

# Shire of Wongan-Ballidu

# Annual Budget

For the year ended 30 June 2024



**SHIRE OF WONGAN-BALLIDU**  
**ANNUAL BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2024**

**LOCAL GOVERNMENT ACT 1995**

**TABLE OF CONTENTS**

Statement of Comprehensive Income by Nature or Type	2
Statement of Cash Flows	3
Statement of Financial Activity	4
Index of Notes to the Budget	5
Supplementary Information	
- Schedule of Fees and charges	
- Schedule of Capital Expenditure	
- Schedule of Grants	

**SHIRE'S VISION**

Inclusive communities and thriving places, offering a vibrant future for all.  
The Shire's mission is to provide the foundations for community and business to lead and flourish into the future.

**SHIRE OF WONGAN-BALLIDU**  
**STATEMENT OF COMPREHENSIVE INCOME BY NATURE**  
**FOR THE YEAR ENDED 30 JUNE 2024**

	NOTE	2023/24 Budget	2022/23 Actual	2022/23 Budget
<b>Revenue</b>		\$	\$	\$
Rates	2(a)	3,391,941	3,200,713	3,195,567
Operating grants, subsidies and contributions	11	491,067	3,843,365	892,474
Fees and charges	15	684,397	654,110	677,560
Interest revenue	12(a)	143,180	143,180	44,824
Other revenue	12(b)	108,050	150,839	128,552
		4,818,635	7,992,207	4,938,977
<b>Expenses</b>				
Employee costs		(2,716,739)	(2,239,843)	(2,276,849)
Materials and contracts		(1,530,009)	(1,332,045)	(1,003,491)
Utility charges		(394,853)	(384,899)	(393,557)
Depreciation	6	(3,656,297)	(3,656,297)	(2,520,170)
Finance costs	12(d)	(43,600)	(39,969)	(45,324)
Insurance		(290,861)	(296,370)	(269,167)
Other expenditure		(389,644)	(344,615)	(350,321)
		(9,022,003)	(8,294,038)	(6,858,879)
		(4,203,368)	(301,831)	(1,919,902)
Capital grants, subsidies and contributions	11	4,866,395	4,139,576	4,881,339
Profit on asset disposals	5	15,280	110,295	116,094
Loss on asset disposals		(35,273)	(43,652)	(47,523)
		4,846,402	4,206,219	4,949,910
<b>Net result for the period</b>		<b>643,034</b>	<b>3,904,388</b>	<b>3,030,008</b>
<b>Other comprehensive income</b>				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
<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>643,034</b>	<b>3,904,388</b>	<b>3,030,008</b>

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

**SHIRE OF WONGAN-BALLIDU**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 30 JUNE 2024**

**CASH FLOWS FROM OPERATING ACTIVITIES**

**Receipts**

	NOTE	2023/24 Budget	2022/23 Actual	2022/23 Budget
Rates		\$ 3,391,941	\$ 3,260,838	\$ 3,195,567
Operating grants, subsidies and contributions		1,234,125	3,843,365	892,474
Fees and charges		684,397	654,110	677,560
Interest revenue		143,180	143,180	44,824
Other revenue		108,050	150,839	128,553

**Payments**

Employee costs		(2,716,739)	(2,284,840)	(2,276,849)
Materials and contracts		(1,777,124)	(1,157,118)	(1,003,491)
Utility charges		(394,853)	(384,899)	(393,557)
Finance costs		(43,600)	(44,366)	(45,324)
Insurance		(290,861)	(296,370)	(269,167)
Other expenditure		(389,644)	(344,615)	(350,322)
		(5,612,821)	(4,512,208)	(4,338,710)

**Net cash provided by (used in) operating activities** 4 (51,128) 3,540,124 600,268

**CASH FLOWS FROM INVESTING ACTIVITIES**

Payments for purchase of property, plant & equipment	5(a)	(3,266,178)	(1,643,679)	(2,948,562)
Payments for construction of infrastructure	5(b)	(5,514,878)	(4,828,009)	(4,959,274)
Payments for intangible assets	5(c)	(100,000)	(140,000)	(180,000)
Capital grants, subsidies and contributions		4,416,323	4,291,706	4,764,359
Proceeds from sale of property, plant and equipment	5(a)	248,000	364,182	407,571
Proceeds on financial assets at amortised cost - self supporting loans	7(a)	18,400	49,916	30,880
<b>Net cash provided by (used in) investing activities</b>		(4,198,333)	(1,905,884)	(2,885,026)

**CASH FLOWS FROM FINANCING ACTIVITIES**

Repayment of borrowings	7(a)	(106,400)	(136,323)	(116,530)
Payments for principal portion of lease liabilities	8	(8,882)	(7,082)	0
Proceeds from new borrowings	7(a)	750,000	0	0
<b>Net cash provided by (used in) financing activities</b>		634,718	(143,405)	(116,530)

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

Cash at beginning of year		7,135,084	5,644,249	5,644,000
<b>Cash and cash equivalents at the end of the year</b>	4	<b>3,520,341</b>	<b>7,135,084</b>	<b>3,242,712</b>

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

**SHIRE OF WONGAN-BALLIDU**  
**STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE YEAR ENDED 30 JUNE 2024**

		2023/24	2022/23	2022/23
	NOTE	Budget	Actual	Budget
<b>OPERATING ACTIVITIES</b>				
<b>Revenue from operating activities</b>				
Rates	2(a)	\$ 3,391,941	\$ 3,200,713	\$ 3,195,567
Operating grants, subsidies and contributions	11	491,067	3,843,365	892,474
Fees and charges	15	684,397	654,110	677,560
Interest revenue	12(a)	143,180	143,180	44,824
Other revenue	12(b)	108,050	150,839	128,552
Profit on asset disposals	5	15,280	110,295	116,094
		<b>4,833,915</b>	<b>8,102,502</b>	<b>5,055,071</b>
<b>Expenditure from operating activities</b>				
Employee costs		(2,716,739)	(2,239,843)	(2,276,849)
Materials and contracts		(1,530,009)	(1,332,045)	(1,003,491)
Utility charges		(394,853)	(384,899)	(393,557)
Depreciation	6	(3,656,297)	(3,656,297)	(2,520,170)
Finance costs	12(d)	(43,600)	(39,969)	(45,324)
Insurance		(290,861)	(296,370)	(269,167)
Other expenditure		(389,644)	(344,615)	(350,321)
Loss on asset disposals	5	(35,273)	(43,652)	(47,523)
		<b>(9,057,276)</b>	<b>(8,337,690)</b>	<b>(6,906,402)</b>
Non-cash amounts excluded from operating activities	3(b)	3,676,290	3,589,654	2,451,599
<b>Amount attributable to operating activities</b>		<b>(547,071)</b>	<b>3,354,466</b>	<b>600,268</b>
<b>INVESTING ACTIVITIES</b>				
<b>Inflows from investing activities</b>				
Capital grants, subsidies and contributions	11	4,866,395	4,139,576	4,881,339
Proceeds from disposal of assets	5	248,000	364,182	407,571
Proceeds from financial assets at amortised cost - self supporting loans	7(a)	18,400	49,916	30,880
		<b>5,132,795</b>	<b>4,553,674</b>	<b>5,319,790</b>
<b>Outflows from investing activities</b>				
Payments for property, plant and equipment	5(a)	(3,266,178)	(1,643,679)	(2,948,562)
Payments for construction of infrastructure	5(b)	(5,514,878)	(4,875,868)	(4,959,274)
Payments for intangible assets	13	(100,000)	(140,000)	(180,000)
		<b>(8,881,056)</b>	<b>(6,659,547)</b>	<b>(8,087,836)</b>
<b>Amount attributable to investing activities</b>		<b>(3,748,261)</b>	<b>(2,105,873)</b>	<b>(2,768,046)</b>
<b>FINANCING ACTIVITIES</b>				
<b>Inflows from financing activities</b>				
Proceeds from new borrowings	7(a)	750,000	0	0
Transfers from reserve accounts	9(a)	1,840,346	742,225	1,441,320
		<b>2,590,346</b>	<b>742,225</b>	<b>1,441,320</b>
<b>Outflows from financing activities</b>				
Repayment of borrowings	7(a)	(106,400)	(136,323)	(116,530)
Payments for principal portion of lease liabilities	8	(8,882)	(7,082)	0
Transfers to reserve accounts	9(a)	(893,129)	(1,911,795)	(1,658,384)
		<b>(1,008,411)</b>	<b>(2,055,200)</b>	<b>(1,774,914)</b>
<b>Amount attributable to financing activities</b>		<b>1,581,935</b>	<b>(1,312,975)</b>	<b>(333,594)</b>
<b>MOVEMENT IN SURPLUS OR DEFICIT</b>				
<b>Surplus or deficit at the start of the financial year</b>	3	2,713,397	2,777,779	2,501,372
Amount attributable to operating activities		(547,071)	3,354,466	600,268
Amount attributable to investing activities		(3,748,261)	(2,105,873)	(2,768,046)
Amount attributable to financing activities		1,581,935	(1,312,975)	(333,594)
<b>Surplus or deficit at the end of the financial year</b>	3	<b>0</b>	<b>2,713,397</b>	<b>0</b>

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

**SHIRE OF WONGAN-BALLIDU  
FOR THE YEAR ENDED 30 JUNE 2024  
INDEX OF NOTES TO THE BUDGET**

Note 1	Basis of Preparation	6
Note 2	Rates and Service Charges	8
Note 3	Net Current Assets	11
Note 4	Reconciliation of cash	13
Note 5	Fixed Assets	14
Note 6	Depreciation	15
Note 7	Borrowings	16
Note 8	Lease Liabilities	18
Note 9	Reserve Accounts	19
Note 10	Revenue Recognition	20
Note 11	Program Information	21
Note 12	Other Information	23
Note 13	Elected Members Remuneration	24
Note 14	Trust Funds	25
Note 15	Fees and Charges	26

**SHIRE OF WONGAN-BALLIDU**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2024**

**1(a) BASIS OF PREPARATION**

The annual budget has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and interpretations of the Australian Accounting Standards Board, and the *Local Government Act 1995* and accompanying regulations.

The *Local Government Act 1995* and accompanying Regulations take precedence over Australian Accounting Standards where they are inconsistent.

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

Accounting policies which have been adopted in the preparation of this annual budget have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the 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.

Financial reporting disclosures in relation to assets and liabilities required by the Australian Accounting Standards have not been made unless considered important for the understanding of the budget or required by legislation.

**The local government reporting entity**

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

In the process of reporting on the local government as a single unit, all transactions and balances between those Funds (for example, loans and transfers between Funds) have been eliminated.

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 14 to the annual budget.

**2022/23 actual balances**

Balances shown in this budget as 2022/23 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.

**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 2021-2 Amendments to Australian Accounting Standards
  - Disclosure of Accounting Policies or Definition of Accounting Estimates
- AASB 2021-6 Amendments to Australian Accounting Standards
  - Disclosure of Accounting Policies: Tier 2 and Other Australian Accounting Standards
- AASB 2022-7 Editorial Corrections to Australian Accounting Standards and Repeal of Superseded and Redundant Standards

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

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

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

- AASB 2014-10 Amendments to Australian Accounting Standards
  - Sale or Contribution of Assets between an Investor and its Associate or Joint Venture
- AASB 2020-1 Amendments to Australian Accounting Standards
  - Classification of Liabilities as Current or Non-current
- AASB 2021-7c Amendments to Australian Accounting Standards
  - Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections [deferred AASB 10 and AASB 128 amendments in AASB 2014-10 apply]
- AASB 2022-5 Amendments to Australian Accounting Standards
  - Lease Liability in a Sale and Leaseback
- AASB 2022-6 Amendments to Australian Accounting Standards
  - Non-current Liabilities with Covenants
- AASB 2022-10 Amendments to Australian Accounting Standards
  - Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities

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

**Judgements, estimates and assumptions**

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

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

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

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

**Rounding off figures**

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

**SHIRE OF WONGAN-BALLIDU**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2024**

**1(b) KEY TERMS AND DEFINITIONS - NATURE OR TYPE**

**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.

**OPERATING 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 EARNINGS**

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

**OTHER REVENUE / INCOME**

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

**PROFIT ON ASSET DISPOSAL**

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

**EXPENSES**

**EMPLOYEE COSTS**

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

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

**MATERIALS AND CONTRACTS**

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

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

**UTILITIES (GAS, ELECTRICITY, WATER)**

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

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

**INSURANCE**

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

**LOSS ON ASSET DISPOSAL**

Loss on the disposal of fixed assets.

**DEPRECIATION ON NON-CURRENT ASSETS**

Depreciation and amortisation expenses raised on all classes of assets.

**FINANCE COSTS**

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

**OTHER EXPENDITURE**

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

**SHIRE OF WONGAN-BALLIDU**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2024**

**2. RATES AND SERVICE CHARGES**

**(a) Rating Information**

Rate Description	Basis of valuation	Rate in	Number of properties	Rateable value	2023/24 Budgeted rate revenue	2023/24 Budgeted interim rates	2023/24 Budgeted total revenue	2022/23 Actual total revenue	2022/23 Budget total revenue
		\$		\$	\$	\$	\$	\$	\$
<b>(i) General rates</b>									
Wongan Hills	Gross rental valuation	0.109920	456	5,876,583	645,954	0	645,954	609,402	609,402
Ballidu and Cadoux	Gross rental valuation	0.109920	69	465,084	51,122	0	51,122	48,229	48,229
Rural	Unimproved valuation	0.007500	273	344,589,500	2,584,424	0	2,584,424	2,443,380	2,438,996
Mining	Unimproved valuation	0.007500	3	321,985	2,415	0	2,415	2,577	1,221
<b>Total general rates</b>			801	351,253,152	3,283,915	0	3,283,915	3,103,588	3,097,848
<b>(ii) Minimum payment</b>									
		\$							
Wongan Hills	Gross rental valuation	745	58	171,163	43,210	0	43,210	40,774	40,774
Ballidu and Cadoux	Gross rental valuation	402	22	13,710	8,844	0	8,844	7,959	7,959
Rural	Unimproved valuation	402	18	491,600	7,236	0	7,236	6,443	6,443
Mining	Unimproved valuation	402	27	193,679	10,854	0	10,854	11,370	11,370
<b>Total minimum payments</b>			125	870,152	70,144	0	70,144	66,546	66,546
<b>Total general rates and minimum payments</b>			926	352,123,304	3,354,059	0	3,354,059	3,170,134	3,164,394
<b>(iv) Ex-gratia rates</b>									
CBH ex-gratia					37,882	0	37,882	30,579	31,173
<b>Total ex-gratia rates</b>			0	0	37,882	0	37,882	30,579	31,173
					3,391,941	0	3,391,941	3,200,713	3,195,567
Discounts (Refer note 2(e))							0	0	0
Waivers or Concessions (Refer note 2(d))							0	0	0
<b>Total rates</b>					3,391,941	0	3,391,941	3,200,713	3,195,567

The Shire did not raise specified area rates for the year ended 30th June 2024.

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.

The general rates detailed for the 2023/24 financial year have been determined by Council on the basis of raising the revenue required to meet the estimated deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than general rates and also considering the extent of any increase in rating over the level adopted in the previous year.

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

**SHIRE OF WONGAN-BALLIDU**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2024**

**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.  
 The rates notice issuance date will be 7th August 2023.

<b>Instalment options</b>	<b>Date due</b>	<b>Instalment plan admin charge</b>	<b>Instalment plan interest rate</b>	<b>Unpaid rates interest rates</b>
		\$	%	%
<b>Option one</b>				
Single full payment	11/09/2023	0	0.00%	11.00%
<b>Option two</b>				
First instalment	11/09/2023	0	0.00%	11.00%
Second instalment	13/11/2023	13	5.50%	11.00%
Third instalment	15/01/2024	13	5.50%	11.00%
Fourth instalment	18/03/2024	13	5.50%	11.00%

	<b>2023/24 Budget revenue</b>	<b>2022/23 Actual revenue</b>	<b>2022/23 Budget revenue</b>
	\$	\$	\$
Instalment plan admin charge revenue	5,000	3,500	5,000
Instalment plan interest earned	9,000	8,000	9,000
Unpaid rates and service charge interest earned	10,000	10,000	15,000
	<b>24,000</b>	<b>21,500</b>	<b>29,000</b>

**SHIRE OF WONGAN-BALLIDU  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2024**

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

**(c) Specified Area Rates and service charges**

The Shire did not raise any specified area rates or service charges for the year ended 30 June 2024.

**(d) Waivers or concessions**

The Shire does not anticipate any waivers or concessions for the year ended 30th June 2024.

SHIRE OF WONGAN-BALLIDU  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2024

3. NET CURRENT ASSETS

(a) Composition of estimated net current assets

Current assets

Cash and cash equivalents	4	3,520,341	7,135,084	3,242,712
Financial assets		18,400	18,400	30,557
Receivables		234,361	977,419	1,037,608
Inventories		28,151	28,151	47,828
Other assets		86,799	86,799	0
		3,888,052	8,245,853	4,358,705

Less: current liabilities

Trade and other payables		(319,742)	(566,857)	(389,526)
Contract liabilities		0	0	(736,607)
Capital grant/contribution liability		(333,471)	(783,471)	0
Lease liabilities	8	(8,882)	(8,882)	0
Long term borrowings	7	(106,400)	(106,400)	(114,879)
Employee provisions		(403,963)	(403,963)	(399,907)
Other provisions		(5,079)	(5,079)	0
		(1,177,537)	(1,874,652)	(1,640,919)

Net current assets

		2,710,515	6,371,201	2,717,786
Less: Total adjustments to net current assets	3(c)	(2,710,515)	(3,657,804)	(2,717,786)
Net current assets used in the Rate Setting Statement		0	2,713,397	0

SHIRE OF WONGAN-BALLIDU  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2024

3. NET CURRENT ASSETS (CONTINUED)

EXPLANATION OF DIFFERENCE IN NET CURRENT ASSETS AND SURPLUS/(DEFICIT)

Items excluded from calculation of budgeted deficiency

When calculating the budget deficiency for the purpose of Section 6.2 (2)(c) of the *Local Government Act 1995* the following amounts have been excluded as provided by *Local Government (Financial Management) Regulation 32* which will not fund the budgeted expenditure.

(b) Non-cash amounts excluded from operating activities

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

Adjustments to operating activities

Less: Profit on asset disposals	5	(15,280)	(110,295)	(116,094)
Add: Loss on asset disposals	5	35,273	43,652	47,523
Add: Depreciation	6	3,656,297	3,656,297	2,520,170
Non cash amounts excluded from operating activities		3,676,290	3,589,654	2,451,599

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

Adjustments to net current assets

Less: Cash - reserve accounts	9	(2,849,239)	(3,796,456)	(2,843,950)
Less: Current assets not expected to be received at end of year				
- Current financial assets at amortised cost - self supporting loans		(18,400)	(18,400)	(30,557)
- Trust interfund transfer			(72)	
Add: Current liabilities not expected to be cleared at end of year				
- Current portion of borrowings		106,400	106,400	114,879
- Current portion of lease liabilities		8,882	8,882	0
- Current portion of employee benefit provisions held in reserve		41,842	41,842	41,842
Total adjustments to net current assets		(2,710,515)	(3,657,804)	(2,717,786)

3(d) NET CURRENT ASSETS (CONTINUED)

**MATERIAL ACCOUNTING POLICIES**

**CURRENT AND NON-CURRENT CLASSIFICATION**

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

**TRADE AND OTHER PAYABLES**

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

**PREPAID RATES**

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

**INVENTORIES**

**General**

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

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

**Superannuation**

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

**LAND HELD FOR RESALE**

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

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

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

**GOODS AND SERVICES TAX (GST)**

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

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

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

**CONTRACT LIABILITIES**

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

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

**TRADE AND OTHER RECEIVABLES**

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

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

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

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

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

**PROVISIONS**

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

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

**EMPLOYEE BENEFITS**

**Short-term employee benefits**

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

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

**Other long-term employee benefits**

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

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

**SHIRE OF WONGAN-BALLIDU**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2024**

**4. RECONCILIATION OF CASH**

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

	Note	2023/24 Budget	2022/23 Actual	2022/23 Budget
Cash at bank and on hand		\$ 671,102	\$ 3,338,628	\$ 3,242,712
Term deposits		2,849,239	3,796,456	0
<b>Total cash and cash equivalents</b>		<b>3,520,341</b>	<b>7,135,084</b>	<b>3,242,712</b>
Held as				
- Unrestricted cash and cash equivalents	3(a)	337,631	2,555,157	398,762
- Restricted cash and cash equivalents	3(a)	3,182,710	4,579,927	2,843,950
		<b>3,520,341</b>	<b>7,135,084</b>	<b>3,242,712</b>
<b>Restrictions</b>				
The following classes of assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:				
- Cash and cash equivalents		3,182,710	4,579,927	2,843,950
		<b>3,182,710</b>	<b>4,579,927</b>	<b>2,843,950</b>
The assets are restricted as a result of the specified purposes associated with the liabilities below:				
Financially backed reserves	9	2,849,239	3,796,456	2,843,950
Unspent capital grants, subsidies and contribution liabilities		333,471	783,471	0
		<b>3,182,710</b>	<b>4,579,927</b>	<b>2,843,950</b>
<b>Reconciliation of net cash provided by operating activities to net result</b>				
<b>Net result</b>		<b>643,034</b>	<b>3,904,388</b>	<b>3,030,008</b>
Depreciation	6	3,656,297	3,656,297	2,520,170
(Profit)/loss on sale of asset	5	19,993	(66,643)	(68,571)
(Increase)/decrease in receivables		743,058	25,266	0
(Increase)/decrease in inventories		0	36,817	0
(Increase)/decrease in other assets		0	(71,571)	0
Increase/(decrease) in payables		(247,115)	101,637	0
Increase/(decrease) in contract liabilities		0	26,150	(116,980)
Increase/(decrease) in unspent capital grants		(450,072)	264,486	0
Increase/(decrease) in other provision		0	(604)	0
Increase/(decrease) in employee provisions		0	(44,393)	0
Capital grants, subsidies and contributions		(4,416,323)	(4,291,706)	(4,764,359)
<b>Net cash from operating activities</b>		<b>(51,128)</b>	<b>3,540,124</b>	<b>600,268</b>

**MATERIAL ACCOUNTING POLICES**

**CASH AND CASH EQUIVALENTS**

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

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

**FINANCIAL ASSETS AT AMORTISED COST**

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

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

5. FIXED ASSETS

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

	2023/24 Budget Additions	2023/24 Budget Disposals - Net Book Value	2023/24 Budget Disposals - Sale Proceeds	2023/24 Budget Disposals - Profit or Loss	2022/23 Actual Additions	2022/23 Actual In-kind Additions	2022/23 Disposals - Net Book Value	2022/23 Actual Disposals - Sale Proceeds	2022/23 Actual Disposals - Profit or Loss	2022/23 Budget Additions	2022/23 Budget Disposals - Net Book Value	2022/23 Budget Disposals - Sale Proceeds	2022/23 Budget Disposals - Profit or Loss
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>(a) Property, Plant and Equipment</b>													
Land - freehold land	200,000	0	0	0	21,571	0	136,702	136,702	0	221,571	21,571	21,571	0
Buildings - non-specialised	29,191	0	0	0	55,270	0	0	0	0	52,215	0	0	0
Buildings - specialised	1,694,381	0	0	0	1,010,949	0	0	0	0	1,585,206	0	0	0
Furniture and equipment	96,060	0	0	0					0	0	0	0	0
Plant and equipment	1,090,546	241,973	212,000	(29,973)	296,934	406,449	100,398	65,253	(35,145)	865,570	268,590	245,000	(23,590)
Motor Vehicles	156,000	26,020	36,000	9,980	258,955	0	60,439	162,227	101,788	224,000	48,839	141,000	92,161
<b>Total</b>	<b>3,266,178</b>	<b>267,993</b>	<b>248,000</b>	<b>(19,993)</b>	<b>1,643,679</b>	<b>406,449</b>	<b>297,539</b>	<b>364,182</b>	<b>66,643</b>	<b>2,948,562</b>	<b>339,000</b>	<b>407,571</b>	<b>68,571</b>
<b>(b) Infrastructure</b>													
Infrastructure - roads	5,058,724	0	0	0	4,478,893	0	0	0	0	4,448,484	0	0	0
Infrastructure - footpaths	134,665	0	0	0	41,843	0	0	0	0	115,790	0	0	0
Infrastructure - other	321,489	0	0	0	355,132	0	0	0	0	395,000	0	0	0
<b>Total</b>	<b>5,514,878</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,875,868</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,959,274</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>(c) Intangible Assets</b>													
Computer Software	100,000	0	0	0	140,000	0	0	0	0	180,000	0	0	0
<b>Total</b>	<b>100,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>140,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>180,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total</b>	<b>8,881,056</b>	<b>267,993</b>	<b>248,000</b>	<b>(19,993)</b>	<b>6,659,547</b>	<b>406,449</b>	<b>297,539</b>	<b>364,182</b>	<b>66,643</b>	<b>8,087,836</b>	<b>339,000</b>	<b>407,571</b>	<b>68,571</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 WONGAN-BALLIDU**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2024**

**6. DEPRECIATION**

**By Class**

Buildings - non-specialised
Buildings - specialised
Furniture and equipment
Plant and equipment
Motor Vehicles
Infrastructure - roads
Infrastructure - footpaths
Infrastructure - drainage
Infrastructure - parks & ovals
Infrastructure - signs
Infrastructure - other

	2023/24 Budget	2022/23 Actual	2022/23 Budget
	\$	\$	\$
Buildings - non-specialised	152,140	152,140	40,305
Buildings - specialised	784,882	784,882	179,270
Furniture and equipment	32,391	32,391	33,340
Plant and equipment	489,584	489,584	379,285
Motor Vehicles	78,911	78,911	66,470
Infrastructure - roads	1,433,899	1,433,899	1,350,000
Infrastructure - footpaths	55,593	55,593	54,000
Infrastructure - drainage	109,327	109,327	100,000
Infrastructure - parks & ovals	215,335	215,335	180,000
Infrastructure - signs	3,241	3,241	2,500
Infrastructure - other	300,994	300,994	135,000
	<b>3,656,297</b>	<b>3,656,297</b>	<b>2,520,170</b>
Governance	125,945	125,945	94,970
Law, order, public safety	24,585	24,585	22,150
Health	42,596	42,596	29,765
Education and welfare	26,907	26,907	10,275
Housing	14,858	14,858	3,610
Community amenities	42,069	42,069	13,920
Recreation and culture	1,110,058	1,110,058	448,195
Transport	1,671,411	1,671,411	1,505,135
Economic services	115,368	115,368	55,280
Other property and services	482,500	482,500	336,870
	<b>3,656,297</b>	<b>3,656,297</b>	<b>2,520,170</b>

**By Program**

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

**MATERIAL ACCOUNTING POLICIES**

**DEPRECIATION**

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

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

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

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

Buildings - non-specialised	30 to 50 years
Buildings - specialised	50 to 80 years
Furniture and equipment	4 to 10 years
Plant and equipment	5 to 15 years
Motor Vehicles	2 to 5 years
Infrastructure - roads	10 to 100 years
Infrastructure - footpaths	30 to 40 years
Infrastructure - drainage	70 years
Infrastructure - parks & ovals	18 to 63 years
Infrastructure - signs	125 years
Infrastructure - other	15 to 60 years

SHIRE OF WONGAN-BALLIDU  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2024

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	2023/24 Budget New Loans	2023/24 Budget Principal Repayments	Budget Principal outstanding 30 June 2024	2023/24 Budget Interest Repayments	Actual Principal 1 July 2022	2022/23 Actual Principal Repayments	Discount on early termination 30 June 2023	Actual Principal outstanding 30 June 2023	2022/23 Actual Interest Repayments	Budget Principal 1 July 2022	2022/23 Budget Principal Repayments	Budget Principal outstanding 30 June 2023	2022/23 Budget Interest Repayments	
				1 July 2023	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Recreation Centre Improvements	152	WATC	2.05%	1,706,321	0	(88,000)	1,618,321	(35,800)	1,792,385	(86,064)	0	1,706,321	(33,856)	1,792,384	(85,650)	1,706,734	(36,500)	
				1,706,321	0	(88,000)	1,618,321	(35,800)	1,792,385	(86,064)		1,706,321	(33,856)	1,792,384	(85,650)	1,706,734	(36,500)	
<b>Self Supporting Loans</b>																		
Construction of Aged Persons Units	147	WATC	6.91%	0	0	0	0	0	5,226	(5,226)	0	0	0	5,230	(5,230)	0	(180)	
Construction of Aged Persons Units	151B	WATC	3.65%	208,341	0	(18,400)	189,941	(7,800)	226,390	(18,050)	0	208,340	(6,113)	226,390	(17,650)	208,740	(8,500)	
Wongan Hills Community Store	153	WATC	2.02%	0	0	0	0	0	28,136	(26,983)	(1,153)	0	0	28,136	(8,000)	20,136	(144)	
Lake Ninan/Hinds BFB Fire Shed	N/A	WATC	4.59%	0	750,000	0	750,000	0	0	0	0	0	0	0	0	0	0	
				208,341	750,000	(18,400)	939,941	(7,800)	259,752	(50,259)	(1,153)	208,340	(6,113)	259,756	(30,880)	228,876	(8,824)	
				1,914,662	750,000	(106,400)	2,558,262	(43,600)	2,052,137	(136,323)	(1,153)	1,914,661	(39,969)	2,052,140	(116,530)	1,935,610	(45,324)	

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

**SHIRE OF WONGAN-BALLIDU**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2024**

**7. BORROWINGS**

**(b) New borrowings - 2023/24**

Particulars/Purpose	Institution	Loan type	Term (years)	Interest rate	Amount borrowed budget	Total interest & charges	Amount used budget	Balance unspent
Volunteer Bush Fire Brigade Facility	WATC	Fixed	10	% 4.59%	\$ 750,000	\$ 0	\$ 750,000	\$ 0
					750,000	0	750,000	0

The Shire has been approved for a \$750,000 (subject to cost variation) capital grant from Department Fire and Emergency Services (DFES) to fund the construction of a new shed facility for the Lake Ninan/Hinds Bush Fire Brigade.

This grant will be contributed to the Shire in the form of a Self-supporting loan arrangement between DFES, WATC and the Shire.

The Shire will likely draw-down on the \$750,000 loan from WATC in the second-half of the 2023/24 financial year.

Repayments will be semi-annual, meaning no repayment of principal or interest will be incurred in the 2023/24 financial year.

All future repayments the Shire makes to WATC will be reimbursed from DFES to the Shire.

**(c) Unspent borrowings**

The Shire had no unspent borrowing funds as at 30th June 2023 nor is it expected to have unspent borrowing funds as at 30th June 2024.

**(d) Credit Facilities**

	2023/24 Budget	2022/23 Actual	2022/23 Budget
	\$	\$	\$
<b>Undrawn borrowing facilities credit standby arrangements</b>			
Bank overdraft limit	0	0	100,000
Bank overdraft at balance date	0	0	0
Credit card limit	20,000	20,000	20,000
Credit card balance at balance date	0	(6,580)	0
<b>Total amount of credit unused</b>	<b>20,000</b>	<b>13,420</b>	<b>120,000</b>
<b>Loan facilities</b>			
Loan facilities in use at balance date	2,558,262	1,914,661	1,935,610

**MATERIAL ACCOUNTING POLICIES**

**BORROWING COSTS**

Borrowing costs are recognised as an expense when incurred except where they are directly attributable to the acquisition, construction or production of a qualifying asset. Where this is the case, they are capitalised as part of the cost of the particular asset until such time as the asset is substantially ready for its intended use or sale.

SHIRE OF WONGAN-BALLIDU  
 NOTES TO AND FORMING PART OF THE BUDGET  
 FOR THE YEAR ENDED 30 JUNE 2024

8. LEASE LIABILITIES

Purpose	Lease Number	Institution	Lease Interest Rate	Lease Term	Budget Lease Principal	2023/24 Budget New Leases	2023/24 Budget Lease Principal Repayments	Budget Lease Principal outstanding 30 June 2024	2023/24 Budget Lease Interest Repayments	Actual Principal 1 July 2022	2022/23 Actual New Leases	2022/23 Actual Lease Principal repayments	Actual Lease Principal outstanding 30 June 2023	2022/23 Actual Lease Interest repayments	Budget Principal 1 July 2022	2022/23 Budget New Leases	2022/23 Budget Lease Principal repayments	Budget Lease Principal outstanding 30 June 2023	2022/23 Budget Lease Interest repayments	
					1 July 2023	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Photocopiers	1	Ricoh Finance	3.30%	5 years	25,768	0	(8,882)	16,886	0	32,850	0	(7,082)	25,768	0	0	0	0	0	0	0
					25,768	0	(8,882)	16,886	0	32,850	0	(7,082)	25,768	0	0	0	0	0	0	0

MATERIAL ACCOUNTING POLICIES

LEASES

At the inception of a contract, the Shire assesses whether the contract is, or contains, a lease. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration.

At the commencement date, a right-of-use asset is recognised at cost and a lease liability at the present value of the lease payments that are not paid at that date. The lease payments are discounted using the interest rate implicit in the lease, if that rate can be readily determined. If that rate cannot be readily determined, the Shire uses its incremental borrowing rate.

LEASE LIABILITIES

The present value of future lease payments not paid at the reporting date discounted using the incremental borrowing rate where the implicit interest rate in the lease is not readily determined.

**SHIRE OF WONGAN-BALLIDU**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2024**

**9. RESERVE ACCOUNTS**

**(a) Reserve Accounts - Movement**

	2023/24 Budget Opening Balance	2023/24 Budget Transfer to	2023/24 Budget Transfer (from)	2023/24 Budget Closing Balance	2022/23 Actual Opening Balance	2022/23 Actual Transfer to	2022/23 Actual Transfer (from)	2022/23 Actual Closing Balance	2022/23 Budget Opening Balance	2022/23 Budget Transfer to	2022/23 Budget Transfer (from)	2022/23 Budget Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Restricted by council</b>												
(a) Long Service Leave Reserve	41,842	0	0	41,842	41,842	0	0	41,842	41,842	0	0	41,842
(b) Depot Improvement Reserve	10,572	0	0	10,572	10,572	0	0	10,572	10,572	0	0	10,572
(c) Plant Reserve	1,267,997	586,459	(998,546)	855,910	846,642	679,347	(257,992)	1,267,997	846,642	808,491	(728,570)	926,563
(d) Land Development & Housing Reserve	380,844	0	(200,000)	180,844	363,162	17,682	0	380,844	363,162	17,682	(200,000)	180,844
(e) Wongan Hills Community Resource Centre Reserve	27,923	0	(15,000)	12,923	37,439	0	(9,516)	27,923	37,439	0	0	37,439
(f) Swimming Pool Reserve	343,188	0	(120,000)	223,188	64,155	320,000	(40,967)	343,188	64,155	20,000	(49,000)	35,155
(g) Historical Publications Reserve	7,126	0	0	7,126	7,126	0	0	7,126	7,126	0	0	7,126
(h) Special Projects Reserve	889,102	291,670	(250,000)	930,772	361,818	527,284	0	889,102	361,818	402,211	(30,000)	734,029
(i) Waste Management Reserve	60,366	0	0	60,366	55,366	5,000	0	60,366	55,366	5,000	0	60,366
(j) Housing - Stickland Street Reserve	63,582	5,000	0	68,582	58,582	5,000	0	63,582	58,582	5,000	0	63,582
(k) Housing - Quinlan Street Reserve	59,915	5,000	0	64,915	54,915	5,000	0	59,915	54,915	5,000	0	59,915
(l) Housing - Patterson Street Reserve	59,357	5,000	0	64,357	54,357	5,000	0	59,357	54,357	5,000	0	59,357
(m) Sporting Co-Location Reserve	237,160	0	(103,800)	133,360	568,910	0	(331,750)	237,160	568,910	0	(331,750)	237,160
(n) Finance System Replacement Reserve	0	0	0	0	102,000	0	(102,000)	0	102,000	0	(102,000)	0
(o) Building Asset Management Reserve	347,482	0	(153,000)	194,482	0	347,482	0	347,482	0	390,000	0	390,000
	3,796,456	893,129	(1,840,346)	2,849,239	2,626,886	1,911,795	(742,225)	3,796,456	2,626,886	1,658,384	(1,441,320)	2,843,950

**(b) Reserve Accounts - Purposes**

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

Reserve name	Anticipated date of use	Purpose of the reserve
(a) Long Service Leave Reserve	Ongoing	To be used for Council's current and non-current long service leave liability.
(b) Depot Improvement Reserve	Ongoing	To be used to fund capital improvements and maintenance works at the Shire of Wongan-Ballidu depot.
(c) Plant Reserve	Ongoing	To be used for the purchase of major plant.
(d) Land Development & Housing Reserve	Ongoing	To be used to fund land development and housing projects as identified by the Shire of Wongan-Ballidu.
(e) Wongan Hills Community Resource Centre Reserve	Ongoing	To be used to transfer funds from the Community Resource Centre operations for future purchase of capital, furniture & equipment.
(f) Swimming Pool Reserve	Ongoing	To be used to fund capital and maintenance works at the Wongan Hills Memorial Swimming Pool.
(g) Historical Publications Reserve	Ongoing	To be used to fund historical publications and projects of the Shire.
(h) Special Projects Reserve	Ongoing	To be used to fund special projects as identified by the Shire of Wongan-Ballidu.
(i) Waste Management Reserve	Ongoing	To be used to fund the future waste management facility needs of the Shire.
(j) Housing - Stickland Street Reserve	Ongoing	To be used to fund the capital and operating costs of the Housing joint venture in Stickland Street.
(k) Housing - Quinlan Street Reserve	Ongoing	To be used to fund the capital and operating costs of the Housing joint venture in Quinlan Street.
(l) Housing - Patterson Street Reserve	Ongoing	To be used to fund the capital and operating costs of the Housing joint venture in Patterson Street.
(m) Sporting Co-Location Reserve	Ongoing	To be used to fund the capital improvements associated with the co-location of sporting facilities within Wongan Hills.
(n) Finance System Replacement Reserve	30/06/2023	To be used to fund the replacement of the Shire's core software applications.
(o) Building Asset Management Reserve	Ongoing	To be used to fund future building capital renewals and upgrades in the Shire of Wongan-Ballidu.

10 REVENUE RECOGNITION

MATERIAL ACCOUNTING POLICIES

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

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/Refunds/Warranties	Determination of transaction price	Allocating transaction price	Measuring obligations for returns	Timing of Revenue recognition
Rates	General Rates	Over time	Payment dates adopted by Council during the year	None	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Specified area rates	Rates charge for specific defined purpose	Over time	Payment dates adopted by Council during the year	Refund in event monies are unspent	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Service charges	Charge for specific service	Over time	Payment dates adopted by Council during the year	Refund in event monies are unspent	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Grant contracts with customers	Community events, minor facilities, research, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants, subsidies or contributions for the construction of non-financial assets	Construction or acquisition of recognisable non-financial assets to be controlled by the local government	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants with no contractual commitments	General appropriations and contributions with no specific contractual commitments	No obligations	Not applicable	Not applicable	Cash received	On receipt of funds	Not applicable	When assets are controlled
Licences/ Registrations/ Approvals	Building, planning, development and animal management, having the same nature as a licence regardless of naming.	Single point in time	Full payment prior to issue	None	Set by State legislation or limited by legislation to the cost of provision	Based on timing of issue of the associated rights	No refunds	On payment and issue of the licence, registration or approval
Pool Inspections	Compliance safety check	Single point in time	Single point in time, based on equal annual fee over 4 years cycle.	None	Set by State legislation	Apportioned equally across the inspection cycle	No refunds	After inspection complete, based on a 4 year cycle
Other Inspections	Regulatory Food, Health and Safety	Single point in time	Full payment prior to inspection	None	Set by State legislation or limited by legislation to the cost of provision	Applied fully on timing of inspection	No refunds	Revenue recognised after inspection event occurs
Waste management collections	Kerbside collection service	Over time	Payment on an annual basis in advance	None	Adopted by council annually	Apportioned equally across the collection period	Not applicable	Output method based on regular weekly and fortnightly period as proportionate to collection service
Waste management entry fees	Waste treatment, recycling and disposal service at disposal sites	Single point in time	Payment in advance at gate or on normal trading terms if credit provided	None	Adopted by council annually	Based on timing of entry to facility	Not applicable	On entry to facility
Airport landing charges	Permission to use facilities and runway	Single point in time	Monthly in arrears	None	Adopted by council annually	Applied fully on timing of landing/take-off	Not applicable	On landing/departure event
Property hire and entry	Use of halls and facilities	Single point in time	In full in advance	Refund if event cancelled within 7 days	Adopted by council annually	Based on timing of entry to facility	Returns limited to repayment of transaction price	On entry or conclusion of hire
Memberships	Gym and pool memberships	Over time	Payment in full in advance	Refund for unused portion on application	Adopted by council annually	Apportioned equally across the access period	Returns limited to repayment of transaction price	Output method over 12 months and match to access rights
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	Adopted by council annually	Applied fully based on timing of provision	Not applicable	Output method based on provision of service or completion of works
Reimbursements	Insurance claims	Single point in time	Payment in arrears for claimable event	None	Set by mutual agreement with the customer	When claim is agreed	Not applicable	When claim is agreed
Sale of stock	Aviation fuel, kiosk and visitor centre stock	Single point in time	In full in advance, on 15 day credit	Refund for faulty goods	Adopted by council annually, set by mutual agreement	Applied fully based on timing of provision	Returns limited to repayment of transaction price	Output method based on goods

**SHIRE OF WONGAN-BALLIDU**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2024**

**11. PROGRAM INFORMATION**

**(a) Key Terms and Definitions - Reporting Programs**

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

**OBJECTIVE**

**ACTIVITIES**

**Governance**

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

Includes the activities of members of Council and the administrative support available assisting elected members and ratepayers on matters which do not concern specific council services but are strategic in nature.

**General purpose funding**

To collect revenue to allow for the allocation to services.

Rating, general purpose government grants and interest revenue.

**Law, order, public safety**

To provide services to ensure bushfire prevention, animal control and community safety.

Supervision and enforcement of various local laws and acts relating to fire prevention, animal control and other aspects of public safety

**Health**

To provide an operational framework for environmental and community health.

Inspection of food outlets and their control, food quality testing, pest control, noise control, waste disposal compliance and child health

**Education and welfare**

Support of education for the youth of the community and care of the elderly.

Activities involve the support for aged care accommodation, Community Health Care Centre and youth services within the community.

**Housing**

To assist with housing for staff and the community.

Provision and maintenance of residential rental properties.

**Community amenities**

To provide community amenities and other infrastructure as required by the community.

Rubbish collection, recycling and disposal, maintenance of refuse sites, administration of Town Planning Schemes, maintenance of cemeteries

**Recreation and culture**

To plan, establish and efficiently manage sport and recreation infrastructure and resources which will

To develop and maintain a superior level of quality community recreational facilities, including, but not limited to, civic centres,

**Transport**

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

Construction and maintenance of streets, roads, footpaths, depots, cycleways, street trees, parking facilities, traffic control, cleaning,

**Economic services**

To help promote the Shire and improve its economic wellbeing.

The regulation and provision of tourism, area promotion activities and building control.

**Other property and services**

To monitor and control plant and depot operations, and to provide other property services not included elsewhere.

Private works operation, plant operating costs, depot operations and unclassified property functions.

**SHIRE OF WONGAN-BALLIDU**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2024**

**11 PROGRAM INFORMATION (Continued)**

**(b) Income and expenses**

**Income excluding grants, subsidies and contributions**

	<b>2023/24 Budget</b>	<b>2022/23 Actual</b>	<b>2022/23 Budget</b>
	\$	\$	\$
Governance	12,350	110,238	119,614
General purpose funding	3,541,441	3,352,713	3,242,068
Law, order, public safety	10,000	11,700	9,500
Health	32,000	33,150	31,500
Education and welfare	11,180	11,180	9,680
Housing	72,000	73,000	75,000
Community amenities	265,900	253,560	267,061
Recreation and culture	31,700	26,800	52,000
Transport	2,750	6,250	19,566
Economic services	147,400	129,400	71,300
Other property and services	216,127	251,146	265,308
	<b>4,342,848</b>	<b>4,259,137</b>	<b>4,162,597</b>

**Operating grants, subsidies and contributions**

General purpose funding	0	3,296,052	369,488
Law, order, public safety	54,305	52,206	44,000
Education and welfare	51,360	43,537	25,000
Community amenities	4,000	3,958	1,000
Recreation and culture	0	40,000	65,000
Transport	240,000	239,585	225,000
Economic services	0	5,000	0
Other property and services	141,402	163,027	162,986
	<b>491,067</b>	<b>3,843,365</b>	<b>892,474</b>

**Capital grants, subsidies and contributions**

Recreation and culture	591,248	576,523	941,774
Transport	4,275,147	3,554,578	3,939,565
Other property and services	0	8,475	0
	<b>4,866,395</b>	<b>4,139,576</b>	<b>4,881,339</b>

**Total Income**

	<b>9,700,310</b>	<b>12,242,078</b>	<b>9,936,410</b>
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**Expenses**

Governance	(470,921)	(529,929)	(478,173)
General purpose funding	(152,829)	(109,864)	(120,938)
Law, order, public safety	(187,992)	(157,902)	(166,139)
Health	(427,697)	(389,893)	(382,711)
Education and welfare	(293,831)	(215,563)	(206,031)
Housing	(247,037)	(180,892)	(192,900)
Community amenities	(695,278)	(536,300)	(547,875)
Recreation and culture	(2,597,605)	(2,550,499)	(1,826,808)
Transport	(3,146,686)	(2,965,719)	(2,615,824)
Economic services	(382,934)	(326,318)	(219,183)
Other property and services	(454,466)	(374,811)	(149,820)
	<b>(9,057,276)</b>	<b>(8,337,690)</b>	<b>(6,906,402)</b>

**Net result for the period**

	<b>643,034</b>	<b>3,904,388</b>	<b>3,030,008</b>
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**SHIRE OF WONGAN-BALLIDU  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2024**

**12. OTHER INFORMATION**

	<b>2023/24 Budget</b>	<b>2022/23 Actual</b>	<b>2022/23 Budget</b>
<b>The net result includes as revenues</b>	\$	\$	\$
<b>(a) Interest earnings</b>			
Investments			
- Reserve accounts	85,000	85,000	10,000
- Other funds	30,000	30,000	10,824
Other interest revenue	28,180	28,180	24,000
	143,180	143,180	44,824
<b>(b) Other revenue</b>			
Reimbursements and recoveries	108,050	150,839	128,552
	108,050	150,839	128,552
<b>The net result includes as expenses</b>			
<b>(c) Auditors remuneration</b>			
Audit services	30,000	54,867	40,000
	30,000	54,867	40,000
<b>(d) Interest expenses (finance costs)</b>			
Borrowings (refer Note 7(a))	43,600	39,969	45,324
	43,600	39,969	45,324

**SHIRE OF WONGAN-BALLIDU**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2024**

**13. ELECTED MEMBERS REMUNERATION**

	<b>2023/24 Budget</b>	<b>2022/23 Actual</b>	<b>2022/23 Budget</b>
	\$	\$	\$
<b>President M Stephenson</b>			
President's allowance	10,438	1,000	1,000
Meeting attendance fees	3,055	1,350	1,500
Annual allowance for ICT expenses	3,000	1,000	1,000
	<b>16,493</b>	<b>3,350</b>	<b>3,500</b>
<b>Cr. A Tunstill</b>			
Deputy President's allowance	2,610	250	250
Meeting attendance fees	1,500	788	1,280
Annual allowance for ICT expenses	3,000	1,000	1,000
Annual allowance for travel and accommodation expenses	250	215	250
	<b>7,360</b>	<b>2,253</b>	<b>2,780</b>
<b>Cr. B West</b>			
Meeting attendance fees	1,500	1,145	1,280
Annual allowance for ICT expenses	3,000	1,000	1,000
Annual allowance for travel and accommodation expenses	250	177	250
	<b>4,750</b>	<b>2,322</b>	<b>2,530</b>
<b>Cr. S Boekeman</b>			
Meeting attendance fees	1,500	925	1,280
Annual allowance for ICT expenses	3,000	1,000	1,000
	<b>4,500</b>	<b>1,925</b>	<b>2,280</b>
<b>Cr. S Falconer</b>			
Meeting attendance fees	1,500	1,245	1,280
Annual allowance for ICT expenses	3,000	1,000	1,000
	<b>4,500</b>	<b>2,245</b>	<b>2,280</b>
<b>CR. K Anspach</b>			
Meeting attendance fees	1,500	925	1,280
Annual allowance for ICT expenses	3,000	1,000	1,000
	<b>4,500</b>	<b>1,925</b>	<b>2,280</b>
<b>Cr. D Coad</b>			
Meeting attendance fees	1,500	1,145	1,280
Annual allowance for ICT expenses	3,000	1,000	1,000
	<b>4,500</b>	<b>2,145</b>	<b>2,280</b>
<b>Total Elected Member Remuneration</b>	<b>46,603</b>	<b>16,165</b>	<b>17,930</b>
President's allowance	10,438	1,000	1,000
Deputy President's allowance	2,610	250	250
Meeting attendance fees	12,055	7,523	9,180
Annual allowance for ICT expenses	21,000	7,000	7,000
Annual allowance for travel and accommodation expenses	500	392	500
	<b>46,603</b>	<b>16,165</b>	<b>17,930</b>

**SHIRE OF WONGAN-BALLIDU**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2024**

**14. 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:

<b>Detail</b>	<b>Balance 1 July 2023</b>	<b>Estimated amounts received</b>	<b>Estimated amounts paid</b>	<b>Estimated balance 30 June 2024</b>
	\$	\$	\$	\$
Fire Brigades	7,674	0	0	7,674
Discover Golden Horizons	27,641	0	0	27,641
	<u>35,315</u>	<u>0</u>	<u>0</u>	<u>35,315</u>

**SHIRE OF WONGAN-BALLIDU**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2024**

**15. FEES AND CHARGES**

	<b>2023/24 Budget</b>	<b>2022/23 Actual</b>	<b>2022/23 Budget</b>
	\$	\$	\$
<b>By Program:</b>			
Governance	5,350	4,800	5,350
General purpose funding	10,000	7,500	10,000
Law, order, public safety	10,000	11,700	9,500
Health	27,000	28,150	26,500
Education and welfare	2,500	2,500	1,000
Housing	67,000	68,000	70,000
Community amenities	264,900	253,560	266,060
Recreation and culture	27,700	23,800	44,000
Transport	2,750	2,750	2,750
Economic services	146,400	128,900	70,800
Other property and services	120,797	122,450	171,600
	<b>684,397</b>	<b>654,110</b>	<b>677,560</b>

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



**SHIRE OF WONGAN-BALLIDU**

**ANNUAL BUDGET**

**FOR THE YEAR ENDED 30 JUNE 2024**

**SUPPLEMENTARY INFORMATION**

- 01) Schedule of Fees and charges
- 02) Capital Expenditure Schedule
- 03) Schedule of grants

**Shire of Wongan-Ballidu**  
**Fees & Charges 2023-2024**

Account	Description	GST	Statutory Fee 'S' or Council 'C'	2023/2024 Fee
	<b>Administration</b>			
	<b>General</b>			
<b>Rates</b>				
03056	Administration Fee on Instalment Notice	N	C	\$ 13.00
03056	Administration Fee on Rate Payment Plans	Y	C	\$ 30.00
03085	Settlement Agent Rating Enquiry - General	Y	C	\$ 80.00
03085	Settlement Agent Rating Enquiry - Orders and Requisitions	Y	C	\$ 121.00
03055	Instalment Interest	N/A	C	5.50%
03050	Penalty Interest	N/A	C	11.00%
<b>Freedom of Information</b>				
04310	Freedom of Information Application	N	S	\$ 30.00
04310	Hourly Charge for Time Taken by Staff Dealing with the Application	Y	C	\$ 30.00
<b>Other</b>				
04305	Electoral Rolls	Y	C	\$ 25.00
04310	Dishonoured Cheque Fee	Y	C	\$ 15.00
04310	Hire of PA System	Y	C	\$ 105.00
04310	Bond of PA Hire (Community Groups Pay Bond Only)	Y	C	\$ 130.00
<b>Photocopying</b>				
04310	Double Sided - A3 Black & White	Y	C	\$ 1.00
04310	Double Sided - A3 Colour	Y	C	\$ 1.70
04310	Double Sided - A4 Black & White	Y	C	\$ 0.65
04310	Double Sided - A4 Colour	Y	C	\$ 1.00
04310	One Sided - A3 Black & White	Y	C	\$ 0.75
04310	One Sided - A3 Colour	Y	C	\$ 1.50
04310	One Sided - A4 Black & White	Y	C	\$ 0.50
04310	One Sided - A4 Colour	Y	C	\$ 0.75
<i>Note 1: School students to receive photocopying free of charge for school projects at the discretion of the CEO.</i>				
<i>Note 2: Bulk photocopy/charge accounts to be at the discretion of the CEO subject to a deposit being made in advance and monthly payments.</i>				
<b>District Maps</b>				
10700	A3 Photocopies	Y	C	\$ 4.00
10700	A1 Farm Map	Y	C	\$ 58.00
10700	A0 Farm Map	Y	C	\$ 80.00
<b>Bus Hire</b>				
<b>Community Transport Vehicle - CTV1</b>				
06500	Minimum Charge	Y	C	\$ 27.50
06500	Charge Per Kilometre	Y	C	\$ 1.00
06500	Charge Per Kilometre - PATS Scheme	Y	C	\$ 0.50
06500	After Hours Inspection Fee	N	C	\$ 33.50
06500	Late Return Fee	N	C	\$ 28.00
06500	Plus fuel, oil, cleaning and or damage costs			At cost
06500	Booking Deposit/Cancellation fee: if not cancelled with 24 hours	Y	C	\$ 33.50
<b>Community Bus - Bus 2</b>				
13705	Minimum Charge	Y	C	\$ 42.00
13705	Charge Per Kilometre	Y	C	\$ 1.50
13705	With Council's Trailer	N	C	\$ 1.75
13705	After Hours Inspection Fee	N	C	\$ 45.00
13905	Late Return Fee	N	C	\$ 55.00
13705	Booking Deposit/Cancellation fee: if not cancelled with 24 hours	Y	C	\$ 55.00
13705	Plus all Fuel, Oil, Cleaning and/or Damage Costs	N	C	At cost
<i>Note 1: 75% discount of hire fee to senior group outings over 65 years of age and being coordinated senior function.</i>				
<i>Note 2: 25% discount of the hire fee for school bookings from schools within our Shire.</i>				
<i>Note 3: Cleaning fee = Full cost recovery of labour involved.</i>				

<b>Swimming Pool</b>				
<b>Public Swimming Pool Charges</b>				
11315	Adult Swimmer	Y	C	\$ 4.00
11315	Spectator	Y	C	\$ 2.50
11315	Concession - Seniors Card/Pensioner Concession Card	Y	C	\$ 3.50
11315	Child 3 to 15 yrs	Y	C	\$ 3.50
11315	Toddlers/Babies (under 3)			No Charge
<b>Season Passes - Non Refundable</b>				
11315	Family Pass - Season (2 Adults & 2 Children)	Y	C	\$ 335.00
11315	Family Pass - Half Season ( 2 Adults & 2 Children) (Open - 31 December or 1 January - Close)	Y	C	\$ 168.00
11315	Adult Pass - Season	Y	C	\$ 121.00
11315	Adult Pass - Half Season (Open - 31 December or 1 January - Close)	Y	C	\$ 60.00
11315	Concession Pass - Season	Y	C	\$ 94.00
11315	Concession Pass - Half Season (Open - 31 December or 1 January - Close)	Y	C	\$ 47.00
11315	Child 3 to 15 yrs - Season	Y	C	\$ 94.00
11315	Child 3 to 15 yrs - Half Season (Open - 31 December or 1 January - Close)	Y	C	\$ 47.00
<b>Other</b>				
11315	Beach Volleyball - Per Player	Y	C	\$ 6.00
11315	Aqua - Per Class	Y	C	\$ 8.00
11315	Aqua - 10 Classes	Y	C	\$ 75.00
11315	Swimming Lessons - Private Per Lesson (7 weeks - 1st Child)	Y	C	\$ 100.00
11315	Swimming Lessons - Private Per Lesson (7 weeks - 2 or More Children Per Each Additional Child)	Y	C	\$ 80.00
<b>Exclusive Use</b>				
11315	Corporate (Per Hour) with Manager in Attendance	Y	C	\$ 154.00
11315	Corporate (Per Hour) with Two (2) Managers in Attendance	Y	C	\$ 309.00
11315	Community Group (Per Hour) with Manager in Attendance	Y	C	\$ 77.00
11315	Community Group (Per Hour) with Two (2) Managers in Attendance	Y	C	\$ 154.00
11315	Non Community Group/Individual (Per Hour) with Manager in Attendance	Y	C	\$ 77.00
11315	Non Community Group/Individual (Per Hour) with Two (2) Managers in Attendance	Y	C	\$ 154.00
11315	School Carnival or School Function Hire (Including Manager) Per Hour	Y	C	\$ 77.00
11315	School Carnival or School Function Hire Per Hour Including Two (2) Managers	Y	C	\$ 154.00
01468	Bond Without Alcohol - Refundable on Satisfactory Inspection After Hire	Y	C	\$ 110.00
01468	Bond With Alcohol - Refundable on Satisfactory Inspection After Hire	Y	C	\$ 440.00
<i>Note: Exclusive use involving alcohol requires a liquor permit if Alcohol is being sold and no glass is permitted on or near the pool concourse or wet area.</i>				
<i>The Wongan Hills Memorial Swimming Pool is a smoke free venue.</i>				
<b>Wongan Hills Civic Centre</b>				
<i>Commercial: Groups or Individuals that generate income for personal payment or profit; State/Federal Government Agencies.</i>				
<i>Community: Groups or Individuals that undertake activities that do not generate income for personal profit; are an incorporated body; recognised not for profit.</i>				
<i>Service: Single Entity Local Enterprise providing a service, event or activity for the benefit of the local community; A school.</i>				
<b>Local Community - Not for Profit</b>				
11100	Local Community (Not-for-profit) Includes P&C Student Activities - Door Fees Charged (No Alcohol) - Full Day (4 Hours+)	Y	C	\$ 77.00
11100	Local Community (Not-for-profit) Includes P&C Student Activities - Door Fees charged (No Alcohol) - Half Day (4 Hours)	Y	C	\$ 39.00
11100	Local Community (Not-for-profit) Includes P&C Student Activities - Door Fees Charged (No Alcohol) - Hourly (1-3 Hours Per Hour)	Y	C	\$ 17.00
11100	Local Community (Not-for-profit) Includes P&C Student Activities - Door Fees Charged (No Alcohol) - Night Rate More Than 2 Hours is Charged at Full Day Rate From 5pm	Y	C	\$ 77.00
11100	Local Community (Not-for-profit) Includes P&C Student Activities - Door Fees Charged (With Alcohol) - Full Day (4 Hours+)	Y	C	\$ 132.00

11100	Local Community (Not-for-profit) Includes P&C Student Activities - Door Fees Charged (With Alcohol) - Half Day (4 Hours)	Y	C	\$	66.00
11100	Local Community (Not-for-profit) Includes P&C Student Activities - Door Fees Charged (With Alcohol) Hourly (1-3 Hours Per Hour)	Y	C	\$	28.00
11100	Local Community (Not-for-profit) Includes P&C Student Activities - Door Fees Charged (With Alcohol) - Night Rate More Than 2 hours is Charged at Full Day Rate from 5pm	Y	C	\$	132.00
11100	Local Community (Not-for-profit) Includes P&C Student Activities - No Door Fees Charged (No Alcohol) - Full Day (4 Hours+)	Y	C	\$	55.00
11100	Local Community (Not-for-profit) Includes P&C Student Activities - No Door Fees Charged (No Alcohol) - Half Day (4 Hours)	Y	C	\$	28.00
11100	Local Community (Not-for-profit) Includes P&C Student Activities - No Door Fees Charged (No Alcohol) - Hourly (1-3 Hours Per Hour)	Y	C	\$	11.00
11100	Local Community (Not-for-profit) Includes P&C Student Activities - No Door Fees Charged (No Alcohol) - Night Rate More Than 2 hours is Charged at Full Day Rate from 5pm	Y	C	\$	55.00
11100	Local Community (Not-for-profit) Includes P&C Student Activities - No Door Fees Charged with Alcohol - Full Day (4 Hours+)	Y	C	\$	99.00
11100	Local Community (Not-for-profit) Includes P&C Student Activities - No Door Fees Charged with Alcohol - Half Day (4 Hours)	Y	C	\$	50.00
11100	Local Community (Not-for-profit) Includes P&C Student Activities - No Door Fees Charged with Alcohol Per Day - Hourly (1-3 Hours Per Hour)	Y	C	\$	17.00
11100	Local Community (Not-for-profit) Includes P&C Student Activities - No Door Fees Charged with Alcohol - Night Rate More Than 2 hours is Charged at Full Day Rate From 5pm	Y	C	\$	99.00
	<b>Service</b>				
11100	Service Including Education Dept - Door Fees Charged (No Alcohol) - Full Day (4 Hours+)	Y	C	\$	132.00
11100	Service Including Education Dept - Door Fees Charged (No Alcohol) - Half Day (4 Hours)	Y	C	\$	66.00
11100	Service Including Education Dept - Door Fees Charged (No Alcohol) - Hourly (1-3 Hours Per Hour)	Y	C	\$	28.00
11100	Service Including Education Dept - Door Fees Charged (No Alcohol) - Night Rate More Than 2 Hours is Charged at Full Day Rate From 5pm	Y	C	\$	132.00
11100	Service Including Education Dept - No Door Fees Charged (No Alcohol) - Full Day (4 hours+)	Y	C	\$	99.00
11100	Service Including Education Dept - No Door Fees Charged (No Alcohol) Half Day (4 hours)	Y	C	\$	55.00
11100	Service Including Education Dept - No Door Fees Charged (No Alcohol) - Hourly (1-3 Hours Per Hour)	Y	C	\$	22.00
11100	Service Including Education Dept - No Door Fees Charged (No Alcohol) - Night Rate More Than 2 Hours is Charged at Full Day Rate From 5pm	Y	C	\$	99.00
11100	Service Including Education Dept - Door Fees Charged (With Alcohol) - Full Day (4 Hours+)	Y	C	\$	204.00
11100	Service Including Education Dept - Door Fees Charged (With Alcohol) - Half Day (4 Hours)	Y	C	\$	99.00
11100	Service Including Education Dept - Door Fees Charged (With Alcohol) - Hourly (1-3 Hours Per Hour)	Y	C	\$	39.00
11100	Service Including Education Dept - Door Fees Charged (With Alcohol) - Night Rate More Than 2 Hours is Charged at Full Day Rate From 5pm	Y	C	\$	204.00
11100	Service Including Education Dept - No Door Fees Charged (With Alcohol) - Full Day (4 Hours+)	Y	C	\$	132.00
11100	Service Including Education Dept - No Door Fees Charged (With Alcohol) - Half Day (4 hours)	Y	C	\$	66.00
11100	Service Including Education Dept - No Door Fees Charged (With Alcohol) - Hourly (1-3 Hours Per Hour)	Y	C	\$	28.00
11100	Service Including Education Dept - No Door Fees Charged (With Alcohol) - Night Rate More Than 2 Hours is Charged at Full Day Rate From 5pm	Y	C	\$	132.00
	<b>Commercial</b>				
11100	Commercial/Retail - Full Day (4 hours+)	Y	C	\$	430.00
11100	Commercial/Retail - Half Day (4 Hours)	Y	C	\$	215.00
11100	Commercial/Retail - (1-3 hours Per Hour)	Y	C	\$	83.00
11100	Commercial/Retail - Night Rate More Than 2 Hours is Charged at Full Day Rate From 5pm	Y	C	\$	430.00

<b>Bonds and Booking Fees</b>				
14650	Bond Without Alcohol - Refundable on Satisfactory Inspection After Hire	Y	C	\$ 110.00
14650	Bond With Alcohol - Refundable on Satisfactory Inspection After Hire	Y	C	\$ 440.00
11100	Booking Deposit Fee - Non-Refundable Payable on Booking	Y	C	\$ 32.00
14650	Key Bond - Refundable on Return of Key	Y	C	\$ 52.00
14650	Bond - Crockery/Cutlery - Full Refund on Satisfactory Return of Items	N	C	\$ 52.00
14650	Bond - Tables/Chairs - Full Refund on Satisfactory Return of Items	N	C	\$ 105.00
<b>Cemetery Charges</b>				
<b>Burial</b>				
<b>(a) In Open Ground: (for each interment)</b>				
10905	Ten Years of Age + to a Depth of 1.8m	Y	C	\$ 900.00
10905	Any Child under Ten Years of Age 1.4m Deep	Y	C	\$ 750.00
10905	Any Stillborn Child in Grave 1.4m Deep	Y	C	\$ 750.00
10905	Burial on Saturday	Y	C	\$ 1,800.00
10905	Burial on Sunday or Public Holiday	Y	C	\$ 2,000.00
<b>or (b) In Reserved Ground (Private Grave):</b>				
10905	Ten Years of Age + to a Depth of 1.8m	Y	C	\$ 900.00
10905	Any Child under Ten Years of Age 1.4m Deep	Y	C	\$ 750.00
<b>or (c) Re-opening of Grave</b>				
10905	Second Interment for any Grave	Y	C	\$ 900.00
<i>NOTE: Undertaker to remove existing headstone and reinstate or extra charges apply.</i>				
10905	Re-Interment After Exhumation	Y	C	\$ 600.00
<b>(d) Extra Charge if Grave Deeper than 1.8 m:</b>				
10905	For each additional 0.3m	Y	C	\$ 100.00
<b>and (e) Land Fee (In addition to Interment Charge</b>				
for Open and Reserved Ground:				
10905	2.4m x 1.2m	Y	C	\$ 200.00
10905	2.4m x 2.4m	Y	C	\$ 250.00
<b>Cemetery - Extra Charges</b>				
10905	Interment without Due Notice	Y	C	\$ 105.00
10905	Late Arrival at Cemetery Gates of Funeral	Y	C	\$ 60.00
10905	Exhumations	Y	C	\$ 1,300.00
10905	Additional Charge for Manual Digging	Y	C	\$ 400.00
<b>Cemetery - Miscellaneous Charges</b>				
10905	Permission to Erect a Headstone, Monument or Kerbing	Y	C	\$ 50.00
10905	Permission to Erect a Name Plate Only	Y	C	\$ 50.00
10905	Issuing an Extract or Certified Copy from the Register	Y	C	\$ 20.00
10905	Issue or Renewal of a "Grant of Right of Burial"	N	C	\$ 250.00
10905	Transfer of a "Grant of Right of Burial"	Y	C	\$ 20.00
10905	Copy of a "Grant of Right of Burial"	Y	C	\$ 20.00
10905	Funeral Directors Annual Licence	Y	C	\$ 150.00
10905	Single Funeral Permit	Y	C	\$ 50.00
10905	Interment of Ashes in Ordinary Grave - by Council	Y	C	\$ 150.00
10905	Grave Dressers Annual Licence	Y	C	\$ 75.00
<b>Niche Walls/ Pear Tree Walk/ Memorial Walls</b>				
10905	Single Compartment - Reservation/Purchase	Y	C	\$ 140.00
10905	Double Compartment - Reservation/Purchase	Y	C	\$ 270.00
10905	Cost of Plaque	Y	C	Cost per application plus 20%
10905	Fit Plaque - Per Plaque	Y	C	\$ 60.00
10905	Remove Plaque - Per Plaque	Y	C	\$ 60.00
10905	Fit Plaque - Non Work Day - Per Plaque	Y	C	\$ 120.00
10905	Interment of Ashes in Niche Wall/Pear Tree Walk or Memorial Wall - By Council	Y	C	\$ 150.00
10905	Interment of Ashes in Niche Wall/Pear Tree Walk or Memorial Wall - By Council - Non Work Day	Y	C	\$ 200.00
10905	Baby Memorial			No charge
<b>Law, Order &amp; Public Safety</b>				
<b>Dog Fees &amp; Charges - Statutory (Dog Act 1976)</b>				
05300.65	Annual Registration: - Sterilised Dog or Bitch*	Y	S	\$ 20.00
05300.65	Annual Registration: - Unsterilised Dog or Bitch	Y	S	\$ 50.00
05300.65	Three Year Registration: - Sterilised Dog or Bitch*	Y	S	\$ 42.50

05300.65	Three Year Registration: - Unsterilised Dog or Bitch	Y	S	\$	120.00
05300.65	Lifetime Registration Sterilised Dog or Bitch*	Y	S	\$	100.00
05300.65	Lifetime Registration - Unsterilised Dog or Bitch	Y	S	\$	250.00
05300.65	Concessions: - Guide Dogs	N	S		No Charge
05300.65	Concessions: - Dogs used for Droving/Tending Stock	N	S		25% of fee
05300.65	Concessions: - Dogs Owned by Pensioners	N	S		50% of fee
05300.65	Concessions: - Registration after 31 May	N	S		50% of fee
05310.83	Impounding Fees - As Per Dog Act & Regulations	N	S	\$	100.00
05310.83	Sustenance - Per Dog Per Day	Y	S	\$	25.00
05310.83	Microchipping - Per Animal	Y	S	\$	45.00
05310.83	Replacement Registration Tag	Y	C	\$	3.00
05310.83	First Aid Treatment of any Impounded Animal	Y	C		Cost Recovery
05310.83	Dog Yard Inspection Fee - Restricted or Dangerous Only	Y	C	\$	55.00
05310.83	Application for a Kennel Licence	Y	S	\$	200.00
05310.83	Kennel License Annual Renewal	Y	S	\$	200.00
05310.83	Application Fee for Keeping More than the Prescribed Number of Dogs	Y	C	\$	110.00
05310.83	Annual Inspection Fee for Keeping more than the Prescribed Number of Dogs.	Y	C	\$	110.00
	<b>Cat Fees and Charges - Statutory (Cat Regulations 2012)</b>				
05300.65	Annual Registration	Y	S	\$	20.00
05300.65	Three Year Registration	Y	S	\$	42.50
05300.65	Lifetime Registration	Y	S	\$	100.00
05300.65	Breeding License Registration (Per Cat)	Y	S	\$	100.00
05300.65	Concessions: - Cats owned by Pensioners	Y	S		50% of fee
05300.65	Sustenance - Per Cat Per Day	Y	S	\$	25.00
05300.65	Voluntrary Animal Surrender	Y	S	\$	75.00
05300.65	Microchipping - Per Animal	Y	S	\$	45.00
	<i>* Must sight certificate signed by a Registered Vet, a Statutory Declaration or Statutory Declaration or sight ear tattoo for Sterilisation Concession.</i>				
	<i>All Dogs three months of age+ must be licensed. Licenses are due on November 1 of each year and can be paid at the Shire of Wongan-Ballidu Administration offices during normal office hours.</i>				
	<i>In respect of every first registration made after 31 May, in any year, only one half of the registration fee shall be payable. Renewals are to take effect as from 1 November in any year, within the preceding period of 21 days from and including 11 October.</i>				
	<b>Other Animal Control</b>				
05310	Application to keep any birds / livestock in townsite	Y	C	\$	110.00
05310	Impound of horses, cattle, mules, goats, pigs, sheep (or any related animal) per head (per day)	Y	C	\$	10.00
0.00	Poundage fees for sustenance of above animals (per day)	Y	C	\$	30.00
	<b>Health</b>				
07310	Itinerant Food Vendor Licence per Day	N	C	\$	20.00
07310	Itinerant Food Vendor Licence per Week	N	C	\$	50.00
07310	Itinerant Food Vendor Licence per Annum	N	C	\$	300.00
07310	Lodging House Licence per Annum	N	C	\$	105.00
07310	Lodging House New Registration	N	C	\$	125.00
07310	Trading in Streets Licence: Application Fee	N	C	\$	35.00
07310	Trading in Street Licence Fee/Renewal	N	C	\$	235.00
07310	Notification of New Food Business	N	C	\$	60.00
07310	Registration Fee of New Food Business	N	C	\$	150.00
07310	Low Risk Food Businesss Registration Renewal - Annual	N	C	\$	120.00
07310	Med Risk Food Businesss Registration Renewal - Annual	N	C	\$	235.00
07310	High Risk Food Businesss Registration Renewal - Annual (Manufacturing)	N	C	\$	290.00
07310	Stall Holder/Street Trader Non Food - Daily	Y	C	\$	20.00
07310	Stall Holder/Street Trader Non Food - Weekly	Y	C	\$	50.00
07310	Stall Holder/Street Trader Non Food - Annual	Y	C	\$	300.00
07310	Request for Inspection/Service/Advise (Per Hour Rate)	Y	C	\$	150.00
07310	Water Sampling for Pesticide Residues (50% Council)	Y	C	\$	70.00
	<b>Health (Miscellaneous Provision) Act 1911</b>				
07310	Offensive Trades Licence per Annum	N	S	\$	300.00
10350	Septic Tank Application Fee	N	S	\$	118.00
10350	Septic Tank Inspection & Permit to Use Fee	Y	S	\$	118.00
10350	Health Department Referral/Application if Required	Y	S	\$	93.00

<b>Wongan Hills Medical Centre (only when under the management of the Shire)</b>				
07731	Surgery Consult Level A - short consult	Exempt	C	\$ 60.00
07731	Surgery Consult Level B - standard consult	Exempt	C	\$ 80.00
07731	Surgery Consult Level C - long consult	Exempt	C	\$ 120.00
07730	Commercial Driver's Licence	Y	C	\$ 225.00
07730	Passenger Transport Licence (Dept. of Transport)	Y	C	\$ 225.00
07730	Dangerous Goods Licence	Y	C	\$ 225.00
07730	Employment Medical	Y	C	\$ 255.00
07730	Transfer of Medical Records	Y	C	\$ 25.00
07730	Telephone Consult	Exempt	C	\$ 60.00
<b>Room Hire for Private Users</b>				
07708.78	Rent WH Medical Centre Rooms (Private users) - Per Day (4 to 12 Hours)	Y	C	\$ 70.00
07708.78	Rent WH Medical Centre Rooms (Private users) - Per Half-Day (up to 4 hours)	Y	C	\$ 40.00
<b>Town Planning</b>				
<b>Planning and Development Regulations 2009 Part 7 Division 2</b>				
10710	Scheme Amendments/Structure Plans - on lodgement of application (based on \$1,500 fee for initiation and report to Council, subsequent fees are calculated in accordance with Part 7 - "Local Government Planning Charges" of the Planning and Development Act 2009) Note: Any fees not expended (except for the \$1,500) will be refunded where a scheme amendment, structure plan or outline development plan is discontinued	Y	S	\$ 1,500.00
<b>Planning and Development Regulations 2009 Schedule 2 - Maximum fees for certain planning services</b>				
	1. Determining a Development Application (other than for an extractive industry) where the development has not commenced or been carried out and the estimated cost of the development is -			
10710	(a) Not more than \$50,000	N	S	\$ 147.00
10710	(b) More than \$50,000 but less than \$500,000	N	S	0.32% of the estimated cost of development
10710	(.c) More than \$500,000 but not more than \$2.5 Million	N	S	\$1,700 + 0.257% for every \$1 in excess of \$500,000
10710	(d) More than \$2.5 Million but not more than \$5 Million	N	S	\$7,161 + 0.206% for every \$1 in excess of \$2.5 million
10710	(.e) More than \$5 Million but not more than \$21.5 Million	N	S	\$12,633 + 0.123% for every \$1 in excess of \$5 million
10710	(f) More than \$21.5 million	N	S	\$ 34,196.00
10710	2. Determining a development application (other than for an extractive industry) where the development has commenced or been carried out	N	S	The fee in item 1 plus by way of penalty, twice that fee
10710	3. Determining a development application for an extractive industry where the development has not commenced or been carried out	N	S	\$ 739.00
10710	4. Determining a development application for an extractive industry where the development has commenced or been carried out	N	S	The fee in item 3 plus by way of penalty, twice that fee
10710	5A. Determining an application to amend or cancel development approval	N	S	\$ 295.00
	5. Providing a subdivision clearance for -			
10710	(a) not more than 5 lots	N	S	\$73 per lot
10710	(b) more than 5 lots but not more than 195 lots	N	S	\$73 per lot for the first 5 lots and then \$35 per lot
10710	(.c) more than 195 lots	N	S	\$ 7,393.00
10710	6. Determining an initial application for approval of a home occupation where the home occupation has not commenced	N	S	\$ 222.00

10710	7. Determining an initial application for approval of a home occupation where the home occupation has commenced	N	S	The fee in item 6 plus, by way of penalty, twice that fee
10710	8. Determining an application for the renewal of an approval of a home occupation where the application is made before the approval expires	N	S	\$ 73.00
10710	9. Determining an application for the renewal of an approval of home occupation where the application is made after the approval has expired	N	S	The fee in item 8 plus, by way of penalty, twice that fee
10710	10. Determining an application for a change of use or for an alteration or extension or change of a non-conforming use to which item 1 does not apply, where the change or the alteration, extension or change has not commenced or been carried out	N	S	\$ 295.00
10710	11. Determining an application for a change of use or for an alteration or extension or change of a non-conforming use to which item 2 does not apply, where the change or the alteration, extension or change has commenced or been carried out	N	S	The fee in item 10 plus, by way of penalty, twice that fee
10710	12. Providing a zoning certificate	N	S	\$ 73.00
10710	13. Replying to a property settlement questionnaire	N	S	\$ 73.00
10710	14. Providing written planning advice	N	S	\$ 73.00
<b>Building</b>				
<b>Building and Construction Industry Training Fund</b>				
13520	BCITF - Levy applied to all residential, commercial and civil engineering projects undertaken in Western Australia where the total value of construction is estimated to be more than \$20,000	Y	S	0.2% of the total value of construction or \$200 in every \$100,000 worth of project value
13520	BCITF Commission - Monthly reconciliation - Collection of Levy by Council	N	S	\$ 8.25
<b>Building Regulations 2012 Division 1</b>				
	1. Certified application for a building permit (s.16(1))			
13505	(a) for building work for a Class 1 or Class 10 building or incidental structure	N	S	0.19% of the estimated value of the building work as determined by the relevant permit authority, but not less than \$110.00
13505	(b) for building work for a Class 2 to Class 9 building or incidental structure	N	S	0.09% of the estimated value of the building work as determined by the relevant permit authority, but not less than \$110.00
13505	2. Uncertified application for a building permit (s.16(1))	N	S	0.32% of the estimated value of the building work as determined by the relevant permit authority, but not less than \$110.00
	3. Application for a demolition permit (s.16(1))			
13505	(a) for demolition work in respect of a Class 1 or Class 10 building or incidental structure	N	S	\$ 110.00
13505	(b) for demolition work in respect of a Class 2 to Class 9 building	N	S	\$110.00 for each storey of the building
13505	4. Application to extend the time during which a building or demolition permit has effect (s.32(3)(f))	N	S	\$ 110.00

<b>Building Regulations 2012 Division 2</b>				
13505	1. Application for an occupancy permit for a completed building (s.46)	N	S	\$ 110.00
13505	2. Application for an occupancy permit for an incomplete building (s.47)	N	S	\$ 110.00
13505	3. Application for modification of an occupancy permit for additional use of a building on a temporary basis (s.48)	N	S	\$ 110.00
13505	4. Application for a replacement occupancy permit or building for permanent change of the building's use, classification (s.49)	N	S	\$ 110.00
13505	5. Application for an occupancy permit or building approval certificate for registration of strata scheme or plan or re-subdivision (s.50(1) or (2))	N	S	
13505	6. Application for occupancy permit for building in respect of which unauthorised work has been done (s.51(2))	N	S	0.18% of the estimated value of the unauthorised work as determined by the relevant permit authority, but not less than \$110.00
13505	7. Application for a building approval certificate in respect of which unauthorised work has been done (s.51(3))	N	S	0.38% of the estimated value of the unauthorised work as determined by the relevant permit authority, but not less than \$110.00
13505	8. Application to replace an occupancy permit for an existing building (s.52(1))	N	S	\$ 110.00
13505	9. Application for a building approval certificate for an existing building or an incidental structure where unauthorised work has not been done (s.52(2))	N	S	\$ 110.00
13505	10. Application to extend the time during which an occupancy permit or building approval certificate has effect (s.65(3)(a))	N	S	\$ 110.00
<b>Building Regulations 2012 Division 3</b>				
13505	1. Application as defined in regulation 31 (for each building standard in respect of which a declaration is sought).	N	S	\$ 2,160.15
<b>BSL &amp; Miscellaneous</b>				
13510	(BSL) Building Permit or Demolition Permit - \$45,000 or less	N	S	\$ 61.65
13510	(BSL) Building Permit or Demolition Permit - over \$45,000	N	S	0.137% of value of building work
13505	Occupancy Permit or Building Approval Certificate for approved building work under s47, 49, 50 or 52 of the Building Act	N	S	\$ 61.65
13505	Occupancy Permit or Building Approval Certificate for unauthorised building work under s51 of the Building Act (\$45,000 or less)	N	S	\$ 123.30
13505	Occupancy Permit or Building Approval Certificate for unauthorised building work under s51 of the Building Act (over \$45,000)	N	S	0.274% of work value
13510	BSL Commission - Monthly reconciliation - Collection of Levy by Council	N	S	\$ 5.00
13505	Local Gov Approval of Battery Power Smoke Alarm	N	S	\$ 179.40
13505	Certificate of Design Compliance Class 1 (Minimum depending on complexity)	Y	C	\$ 544.50
13505	Certificate of Design Compliance Class 1 (Minimum depending on complexity)	Y	C	\$ 434.50
13505	Building Permit Certificates/Demolition Permit	Y	C	\$ 110.00
<b>Private Swimming Pools &amp; Spas - Building Regulations 2012 - Regulation 61</b>				
10715	Private Swimming Pool & Spa Inspection Fee	Y	S	\$ 60.00
<b>Caravan Park Licence - Caravan Parks and Camping Grounds Regulations 1997</b>				
13505	Application and Renewal of Caravan Park Licence (schedule 3)	N	S	\$ 200.00
<b>Economic Services - Building</b>				
13505	Standard Pecth Penetrometer - Hire per Day	Y	C	\$ 52.50
13505	Standard Pecth Penetrometer - Bond per Day	N	C	\$ 52.50

<b>Housing</b>				
<b>Housing - Staff</b>				
04300	30 Wandoo Crescent	N	C	\$ 50.00
04300	7 Wandoo Crescent	N	C	\$ 50.00
14300	8 Ellis Street	N	C	\$ 50.00
14300	14 Ellis Street	N	C	\$ 50.00
11505	11 Wandoo Crescent	N	C	\$ 50.00
<b>Housing - Non Manager</b>				
	11 Wandoo Crescent	N	C	\$ 80.00
<b>Housing - Standard Rental/ Non Contractual/ Policy</b>				
11325	49 Quinlan Street	N	C	\$ 50.00
14300	31B Quinlan Street	N	C	\$ 76.00
14300	16 Moore Street	N	C	\$ 150.00
09120	31A Quinlan Street	N	C	\$ 150.00
<b>Housing - Joint Venture</b>				
09110	Stickland Street Units - 1 Bedroom	N	C	\$ 132.00
09115	Patterson Street Houses - 3 bedroom	N	C	\$ 198.00
09120	27 Quinlan Street - 2 Bedroom Unit	N	C	\$ 220.00
09120	27 Quinlan Street - 3 Bedroom Unit	N	C	\$ 232.00
<b>Housing - Doctor</b>				
07705	Doctors Residence Rental (per month on demand)	N	C	\$ 1.00
<i>Note 1: Rentals subject to Department of Housing Income Test</i>				
<i>Note 2: Rent is calculated at 52 weeks per year with a vacancy factor of 7% being applied</i>				
<b>Housing - Bonds</b>				
01464	Bonds - Housing (4 weeks rent)	N	C	AS PER RENT
01464	Bonds - Pet Bond	N	C	\$ 260.00
<b>Leases - General</b>				
<b>Leases - including Peppercorn rental. All leases to be inserted after review of lease file. Peppercorn leases @ \$1 pa.</b>				
	Ballidu Greater Sports Council	N	C	\$ 1.00
	Wongan Hills Sports & Recreation Council	N	C	\$ 1.00
	Cadoux Sports Council	N	C	\$ 1.00
	Kondut Greater Sports Council	N	C	\$ 1.00
	Ballidu Contemporary Arts Society	N	C	\$ 1.00
	Wongan Hills Playgroup	N	C	\$ 1.00
	Cadoux Church	N	C	\$ 1.00
	Wongan Arts Society	N	C	\$ 1.00
	Wongan Hills Tourism Group	N	C	\$ 1.00
	Wongan Hills Museum Committee	N	C	\$ 1.00
	Wongan Hills Rifle Club	N	C	\$ 1.00
	Wongan Hills Golf Club	N	C	\$ 1.00
	Wongan Hills Bowling Club	N	C	\$ 1.00
	Wongan Hills Apex Club	N	C	\$ 1.00
	Wongan Hills Community Garden	N	C	\$ 1.00
	Wongan Gymnastics Club	N	C	\$ 1.00
	Wongan-Ballidu Senior Citizens	N	C	\$ 1.00
	Wongan Hills Swimming Club	N	C	\$ 1.00
	Wongan Hills Rotary Club	N	C	\$ 1.00
<b>Aerodromes</b>				
12900	Wongan Airstrip - G VanSchie	Y	C	\$ 1,654.00
12900	Wongan Airstrip - Dunns Aviation	Y	C	\$ 843.00
12900	Wongan Airstrip - Ground Lease (D McFarlane)	Y	C	\$ 606.00
12900	Wongan Airstrip - Ground Lease (G Chambon)	Y	C	\$ 606.00
<b>Waste Management</b>				
<b>Kerbside Pick Up - Sanitation Services</b>				
10100	Rubbish and Recycling Charges per Bin per Annum - Wongan Hills Domestic	N	C	\$ 300.00
10105	Rubbish and Recycling Charges per Bin per Annum - Ballidu Domestic	N	C	\$ 300.00
10320	Rubbish and Recycling Charges per Bin per Annum - Wongan Hills Commercial	N	C	\$ 300.00
10325	Rubbish and Recycling Charges per Bin per Annum - Ballidu Commercial	N	C	\$ 300.00
10325	Additional Rubbish and Recycling Charges	N	C	\$ 300.00

10325	Rubbish - Skip Bin Annual Licence Fee	Y	C		N/A
	<b>Chargeable Waste (Residential &amp; Businesses, Ratepayers) Once tip passes are fully exhausted</b>				
<b>Utes, vans, cars, 4WD, crew cab or trailers (8 x 4) General Household or business non toxic waste</b>					
10316	2.1 For Householder (1 visit)	Y	C	\$	10.50
10316	2.2 For Businesses (Ratepayer) per Cubic Metre	Y	C	\$	18.50
	<b>Non-Domestic Waste</b>				
10316	3.1 Putrescible & non recyclable landfill - Per Cubic Metre	Y	C	\$	10.50
10316	3.2 Offal, Meat - Per Cubic Metre	Y	C	\$	77.70
10316	3.3 Sorted Recyclables Various - (excludes Cardboard) Per Cubic Metre	Y	C	\$	13.00
10316	3.4 Cardboard - Per Cubic Metre	Y	C	\$	17.50
10316	3.5 Non-recyclable - Per Cubic Metre	Y	C	\$	26.25
10316	3.6 Clean Rubble - Per Cubic Metre	Y	C	\$	15.75
10316	3.7 Mixed Rubble/Material - Per Cubic Metre	Y	C	\$	26.25
10316	3.8 Mixed Builder's Waste - Per Cubic Metre	Y	C	\$	26.25
10316	3.9 Bulk Green Waste	Y	C	\$	10.50
10316	3.10 Baling Twine - Per Cubic Metre	Y	C	\$	13.50
10316	3.11 Ex-Farm Large Rolls of Wire - Per Roll	Y	C	\$	11.50
10316.00	3.12 Wood - Per Cubic Metre	Y	C	\$	18.50
	<b>Additional Charges - Other Offensive Materials</b>				
10316	4.1 Waste Oil - Per Litre	Y	C	\$	0.20
10316	4.1a Drilling Mud - Per Litre	Y	C	\$	0.20
10316	4.2 Septage - Per Litre	Y	C	\$	0.25
10316	4.2a Septage - Per Litre Non Resident	Y	C	\$	0.90
10316	4.3 Offal/Meat - Per Cubic Metre	Y	C	\$	77.70
10316	4.4 Small Animals - Cats, Dogs Lambs - Per Carcass	Y	C	\$	10.50
10316	4.5 Large Animals - Sheep, Cattle, Horses, Pigs - Per Carcass	Y	C	\$	21.00
10316	4.6 Small Vehicle Body - Car, Ute, Van - Per Body	Y	C		No Charge
10316	4.7 Large Vehicle Body - Truck, Tractor - Per Body	Y	C		No Charge
10316	4.8 Small Tyres (Must be off rim), Car, Ute, Can - Per Tyre	Y	C	\$	10.50
10316	4.9 Large Tyres (Must be off rim)- Farm machinery Per Tyre	Y	C	\$	162.75
10316	4.10 Batteries (each)	Y	C	\$	10.50
10316	4.11 Asbestos - Per Cubic Metre	Y	C	\$	200.00
10316	4.12 Asbestos Dig & Cover - Per Each Load (Additional to per c.m. rate)	Y	C	\$	130.00
10316	4.13 White Goods, Fridge, Freezer, Aircon (Not degassed)	Y	C	\$	38.75
10316	4.14 White Goods, Fridge, Freezer, Aircon, TV's etc (Degassed)	Y	C	\$	26.25
10316	4.15 Sorted Scrap Metal Per Cubic Metre	Y	C	\$	13.00
10316	4.16 Emergency Opening Fee	Y	C	\$	105.00
10316	4.17 Baling Twine Only (Special Rate Ausvision Rural Services Pty Ltd Annual Fee)	Y	C	\$	661.50

<b>Community Resource Centre Charges</b>				
<b>Wonga-Balli Boomer Advertising</b>				
43040.65	Classified	Y	C	\$ 3.00
43040.65	Small Ad	Y	C	\$ 6.00
43040.65	Small Ad - Colour	Y	C	\$ 10.00
43040.65	1/4 Page Black & White	Y	C	\$ 12.00
43040.65	1/2 Page Black & White	Y	C	\$ 18.00
43040.65	Full A4 Page Black & White	Y	C	\$ 27.00
43040.65	Full Page Colour	Y	C	\$ 60.00
43040.65	1/2 Page Colour	Y	C	\$ 36.00
43040.65	1/4 Page Colour	Y	C	\$ 24.00
43040.65	Per Edition Wonga-Balli Boomer	Y	C	\$ 2.00
43040.65	Per Edition Wonga-Balli eBoomer (Electronic Copy)	Y	C	\$ 1.00
<b>Assisted Printing</b>				
<b>0-99 copies</b>				
43045.65	One Sided - A4 Black & White	Y	C	\$ 0.40
43045.65	Double Sided - A4 Black & White	Y	C	\$ 0.60
43045.65	One Sided - A4 Colour	Y	C	\$ 0.80
43045.65	Double Sided - A4 Colour	Y	C	\$ 1.00
43045.65	One Sided - A3 Black & White	Y	C	\$ 0.80
43045.65	Double Sided - A3 Black & White	Y	C	\$ 1.10
43045.65	One Sided - A3 Colour	\$ -	0	\$ 1.50
43045.65	Double Sided - A3 Colour	Y	C	\$ 1.80
<b>100+ copies (10% discount)</b>				
43045.65	Label Printing Black & White - Per Sheet	Y	C	\$ 3.00
43045.65	Label Printing Colour - Per Sheet	Y	C	\$ 4.00
43045.65	Business Cards - 10 Black & White copies	Y	C	\$ 4.00
43045.65	Business Cards - 10 Colour copies	Y	C	\$ 5.00
<b>Binding</b>				
43047.65	Spiral A4 - Per Binder Comb (up to 50 pages)	Y	C	\$ 5.00
43047.65	Spiral A4 - Per Binder Comb (50+ pages)	Y	C	\$ 10.00
<b>Photocopying</b>				
43045.65	Double Sided - A3 Black & White	Y	C	\$ 1.00
43045.65	Double Sided - A3 Colour	Y	C	\$ 1.70
43045.65	Double Sided - A4 Black & White	Y	C	\$ 0.65
43045.65	Double Sided - A4 Colour	Y	C	\$ 1.00
43045.65	One Sided - A3 Black & White	Y	C	\$ 0.75
43045.65	One Sided - A3 Colour	Y	C	\$ 1.50
43045.65	One Sided - A4 Black & White	Y	C	\$ 0.50
43045.65	One Sided - A4 Colour	Y	C	\$ 0.75
<b>Booklet Printing</b>				
43045.65	Booklet Printing up to 8 Pages	Y	C	\$ 2.00
43045.65	Booklet Printing up to 16 Pages	Y	C	\$ 3.50
43045.65	Booklet Printing up to 24 Pages	Y	C	\$ 5.00
43045.65	Booklet Printing up to 32 Pages	Y	C	\$ 6.00
<b>Speciality Paper</b>				
43045.65	ColorTec Gloss Coated	Y	C	\$ 3.00
<b>Laminating</b>				
43047.65	A4 per page	Y	C	\$ 3.00
43047.65	A3 per page	Y	C	\$ 4.00
<b>Large Printer</b>				
43011.65	Poster (1m)	Y	C	\$ 11.00
43011.65	10"x20" Canvas	Y	C	\$ 74.00
43011.65	12"x12" Canvas	Y	C	\$ 69.00
43011.65	12"x18 Canvas	Y	C	\$ 84.00
43011.65	12"x24" Canvas	Y	C	\$ 105.00
43011.65	16"x24" Canvas	Y	C	\$ 121.00
43011.65	20"x20" Canvas	Y	C	\$ 126.00
43011.65	20"x30" Canvas	Y	C	\$ 168.00
43011.65	24"x24" Canvas	Y	C	\$ 158.00
43011.65	30"x30" Canvas	Y	C	\$ 226.00
43011.65	A1 Heavyweight Poster	Y	C	\$ 32.00
43011.65	A2 Heavyweight Poster	Y	C	\$ 21.00

43011.65	A0 Heavyweight Poster	Y	C	\$	42.00
43011.65	A2 Page	Y	C	\$	11.00
43011.65	A1 Page	Y	C	\$	21.00
43011.65	A0 Page	Y	C	\$	32.00
43011.65	609mm x 914mm Synthetic Banners	Y	C	\$	63.00
43011.65	609mm x 121mm Synthetic Banners	Y	C	\$	74.00
43011.65	609mm x 1524mm Synthetic Banners	Y	C	\$	88.00
43011.65	609mm x 1828mm Synthetic Banners	Y	C	\$	99.00
	<b>Photos</b>				
43045.65	6x4" per photo	Y	C	\$	1.00
43045.65	5x7" per photo	Y	C	\$	1.50
	<b>Equipment Hire</b>				
43048.65	Laptop Hire Hourly Rate	Y	C	\$	15.00
43048.65	Projector Screen Hire	Y	C	\$	30.00
01466	Projector Screen Hire Bond (Fully Refundable on Satisfactory Return of Items)	Y	C	\$	50.00
43048.65	Bar Table/Large Round Table/Trestle Table Hire - Per Table (To be Returned Clean or Further Charges will Apply)	Y	C	\$	10.00
01466	Bar Table/Large Round Table/Trestle Table Bond (Fully Refundable on Satisfactory Return of Items)	Y	C	\$	50.00
43048.65	Chair Hire - Per Chair (To be Returned Clean or Further Charges will Apply)	Y	C	\$	2.00
01466	Chair Bond (Fully Refundable on Satisfactory Return of Items)	Y	C	\$	50.00
	<b>Key Deposit</b>				
01466	Key Bond - Refundable on Return of Key	Y	C	\$	50.00
	<b>Room Hire Bond</b>				
01466	Room Bond - No Alcohol. Refundable on Satisfactory Inspection of Room after Hire. (Applicable to Kitchen Hire Also)	Y	C	\$	150.00
01466	Room Bond - Alcohol. Refundable on Satisfactory Inspection of Room After Hire	Y	C	\$	500.00
01466	Small Office/Board Room Bond - Refundable on Satisfactory Inspection of Room After Hire.*	Y	C	\$	60.00
* Small Office/Board Room Bond can be not applicable at the discretion of a Manager due to nature of bookings.					
	<b>Function Room Hire</b>				
	<i>Commercial: Groups or Individuals that generate income for personal payment or profit; State/Federal Government Agencies.</i>				
	<i>Community: Groups or Individuals that undertake activities that do not generate income for personal profit; are an incorporated body; recognised not for profit.</i>				
	<i>Service: Single Entity Local Enterprise providing a service, event or activity for the benefit of the local community; A school.</i>				
43042.65	Commercial Hourly	Y	C	\$	70.00
43042.65	Commercial Half Day (up to 4 hours) (Flat Fee)	Y	C	\$	180.00
43042.65	Commercial Full Day (4+ hours) (Flat Fee)	Y	C	\$	360.00
43042.65	Community Hourly (Door Fee)	Y	C	\$	35.00
43042.65	Community Half Day (4 hours) (Door Fee)	Y	C	\$	90.00
43042.65	Community Full Day (4+ hours) (Door Fee)	Y	C	\$	180.00
43042.65	Community Hourly (No Door Fee)	Y	C	\$	20.00
43042.65	Community Half Day (up to 4 hours) (No Door Fee)	Y	C	\$	45.00
43042.65	Community Full Day (4+ hours) (No Door Fee)	Y	C	\$	90.00
43042.65	Service Hourly (Flat Fee)	Y	C	\$	45.00
43042.65	Service Half Day (up to 4 hours) (Flat Fee)	Y	C	\$	110.00
43042.65	Service Full Day (4+ hours) (Flat Fee)	Y	C	\$	200.00
	<b>Kitchen Related Hire</b>				
43048.65	Tablecloth Hire (Per Tablecloth)	Y	C	\$	12.00
43044.65	Kitchen Hire Per Half Day	Y	C	\$	50.00
43044.65	Kitchen Hire Per Day	Y	C	\$	90.00
43048.65	Crockery/Cultery Hire (Flat Fee) (Items to be Returned Clean or Charges will Apply)	Y	C	\$	30.00
01466	Crockery/Cultery Hire (Bond) (Full Refundable on Satisfactory Return of Items)	Y	C	\$	50.00
	<b>Boardroom Hire</b>				
	<i>Commercial: Groups or Individuals that generate income for personal payment or profit; State/Federal Government Agencies.</i>				

	<i>Community: Groups or Individuals that undertake activities that do not generate income for personal profit; are an incorporated body; recognised not for profit.</i>			
43043.65	Commercial Hourly	Y	C	\$ 30.00
43043.65	Commercial Half Day (up to 4 Hours)	Y	C	\$ 75.00
43043.65	Commercial Full Day (4+ Hours)	Y	C	\$ 150.00
43043.65	Community Hourly	Y	C	\$ 15.00
43043.65	Community Half Day (up to 4 Hours)	Y	C	\$ 40.00
43043.65	Community Full Day (4+ Hours)	Y	C	\$ 80.00
	<b>Small Office Hire (inclusive of wifi)</b>			
	<i>Commercial: Groups or Individuals that generate income for personal payment or profit; State/Federal Government Agencies.</i>			
	<i>Community: Groups or Individuals that undertake activities that do not generate income for personal profit; are an incorporated body; recognised not for profit.</i>			
43041.65	Commercial Hourly	Y	C	\$ 20.00
43041.65	Commercial Half Day (up to 4 Hours)	Y	C	\$ 40.00
43041.65	Commercial Full Day (4+ Hours)	Y	C	\$ 60.00
43041.65	Weekly (8.30am to 5.00pm Weekdays only)	Y	C	\$ 180.00
43041.65	Community Hourly	Y	C	\$ 10.00
43041.65	Community Half Day (up to 4 Hours)	Y	C	\$ 20.00
43041.65	Community Full Day (4+ Hours)	Y	C	\$ 30.00
	<b>Secretarial Services</b>			
43048.65	Secretarial/Desktop Services Per 15 Minute Block	Y	C	\$ 10.00
43048.65	Scanning and Emailing - 1-10 Pages	Y	C	\$ 3.00
43048.65	Scanning and Emailing - 10+ Pages	Y	C	\$ 5.00
43048.65	Single Email	Y	C	\$ 2.00
43048.65	Video Conferencing Per Hour	Y	C	\$ 40.00
	<b>Exam Supervision</b>			
43132.65	Invigilator Fees Per Hour - Includes Room Hire	Y	C	\$ 45.00
	<b>Licensing</b>			
43096.65	Local Plates - WB Series - Administration Fee (Excludes DOT Fee)	Y	C	\$ 85.00
43096.65	Local Plates - CDX Series - Administration Fee (Excludes DOT Fee)	Y	C	\$ 85.00

<b>Works &amp; Services</b>				
<b>Private Works - Rate Payers</b>				
<b>Charges for Private Works carried out by council are based on the recovery of plant operating rates, employee costs and administrative costs. Each individual job will be costed by the Manager of Works &amp; Services and agreed upon with the ALL Charges are for WET HIRE only.</b>				
14100	Grader - Hourly Rate - Normal Time	Y	C	\$ 227.00
14100	Grader - Hourly Rate - Time and a Half	Y	C	\$ 244.00
14100	Grader - Hourly Rate - Double Time	Y	C	\$ 263.00
14100	Backhoe - Hourly Rate - Normal Time	Y	C	\$ 194.00
14100	Backhoe - Hourly Rate - Time and a half	Y	C	\$ 210.00
14100	Backhoe - Hourly Rate - Double Time	Y	C	\$ 227.00
14100	Bobcat - Hourly Rate - Normal Time	Y	C	\$ 105.00
14100	Bobcat - Time and a Half	Y	C	\$ 138.00
14100	Bobcat - Double Time	Y	C	\$ 166.00
14100	Loader - Hourly Rate - Normal Time	Y	C	\$ 197.00
14100	Loader - Hourly Rate - Time and a Half	Y	C	\$ 209.00
14100	Loader - Hourly Rate - Double Time	Y	C	\$ 232.00
14100	6 Wheel Tip Truck - Hourly Rate - Normal Time	Y	C	\$ 193.00
14100	6 Wheel Tip Truck - Hourly Rate - Time and a Half	Y	C	\$ 212.00
14100	6 Wheel Tip Truck - Hourly Rate - Double Time	Y	C	\$ 227.00
14100	Light Truck - Hourly Rate - Normal Time	Y	C	\$ 168.00
14100	Light Truck - Hourly Rate - Time and a Half	Y	C	\$ 186.00
14100	Light Trucks - Hourly Rate - Double Time	Y	C	\$ 203.00
14100	Roller - Hourly Rate - Normal Time	Y	C	\$ 208.00
14100	Roller - Hourly Rate - Time and a Half	Y	C	\$ 225.00
14100	Roller - Hourly Rate - Double Time	Y	C	\$ 239.00
14100	Road Broom - Hourly Rate - Normal Time	Y	C	\$ 193.00
14100	Road Broom - Hourly Rate - Time and a Half	Y	C	\$ 193.00
14100	Road Broom - Hourly Rate - Double Time	Y	C	\$ 193.00
14100	Low Loader - Hourly Rate - Normal Time	Y	C	\$ 88.00
14100	Low Loader - Hourly Rate - Time and a Half	Y	C	\$ 88.00
14100	Low Loader - Hourly Rate - Double Time	Y	C	\$ 88.00
14100	Pig Trailer - Hourly Rate - Normal Time	Y	C	\$ 38.00
14100	Pig Trailer - Hourly Rate - Time and a half	Y	C	\$ 38.00
14100	Pig Trailer - Hourly Rate - Double Time	Y	C	\$ 38.00
14100	Water Tank - Hourly Rate - Normal Time	Y	C	\$ 81.00
14100	Water Tank - Hourly Rate - Time and a Half	Y	C	\$ 81.00
14100	Water Tank - Hourly Rate - Double Time	Y	C	\$ 81.00
14100	Tractors - Hourly Rate - Normal Time	Y	C	\$ 156.00
14100	Tractors - Hourly Rate - Time and a Half	Y	C	\$ 173.00
14100	Tractors - Hourly Rate - Double Time	Y	C	\$ 189.00
14100	Semi-Side Tipper - Hourly Rate - Normal Time	Y	C	\$ 227.00
14100	Semi-Side Tipper - Hourly Rate - Time and a half	Y	C	\$ 244.00
14100	Semi-Side Tipper - Hourly Rate - Double Time	Y	C	\$ 260.00
<i>Note 1: Labour rates over and above the rates used for specific plant hire will be charged out at \$56.97 per hr normal time, \$71.25 per hr time and a half and \$85.45 per hr double time</i>				
<i>Note 2: Light vehicles (utilities) used during private works are charged at \$0.80 per km</i>				
<i>Note 3: Sundry plant used during private works is charged at as follows: SP1 = \$12.15 per hr ; SP2 = \$82.70per hr ; SP3 = \$30.35per hr ; SP4 = \$9.95per hr</i>				
<i>Note 4: Miscellaneous equipment used during private works is charged at as follows: Freeroll = \$31.48 per hr ; Gang Mower = \$48.50per hr ; Slasher = \$37.50per hr ; Drawn Roller = \$7.75per hr</i>				
<i>Note 5: Gravel ex Depot are charged at \$6.40 per m3</i>				
<i>Note 7: All materials attract a 12.5% surcharge</i>				
<b>Private Works - Non Rate Payers</b>				
14100	Grader - Hourly Rate - Normal Time	Y	C	\$ 277.00
14100	Grader - Hourly Rate - Time and a Half	Y	C	\$ 294.00
14100	Grader - Hourly Rate - Double Time	Y	C	\$ 313.00
14100	Backhoe - Hourly Rate - Normal Time	Y	C	\$ 242.00
14100	Backhoe - Hourly Rate - Time and a Half	Y	C	\$ 259.00
14100	Backhoe - Hourly Rate - Double Time	Y	C	\$ 277.00
0.00	Bobcat-Hourly Rate - Normal Time	Y	C	\$ 150.00
14100	Bobcat- Time and a half	Y	C	\$ 171.00
14100	Bobcat- Double Time	Y	C	\$ 206.00
14100	Loader - Hourly Rate - Normal Time	Y	C	\$ 247.00

14100	Loader - Hourly Rate - Time and a Half	Y	C	\$	264.00
14100	Loader - Hourly Rate - Double Time	Y	C	\$	282.00
14100	6 Wheel Tip Truck - Hourly Rate - Normal Time	Y	C	\$	242.00
14100	6 Wheel Tip Truck - Hourly Rate - Time and a half	Y	C	\$	259.00
14100	6 Wheel Tip Truck - Hourly Rate - Double Time	Y	C	\$	277.00
14100	Light Truck - Hourly Rate - Normal Time	Y	C	\$	219.00
14100	Light Truck - Hourly Rate - Time and a Half	Y	C	\$	236.00
14100	Light Truck - Hourly Rate - Double Time	Y	C	\$	254.00
14100	Roller - Hourly Rate - Normal Time	Y	C	\$	240.00
14100	Roller - Hourly Rate - Time and a Half	Y	C	\$	257.00
14100	Roller - Hourly Rate - Double Time	Y	C	\$	275.00
14100	Road Broom - Hourly Rate - Normal Time	Y	C	\$	243.00
14100	Road Broom - Hourly Rate - Time and a Half	Y	C	\$	243.00
14100	Road Broom - Hourly Rate - Double Time	Y	C	\$	243.00
14100	Low Loader - Hourly Rate - Normal Time	Y	C	\$	139.00
14100	Low Loader - Hourly Rate - Time and a Half	Y	C	\$	139.00
14100	Low Loader - Hourly Rate - Double Time	Y	C	\$	139.00
14100	Pig Trailer - Hourly Rate - Normal Time	Y	C	\$	107.00
14100	Pig Trailer - Hourly Rate - Time and a Half	Y	C	\$	107.00
14100	Pig Trailer - Hourly Rate - Double Time	Y	C	\$	107.00
14100	Water Tank - Hourly Rate - Normal Time	Y	C	\$	132.00
14100	Water Tank - Hourly Rate - Time and a Half	Y	C	\$	132.00
14100	Water Tank - Hourly Rate - Double Time	Y	C	\$	132.00
14100	Tractors - Hourly Rate - Normal Time	Y	C	\$	205.00
14100	Tractors - Hourly Rate - Time and a Half	Y	C	\$	222.00
14100	Tractors - Hourly Rate - Double Time	Y	C	\$	240.00
14100	Semi-Side Tipper - Hourly Rate - Normal Time	Y	C	\$	274.00
14100	Semi-Side Tipper - Hourly Rate - Time and a Half	Y	C	\$	291.00
14100	Semi-Side Tipper - Hourly Rate - Double Time	Y	C	\$	310.00
14100	Administration Charges	Y	C		25% of Value
14100	Stock Purchase Fee	Y	C		15% of Value
	<b>Standpipe Water Charges</b>				
13710	Rate per Kilotitre of Water used to be Applied (Based on Meter Read)	N	C	\$	11.50
13710	Purchase of Standpipe Card	Y	C	\$	60.00

Shire of Wongan-Ballidu - Capital Works Schedule 2023/24		Funding									
Description	Description	23-24 Budget	Carryover (b/f surplus)	Grant	Provider/Program	Reserve	Reserve Name	Sale proceeds	Borrowings	Municipal	Asset Class
Computer Software (F&E) - CAPEX	ERP Replacement Project	\$100,000.00	\$40,000.00			\$50,000.00	Special Projects Reserve			\$10,000.00	Furniture & Equipment
Computer Hardware (F&E) - CAPEX	Administration Laptop Replacement Program	\$13,640.00								\$13,640.00	Furniture & Equipment
Capex - Chambers ICT Upgrade (F&E)	Chambers ICT Upgrades (rollover)	\$45,000.00	\$45,000.00							\$0.00	Furniture & Equipment
Capex - Ninan/Hinds BFB Fire Shed	Volunteer BFB Shed (new - DFES grant/SSL)	\$750,000.00							\$750,000.00	\$0.00	Land & Buildings
Cadoux Rec Centre (Buildings) - CAPEX		\$7,500.00	\$7,500.00							\$0.00	Land & Buildings
Community Bus (MV) - CAPEX	See plant replacement schedule	\$96,000.00				\$90,000.00	Plant Reserve	\$6,000.00		\$0.00	Plant & Equipment
CRC Capital Expense (Buildings) - CAPEX		\$28,121.00								\$28,121.00	Land & Buildings
Medical Centre Furniture & Equipment (F&E) - CAPEX	Upgrade of IT equipment at Medical Centre	\$30,000.00								\$30,000.00	Furniture & Equipment
16 Moore Street (Buildings) - CAPEX		\$20,561.00								\$20,561.00	Land & Buildings
Cemetery WH Capex (Infras Other) - CAPEX		\$14,500.00	\$14,500.00							\$0.00	Other Infrastructure
Community Park Toilets (Buildings) - CAPEX		\$10,113.00	\$10,113.00			\$0.00		\$0.00		\$0.00	Land & Buildings
Railway Centre Toilets (Buildings) - CAPEX	LRCIP rollover	\$240,000.00	\$0.00	\$240,000.00	LRCIP Phase 2			\$0.00		\$0.00	Land & Buildings
Ballidu Hall (Buildings) - CAPEX		\$153,364.00	\$0.00			\$153,364.00		\$0.00		\$0.00	Land & Buildings
Community Park WH (Infras Other) - CAPEX	LRCIP rollover	\$23,540.00	\$0.00	\$23,540.00	LRCIP Phase 2			\$0.00		\$0.00	Other Infrastructure
Federation Park (Cadoux) - Capex		\$20,337.00	\$0.00			\$0.00		\$0.00		\$20,337.00	Land & Buildings
WH Swimming Pool (Infrastructure Other) - CAPEX		\$120,000.00	\$19,075.00			\$100,925.00		\$0.00		\$0.00	Other Infrastructure
Gang Mower (P&E) - CAPEX	See plant replacement schedule	\$40,000.00	\$0.00			\$32,000.00		\$8,000.00		\$0.00	Plant & Equipment
Radio & Television Tower (Buildings) - CAPEX		\$58,906.00	\$15,763.00			\$0.00		\$0.00		\$43,143.00	Land & Buildings
W.H. Recreation Complex (Buildings) - CAPEX		\$106,211.00	\$0.00			\$106,211.00		\$0.00		\$0.00	Land & Buildings
Ballidu Sports Complex (Buildings) - CAPEX		\$9,800.00	\$9,800.00			\$0.00		\$0.00		\$0.00	Land & Buildings
Economic Stimulus Project	LRCIP rollover (Fixed wireless)	\$40,000.00	\$40,000.00			\$0.00		\$0.00		\$0.00	Other Infrastructure
Depot Bldg. Capital (Buildings) - CAPEX		\$26,192.00	\$9,828.00			\$0.00		\$0.00		\$16,364.00	Land & Buildings
Mack Truck - CAPEX	See plant replacement schedule	\$624,546.00	\$0.00			\$454,546.00		\$170,000.00		\$0.00	Plant & Equipment
Water & Fuel Tankers - CAPEX	See plant replacement schedule	\$160,000.00	\$0.00			\$160,000.00		\$0.00		\$0.00	Plant & Equipment
Sundry Plant and Equipment (CAPEX)	See plant replacement schedule	\$40,000.00	\$0.00			\$40,000.00		\$0.00		\$0.00	Plant & Equipment
Dual Pig Trailer- P & E (CAPEX)	See plant replacement schedule	\$151,000.00	\$0.00			\$121,000.00		\$30,000.00		\$0.00	Plant & Equipment
Free Roll Attachment (Capex)	See plant replacement schedule	\$75,000.00	\$0.00			\$71,000.00		\$4,000.00		\$0.00	Plant & Equipment
Museum - CAPEX		\$43,724.00	\$43,724.00			\$0.00		\$0.00		\$0.00	Land & Buildings
Works Co-Ordinator Utility (Motor Vehicles) - CAPEX	See plant replacement schedule	\$60,000.00	\$0.00			\$30,000.00		\$30,000.00		\$0.00	Motor Vehicles
14 Ellis Street - CAPEX		\$8,630.00	\$8,630.00			\$0.00		\$0.00		\$0.00	Land & Buildings
Purchase of Old School Oval (CAPEX)	Acquisition of old school oval for development	\$200,000.00	\$0.00			\$200,000.00		\$0.00		\$0.00	Land & Buildings
Lot 162 Danubin St - CAPEX		\$40,113.00	\$0.00			\$0.00		\$0.00		\$40,113.00	Land & Buildings
Gravel Pit Rehabilitation		\$83,449.00	\$40,000.00			\$0.00		\$0.00		\$43,449.00	Other Infrastructure
Purchase of land & buildings for development	Acquisition of land and buildings for development	\$200,000.00	\$0.00			\$200,000.00		\$0.00		\$0.00	Land & Buildings
CRC Capital Expenditure Furniture & Equipment - CAPEX	CRC IT equipment upgrades	\$7,420.00	\$0.00			\$7,420.00		\$0.00		\$0.00	Furniture & Equipment
RRG Funded Capital Roadworks (Infras Roads)		\$1,074,795.00	\$0.00	\$716,530.00						\$358,265.00	Roads
	Burakin-Wialki Road	\$148,000.00								\$148,000.00	Roads
	Hospital Road	\$130,000.00								\$130,000.00	Roads
	Waddington Road	\$106,000.00								\$106,000.00	Roads
	Burakin Wialki Road	\$449,845.00								\$449,845.00	Roads
	Waddington Road - Bitumen	\$240,950.00								\$240,950.00	Roads
R2R Funded Capital Roadworks (Infras Roads)		\$769,341.00	\$0.00	\$769,341.00				\$0.00		\$0.00	Roads
	Ballidu East Rd.	\$187,751.00								\$187,751.00	Roads
	Manmanning Rd.	\$54,848.00								\$54,848.00	Roads
	Vincent Road - Gravel Re-Sheet Sil 0.00 - 1.00	\$49,850.00								\$49,850.00	Roads
	Yerecoln South East Road	\$111,472.00								\$111,472.00	Roads
	Rabbit Proof Fence Road	\$67,352.00								\$67,352.00	Roads
	Ward Road	\$122,828.00								\$122,828.00	Roads
	Stickland Street	\$92,797.00								\$92,797.00	Roads
	Cadoux Drainage Works	\$82,443.00								\$82,443.00	Roads
Own Funded Capital Footpaths (Infras footpaths)		\$174,665.00	\$40,000.00	\$67,403.00						\$67,262.00	Footpaths
	Ellis St Footpath (Droad)	\$134,665.00	\$64,764.00					\$0.00		\$69,901.00	Footpaths
	Entry Statements (Droad)	\$40,000.00	\$40,000.00			\$0.00		\$0.00		\$0.00	Other Infrastructure
Own Funded Capital Roadworks (Infras Roads)		\$314,014.00		\$314,014.00	LRCIP Phase 4B					\$0.00	Roads
	Cadoux North Road	\$23,432.00	\$23,432.00	\$0.00				\$0.00		\$0.00	Roads
	Quain Road (Eroad)	\$50,009.00	\$50,009.00	\$0.00				\$0.00		\$0.00	Roads
	Wongan Rd - Drainage	\$50,000.00	\$0.00	\$0.00				\$0.00		\$50,000.00	Roads
	Manmanning Rd	\$46,924.00	\$0.00	\$0.00				\$0.00		\$46,924.00	Roads
	Kalguddering East Road	\$143,649.00	\$0.00	\$0.00				\$0.00		\$143,649.00	Roads
Wheatbelt Secondary Freight Network Roadworks (Infras Roads)		\$2,900,574.00		\$2,707,193.00						\$193,381.00	Roads
	Dowerin-Kalannie Road - Culverts	\$160,000.00								\$160,000.00	Roads
	Dowerin-Kalannie - 10mm Final Seal	\$801,794.00								\$801,794.00	Roads
	Dowerin-Kalannie - Road Widening to 8m	\$1,938,780.00								\$1,938,780.00	Roads

Description	Description	23-24 Budget	Carryover (b/f surplus)	Grant	Provider/Program	Reserve	Reserve Name	Sale proceeds	Borrowings	Municipal	Asset Class
		<b>Budget</b>	<b>Carryover</b>	<b>Grant</b>		<b>Reserve</b>		<b>Proceeds</b>	<b>Borrowings</b>	<b>Muni (new)</b>	<b>Shire</b>
Land & Buildings		\$1,923,572.00	\$105,358.00	\$240,000.00		\$659,575.00		\$0.00	\$750,000.00	\$168,639.00	\$933,572.00
Furniture & Equipment		\$196,060.00	\$85,000.00	\$0.00		\$57,420.00		\$0.00		\$53,640.00	\$196,060.00
Plant & Equipment		\$1,186,546.00	\$0.00	\$0.00		\$968,546.00		\$218,000.00		\$0.00	\$968,546.00
Motor Vehicles		\$60,000.00	\$0.00	\$0.00		\$30,000.00		\$30,000.00		\$0.00	\$30,000.00
Roads		\$5,058,724.00	\$0.00	\$4,507,078.00		\$0.00		\$0.00		\$551,646.00	\$551,646.00
Footpaths		\$134,665.00	\$40,000.00	\$67,403.00		\$0.00		\$0.00		\$67,262.00	\$107,262.00
Other Infrastructure		\$321,489.00	\$113,575.00	\$23,540.00		\$100,925.00		\$0.00		\$43,449.00	\$257,949.00
		<b>\$8,881,056.00</b>	<b>\$343,933.00</b>	<b>\$4,838,021.00</b>		<b>\$1,816,466.00</b>		<b>\$248,000.00</b>	<b>\$750,000.00</b>	<b>\$884,636.00</b>	<b>\$3,045,035.00</b>

**SHIRE OF WONGAN-BALLIDU  
2023/24 ANNUAL BUDGET  
SCHEDULE OF GRANTS, CONTRIBUTIONS & SUBSIDIES**

		Grant Provider	Type	Annual Budget	
				Operating	Capital
				\$	\$
<b>General Purpose Funding</b>					
	Grants Commission - General	WALGCC	Operating	0	
	Grants Commission - Roads	WALGCC	Operating	0	
<b>Law, Order &amp; Public Safety</b>					
	ESL Operating grant monies	Dept. Fire & Emergency Services	Operating	50,305	
	ESL administration grant	Dept. Fire & Emergency Services	Operating	4,000	
<b>Education and Welfare</b>					
	Contribution to Student Support Officer	RDA Wheatbelt Inc.	Operating	51,360	
<b>Community Amenities</b>					
	drumMUSTER contribution	drumMUSTER	Operating	4,000	
<b>Recreation and Culture</b>					
	LRCIP Phase 1 and 2	Department of Infrastructure (Cth)	Non-operating		591,248
<b>Transport</b>					
	Direct Grant	Main Roads	Operating	235,000	
	Street Lighting Subsidy	Main Roads	Operating	5,000	
	Regional Road Grants	State Roads Fund (Mainroads)	Non-operating		716,530
	Wheatbelt Secondary Freight Network (WSFN)	Commonwealth/State Govt	Non-operating		2,707,201
	Roads to Recovery	Department of Infrastructure	Non-operating		784,013
	Bike Plan	Department of Transport	Non-operating		67,403
<b>Other Property &amp; Services</b>					
	EV Charging Operating Grant	State Government	Operating	840	
	CRC Community Event Income	Various	Operating	5,000	
	CRC Trainee Support Grant	Dept. Training & Workforce Development	Operating	26,562	
	DRD Grants	Dept. Primary Industries & Regional Development	Operating	109,000	
			<b>TOTALS</b>	<b>491,067</b>	<b>4,866,395</b>