification Section 39 (Commercial)             | \$147.00                                                                                                                                                                                                                                                                                                                                                                                                   | Yes | S6.16 LGA             |
| Liquor Act Certification Section 39 (Not for Profit)         | \$75.00                                                                                                                                                                                                                                                                                                                                                                                                    | Yes | S6.16 LGA             |
| <b>Housing</b>                                               |                                                                                                                                                                                                                                                                                                                                                                                                            |     |                       |
| <b>Cottage Homes Units - Wogolin Rd</b>                      | <b>Receipt to 134130</b>                                                                                                                                                                                                                                                                                                                                                                                   |     |                       |
| Units 1-5 - Eligible Occupant                                | <p>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.</p> <p>As per joint venture agreement</p> |     |                       |
| <b>Young Singles Rental - Wogolin Rd</b>                     | <b>Receipt to 134330</b>                                                                                                                                                                                                                                                                                                                                                                                   |     |                       |
| One person in unit - per week                                | <p>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.</p> <p>As per joint venture agreement</p>                                                                                                                                                            |     |                       |
| Two people in unit - per week                                | <p>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.</p> <p>As per joint venture agreement</p>                                                                                                                                                                                                    |     |                       |
| <b>Joint Venture Duplex - Collins ST</b>                     | <b>Receipt to 134430</b>                                                                                                                                                                                                                                                                                                                                                                                   |     |                       |
| Unit A (3 bed)                                               | <p>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.</p> <p>As per joint venture agreement</p>                                                                                                                                                            |     |                       |
| Unit B (4 bed)                                               | <p>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.</p> <p>As per joint venture agreement</p>                                                                                                                                                                                                    |     |                       |
| <b>Woodland Court - Johnston St</b>                          | <b>Receipt to 134730</b>                                                                                                                                                                                                                                                                                                                                                                                   |     |                       |
| One person in unit - per week                                | <p>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.</p> <p>As per joint venture agreement</p>                                                                                                                                                            |     |                       |
| Two people in unit - per week                                | <p>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.</p> <p>As per joint venture agreement</p>                                                                                                                                                                                                    |     |                       |
| <b>Private Rentals</b>                                       | <b>Receipt to 134630</b>                                                                                                                                                                                                                                                                                                                                                                                   |     |                       |
| 10 Smith St                                                  | \$300.00 (under Lease)                                                                                                                                                                                                                                                                                                                                                                                     |     | S6.16 LGA             |
| Private Rentals                                              | at market value                                                                                                                                                                                                                                                                                                                                                                                            |     |                       |
| <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 ( if occupied by a staff member)       | \$87.00                                                                                                                                                                                                                                                                                                                                                                                                    |     | S6.16 LGA             |
| 13B Collins St( If occupied by staff member)                 | \$95.00                                                                                                                                                                                                                                                                                                                                                                                                    |     |                       |
| 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             |

SHIRE OF WICKEPIN FEES AND CHARGES  
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|                                                                                                                         | Fee               | GST | Legislative Authority |
|-------------------------------------------------------------------------------------------------------------------------|-------------------|-----|-----------------------|
| <b>Community Amenities</b>                                                                                              |                   |     |                       |
| <b>Cemeteries Wickepin, Yealering, Harrismith</b>                                                                       |                   |     |                       |
| <b>Land for Right of Burial</b>                                                                                         | Receipt to 140030 |     |                       |
| Reservation Fee includes Grant of Right of Burial                                                                       | \$160.00          | Yes | S53 CA                |
| <b>Grave Digging to depth of 2.1 (on application)</b>                                                                   | Receipt to 140030 |     |                       |
| Grant right of burial if no reservation                                                                                 | \$160.00          | Yes | S53 CA                |
| Single 2.4m long x 2.1m deep                                                                                            | \$685.00          | Yes | S53 CA                |
| Double 2.4m x 3.6m                                                                                                      | \$810.00          | Yes | S53 CA                |
| Triple 2.4m x 4.8m                                                                                                      | \$990.00          | Yes | S53 CA                |
| Interment on Weekends additional ( on approval of CEO)                                                                  | \$1,100.00        | Yes | S53 CA                |
| <b>Graves be sunk deeper than 2.1m</b>                                                                                  | Receipt to 140030 |     |                       |
| First additional 0.3m                                                                                                   | \$95.00           | Yes | S53 CA                |
| Second additional 0.3m                                                                                                  | \$120.00          | Yes | S53 CA                |
| Third additional 0.3m                                                                                                   | \$140.00          | Yes | S53 CA                |
| (and so on in proportion for each additional 0.3m)                                                                      | \$25.00           | Yes | S53 CA                |
| <b>Re-opening Fees (re-opening an ordinary grave for each interment or exhumation)</b>                                  | Receipt to 140030 |     |                       |
| Ordinary Grave - Adult                                                                                                  | \$600.00          | Yes | S53 CA                |
| Removal of kerbing, tiles etc., if necessary Per Hour                                                                   | \$75.00           | Yes | S53 CA                |
| <b>Interment of Ashes</b>                                                                                               | Receipt to 140030 |     |                       |
| Interment of ashes in a grave                                                                                           | \$355.00          | Yes | S53 CA                |
| <b>Extra charge for</b>                                                                                                 | Receipt to 140030 |     |                       |
| Interment without due notice under Local Law 3.2                                                                        | \$66.00           | Yes | S53 CA                |
| Late arrival at Cemetery gates under Local Law 5.2                                                                      | \$26.00           | Yes | S53 CA                |
| Exhumations in addition to re-opening fee                                                                               | \$660.00          | Yes | S53 CA                |
| <b>Niche Wall</b>                                                                                                       | Receipt to 140030 |     |                       |
| Reservation Fee includes Grant of Right of Burial                                                                       | \$150.00          | Yes | S53 CA                |
| Grant right of burial if no reservation                                                                                 | \$150.00          | Yes | S53 CA                |
| Compartment for ashes Single                                                                                            | \$235.00          | Yes | S53 CA                |
| Compartment for ashes Double                                                                                            | \$265.00          | Yes | S53 CA                |
| Compartment plaque - standard single                                                                                    | At Cost           | Yes | S53 CA                |
| Compartment plaque - standard double                                                                                    | At Cost           | Yes | S53 CA                |
| Interment of Ashes / Erecting nameplate                                                                                 | \$200.00          | Yes | S53 CA                |
| No Interment on availabel on Weekends                                                                                   |                   |     |                       |
| <b>Miscellaneous charges</b>                                                                                            | Receipt to 140030 |     |                       |
| Permission to erect Monument &/or kerbing                                                                               | \$100.00          | Yes | S53 CA                |
| Registration of "Transfer of Form of Grant of Right of Burial"                                                          | \$50.00           | Yes | S53 CA                |
| Copy of "Grant of Burial"                                                                                               | \$26.00           | Yes | S53 CA                |
| Grave number plate                                                                                                      | \$29.00           | Yes | S53 CA                |
| Making a search in register (per ½ hour)                                                                                | \$26.00           | Yes | S53 CA                |
| Copy of Local Laws                                                                                                      | \$10.00           | Yes | S53 CA                |
| Funeral Director's Annual Licence                                                                                       | \$70.00           | Yes | S53 CA                |
| <b>Community Bus per kilometre</b>                                                                                      | Receipt to 140030 |     |                       |
| All Distances Travelled - per km                                                                                        | \$2.50            | Yes | S6.16 LGA             |
| Bond as per policy 6.2.5.4 BOND<br>□ A bond of \$150.00 must be deposited at the Shire prior to the bus departing.      | \$150.00          |     | S6.16 LGA             |
| Late FEE per day if returned after 9am                                                                                  | \$130.00          | Yes | S6.16 LGA             |
| <b>BBQ Trailer</b>                                                                                                      | Receipt to 140030 |     |                       |
| Shire of Wickepin Community Group                                                                                       | \$52.50           | Yes | S6.16 LGA             |
| Shire of Wickepin Business                                                                                              | \$74.00           | Yes | S6.16 LGA             |
| Commercial Rate                                                                                                         | \$105.00          | Yes | 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 |                   |     |                       |

**SHIRE OF WICKEPIN FEES AND CHARGES**  
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|                                                                                                                                                                                      | Fee                                                                                                                    | GST | Legislative Authority      |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------|-----|----------------------------|
| <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 |
| 240 litre recycling bins                                                                                                                                                             | To be purchased by Owner                                                                                               |     | Refer Policy 6.2.1 GENERAL |
| <b>Waste Collection</b>                                                                                                                                                              |                                                                                                                        |     |                            |
| Domestic (first service)                                                                                                                                                             | \$315.00                                                                                                               |     | S6.16 LGA                  |
| Domestic (additional service)                                                                                                                                                        | \$315.00                                                                                                               | Yes | S6.16 LGA                  |
| Commercial                                                                                                                                                                           | \$600.00                                                                                                               |     | S6.16 LGA                  |
| Commercial( additional service)                                                                                                                                                      | \$600.00                                                                                                               | Yes | S6.16 LGA                  |
| Refuse Site Levy                                                                                                                                                                     | \$75.00                                                                                                                |     | S6.16 LGA                  |
| Refuse Site Levy - vacant Land                                                                                                                                                       | \$40.00                                                                                                                |     | S6.16 LGA                  |
| <b>Sewerage</b>                                                                                                                                                                      |                                                                                                                        |     |                            |
| Based on GRV of Property                                                                                                                                                             | \$0.05                                                                                                                 |     | S6.16 LGA                  |
| Sewerage - Police Dept.                                                                                                                                                              | \$650.00                                                                                                               |     | S6.16 LGA                  |
| Sewerage - Medical Centre                                                                                                                                                            | \$650.00                                                                                                               |     | S6.16 LGA                  |
| Sewerage - Education Dept.                                                                                                                                                           | \$650.00                                                                                                               |     | S6.16 LGA                  |
| Sewerage - St Johns Ambulance                                                                                                                                                        | \$650.00                                                                                                               |     | S6.16 LGA                  |
| <b>General Refuse Tipping Charges</b>                                                                                                                                                |                                                                                                                        |     |                            |
| Asbestos Cement Disposal (by Prior Arrangement Only)                                                                                                                                 |                                                                                                                        |     |                            |
| Minimum Charge                                                                                                                                                                       | \$110.00                                                                                                               | Yes | S6.16 LGA                  |
| Volume Charge per m3                                                                                                                                                                 | \$220.00                                                                                                               | Yes | S6.16 LGA                  |
| Clean Up of Wastes Not Dumped in Correct Location or not Segregated                                                                                                                  | at Cost ##                                                                                                             |     | S6.16 LGA                  |
| Mattress fee ( per Mattress)                                                                                                                                                         | \$30.00                                                                                                                | Yes | S6.16 LGA                  |
| Vehicle Tyres (off rim - rims are to go to metal dump area)                                                                                                                          |                                                                                                                        |     |                            |
| Car per tyre                                                                                                                                                                         | \$5.50                                                                                                                 | Yes | S6.16 LGA                  |
| Light Commercial per tyre                                                                                                                                                            | \$8.00                                                                                                                 | Yes | S6.16 LGA                  |
| 4WD Vehicle per tyre                                                                                                                                                                 | \$8.00                                                                                                                 | Yes | S6.16 LGA                  |
| Truck per tyre                                                                                                                                                                       | \$16.00                                                                                                                | Yes | S6.16 LGA                  |
| All Other Vehicles                                                                                                                                                                   | \$5.50                                                                                                                 | Yes | S6.16 LGA                  |
| <b>Town Planning (part 17 PDA)</b>                                                                                                                                                   | <b>Receipt to 4203</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                                                                                                               |     | Part 17 PDA                |
| b) More than \$50,000 but not more than \$500,000                                                                                                                                    | \$0.32% of the estimated cost of development                                                                           |     | Part 17 PDA                |
| c) More than \$500,000 but not more than \$2.5 million                                                                                                                               | \$1,700 + 0.257% for every \$1 in excess of \$500,000                                                                  |     | Part 17 PDA                |
| d) More than \$2.5 million but not more than \$5 million                                                                                                                             | \$7,161 + 0.206% for every \$1 in excess of \$2.5m                                                                     |     | Part 17 PDA                |
| e) More than \$5 million but not than \$21.5 million                                                                                                                                 | \$12,633 + 0.123% for every \$1 in excess of \$5m                                                                      |     | Part 17 PDA                |
| Deemed to Comply Check - Development approval exemption for Single House                                                                                                             | \$295.00                                                                                                               |     | Part 17 PDA                |
| More than \$21.5 million                                                                                                                                                             | \$34,196.00                                                                                                            |     | Part 17 PDA                |
| NOTE: If development has commenced or been carried out, an additional amount by way of penalty, that is twice the amount of the fee payable for determination of the application (in |                                                                                                                        |     |                            |
| Amended plans (this applies where a determination is already given by the Shire or where amended plans are submitted and not requested by the Shire)                                 | 66% of the original application fee with a minimum of \$92                                                             |     | Part 17 PDA                |
| Single House – Residential Design Codes performance criteria or Town Planning Scheme variation assessment                                                                            | \$69 per performance criteria / Town Planning Scheme variation assessed with a minimum of \$138 and a maximum of \$690 |     | Part 17 PDA                |
| Demolition where Planning Approval required                                                                                                                                          | \$140.00                                                                                                               |     | Part 17 PDA                |
| Application for approval of home based business (including cottage industry):                                                                                                        |                                                                                                                        |     | Part 17 PDA                |
| a) Initial fee                                                                                                                                                                       | \$222.00                                                                                                               |     | Part 17 PDA                |
| NOTE: If the home based business or cottage industry has commenced an amount equivalent to twice the normal fee as a penalty                                                         | \$444.00                                                                                                               |     | Part 17 PDA                |
| b) Annual renewal fee                                                                                                                                                                | \$73.00                                                                                                                |     | Part 17 PDA                |
| NOTE: If the home based business or cottage industry Licence has expired amount equivalent to twice the normal fee as a penalty                                                      | \$146.00                                                                                                               |     | Part 17 PDA                |
| Application for change of use or for alteration or extension or change of a non-conforming use which item 1 does not apply                                                           | \$295.00                                                                                                               |     | Part 17 PDA                |
| NOTE: If the change of use or the alteration or extension or change of the non-conforming use has commenced, an amount of \$590 by way of penalty                                    | \$590.00                                                                                                               |     | Part 17 PDA                |
| Extension of current Planning Approval                                                                                                                                               | \$105.00                                                                                                               |     | Part 17 PDA                |
| Relocation of building envelope                                                                                                                                                      | \$140.00                                                                                                               |     | Part 17 PDA                |

SHIRE OF WICKEPIN FEES AND CHARGES  
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|                                                                                                                                                                                                                            | Fee                      | GST | Legislative Authority |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------|-----|-----------------------|
| Determination of development application for an extractive industry                                                                                                                                                        | \$739.00                 |     | Part 17 PDA           |
| NOTE: If development has commenced or been carried out, an additional amount by way of penalty twice the normal fee                                                                                                        | \$1,478.00               |     | Part 17 PDA           |
| Provision of a subdivision clearance:                                                                                                                                                                                      |                          |     |                       |
| a) Not more than 5 lots Per Lot                                                                                                                                                                                            | \$73.00                  |     | Part 17 PDA           |
| b) More than 5 lots but not more than 195 lots -\$73 per lot for the first 5 lots and \$35 per lot thereafter                                                                                                              |                          |     |                       |
| c) More than 195 lots                                                                                                                                                                                                      | \$7,393.00               |     | Part 17 PDA           |
| * Minor Scheme Amendment (i.e. an amendment that involves only textural changes or rectifies a zoning anomaly):                                                                                                            | \$3,235.00               | Yes | Part 17 PDA           |
| a) Request for Council initiation                                                                                                                                                                                          | \$2,370.00               | Yes | Part 17 PDA           |
| b) Conclusion of advertising for Council adoption                                                                                                                                                                          | \$865.00                 | Yes | Part 17 PDA           |
| * Major Scheme Amendment (i.e. an amendment that involves a zoning change):                                                                                                                                                | \$5,935.00               | Yes | Part 17 PDA           |
| a) Request for Council initiation                                                                                                                                                                                          | \$4,210.00               | Yes | Part 17 PDA           |
| b) Conclusion of advertising for Council adoption                                                                                                                                                                          | \$1,725.00               | Yes | Part 17 PDA           |
| * Minor Structure Plans, Outline Development Plans, Subdivision Guide Plans or similar:                                                                                                                                    | \$2,695.00               | Yes | Part 17 PDA           |
| a) Lodgement of documentation                                                                                                                                                                                              | \$1,620.00               | Yes | Part 17 PDA           |
| b) Conclusion of advertising for Council adoption                                                                                                                                                                          | \$1,075.00               | Yes | Part 17 PDA           |
| Modifications to Plans once approval given                                                                                                                                                                                 | \$865.00                 | Yes | Part 17 PDA           |
| * Major Structure Plans, Outline Development Plans, Subdivision Guide Plans or similar:                                                                                                                                    | \$4,860.00               | Yes | Part 17 PDA           |
| a) Lodgement of documentation                                                                                                                                                                                              | \$2,965.00               | Yes | Part 17 PDA           |
| b) Conclusion of advertising for Council adoption                                                                                                                                                                          | \$1,895.00               | Yes | Part 17 PDA           |
| Modifications to Plans once approval given                                                                                                                                                                                 | \$1,725.00               | Yes | Part 17 PDA           |
| Detailed Area Plan                                                                                                                                                                                                         | \$750.00                 | Yes | Part 17 PDA           |
| Issue of zoning certificate                                                                                                                                                                                                | \$73.00                  | Yes | Part 17 PDA           |
| Replying to a property settlement questionnaire                                                                                                                                                                            | \$73.00                  | Yes | Part 17 PDA           |
| Issue of Section 40 certificate                                                                                                                                                                                            | \$73.00                  | Yes | Part 17 PDA           |
| Issue of written planning advice                                                                                                                                                                                           | \$73.00                  | Yes | Part 17 PDA           |
| * Road / R.O.W / P.A.W. request for closure                                                                                                                                                                                | \$530.00                 | Yes | Part 17 PDA           |
| Advertising                                                                                                                                                                                                                |                          |     |                       |
| a) On site signage - Per Sign                                                                                                                                                                                              | \$260.00                 | Yes | Part 17 PDA           |
| b) Newspaper advertising Per Advertisement                                                                                                                                                                                 | \$260.00                 | Yes | Part 17 PDA           |
| CD digital copy of planning document                                                                                                                                                                                       | \$20.00                  | Yes | Part 17 PDA           |
| Pre-strata inspection                                                                                                                                                                                                      | \$265.00                 | Yes | Part 17 PDA           |
| NOTE: All fees are exempt from GST unless otherwise indicated.                                                                                                                                                             |                          |     |                       |
| * Fee is inclusive of all associated advertising charges.                                                                                                                                                                  |                          |     |                       |
| *The estimated cost of development is calculated exclusive of GST                                                                                                                                                          |                          |     |                       |
| Example: If an application is received with a cost of development, exclusive of GST, valued at \$10 million, the associated fee does not fall into the lower threshold as the estimated cost is not less than \$10 million |                          |     |                       |
| <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               | Yes | Sch 1 r.10 PDR)       |
| Not less than \$7 million and Less than \$10 million                                                                                                                                                                       | \$8,977.00               | Yes | Sch 1 r.10 PDR)       |
| Not less than \$10 million and Less than \$12.5 million                                                                                                                                                                    | \$9,767.00               | Yes | Sch 1 r.10 PDR)       |
| Not less than \$12.5 million and Less than \$15 million                                                                                                                                                                    | \$10,045.00              | Yes | Sch 1 r.10 PDR)       |
| Not less than \$15 million and Less than \$17.5 million                                                                                                                                                                    | \$10,324.00              | Yes | Sch 1 r.10 PDR)       |
| Not less than \$17.5 million and Less than \$20 million                                                                                                                                                                    | \$10,604.00              | Yes | Sch 1 r.10 PDR)       |
| 20 million or more                                                                                                                                                                                                         | \$10,883.00              | Yes | Sch 1 r.10 PDR)       |
| An application under Regulation 17                                                                                                                                                                                         | \$249.00                 | Yes | Sch 1 r.10 PDR)       |
| *The estimated cost of development is calculated exclusive of GST                                                                                                                                                          |                          |     |                       |
| Example: If an application is received with a cost of development, exclusive of GST, valued at \$10 million, the associated fee does not fall                                                                              |                          |     |                       |

SHIRE OF WICKEPIN FEES AND CHARGES  
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|                                                                 | Fee                      | 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                   | Yes | S6.16 LGA             |
| Play Group Annual Fee                                           | \$100.00                 |     | S6.16 LGA             |
| Private Day Care                                                | As per Agreement         |     | S6.16 LGA             |
| Private Functions                                               | \$100.00                 | Yes | S6.16 LGA             |
| No Bond required                                                |                          |     |                       |
| <b>Wickepin Old Railway Station</b>                             | <b>Receipt to 144530</b> |     |                       |
| Per Day                                                         | \$28.00                  | Yes | S6.16 LGA             |
| Per Night                                                       | \$28.00                  | Yes | S6.16 LGA             |
| Per Session                                                     | \$17.00                  | Yes | S6.16 LGA             |
| No Bond required                                                | \$0.00                   |     |                       |
| <b>Wickepin Town Hall</b>                                       | <b>Receipt to 144530</b> |     |                       |
| Per Night Fee                                                   | \$115.00                 | Yes | S6.16 LGA             |
| Per Hour (maximum \$62)                                         | \$27.00                  | Yes | S6.16 LGA             |
| Community groups - Cleaning fee only (Policy)                   | \$72.00                  | Yes | S6.16 LGA             |
| Supper room meetings                                            | \$21.00                  | Yes | S6.16 LGA             |
| Aerobics, Tai Chi, Gymnastics, Ballet, Karate                   | \$21.00                  | Yes | S6.16 LGA             |
| 30 Chairs                                                       | \$31.50                  | Yes | S6.16 LGA             |
| Trestles                                                        | \$27.00                  | Yes | S6.16 LGA             |
| Additional fee for Cleaning                                     | \$70.00                  | Yes | 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)                   | \$170.00                 | Yes | S6.16 LGA             |
| Full Kitchen/Bar & Function Area (whole hall) - half day        | \$116.00                 | Yes | S6.16 LGA             |
| Full Kitchen/Bar & Foyer                                        | \$132.00                 | Yes | S6.16 LGA             |
| Full Kitchen/Bar & Foyer - half day                             | \$100.00                 | Yes | S6.16 LGA             |
| Basic Kitchen/Foyer - morning/afternoon tea (Max 3 Hours)       | \$58.00                  | Yes | S6.16 LGA             |
| Equip Hire - trestle tables (old)                               | \$17.00                  | Yes | S6.16 LGA             |
| 30 chairs (old)                                                 | \$21.00                  | Yes | S6.16 LGA             |
| <b>NO tables and chairs to be removed from the YE Town hall</b> |                          |     |                       |
| Community groups - Cleaning fee only (Policy)                   | \$70.00                  | Yes | S6.16 LGA             |
| Cricket Club Annual Fee - Waived                                | \$0.00                   |     | S6.16 LGA             |
| Additional fee for Cleaning                                     | \$70.00                  | Yes | S6.16 LGA             |
| <b>Free use for all shire school activities</b>                 |                          |     |                       |
| <b>Harrismith Town Hall</b>                                     | <b>Receipt to 144530</b> |     |                       |
| Harismith Health Hub ( Annual Fee)                              | \$520.00                 | Yes | S6.16 LGA             |
| <b>Wickepin Community Centre</b>                                |                          |     |                       |
| <b>FULL DAY RATES</b>                                           | <b>Receipt to 149130</b> |     |                       |
| Function Room 1                                                 | \$125.00                 | Yes | S6.16 LGA             |
| Function Room + Kitchen                                         | \$190.00                 | Yes | S6.16 LGA             |
| Function Room + Kitchen + Bar                                   | \$237.00                 | Yes | S6.16 LGA             |
| Function Room + Bar                                             | \$184.00                 | Yes | S6.16 LGA             |
| Mezzanine Room                                                  | \$115.00                 | Yes | S6.16 LGA             |
| Mezzanine Room + Kitchen                                        | \$175.00                 | Yes | S6.16 LGA             |
| Aerobics, Tai Chi, Gymnastics, Ballet, Karate                   | \$25.00                  | Yes | S6.16 LGA             |
| Play Group Casual Daily Rate                                    | \$25.00                  | Yes | S6.16 LGA             |
| Kitchen Only                                                    | \$115.00                 | Yes | S6.16 LGA             |
| Bar Only                                                        | \$115.00                 | Yes | S6.16 LGA             |

SHIRE OF WICKEPIN FEES AND CHARGES  
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|                                                                                                                 | Fee                      | GST | Legislative Authority |
|-----------------------------------------------------------------------------------------------------------------|--------------------------|-----|-----------------------|
| <b>Half Day</b>                                                                                                 |                          |     |                       |
| Function Room 1                                                                                                 | \$75.00                  | Yes | S6.16 LGA             |
| Function Room + Kitchen                                                                                         | \$120.00                 | Yes | S6.16 LGA             |
| Function Room + Kitchen + Bar                                                                                   | \$153.00                 | Yes | S6.16 LGA             |
| Function Room + Bar                                                                                             | \$75.00                  | Yes | S6.16 LGA             |
| Mezzanine Room                                                                                                  | \$75.00                  | Yes | S6.16 LGA             |
| Mezzanine Room + Kitchen                                                                                        | \$120.00                 | Yes | S6.16 LGA             |
| Kitchen                                                                                                         | \$75.00                  | Yes | S6.16 LGA             |
| Bar                                                                                                             | \$75.00                  | Yes | S6.16 LGA             |
| Crèche                                                                                                          | \$75.00                  | Yes | S6.16 LGA             |
| Aerobics, Tai Chi, Gymnastics, Ballet, Karate                                                                   | \$27.00                  | Yes | S6.16 LGA             |
| Play Group Casual Daily Rate                                                                                    | \$27.00                  | Yes | S6.16 LGA             |
| Additional fee for Cleaning                                                                                     | \$70.00                  | Yes | S6.16 LGA             |
| Portable PA System                                                                                              | \$84.00                  | Yes | S6.16 LGA             |
| Bain Marie - not for hire<br>Pie Warmer- not for hire<br>Urn- not for hire<br>Crockery & Cutlery - not for hire |                          |     |                       |
| <b>Ground/Court Fees - per annum</b>                                                                            | <b>Receipt to 149130</b> |     |                       |
| Football Annual Fee                                                                                             | \$3,130.00               | Yes | S6.16 LGA             |
| Cricket                                                                                                         | \$490.00                 | Yes | S6.16 LGA             |
| Hockey                                                                                                          | \$490.00                 | Yes | S6.16 LGA             |
| Badminton Club                                                                                                  | \$185.00                 | Yes | S6.16 LGA             |
| Netball Club                                                                                                    | \$490.00                 | Yes | S6.16 LGA             |
| Archery Club                                                                                                    | \$490.00                 | Yes | S6.16 LGA             |
| Miscellaneous - Other                                                                                           | \$490.00                 | Yes | 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                   |     | S6.16 LGA             |
| Corporate Booking/Function                                                                                      | \$255.00                 |     | S6.16 LGA             |
| Private Booking/Function                                                                                        | \$630.00                 |     | S6.16 LGA             |
| Circuses - Bond                                                                                                 | \$760.00                 |     | S6.16 LGA             |
| <b>Main Pavilion Hire</b>                                                                                       | <b>Receipt to 149130</b> |     |                       |
| <i>Sheep Field Days</i>                                                                                         |                          |     |                       |
| Annual Pen Hire - Non original Sponsor                                                                          | \$555.00                 | Yes | S6.16 LGA             |
| <b>Other Expo's</b>                                                                                             |                          |     |                       |
| Pavilion Hire - per day                                                                                         | \$237.00                 | Yes | S6.16 LGA             |
| Pavilion Hire - per ½ day                                                                                       | \$121.00                 | Yes | S6.16 LGA             |
| Pavilion Hire - per day excluding netball court                                                                 | \$190.00                 | Yes | S6.16 LGA             |
| Pavilion Hire - per ½ day excluding netball court                                                               | \$105.00                 | Yes | S6.16 LGA             |
| <b>Non Scheduled Sport Activities - Hire of court area</b>                                                      |                          |     |                       |
| <b>Court Hire -</b>                                                                                             |                          |     |                       |
| Full day                                                                                                        | \$75.00                  | Yes | S6.16 LGA             |
| half day                                                                                                        | \$40.00                  | Yes | S6.16 LGA             |
| <b>Free use for all shire school activities</b>                                                                 |                          |     |                       |
| <b>Other -</b>                                                                                                  | <b>Receipt to 149130</b> |     |                       |
| Circuses - Hire Fee                                                                                             | \$210.00                 | Yes | S6.16 LGA             |

**SHIRE OF WICKEPIN FEES AND CHARGES**  
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|                                                                                                                                                   | Fee                                                                                                                                                                                                                                  | GST | Legislative Authority |
|---------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|-----------------------|
| <b>Swimming Pool</b>                                                                                                                              | <b>Receipt to 146630</b>                                                                                                                                                                                                             |     |                       |
| Adult                                                                                                                                             | \$3.00                                                                                                                                                                                                                               | Yes | S6.16 LGA             |
| Child/Pensioner/Spectator                                                                                                                         | \$2.00                                                                                                                                                                                                                               | Yes | S6.16 LGA             |
| Season Pass - Family                                                                                                                              | \$150.00                                                                                                                                                                                                                             | Yes | S6.16 LGA             |
| Season Pass - Adult                                                                                                                               | \$95.00                                                                                                                                                                                                                              | Yes | S6.16 LGA             |
| Season Pass - Child                                                                                                                               | \$70.00                                                                                                                                                                                                                              | Yes | S6.16 LGA             |
| <b>Local School Swimming Lessons/Carnivals - For Children and spectators Wickepin, Yealering</b>                                                  | <b>Free</b>                                                                                                                                                                                                                          |     | <b>S6.16 LGA</b>      |
| <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)                                                                              | \$121.00                                                                                                                                                                                                                             |     | Sch 2 BR              |
| Application for a temporary occupancy permit for an incomplete building (s. 47)                                                                   | \$121.00                                                                                                                                                                                                                             |     | Sch 2 BR              |
| Application for modification of an occupancy permit for additional use of a building on a temporary basis (s. 48)                                 | \$121.00                                                                                                                                                                                                                             |     | Sch 2 BR              |
| Application for a replacement occupancy permit for permanent change of the building's use, classification (s. 49)                                 | \$121.00                                                                                                                                                                                                                             |     | 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 \$121.00                                                                                                     |     | Sch 2 BR              |
| Application to replace an occupancy permit for an existing building (s. 52(1))                                                                    | \$121.00                                                                                                                                                                                                                             |     | Sch 2 BR              |
| Application for a building approval certificate for an existing building where unauthorised work has not been done (s. 52(2))                     | \$121.00                                                                                                                                                                                                                             |     | Sch 2 BR              |
| Application to extend the time during which an occupancy permit or building approval certificate has effect (s. 65(3)(a))                         | \$121.00                                                                                                                                                                                                                             |     | Sch 2 BR              |
| <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 \$121.00                 |     | 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 \$121.00                                                                                              |     | 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 \$121.00<br>For demolition work in respect of a Class 2 to Class 9 building the fee is \$121.00 for each storey of the building. |     | S16(1)                |
| Application to extend the time during which a building or demolition permit has effect (s. 32(3)(f))                                              | \$121.00                                                                                                                                                                                                                             |     | S32 (3)(f)            |
| Application as defined in regulation 31 (for each building standard in respect of which a declaration is sought)                                  | \$2,160.15                                                                                                                                                                                                                           |     | Sch 2 BR              |
| Inspection of pool enclosures (regulation 53)                                                                                                     | \$57.45                                                                                                                                                                                                                              | Yes | R53 BR                |
| Application for approval of battery powered smoke alarms (regulation 61)                                                                          | \$197.00                                                                                                                                                                                                                             |     | R61 BR                |
| <b>Building Services Levy</b>                                                                                                                     | <b>Over \$45,000</b>                                                                                                                                                                                                                 |     |                       |
| Building permit                                                                                                                                   | 0.137% of the value of the work                                                                                                                                                                                                      |     | R12 BS                |
| Demolition Permit                                                                                                                                 | 0.137% of the value of the work                                                                                                                                                                                                      |     | R12 BS                |
| Occupancy permit or building approval certificate for approved building work under S47, 49, 50 or 52 of the Building Act                          | \$61.65                                                                                                                                                                                                                              |     | S47,49,50,52          |
| Occupancy permit or building approval certificate for unauthorised building work under s51 of the Building Act                                    | 0.274% of the value of the work                                                                                                                                                                                                      |     | S51 BS                |

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|                                                                                                                  | Fee                                               | GST | Legislative Authority |
|------------------------------------------------------------------------------------------------------------------|---------------------------------------------------|-----|-----------------------|
| Occupancy permit under s46 of the Building Act                                                                   | No levy is payable                                |     | S46                   |
| Modification of occupancy permit for additional use of building on temporary basis under s48 of the Building Act | No levy is payable                                |     | S48                   |
| Septic Tank Application Fee <b>(Rec 124430)</b>                                                                  | \$120.00                                          |     | S344c HA              |
| Septic Inspection Fee <b>(Rec 124430)</b>                                                                        | \$150.00                                          |     | S344c HA              |
| Footpath/Kerbing Bond (Trust)                                                                                    | \$500.00                                          |     | Discretionary         |
| Footpath/Kerbing Reinstate- Cost to replace if damages                                                           | Actual Cost                                       |     | Discretionary         |
| <b>Private Swimming Pool Inspection Fees</b>                                                                     | <b>Receipt to 7073</b>                            |     |                       |
| Mandatory Swimming Pool Inspection Fee - charged over 4 years - per year                                         | \$58.00                                           |     | sub-regulation 53A(3) |
| Inspection outside mandatory inspection regime                                                                   | \$100.00                                          |     |                       |
| Swimming Pool Barrier Reinspections and Requested Inspections (includes inspections for settlements)             |                                                   |     |                       |
| <b>Caravan Parks</b>                                                                                             | <b>Receipt to WK 168640 HS 168660 Yeal 168650</b> |     |                       |
| Powered Site - per night                                                                                         | \$28.00                                           | Yes | S6.16 LGA             |
| Powered Site Fee -Weekly                                                                                         | \$133.00                                          | Yes | S6.16 LGA             |
| Unpowered Site - per night                                                                                       | \$20.00                                           | Yes | S6.16 LGA             |
| RV - Per night Caravan Park (No access to power or ablutions)                                                    | \$17.00                                           | Yes | S6.16 LGA             |
| RV - Per night Wickepin Community Centre Oval                                                                    | \$17.00                                           | Yes | S6.16 LGA             |
| <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)                                                                                          | \$62.00                                           | Yes | S6.16 LGA             |
| Per night (double room)                                                                                          | \$90.00                                           | Yes | S6.16 LGA             |
| 5 nights or more in one stay - per night Single                                                                  | \$40.00                                           | Yes | S6.16 LGA             |
| 5 nights or more in one stay - per night Double                                                                  | \$70.00                                           | Yes | S6.16 LGA             |
| <b>Caravan Parks</b>                                                                                             | <b>Receipt to HS 168660</b>                       |     |                       |
| <i>Seasonal Accommodation Unit - Harrismith - per night</i>                                                      |                                                   |     |                       |
| Short term - less than 5 nights - per night Single                                                               | \$45.00                                           | Yes | S6.16 LGA             |
| Short term - less than 5 nights - per night Double                                                               | \$65.00                                           | Yes | S6.16 LGA             |
| 5 nights or more in one stay - per night single                                                                  | \$30.00                                           | Yes | S6.16 LGA             |
| 5 nights or more in one stay - per night Double                                                                  | \$40.00                                           | Yes | S6.16 LGA             |
| <b>Albert Facey Homestead</b>                                                                                    | <b>Receipt to 168830</b>                          |     |                       |
| Admission Fees - Adult                                                                                           | \$3.00                                            | Yes | S6.16 LGA             |
| Admission Fees - Children                                                                                        | \$1.00                                            | Yes | S6.16 LGA             |
| Group Bookings - Per head (over 10 people)                                                                       | \$2.00                                            | Yes | S6.16 LGA             |
| <b>Saleyard Fees</b>                                                                                             | <b>Receipt to 170130</b>                          |     |                       |
| Fee per head                                                                                                     | \$0.55                                            | Yes | S6.16 LGA             |
| eID Reader Panel - BOND - payable in advance                                                                     | \$200.00                                          |     | 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%                                               | Yes | S6.16 LGA             |
| Minimum Charge                                                                                                   | \$15.00                                           | Yes | S6.16 LGA             |
| Standpipe Cards                                                                                                  | \$30.00                                           | Yes | S6.16 LGA             |
| Replacement Standpipe Cards                                                                                      | \$40.00                                           | Yes | S6.16 LGA             |
| <b>Centenary Wall</b>                                                                                            | <b>Receipt to 168730</b>                          |     |                       |
| Centenary Wall Plaques                                                                                           | At Cost                                           | Yes | S6.16 LGA             |
| Admin Fee ( per plaques)                                                                                         | \$20.00                                           | Yes | S6.16 LGA             |
| <b>Wickepin Business Centre - Part of CAC Building</b>                                                           | <b>Receipt to 170430</b>                          |     |                       |
| Charge per day or part thereof                                                                                   | \$30.00                                           | Yes | S6.16 LGA             |
| Central Agcare - casual hire                                                                                     | Free                                              |     |                       |

SHIRE OF WICKEPIN FEES AND CHARGES  
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|                                                                                                 | Fee               | GST | Legislative Authority |
|-------------------------------------------------------------------------------------------------|-------------------|-----|-----------------------|
| <b>Other Property &amp; Services</b>                                                            |                   |     |                       |
| <b>Private Works</b>                                                                            |                   |     |                       |
| <b>Wickepin Ratepayers/Electors</b>                                                             | Receipt to 173330 |     |                       |
| <b>No Dry Hire of plant</b>                                                                     |                   |     |                       |
| Labour - per hour                                                                               | \$80.00           | Yes | S6.16 LGA             |
| Graders, includes labour - per hour                                                             | \$285.00          | Yes | S6.16 LGA             |
| Loaders, steel roller, includes labour - per hour                                               | \$235.00          | Yes | S6.16 LGA             |
| Tractors/Rubber Tyred Rollers, Bob Cat includes labour - per hour ( subject to negotiation with | \$110.00          | Yes | S6.16 LGA             |
| 8 Wheeler Truck, includes labour - per hour                                                     | \$215.00          | Yes | S6.16 LGA             |
| Single Axle Truck, includes labour - per hour                                                   | \$170.00          | Yes | S6.16 LGA             |
| Backhoe, includes labour - per hour                                                             | \$215.00          | Yes | S6.16 LGA             |
| Plate compactor - per day                                                                       | \$95.00           | Yes | S6.16 LGA             |
| Plate compactor - per hour                                                                      | \$27.00           | Yes | S6.16 LGA             |
| Ute - per kilometre                                                                             | \$1.60            | Yes | S6.16 LGA             |
| Small plant ( Mowers, whipper snippers) - per day                                               | \$95.00           | Yes | S6.16 LGA             |
| Mowing- including labour ( includes fire reductions                                             | \$130.00          | Yes | S6.16 LGA             |
| <b>External Commercial Rates</b>                                                                | Receipt to 173330 |     |                       |
| Labour - per hour                                                                               | \$110.00          | Yes | S6.16 LGA             |
| Graders, includes labour - per hour                                                             | \$395.00          | Yes | S6.16 LGA             |
| Loaders, steel roller, includes labour - per hour                                               | \$340.00          | Yes | S6.16 LGA             |
| Tractors/Rubber Tyred Rollers, Bob Cat includes labour - per hour                               | \$215.00          | Yes | S6.16 LGA             |
| 8 Wheeler Truck, includes labour - per hour                                                     | \$352.00          | Yes | S6.16 LGA             |
| Single Axle Truck, includes labour - per hour                                                   | \$252.00          | Yes | S6.16 LGA             |
| Backhoe, includes labour - per hour                                                             | \$315.00          | Yes | S6.16 LGA             |
| Plate compactor - per day                                                                       | \$147.00          | Yes | S6.16 LGA             |
| Plate compactor - per hour                                                                      | \$37.00           | Yes | S6.16 LGA             |
| Ute - per kilometre                                                                             | \$2.70            | Yes | S6.16 LGA             |
| Small plant ( Mowers, whipper snippers)                                                         | \$105.00          | Yes | S6.16 LGA             |
| Mowing- including labour ( includes fire reductions                                             | \$142.00          | Yes | S6.16 LGA             |
| <b>Sand and Gravel</b>                                                                          | Receipt to 173330 |     |                       |
| Materials - per m <sup>3</sup>                                                                  | \$7.00            | Yes | S6.16 LGA             |
| Materials - per 10m <sup>3</sup> load - within 10km of town additional freight                  | \$221.00          | Yes | S6.16 LGA             |
| Materials - per 10m <sup>3</sup> load - over 10km from town additional freight                  | \$260.00          | Yes | S6.16 LGA             |
| Materials - Over 10m <sup>3</sup> - 3.50 per m <sup>3</sup> Plus Private works Rate             | \$6.90            | Yes | S6.16 LGA             |
| <b>Gravel &amp; Road Making Material - Royalties</b>                                            | Costed to Jobs    |     |                       |
| Purchase of Gravel and Road Making Materials - per m <sup>3</sup>                               | \$2.60            | Yes |                       |
| (payable to land owners when gravel extracted from property)                                    |                   |     |                       |