

Shire of Woodanilling Annual Budget 2024/25



SHIRE OF WOODANILLING
ANNUAL BUDGET
FOR THE YEAR ENDED 30 JUNE 2025
LOCAL GOVERNMENT ACT 1995

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SHIRE'S VISION

The Shire will endeavour to provide community services and facilities to meet the needs of members of the community and enable them to enjoy a pleasant and healthy way of life.

SHIRE OF WOODANILLING
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2025

	Note	2024/25 Budget	2023/24 Actual	2023/24 Budget
Revenue		\$	\$	\$
Rates	2(a)	1,103,601	1,006,728	988,172
Grants, subsidies and contributions		338,747	1,283,333	225,116
Fees and charges	13	253,499	280,671	276,594
Interest revenue	9(a)	25,800	20,069	9,800
Other revenue		3,450	69,390	10,750
		1,725,097	2,660,191	1,510,432
Expenses				
Employee costs		(1,264,215)	(1,187,872)	(909,264)
Materials and contracts		(833,539)	(691,733)	(1,012,661)
Utility charges		(100,700)	(134,250)	(100,685)
Depreciation	6	(1,819,595)	(1,683,606)	(865,691)
Insurance		(123,786)	(113,746)	(112,410)
Other expenditure		(220,219)	(188,661)	(252,590)
		(4,362,054)	(3,999,868)	(3,253,301)
		(2,636,957)	(1,339,677)	(1,742,869)
Capital grants, subsidies and contributions		1,720,362	431,143	1,383,572
Profit on asset disposals	5	0	20,548	0
		1,720,362	451,691	1,383,572
Net result for the period		(916,595)	(887,986)	(359,297)
Other comprehensive income for the period				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus		0	0	0
Share of comprehensive income of associates accounted for using the equity method		0	0	0
Total other comprehensive income for the period		0	0	0
Total comprehensive income for the period		(916,595)	(887,986)	(359,297)

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

SHIRE OF WOODANILLING
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2025

CASH FLOWS FROM OPERATING ACTIVITIES

Receipts

	Note	2024/25 Budget	2023/24 Actual	2023/24 Budget
Rates		\$ 1,103,601	\$ 987,758	\$ 988,172
Grants, subsidies and contributions		429,097	1,218,303	225,116
Fees and charges		253,499	280,671	276,594
Interest revenue		25,800	20,069	9,800
Goods and services tax received		0	(32,363)	150,000
Other revenue		3,450	69,390	10,750
		1,815,447	2,543,828	1,660,432

Payments

Employee costs		(1,264,215)	(1,254,606)	(909,264)
Materials and contracts		(844,539)	(352,863)	(1,012,661)
Utility charges		(100,700)	(134,250)	(100,685)
Insurance paid		(123,786)	(113,746)	(112,410)
Goods and services tax paid		0	0	(150,000)
Other expenditure		(220,219)	(188,661)	(252,590)
		(2,553,459)	(2,044,126)	(2,537,610)

Net cash provided by (used in) operating activities	4	(738,012)	499,702	(877,178)
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CASH FLOWS FROM INVESTING ACTIVITIES

Payments for purchase of property, plant & equipment	5(a)	(50,700)	(327,219)	(298,100)
Payments for construction of infrastructure	5(b)	(1,957,022)	(568,151)	(1,497,687)
Capital grants, subsidies and contributions		1,062,122	821,559	1,098,414
Proceeds from sale of property, plant and equipment	5(a)	8,900	119,699	24,000
Proceeds on disposal of financial assets at fair value through profit and loss		0	(840)	0

Net cash provided by (used in) investing activities		(936,700)	45,048	(673,373)
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Net increase (decrease) in cash held

Cash at beginning of year		3,231,827	2,687,077	2,687,105
Cash and cash equivalents at the end of the year	4	1,557,115	3,231,827	1,136,554

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

SHIRE OF WOODANILLING
STATEMENT OF FINANCIAL ACTIVITY
FOR THE YEAR ENDED 30 JUNE 2025

OPERATING ACTIVITIES

Revenue from operating activities

	Note	2024/25 Budget	2023/24 Actual	2023/24 Budget
General rates	2(a)(i)	\$ 1,069,359	\$ 970,279	\$ 962,710
Rates excluding general rates	2(a)	34,242	36,449	25,462
Grants, subsidies and contributions		338,747	1,283,333	225,116
Fees and charges	13	253,499	280,671	276,594
Interest revenue	9(a)	25,800	20,069	9,800
Other revenue		3,450	69,390	10,750
Profit on asset disposals	5	0	20,548	0

Expenditure from operating activities

Employee costs		(1,264,215)	(1,187,872)	(909,264)
Materials and contracts		(833,539)	(691,733)	(1,012,661)
Utility charges		(100,700)	(134,250)	(100,685)
Depreciation	6	(1,819,595)	(1,683,606)	(865,691)
Insurance		(123,786)	(113,746)	(112,410)
Other expenditure		(220,219)	(188,661)	(252,590)
		(4,362,054)	(3,999,868)	(3,253,301)

Non cash amounts excluded from operating activities

	3(c)	1,819,595	1,603,841	865,692
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Amount attributable to operating activities

INVESTING ACTIVITIES

Inflows from investing activities

Capital grants, subsidies and contributions		1,720,362	431,143	1,383,572
Proceeds from disposal of assets	5	8,900	119,699	24,000
Proceeds on disposal of financial assets at fair value through profit and loss		0	(840)	0
		1,729,262	550,002	1,407,572

Outflows from investing activities

Payments for property, plant and equipment	5(a)	(50,700)	(327,219)	(298,100)
Payments for construction of infrastructure	5(b)	(1,957,022)	(568,151)	(1,497,687)
		(2,007,722)	(895,370)	(1,795,787)

Amount attributable to investing activities

FINANCING ACTIVITIES

Inflows from financing activities

Transfers from reserve accounts	8(a)	0	0	172,100
		0	0	172,100

Outflows from financing activities

Transfers to reserve accounts	8(a)	(134,082)	(12,956)	(110,860)
		(134,082)	(12,956)	(110,860)

Amount attributable to financing activities

MOVEMENT IN SURPLUS OR DEFICIT

Surplus at the start of the financial year

Amount attributable to operating activities	3	1,229,904	1,303,516	1,204,152
Amount attributable to investing activities		(817,362)	284,712	(877,177)
Amount attributable to financing activities		(278,460)	(345,368)	(388,215)
Amount attributable to financing activities		(134,082)	(12,956)	61,240
Surplus/(deficit) remaining after the imposition of general rates	3	0	1,229,904	0

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

SHIRE OF WOODANILLING
FOR THE YEAR ENDED 30 JUNE 2025
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SHIRE OF WOODANILLING

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30 JUNE 2025

1 BASIS OF PREPARATION

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

Local Government Act 1995 requirements

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

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

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

The local government reporting entity

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 10 to the annual budget.

2023/24 actual balances

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

Budget comparative figures

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

Comparative figures

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

Rounding off figures

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

Statement of Cashflows

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

Initial application of accounting standards

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

- *AASB 2020-1 Amendments to Australian Accounting Standards - Classification of Liabilities as Current or Non-current*
- *AASB 2022-5 Amendments to Australian Accounting Standards - Lease Liability in a Sale and Leaseback*
- *AASB 2022-6 Amendments to Australian Accounting Standards - Non-current Liabilities with Covenants*
- *AASB 2023-1 Amendments to Australian Accounting Standards - Supplier Finance Arrangements*
- *AASB 2023-3 Amendments to Australian Accounting Standards - Disclosure of Non-current Liabilities with Covenants: Tier 2*

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

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

New accounting standards for application in future years

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

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

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

Judgements, estimates and assumptions

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

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

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

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

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

2. RATES AND SERVICE CHARGES

(a) Rating Information

Rate Description	Basis of valuation	Rate in	Number of properties	Rateable value	2024/25 Budgeted rate revenue	2024/25 Budgeted interim rates	2024/25 Budgeted total revenue	2023/24 Actual total revenue	2023/24 Budget total revenue
		\$		\$	\$	\$	\$	\$	\$
(i) General rates									
GRV Properties	Gross rental valuation	0.153253	99	916,196	140,409	8,000	148,409	132,048	123,532
Unimproved Properties	Unimproved valuation	0.003653	188	252,108,000	920,950	0	920,950	838,231	839,178
Total general rates			287	253,024,196	1,061,359	8,000	1,069,359	970,279	962,710
		Minimum							
		\$							
(ii) Minimum payment									
GRV Properties	Gross rental valuation	599	72	104,685	43,128	0	43,128	38,150	38,150
Unimproved Properties	Unimproved valuation	599	38	2,830,813	22,762	0	22,762	19,075	19,075
Total minimum payments			110	2,935,498	65,890	0	65,890	57,225	57,225
Total general rates and minimum payments			397	255,959,694	1,127,249	8,000	1,135,249	1,027,504	1,019,935
(iii) Specified area rates/Waste Collection Rate									
Waste Collection Rate	Gross Rental Value	0.00000	169	990,061	9,295	0	9,295	8,492	8,450
Waste Collection Rate	Unimproved Value	0.00000	214	198,965,500	11,770	0	11,770	10,750	10,700
Total specified area rates			383	199,955,561	21,065	0	21,065	19,242	19,150
(iv) Ex-gratia rates									
CBH Group					2,087	0	2,087	2,088	2,087
					1,150,401	8,000	1,158,401	1,048,834	1,041,172
Discounts (Refer note 2(e))					(50,000)	0	(50,000)	(37,503)	(45,132)
Concessions (Refer note 2(f))					(4,800)	0	(4,800)	(4,603)	(7,868)
Total rates					1,095,601	8,000	1,103,601	1,006,728	988,172

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

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

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

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

2. RATES AND SERVICE CHARGES (CONTINUED)

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

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

Option 1 (Full Payment)

25/10/2024

Option 2 (Two Instalments)

25/10/2024

12/03/2025

Option 3 (Four Instalments)

25/10/2024

2/01/2025

12/03/2025

12/05/2025

Instalment options	Date due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates
		\$	%	%
Option one				
Single full payment	25/10/2024	0	0.0%	7.0%
Option two				
First instalment	25/10/2024	0	0.0%	7.0%
Second instalment	12/03/2025	5	3.0%	7.0%
Option three				
First instalment	25/10/2024	0	0.0%	7.0%
Second instalment	2/01/2025	5	3.0%	7.0%
Third instalment	12/03/2025	5	3.0%	7.0%
Fourth instalment	12/05/2025	5	3.0%	7.0%

	2024/25 Budget revenue	2023/24 Actual revenue	2023/24 Budget revenue
	\$	\$	\$
Instalment plan admin charge revenue	400	450	295
Instalment plan interest earned	400	436	300
Deferred Pensioner Rates Interest	400	481	0
Unpaid rates and service charge interest earned	5,000	6,296	3,500
	6,200	7,663	4,095

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

2. RATES AND SERVICE CHARGES (CONTINUED)

(c) Specified Area Rate/Waste Collection Rate

	Budgeted rate applied to costs	Budgeted rate set aside to reserve	Reserve Amount to be applied to costs	Purpose of the rate	Area or properties rate is to be imposed on
Specified area rate	\$	\$	\$		
Waste Collection Rate GRV	9,295	0	0	To contribute towards the maintenance, renewal, replacement and rehabilitation of the waste facilities within the Shire.	Applied to all properties within the Shire
Waste Collection Rate UV	11,770	0	0		
	21,065	0	0		

(d) Service Charges

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

(e) Early payment discounts

Rate, fee or charge to which discount is granted	Type	Discount %	Discount (\$)	2024/25 Budget	2023/24 Actual	2023/24 Budget	Circumstances in which discount is granted
General rate	Rate	5.0%		\$ 50,000	\$ 37,503	\$ 45,132	Full payment of rates within 35 days from date of issue of rate notice.
				50,000	37,503	45,132	

(f) Waivers or concessions

Rate, fee or charge to which the waiver or concession is granted	Type	Waiver/Concession	Discount %	Discount (\$)	2024/25 Budget	2023/24 Actual	2023/24 Budget	Circumstances in which the waiver or concession is granted	Objects and reasons of the waiver or concession
General rate	Rate	Concession	50.0%		\$ 1,137	\$ 1,090	\$ 2,180	Upon written application to Council	To provide a reduction in rates in recognition of the planning restrictions on the land. Council provides a concession of 50% on general rates to Lots 32, 33, 34, 35 and 38 DP 223222, Quatermaine and Shenton Roads, Woodanilling, and Lots 2, 3 and 4 DP227523 Albany Highway.
General rate - GRV Urban farmland	Rate	Concession	50.0%		3,663	3,513	5,688	Upon written application to Council	To provide a reduction in general rates in recognition of the GRV valuation methodology applied to the land that is zoned 'local rural' and is currently being run as an operational farm that would normally be rated as unimproved land. Council provides a concession of 50% on general rates to assessments A290, A291, A294 and A437 which are zoned 'local rural' adjacent to land zoned 'regional rural'.
					4,800	4,603	7,868		

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

3. NET CURRENT ASSETS

(a) Composition of estimated net current assets

Current assets

Cash and cash equivalents
 Receivables
 Contract assets
 Inventories

Less: current liabilities

Trade and other payables
 Capital grant/contribution liability
 Employee provisions

Net current assets

Less: Total adjustments to net current assets

Net current assets used in the Statement of Financial Activity

(b) Current assets and liabilities excluded from budgeted deficiency

The following current assets and liabilities have been excluded from the net current assets used in the Statement of Financial Activity in accordance with *Financial Management Regulation 32* to agree to the surplus/(deficit) after imposition of general rates.

Adjustments to net current assets

Less: Cash - reserve accounts
 Add: Current liabilities not expected to be cleared at end of year
 - Current portion of employee benefit provisions held in reserve

Total adjustments to net current assets

Note	2024/25 Budget 30 June 2025	2023/24 Actual 30 June 2024	2023/24 Budget 30 June 2024
	\$	\$	\$
4	1,557,115	3,231,827	1,136,554
	127,192	194,192	94,794
	0	23,350	0
	1,285	(9,715)	5,920
	1,685,592	3,439,654	1,237,268
	(427,027)	(427,027)	(160,472)
	0	(658,240)	0
	(71,628)	(71,628)	(121,580)
	(498,655)	(1,156,895)	(282,052)
	1,186,937	2,282,759	955,216
3(b)	(1,186,937)	(1,052,855)	(955,216)
	0	1,229,904	0
8	(1,224,087)	(1,090,005)	(1,015,808)
	37,150	37,150	60,592
	(1,186,937)	(1,052,855)	(955,216)

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

3. NET CURRENT ASSETS

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

Items excluded from calculation of budgeted deficiency

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

(c) Non-cash amounts excluded from operating activities

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

Adjustments to operating activities

Less: Profit on asset disposals

Add: Depreciation

Movement in current employee provisions associated with restricted cash

Non-cash movements in non-current assets and liabilities:

- Pensioner deferred rates

- Employee provisions

Non cash amounts excluded from operating activities

Note	2024/25 Budget 30 June 2025	2023/24 Actual 30 June 2024	2023/24 Budget 30 June 2024
	\$	\$	\$
5	0	(20,548)	0
6	1,819,595	1,683,606	865,691
	0	(23,442)	1
	0	(3,795)	0
	0	(31,980)	0
	1,819,595	1,603,841	865,692

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

3. NET CURRENT ASSETS

(d) MATERIAL ACCOUNTING POLICIES

CURRENT AND NON-CURRENT CLASSIFICATION

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

TRADE AND OTHER PAYABLES

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

PREPAID RATES

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

INVENTORIES

General

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

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

SUPERANNUATION

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

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.

CONTRACT ASSETS

Contract assets primarily relate to the Shire's right to consideration for work completed but not billed at the end of the period.

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

4. RECONCILIATION OF CASH

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

	Note	2024/25 Budget	2023/24 Actual	2023/24 Budget
Cash at bank and on hand		\$ 1,557,115	\$ 3,231,827	\$ 1,136,554
Total cash and cash equivalents		1,557,115	3,231,827	1,136,554
Held as				
- Unrestricted cash and cash equivalents		333,028	1,483,582	120,746
- Restricted cash and cash equivalents		1,224,087	1,748,245	1,015,808
	3(a)	1,557,115	3,231,827	1,136,554
Restrictions				
The following classes of assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:				
- Cash and cash equivalents		1,224,087	1,748,245	1,015,808
		1,224,087	1,748,245	1,015,808
The assets are restricted as a result of the specified purposes associated with the liabilities below:				
Reserve accounts	8	1,224,087	1,090,005	1,015,808
Unspent capital grants, subsidies and contribution liabilities		0	658,240	0
		1,224,087	1,748,245	1,015,808
Reconciliation of net cash provided by operating activities to net result				
Net result		(916,595)	(887,986)	(359,297)
Depreciation	6	1,819,595	1,683,606	865,691
(Profit)/loss on sale of asset	5	0	(20,548)	0
(Increase)/decrease in receivables		67,000	(116,363)	0
(Increase)/decrease in contract assets		23,350	0	0
(Increase)/decrease in inventories		(11,000)	15,635	0
Increase/(decrease) in payables		0	338,430	0
Increase/(decrease) in unspent capital grants		(658,240)	390,416	(285,158)
Increase/(decrease) in employee provisions		0	(81,929)	0
Capital grants, subsidies and contributions		(1,062,122)	(821,559)	(1,098,414)
Net cash from operating activities		(738,012)	499,702	(877,178)

MATERIAL ACCOUNTING POLICES

CASH AND CASH EQUIVALENTS

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

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

FINANCIAL ASSETS AT AMORTISED COST

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

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

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

5. PROPERTY, PLANT AND EQUIPMENT

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

	2024/25 Budget			2023/24 Actual				2023/24 Budget		
	Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit	Additions	Disposals - Net Book Value	Disposals - Sale Proceeds
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
(a) Property, Plant and Equipment										
Buildings - non-specialised	5,000	0	0	10,104	0	0	0	90,000	0	0
Furniture and equipment	33,700	0	0	0	0	0	0	0	0	0
Plant and equipment	12,000	(8,900)	8,900	317,115	(99,151)	119,699	20,548	208,100	(24,000)	24,000
Total	50,700	(8,900)	8,900	327,219	(99,151)	119,699	20,548	298,100	(24,000)	24,000
(b) Infrastructure										
Infrastructure - roads	1,785,677	0	0	448,087	0	0	0	1,278,424	0	0
Infrastructure - footpaths	0	0	0	71,392	0	0	0	50,000	0	0
Infrastructure - drainage and bridges	66,345	0	0	43,382	0	0	0	109,727	0	0
Infrastructure - parks and ovals	105,000	0	0	5,290	0	0	0	59,536	0	0
Total	1,957,022	0	0	568,151	0	0	0	1,497,687	0	0
Total	2,007,722	(8,900)	8,900	895,370	(99,151)	119,699	20,548	1,795,787	(24,000)	24,000

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

6. DEPRECIATION

By Class

	2024/25 Budget	2023/24 Actual	2023/24 Budget
	\$	\$	\$
Buildings - non-specialised	134,728	124,659	108,542
Furniture and equipment	15,093	13,965	27,055
Plant and equipment	119,667	110,724	172,439
Infrastructure - roads	1,364,203	1,262,248	456,990
Infrastructure - footpaths	19,303	17,860	9,997
Infrastructure - drainage and bridges	138,899	128,518	88,233
Infrastructure - parks and ovals	23,242	21,505	2,435
Other infrastructure - Other	4,460	4,127	
	1,819,595	1,683,606	865,691

By Program

	2024/25 Budget	2023/24 Actual	2023/24 Budget
	\$	\$	\$
Law, order, public safety	13,984	16,005	14,746
Education and welfare	36,375	41,786	24,655
Housing	12,960	14,304	14,950
Community amenities	14,465	13,929	13,320
Recreation and culture	86,672	79,646	73,030
Transport	1,535,909	1,411,561	558,460
Economic services	1,170	1,074	0
Other property and services	118,060	105,301	166,530
	1,819,595	1,683,606	865,691

MATERIAL ACCOUNTING POLICIES

DEPRECIATION

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

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

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

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

Buildings - non-specialised	30 to 50 years
Furniture and equipment	4 to 10 years
Plant and equipment	5 to 15 years
Infrastructure - roads	20 to 80 years
Infrastructure - footpaths	20 years
Infrastructure - drainage and bridges	80 years
Infrastructure - parks and ovals	10 to 60 Years
Other infrastructure - Other	10 to 60 Years

AMORTISATION

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

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

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

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

7. BORROWINGS

(a) Borrowing repayments

The Shire has not budgeted to have any borrowings for the year ended 30th June 2025 and did not have or budget to have any borrowings for the year ended 30th June 2024

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

7. BORROWINGS

(b) New borrowings - 2024/25

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

(c) Unspent borrowings

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

(d) Credit Facilities

Undrawn borrowing facilities
credit standby arrangements

2024/25 Budget	2023/24 Actual	2023/24 Budget
\$	\$	\$
Credit card limit	4,000	4,000
Credit card balance at balance date	0	0
Total amount of credit unused	4,000	4,000

MATERIAL ACCOUNTING POLICIES

BORROWING COSTS

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

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

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

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

8. RESERVE ACCOUNTS

(a) Reserve Accounts - Movement

	2024/25 Budget				2023/24 Actual				2023/24 Budget			
	Opening Balance	Transfer to	Transfer (from)	Closing Balance	Opening Balance	Transfer to	Transfer (from)	Closing Balance	Opening Balance	Transfer to	Transfer (from)	Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by council												
(a) Leave reserve	45,725	400	0	46,125	45,184	541	0	45,725	45,183	25,020	0	70,203
(b) Plant reserve	835,080	80,571	0	915,651	825,154	9,926	0	835,080	825,154	60,660	(172,100)	713,714
(c) Building Reserve	68,289	130,851	0	199,140	67,477	812	0	68,289	67,477	25,042	0	92,519
(d) Office Equipment Reserve	14,331	26,551	0	40,882	14,159	172	0	14,331	14,159	14	0	14,173
(e) Road Construction Reserve	22,089	200	0	22,289	21,826	263	0	22,089	21,826	22	0	21,848
(f) Affordable Housing Reserve	104,491	990	(105,481)	0	103,249	1,242	0	104,491	103,249	102	0	103,351
	1,090,005	239,563	(105,481)	1,224,087	1,077,049	12,956	0	1,090,005	1,077,048	110,860	(172,100)	1,015,808

(b) Reserve Accounts - Purposes

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

Reserve name	Anticipated date of use	Purpose of the reserve
(a) Leave reserve	Ongoing	To fund any relief or interim positions and recruitment/locum agency costs that might arise.
(b) Plant reserve	Ongoing	To be used to fund the net cost of plant and equipment purchases as determined in the 10 Year Plant Replacement Program.
(c) Building Reserve	Ongoing	To be used for the acquisition, construction, upgrade, renewal, and maintenance of buildings for Council purposes.
(d) Office Equipment Reserve	Ongoing	To be used for the purchase of office equipment and future computer upgrades.
(e) Road Construction Reserve	Ongoing	To be used to fund road construction project cost escalation, if required.
(f) Affordable Housing Reserve	30/06/2025	To be used to meet the requirement for affordable housing, either new or major upgrades into the future.

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

9. OTHER INFORMATION

The net result includes as revenues

(a) Interest earnings

	2024/25 Budget	2023/24 Actual	2023/24 Budget
	\$	\$	\$
Investments	20,000	12,856	6,000
Other interest revenue	5,800	7,213	3,800
	25,800	20,069	9,800

The net result includes as expenses

(b) Auditors remuneration

Audit services	41,000	36,090	45,000
	41,000	36,090	45,000

(c) Write offs

General rate	200	172	500
	200	172	500

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

10. ELECTED MEMBERS REMUNERATION

	2024/25 Budget	2023/24 Actual	2023/24 Budget
	\$	\$	\$
Elected member 1			
President's allowance	6,640	5,005	6,262
Meeting attendance fees	4,000	3,042	3,735
Annual allowance for ICT expenses	1,050	1,050	1,050
Travel and accommodation expenses	334	0	334
	12,024	9,097	11,381
Elected member 2			
Deputy President's allowance	1,660	1,565	1,565
Meeting attendance fees	4,000	3,735	3,735
Annual allowance for ICT expenses	1,050	1,050	1,050
Travel and accommodation expenses	334	0	334
	7,044	6,350	6,684
Elected member 3			
Meeting attendance fees	4,000	1,917	3,735
President's allowance	0	1,143	0
Annual allowance for ICT expenses	1,050	321	1,050
Travel and accommodation expenses	333	0	333
	5,383	3,381	5,118
Elected member 4			
Meeting attendance fees	4,000	3,735	3,735
Annual allowance for ICT expenses	1,050	1,050	1,050
Travel and accommodation expenses	333	0	333
	5,383	4,785	5,118
Elected member 5			
Meeting attendance fees	4,000	2,561	3,735
Annual allowance for ICT expenses	1,050	720	1,050
Travel and accommodation expenses	333	0	333
	5,383	3,281	5,118
Elected member 6			
Meeting attendance fees	4,000	2,561	3,735
Annual allowance for ICT expenses	1,050	720	1,050
Travel and accommodation expenses	333	0	333
	5,383	3,281	5,118
Elected member 7			
Meeting attendance fees	0	1,143	0
Annual allowance for ICT expenses	0	322	0
	0	1,465	0
Elected member 8			
Meeting attendance fees	0	2,561	0
Annual allowance for ICT expenses	0	720	0
	0	3,281	0
Elected member 9			
Meeting attendance fees	0	1,143	0
Annual allowance for ICT expenses	0	321	0
	0	1,464	0
Total Elected Member Remuneration	40,600	36,385	38,537
President's allowance	6,640	6,148	6,262
Deputy President's allowance	1,660	1,565	1,565
Meeting attendance fees	24,000	22,398	22,410
Annual allowance for ICT expenses	6,300	6,274	6,300
Travel and accommodation expenses	2,000	0	2,000
	40,600	36,385	38,537

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

11. REVENUE AND EXPENDITURE

(a) Revenue and Expenditure Classification

REVENUES

RATES

All rates levied under the *Local Government Act 1995*. Includes general, differential, specific area rates, minimum payment, interim rates, back rates, ex-gratia rates, less discounts offered.

Exclude administration fees, interest on instalments, interest on arrears, service charges and sewerage rates.

GRANTS, SUBSIDIES AND CONTRIBUTIONS

All amounts received as grants, subsidies and contributions that are not capital grants.

CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

Amounts received specifically for the acquisition, construction of new or the upgrading of non-current assets paid to a local government, irrespective of whether these amounts are received as capital grants, subsidies, contributions or donations.

REVENUE FROM CONTRACTS WITH CUSTOMERS

Revenue from contracts with customers is recognised when the local government satisfies its performance obligations under the contract.

FEES AND CHARGES

Revenues (other than service charges) from the use of facilities and charges made for local government services, sewerage rates, rentals, hire charges, fee for service, photocopying charges, licences, sale of goods or information, fines, penalties and administration fees.

Local governments may wish to disclose more detail such as rubbish collection fees, rental of property, fines and penalties, other fees and charges.

SERVICE CHARGES

Service charges imposed under *Division 6 of Part 6 of the Local Government Act 1995*. Regulation 54 of the *Local Government (Financial Management) Regulations 1996* identifies the charges which can be raised. These are television and radio broadcasting, underground electricity and neighbourhood surveillance services and water.

Exclude rubbish removal charges which should not be classified as a service charge. Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

INTEREST REVENUE

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

OTHER REVENUE / INCOME

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

PROFIT ON ASSET DISPOSAL

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

EXPENSES

EMPLOYEE COSTS

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

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

MATERIALS AND CONTRACTS

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

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

UTILITIES (GAS, ELECTRICITY, WATER)

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

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

INSURANCE

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

LOSS ON ASSET DISPOSAL

Loss on the disposal of fixed assets.

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation and amortisation expenses raised on all classes of assets.

FINANCE COSTS

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

OTHER EXPENDITURE

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

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

11. REVENUE AND EXPENDITURE

(b) Revenue Recognition

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

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/Refunds/Warranties	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
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 contract commitments	General appropriations and contributions with no reciprocal commitment	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	Equal proportion based on an equal annually fee	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	Not applicable	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

SHIRE OF WOODANILLING

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30 JUNE 2025

12. PROGRAM INFORMATION

Key Terms and Definitions - Reporting Programs

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

OBJECTIVE

Governance

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

General purpose funding

To collect revenue to allow for the provision of services

Law, order, public safety

To provide services to help ensure a safer and environmentally conscious community

Health

To provide an operational framework for environmental and community health

Education and welfare

To provide services to the elderly, children and youth

Housing

To provide and maintain staff and other housing

Community amenities

To provide services required by the community

Recreation and culture

To establish and effectively manage infrastructure and resource which will help the social well being of the community

Transport

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

Economic services

To help promote the shire and its economic wellbeing

Other property and services

To monitor and control Shire's overheads operating accounts

ACTIVITIES

Administration and operation of members of Council. Other costs that relate to the tasks of assisting elected members and ratepayers on matters which do not concern specific Council services.

To collect revenue in the form of rates, interest and general purpose government grants to allow for the provision of services.

Supervision and enforcement of various laws relating to fire prevention, animal control and other aspects of public safety including emergency services.

Inspection of food outlets and their control, provision of meat inspection services, noise control and waste disposal compliance.

Maintenance of child minding centre, playgroup centre, senior citizen centre and aged care centre. Provision of youth services.

Provision and maintenance of staff, aged housing and other housing.

Rubbish collection services, operation of rubbish disposal sites, litter control, construction and maintenance of urban storm water drains, protection of the environment and administration of town planning schemes, cemetery and public conveniences.

Maintenance of public halls, civic centres, swimming areas, recreation centres and various sporting facilities. Provision and maintenance of parks, gardens and playgrounds. Operation of library and other cultural facilities.

Construction and maintenance of roads, streets, footpaths, depots, cycle ways, parking facilities and traffic control. Cleaning of streets and maintenance of street trees, street lighting etc.

Tourism and area promotion including the maintenance and operation of a caravan park. Provision of rural services including weed control, vermin control and standpipes. Building Control services.

Private works operation, plant repair and operation costs and engineering operation costs, administration costs allocated and other unclassified works and services.

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

13. FEES AND CHARGES

	2024/25 Budget	2023/24 Actual	2023/24 Budget
	\$	\$	\$
By Program:			
Governance	100	680	100
General purpose funding	1,400	1,900	995
Law, order, public safety	1,500	1,773	1,150
Health	430	436	600
Education and welfare	56,139	56,625	56,139
Housing	12,480	13,300	12,480
Community amenities	41,100	43,412	39,280
Recreation and culture	2,925	4,496	3,000
Transport	100,000	127,292	145,000
Economic services	36,050	29,924	12,150
Other property and services	1,375	834	5,700
	253,499	280,671	276,594

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

Shire of Woodanilling Fees and Charges 2024/25



SHIRE OF WOODANILLING						
SCHEDULE OF FEES AND CHARGES 2024 / 2025						
ALL FEES ARE QUOTED GST INCLUSIVE UNLESS OTHERWISE STATED						
G/L	Charge Details	Year 2023/2024 Fee (inc GST)	Year 2024/2025 Fee (excl. GST)	GST	Fee (Incl. GST)	Act or Regulation
General Purpose Funding						
Rates						
031260	Rate Book - including postage	\$ 40.00	\$ 37.73	\$ 3.77	\$ 41.50	LG Act 1995 - Section 6.16
031280	Rates Orders & Requisitions (EAS)	\$ 110.00	\$ 104.09	\$ 10.41	\$ 114.50	LG Act 1995 - Section 6.16
Other Fees & Charges						
031260	Rates Administration Fee - per instalment	\$5 per instalment		Exempt -D81	\$ 5.00	LG Act 1995 - Section 6.45
031260	Rates Administration Fee - payment arrangement	\$ 20.00	\$ 20.00	Exempt -D81	\$ 20.00	LG Act 1995 - Section 6.45
031280	Dishonor Fee (includes administration fee)	\$ 20.00	\$ 20.00	Exempt -D81	\$ 20.00	LG Act 1995 - Section 6.16
031290	Issue of notice of discontinuance	Actual Cost		Taxable	Actual Cost	LG Act 1995 - Section 6.16
031260	Debt Recovery Fee - administration fee	Actual Cost		Exempt -D81	Actual Cost	LG Act 1995 - Section 6.16
031220	Penalty interest on rate & service charges	7%			7%	LG Act 1995 - Section 6.51
Rates	Interest on rate instalments	3%			3%	LG Act 1995 - Section 6.51
Other General Purpose Funding						
Administration General						
042200	Shire Staff Administration Support	\$ 99.00	\$ 90.00	\$ 9.00	\$ 99.00	LG Act 1995 - Section 6.16
042200	Electoral Rolls	Cost of copying charge		Taxable	Cost of copying charge	LG Act 1995 - Section 6.16
Photocopying						
042220	A4 Copies - Black & White - per side	\$ 0.50	\$ 0.45	\$ 0.05	\$ 0.50	LG Act 1995 - Section 6.16
042220	A4 Copies - Colour - per side	\$ 0.70	\$ 0.64	\$ 0.06	\$ 0.70	LG Act 1995 - Section 6.16
042220	A3 Copies - Black & White - per side	\$ 0.50	\$ 0.91	\$ 0.09	\$ 1.00	LG Act 1995 - Section 6.16
042220	A3 Copies -Colour - per side	\$ 0.70	\$ 1.27	\$ 0.13	\$ 1.40	LG Act 1995 - Section 6.16
042220	Scan & Email	\$ 2.00	\$ 1.82	\$ 0.18	\$ 2.00	LG Act 1995 - Section 6.16
042220	Laminating Fees - A4 per page	\$ 5.50	\$ 5.00	\$ 0.50	\$ 5.50	LG Act 1995 - Section 6.16
042220	Laminating Fees - A3 per page	\$ 9.90	\$ 9.00	\$ 0.90	\$ 9.90	LG Act 1995 - Section 6.16
042220	Binding Documents	\$ 5.50	\$ 5.00	\$ 0.50	\$ 5.50	LG Act 1995 - Section 6.16
Information on Record						
042220	Council Minutes (Hard Copy)	\$ 40.00	\$ 36.36	\$ 3.64	\$ 40.00	LG Act 1995 - Section 6.16
(Note: Council Agendas & Minutes can be accessed from the Shire of Woodanilling website Free of Charge)						
042060	Postage of Council Documents	Actual Cost		Taxable	Actual Cost	LG Act 1995 - Section 6.16
Freedom Of Information						
042220	Application Fee - Non Personal Information	\$ 30.00	\$ 30.00	\$ -	\$ 30.00	WA FOI Act 1992
042220	Application Fee - Pensioners	\$ 22.50	\$ 22.50	\$ -	\$ 22.50	WA FOI Act 1992
042220	Additional research Clerical (per hour of staff time)	\$ 30.00	\$ 30.00	\$ -	\$ 30.00	WA FOI Act 1992
042220	Additional Document Copies (per A4 page)	\$ 0.20	\$ 0.20	\$ -	\$ 0.20	WA FOI Act 1992
042220	Delivery, packaging & postage	Actual Cost		Taxable	Actual Cost	LG Act 1995 - Section 6.16
Sale of Books/General Information						
115220	DVD (History of Woodanilling)	\$ 12.00	\$ 10.91	\$ 1.09	\$ 12.00	
115220	Historical Photos on USB Memory Stick (16GB)	\$ 12.00	\$ 10.91	\$ 1.09	\$ 12.00	LG Act 1995 - Section 6.16
12102300	Nomination by Candidate*	\$ 80.00	\$ 80.00	\$ -	\$ 80.00	LG Election Regs 1997 r.26
* To be refunded if candidate receives at least 5% of total number of votes included in the count						
Law, Order & Public Safety						
Fire Prevention						
051200.156	Bushfire Maps	\$ 30.00	\$ 27.28	\$ 2.72	\$ 30.00	LG Act 1995 - Section 6.16
051200.156	Installing of Firebreaks	Cost Recovery		Taxable	Cost Recovery	Bush Fires Act 1954
051200.156	Administration Fee firebreaks	\$ 100.00	\$ 90.90	\$ 9.10	\$ 100.00	Bush Fires Act 1954
051200.156	Town Blocks - burning off/slashing fees	Cost Recovery		Taxable	Cost Recovery	Bush Fires Act 1954
Rural Street Number Signs						
122261	Rural Street Number with Star Picket Installation	\$ 99.00	\$ 93.64	\$ 9.36	\$ 103.00	LG Act 1995 - Section 6.16
Animal Control						
052200	Daily Pound Fee	\$ 25.00	\$ 22.73	\$ 2.27	\$ 25.00	LG Act 1995 - Section 6.16
052200	Rangers Attendance Fees after 6am & before 6pm	\$ 100.00	\$ 100.00	\$ -	\$ 100.00	LG Miscellaneous Provisions Act 1960 s4.64
052200	Rangers Attendance Fees after 6pm & before 6am	\$ 200.00	\$ 200.00	\$ -	\$ 200.00	LG Miscellaneous Provisions Act 1960 s4.64
052200	Impound and release fee	\$ 70.00		Exempt	\$ 70.00	LG Act 1995 - Section 6.16
052200	Surrender of Dog or Cat	\$ 55.00		Exempt	\$ 55.00	LG Act 1995 - Section 6.16
Note: All						
Dog						
052210	Unsterilised Dog - 1 year	\$ 50.00		Exempt	\$ 50.00	Dog Regulations 2013, r17
	Unsterilised- 1 year (after 31 May)				\$ 25.00	
052210	Unsterilised Dog - 3 years	\$ 120.00		Exempt	\$ 120.00	Dog Regulations 2013, r17
052210	Unsterilised Dog - For Life	\$ 250.00		Exempt	\$ 250.00	Dog Regulations 2013, r17
052210	Sterilised Dog - 1 year	\$ 20.00		Exempt	\$ 20.00	Dog Regulations 2013, r17
	Sterilised Dog- 1 year (after 31 May)				\$ 10.00	
052210	Sterilised Dog - 3 years	\$ 42.50		Exempt	\$ 42.50	Dog Regulations 2013, r17
052210	Sterilised Dog - For Life	\$ 100.00		Exempt	\$ 100.00	Dog Regulations 2013, r17
052210	Unsterilised Working Dog - 1 year	\$ 12.50		Exempt	\$ 12.50	Dog Regulations 2013, r17
052210	Unsterilised Working Dog - 3 years	\$ 30.00		Exempt	\$ 30.00	Dog Regulations 2013, r17
052210	Sterilised Working Dog - 1 year	\$ 5.00		Exempt	\$ 5.00	Dog Regulations 2013, r17
052210	Sterilised Working Dog - 3 years	\$ 10.63		Exempt	\$ 10.63	Dog Regulations 2013, r17

052210	Working Dogs (droving or caring for stock) For Life			Exempt	25% of the fee that would otherwise be payable of full registration	Dog Regulations 2013, r17
052210	Kennel Fees	\$ 200.00		Exempt	\$ 200.00	Dog Act 1976, S27
052210	Application to keep more than 2 dogs	\$ 124.00		Exempt	\$ 124.00	Dog Act 1976
052210	Dog Registration Concessions - Pensioner Concession Card Holders - Half Price			Exempt	50% of full registration	Dog Act 1976 & Regulations
Cat Registration Fees - Statutory Charges set by the WA Government (Subject to change)						
052220	Cat - Sterilised - 1 year	\$ 20.00		Exempt	\$ 20.00	Cat Regulations 2012 as per schedule 3
	Registered after 31 May to 31 October	\$10.00			\$10.00	
052220	Cat - Sterilised - 3 years	\$ 42.50		Exempt	\$ 42.50	Cat Regulations 2012 as per schedule 3
052220	Cat - Sterilised - For Life	\$ 100.00		Exempt	\$ 100.00	Cat Regulations 2012 as per schedule 3
052220	Cat Breeders Fee (Annual) per cat	\$ 100.00		Exempt	\$ 100.00	Cat Regulations 2012 as per schedule 3
Infringements						
052200	Infringements, Court Fines & Penalties			Exempt	At cost	As per legislation
Other Law, Order & Public Safety						
Abandoned Vehicles						
PW9999	Towing Costs			Exempt	Cost Recovery+ 20%	LG Act 1995 - Section 6.16
053200	Storage Fee (Daily)	\$ 20.00	\$ 25.00	Exempt	\$ 25.00	LG Act 1995 - Section 6.16
053200	Impound Fee	\$ 100.00	\$ 100.00	Exempt	\$ 100.00	LG Act 1995 - Section 6.16
053200	Infringements, Court Fines & Penalties			Exempt	At cost	Litter Act 1979
Health						
Septic Tank Approvals						
074210	Application for Septic Tank Approval	\$ 118.00	\$ 118.00	Exempt	\$ 118.00	Health Act 1911, section 344C
074210	Issuing Septic Tank "Permit to Use"	\$ 118.00	\$ 118.00	Exempt	\$ 118.00	Health Act 1911, section 344C
074210	Inspection Fee	\$ 100.00	\$ 100.00	Exempt	\$ 100.00	Health Act 1911
074210	Search Fee - Septic Tanks	\$ 15.00	\$ 15.00	Exempt	\$ 15.00	Health Act 1911
074210	Re-inspect Fee (if required)	\$ 123.00	\$ 123.00	Exempt	\$ 123.00	LG Act 1995 - Section 6.16
074210	WA Health Department Administration Fee	\$ 72.00	\$ 72.00	Exempt	\$ 72.00	Health Act 1911, section 344C
074210	Local Government Report Fee to DOH for onsite effluent disposal	\$ 118.00	\$ 123.00	Exempt	\$ 118.00	Health Act 1911, section 344C
Offensive Trade (Fees) Regulations 1976						
074200	Artificial Manure depots	\$ 211.00	\$ 211.00	Exempt	\$ 211.00	Health Act 1911, section 344C
074200	Blood drying	\$ 171.00	\$ 171.00	Exempt	\$ 171.00	Health Act 1911, section 344C
074200	Bone Merchant Premises	\$ 171.00	\$ 171.00	Exempt	\$ 171.00	Health Act 1911, section 344C
074200	Bone Mills	\$ 171.00	\$ 171.00	Exempt	\$ 171.00	Health Act 1911, section 344C
074200	Fellmongeries (skin sheds)	\$ 171.00	\$ 171.00	Exempt	\$ 171.00	Health Act 1911, section 344C
074200	Fish Curing Establishments	\$ 211.00	\$ 211.00	Exempt	\$ 211.00	Health Act 1911, section 344C
074200	Fish Processing establishments	\$ 298.00	\$ 298.00	Exempt	\$ 298.00	Health Act 1911, section 344C
074200	Flock Factories	\$ 171.00	\$ 171.00	Exempt	\$ 171.00	Health Act 1911, section 344C
074200	Shellfish and crustacean processing establishments	\$ 298.00	\$ 298.00	Exempt	\$ 298.00	Health Act 1911, section 344C
074200	Gut scraping, preparation of sausage skins	\$ 171.00	\$ 171.00	Exempt	\$ 171.00	Health Act 1911, section 344C
074200	Laundries, dry cleaning establishments	\$ 147.00	\$ 147.00	Exempt	\$ 147.00	Health Act 1911, section 344C
074200	Manure Works	\$ 211.00	\$ 211.00	Exempt	\$ 211.00	Health Act 1911, section 344C
074200	Piggeries	\$ 298.00	\$ 298.00	Exempt	\$ 298.00	Health Act 1911, section 344C
074200	Places for storing, drying or preserving bones	\$ 171.00	\$ 171.00	Exempt	\$ 171.00	Health Act 1911, section 344C
074200	Poultry farming	\$ 298.00	\$ 298.00	Exempt	\$ 298.00	Health Act 1911, section 344C
074200	Poultry processing establishments	\$ 298.00	\$ 298.00	Exempt	\$ 298.00	Health Act 1911, section 344C
074200	Rabbit Farming	\$ 298.00	\$ 298.00	Exempt	\$ 298.00	Health Act 1911, section 344C
074200	Slaughterhouse (Human Consumption Abattoir) & Knackeries (Pet Meat Processors)	\$ 298.00	\$ 298.00	Exempt	\$ 298.00	Health Act 1911, section 344C
074200	Other offensive trades not specified	\$ 298.00	\$ 298.00	Exempt	\$ 298.00	Health Act 1911, section 344C
Water Testing						
074200	Chemical Swimming Pool Sample	\$ 15.00	\$ 15.00	Exempt	\$ 15.00	LG Act 1995 - Section 6.16
074200	Micro / Amoeba Swimming Pool Sample	\$ 35.00	\$ 35.00	Exempt	\$ 35.00	LG Act 1995 - Section 6.16
074200	Private Water Supply Sampling Fee	\$ 75.00	\$ 75.00	Exempt	\$ 75.00	LG Act 1995 - Section 6.16
Food Premises						
077200	Food Premises Notification Fee (plus Assessment Fee)	\$ 100.00	\$ 100.00	Exempt	\$ 100.00	Food Premises - Food Act 2008 & LG Act 1995 - Section 6.16
077200	Food Premises Registration Fee (plus Assessment Fee)	\$ 100.00	\$ 100.00	Exempt	\$ 100.00	Food Premises - Food Act 2008
077200	Transfer of Registration Fee	\$ 62.00	\$ 62.00	Exempt	\$ 62.00	Food Premises - Food Act 2008 & LG Act 1995 - Section 6.18
077200	Plans Assessment Fee - Small Residential	\$ 78.00	\$ 78.00	Exempt	\$ 78.00	Food Premises - Food Act 2008 & LG Act 1995 - Section 6.19
077200	Plans Assessment Fee	\$ 155.00	\$ 155.00	Exempt	\$ 155.00	Food Premises - Food Act 2008
077200	Plans Assessment Fee - Supermarket or Premises >2	\$ 240.00	\$ 240.00	Exempt	\$ 240.00	Food Premises - Food Act 2008 & LG Act 1995 - Section 6.21
077200	Inspection of Premises on request	\$ 173.00	\$ 173.00	Exempt	\$ 173.00	Food Premises - Food Act 2008 & LG Act 1995 - Section 6.22
077200	Request for copy of Condemnation Certificate	\$ 80.00	\$ 80.00	Exempt	\$ 80.00	Food Premises - Food Act 2008 & LG Act 1995 - Section 6.23
077200	Copy of Food Sampling Results Certificate	\$ 27.00	\$ 27.00	Exempt	\$ 27.00	Food Premises - Food Act 2008 & LG Act 1995 - Section 6.24
077200	Temporary Food Business Assessment Fee (per occasion)	\$ 40.00	\$ 40.00	Exempt	\$ 40.00	Food Premises - Food Act 2008 & LG Act 1995 - Section 6.25
077200	Temporary Food Business Assessment Fee (Annual)	\$ 180.00	\$ 180.00	Exempt	\$ 180.00	Food Premises - Food Act 2008 & LG Act 1995 - Section 6.26
Lodging House Registration Fees						
1077200	Application for Registration of Lodging House < 15 lodgers	\$ 380.00	\$ 380.00	Exempt	\$ 380.00	LG Act 1995 - Section 6.16
1077200	Renewal of Registration of Lodging House < 15 lodgers	\$ 250.00	\$ 250.00	Exempt	\$ 250.00	LG Act 1995 - Section 6.16

1077200	Application for Registration of Lodging House 15 or more lodgers	\$	540.00	\$	540.00	Exempt	\$	540.00	LG Act 1995 - Section 6.16
1077200	Renewal of Registration of Lodging House 15 or more lodgers	\$	360.00	\$	360.00	Exempt	\$	360.00	LG Act 1995 - Section 6.16
Temporary Accommodation Approval Fees									
077200	Application for Approval to camp	\$	235.00				\$	235.00	Grounds Regulations 1997 - r11
Other									
077200	Liquor Licence (Section 39 Certificate)	\$	205.00	\$	205.00	Exempt	\$	205.00	LG Act 1995 - Section 6.16
077200	Premises Plan Assessment Fee - miscellaneous	\$	165.00	\$	165.00	Exempt	\$	165.00	LG Act 1995 - Section 6.16
077200	Request for Inspection of Premises - miscellaneous	\$	185.00	\$	185.00	Exempt	\$	185.00	LG Act 1995 - Section 6.16
077200	Request for Premises Inspection Report	\$	165.00	\$	165.00	Exempt	\$	165.00	LG Act 1995 - Section 6.16
077200	Reports to Settlement Agents	\$	110.00	\$	110.00	Exempt	\$	110.00	LG Act 1995 - Section 6.16
077200	Copy of Certificate of Analysis	\$	30.00	\$	30.00	Exempt	\$	30.00	LG Act 1995 - Section 6.16
Food									
Application or Renewal of Itinerant Food Van/Traders Permit Fee									
107720	Per Occasion	\$	300.00	\$	300.00	Exempt	\$	300.00	LG Act 1995 - Section 6.16
107720	One Month	\$	100.00	\$	100.00	Exempt	\$	100.00	LG Act 1995 - Section 6.16
107720	Twelve Months	\$	600.00	\$	600.00	Exempt	\$	600.00	LG Act 1995 - Section 6.16
Note: For the first 12 months the fee is set at 50% of the stated amount as an encouragement to establish new business in the Shire.									
Housing									
Other Housing									
091230	13 Cardigan Street Woodanilling - Staff Rate per week					Exempt	As per contract		LG Act 1995 - Section 6.16
091230	13 Cardigan Street Woodanilling - Private Rental Rate per week					Exempt	\$	170.00	LG Act 1995 - Section 6.16
091230	13 Cardigan Street Woodanilling - Commercial Rental Rate per week					Exempt	\$	210.00	LG Act 1995 - Section 6.16
084200	Unit 1 Wattleville Unit - Private Rental Rate per week					Exempt	\$	170.00	LG Act 1995 - Section 6.16
084200	Unit 2 Wattleville Unit - Private Rental Rate per week					Exempt	\$	170.00	LG Act 1995 - Section 6.16
084200	Unit 3 Wattleville Unit - Private Rental Rate per week					Exempt	\$	170.00	LG Act 1995 - Section 6.16
084200	Unit 1 - Salmon Gum Unit - Private Rental Rate per week * NRAS applies					Exempt	\$	142.40	LG Act 1995 - Section 6.16
084200	Unit 2 - Salmon Gum Unit - Private Rental Rate per week * NRAS applies					Exempt	\$	142.40	LG Act 1995 - Section 6.16
084200	Unit 3 - Salmon Gum Unit - Private Rental Rate per week * NRAS applies					Exempt	\$	142.40	LG Act 1995 - Section 6.16
084200	Unit 4 - Salmon Gum Unit - Private Rental Rate per week * NRAS applies					Exempt	\$	142.40	LG Act 1995 - Section 6.16
Staff Housing									
091221	3327 Robinson Road Woodanilling - Staff Rate per week					Exempt	As per contract		LG Act 1995 - Section 6.16
	Private Rental Rate per week	\$	250.00			Exempt	\$	250.00	LG Act 1995 - Section 6.16
	Commercial Rental Rate per week	\$	300.00			Exempt	\$	300.00	LG Act 1995 - Section 6.16
091110	3347 Robinson Road Woodanilling - Staff Rate per week					Exempt	As per contract		LG Act 1995 - Section 6.16
	Private Rental Rate per week	\$	250.00			Exempt	\$	250.00	LG Act 1995 - Section 6.16
	Commercial Rental Rate per week	\$	300.00			Exempt	\$	300.00	LG Act 1995 - Section 6.16
091200	3340 Robinson Road Woodanilling - Staff Rate per week					Exempt	As per contract		LG Act 1995 - Section 6.16
	Private Rental Rate per week	\$	250.00			Exempt	\$	250.00	LG Act 1995 - Section 6.16
	Commercial Rental Rate per week	\$	300.00			Exempt	\$	300.00	LG Act 1995 - Section 6.16
	Reserve 11066 Yairabin Street, Woodanilling - Staff Rate per week					Exempt	As per contract		LG Act 1995 - Section 6.16
	Private Rental Rate per week	\$	250.00			Exempt	\$	250.00	LG Act 1995 - Section 6.16
	Commercial Rental Rate per week	\$	300.00			Exempt	\$	300.00	LG Act 1995 - Section 6.16
Community Amenities									
Sanitation									
Refuse Collection									
100200	Domestic Rubbish Charge 240L Waste/ 240 Litre Recycling	\$	340.00	\$	400.00	Exempt	\$	400.00	Waste Avoidance & Resources Recovery Act 2007
100200	Additional Service - Domestic Rubbish Charge 240L Waste/ 240 Litre Recycling	\$	340.00	\$	400.00	Exempt	\$	400.00	Waste Avoidance & Resources Recovery Act 2007
100200	Additional Service Charge - charged per one bin combination (either 240 litre recycling or rubbish service)	\$	170.00	\$	200.00	Exempt	\$	200.00	Waste Avoidance & Resources Recovery Act 2007
100200	Tip Passes Replacement	\$	30.00	\$	30.00	Exempt	\$	30.00	LG Act 1995 - Section 6.16
100200	Waste Collection Rate - Per property in the district	-					0.000002 cent in \$		WARR Act 2007
100200	Waste Collection Rate - Minimum per property						\$	55.00	WARR Act

Free	Car or Truck Body or large Equipment (if placed in metal dump area)	Free		Exempt	Free	LG Act 1995 - Section 6.16
	Truck Body / Large Equipment (if recyclable)	Free		Exempt	Free	LG Act 1995 - Section 6.16
	Batteries (car, truck etc)	Free		Exempt	Free	LG Act 1995 - Section 6.16
	Uncontaminated, sorted scrap metal	Free		Exempt	Free	LG Act 1995 - Section 6.16
	Uncontaminated timber	Free		Exempt	Free	LG Act 1995 - Section 6.16
	Uncontaminated green waste domestic only	Free		Exempt	Free	LG Act 1995 - Section 6.16
	Clean fill	Free		Exempt	Free	LG Act 1995 - Section 6.16
	Drum muster containers - to be clean and double rinsed, lids off	Free		Exempt	Free	LG Act 1995 - Section 6.16
Bulk Bins						
100200	Bulk Bin services through contractor			Taxable	Actual Cost + 20%	LG Act 1995 - Section 6.16
Infringements						
101200	Waste Infringements, Court Fines & Penalties			As per local laws	Actual Cost + 20%	LG Act 1995 - Section 6.16
Other Community						
Grave Fees						
Grant of Right of Burial (25 years) (land excluded)						
0CEM	Grant of Right of Burial - 25 years	\$ 120.00	\$ 120.00	Exempt	\$ 120.00	LG Act 1995 - Section 6.16 & Cemeteries Act 1986
1CEM	Renewal - Grant of Right of Burial	\$ 70.00	\$ 70.00	Exempt	\$ 70.00	LG Act 1995 - Section 6.16 & Cemeteries Act 1987
2CEM	Transfer - Grant of Right of Burial	\$ 70.00	\$ 70.00	Exempt	\$ 70.00	LG Act 1995 - Section 6.16 & Cemeteries Act 1988
Land for Grave site						
3CEM	2.4m x 1.2m plot	\$ 524.00	\$ 476.36	\$ 47.64	\$ 524.00	LG Act 1995 - Section 6.16
4CEM	2.4m x 2.4m plte (2 plots alongside each other)	\$ 1,048.00	\$ 952.73	\$ 95.27	\$ 1,048.00	LG Act 1995 - Section 6.16
Internment Fees						
05CEM	Ordinary Grave - Adult	\$ 1,015.00	\$ 922.73	\$ 92.27	\$ 1,015.00	LG Act 1995 - Section 6.16
06CEM	Ordinary Grave - Child under 12 years	\$ 606.00	\$ 550.91	\$ 55.09	\$ 606.00	LG Act 1995 - Section 6.16
09CEM	Ordinary Grave - Stillborn	\$ 455.00	\$ 413.64	\$ 41.36	\$ 455.00	LG Act 1995 - Section 6.16
07CEM	Grave Dig by hand (up to 1.8m)	\$ 1,483.00	\$ 1,348.18	\$ 134.82	\$ 1,483.00	LG Act 1995 - Section 6.16
08CEM	Grave Dig by machine deeper than 1.8m (max 2.4m)	\$ 257.00	\$ 727.27	\$ 72.73	\$ 800.00	LG Act 1995 - Section 6.16
10CEM	Reopening of existing grave	\$ 1,819.00	\$ 1,653.64	\$ 165.36	\$ 1,819.00	LG Act 1995 - Section 6.16
11CEM	Placement of Ashes in Family Grave (300mm)	\$ 259.00	\$ 235.45	\$ 23.55	\$ 259.00	LG Act 1995 - Section 6.16
NEW	Exhumation	\$ 1,819.00	\$ 1,545.45	\$ 154.55	\$ 1,819.00	LG Act 1995 - Section 6.16
Additional Service Charges						
12CEM	Internment without due notice (less than 2 days)	\$ 492.00	\$ 418.18	\$ 73.82	\$ 492.00	LG Act 1995 - Section 6.16
13CEM	Internment Tuesday - Friday	\$ 305.00	\$ 277.27	\$ 27.73	\$ 305.00	LG Act 1995 - Section 6.16
14CEM	Internment on Weekend or Public Holidays or outside Tuesday-Friday	\$ 589.00	\$ 535.45	\$ 50.00	\$ 589.00	LG Act 1995 - Section 6.16
15CEM	Hire of Equipment - refundable	\$ 107.00	\$ 97.27	\$ 9.73	\$ 107.00	LG Act 1995 - Section 6.16
Niche Wall						
16CEM	Double Niche	\$ 364.00	\$ 330.91	\$ 33.09	\$ 364.00	LG Act 1995 - Section 6.16
17CEM	Double Niche - pre-purchase	\$ 182.00	\$ 165.45	\$ 16.55	\$ 182.00	LG Act 1995 - Section 6.16
18CEM	Double Niche - reopen	\$ 182.00	\$ 165.45	\$ 16.55	\$ 182.00	LG Act 1995 - Section 6.16
19CEM	Single Niche	\$ 267.00	\$ 242.73	\$ 24.27	\$ 267.00	LG Act 1995 - Section 6.16
20CEM	Single Niche - pre-purchase	\$ 134.00	\$ 121.82	\$ 12.18	\$ 134.00	LG Act 1995 - Section 6.16
21CEM	Placement of Ashes	\$ 85.00	\$ 77.27	\$ 7.73	\$ 85.00	LG Act 1995 - Section 6.16
Memorial Plaques						
22CEM	Administration Fee - Single Memorial Plaque with Standard Inscription	\$ 82.00	\$ 74.55	\$ 7.45	\$ 82.00	LG Act 1995 - Section 6.16
23CEM	Administration Fee - Double Memorial Plaque with Standard Inscription	\$ 82.00	\$ 74.55	\$ 7.45	\$ 82.00	LG Act 1995 - Section 6.16
24CEM	Administration Fee - Second Inscription on Double Memoria	\$ 82.00	\$ 74.55	\$ 7.45	\$ 82.00	LG Act 1995 - Section 6.16
NEW	Plaque plus freight	At cost plus 10%		Taxable	At cost plus 10%	LG Act 1995 - Section 6.16
Cemetery Licences						
25CEM	Licence to erect Headstone and/or kerbing	\$ 65.00	\$ 65.00	Exempt	\$ 65.00	LG Act 1995 - Section 6.16 & Cemeteries Act 1988
26CEM	Licence to erect a Monument	\$ 65.00	\$ 65.00	Exempt	\$ 65.00	LG Act 1995 - Section 6.16 & Cemeteries Act 1988
27CEM	Licence to erect a Nameplate	\$ 65.00	\$ 65.00	Exempt	\$ 65.00	LG Act 1995 - Section 6.16 & Cemeteries Act 1988
28CEM	Funeral Directors Single licence for one Internment	\$ 110.00	\$ 110.00	Exempt	\$ 110.00	LG Act 1995 - Section 6.16 & Cemeteries Act 1988
29CEM	Funeral Directors Annual Licence Fee	\$ 150.00	\$ 150.00	Exempt	\$ 150.00	LG Act 1995 - Section 6.16 & Cemeteries Act 1988
Town Planning/Regional Development						
Provision of Subdivision Clearance (including Strata's)						
104200	Clearance per Lot (not more than 5 lots)	\$ 73.00	\$ 73.00	Exempt	\$ 73.00	PD Regulations 2009
104200	Clearance (more than 5 lots but not more than 195 lots)		\$73.00 per lot for the first 5 lots than \$35.00 per lot			PD Regulations 2009
104200	Maximum Clearance (more than 195 lots)	\$ 7,395.00	\$ 7,393.00	Exempt	\$ 7,393.00	PD Regulations 2009
Scheme Amendments/Structure Plans						
104200	Scheme Amendments s45 & 48 of the PD Regulations		As quoted (in accordance with sections 47 and 448 of Planning and Development Regulations)			PD Regulations 2009
104200	Structural Plans (including Local Development Plans and Similar) S45 & 48 of the PD Regulations		As quoted (in accordance with sections 47 and 448 of Planning and Development Regulations)			PD Regulations 2009
Development Applications						
TP1	a) Estimated development cost no more than \$50,000	\$ 147.00			\$ 147.00	PD Regulations 2009
104200	b) Estimated development cost from \$50,001 to \$500,000				0.32%	PD Regulations 2009
104200	c) Estimated development cost from \$500,001 to \$2.5 million		\$1,700 + 0.257% for every \$1 in excess of \$500,000			PD Regulations 2009

104200	d) Estimated development cost from \$2.5 million to \$5 million		\$7,161 + 0.206% for every \$1 in excess of \$2.5 million			PD Regulations 2009
104200	e) Estimated development cost from \$5 million to \$21.5 million		\$12,633 + 0.123% for every \$1 in excess of \$5 million			PD Regulations 2009
104200	f) Estimated development cost of more than \$21.5 million	\$ 34,196.00			\$ 34,196.00	PD Regulations 2009
104200	reconsideration of conditions		GST \$295			PD Regulations 2009, Part 7
104200	Change of use	\$ 295.00			\$ 295.00	PD Regulations 2009
104200	Home Business, Home Occupation or Cottage Industry Application Fee	\$ 220.00			\$ 220.00	PD Regulations 2009, Part 7
104200	Home Occupation Renewal Application Fee (where application made before expiry)	\$ 73.00			\$ 73.00	PD Regulations 2009, Part 7
104200	Extractive Industry Application	\$ 739.00			\$ 739.00	PD Regulations 2009, Part 7
104200	Re-approval of previously approved development application		As quoted - based on hourly rates under P&D Regulations with a minimum fee of \$147.00			PD Regulations 2009, Part 7
104200	Additional penalty if development has commenced		If development has been commenced or carried out, an additional amount, by way of penalty, that is twice the amount of maximum fee payable for determination of the application.			PD Regulations 2009
104200	Application for advice that development approval is not required (Sch. 2 cl. 61A Planning and Development (Local Planning Schemes) Regulations 2015	\$ 295.00			\$ 295.00	PD Regulations 2009
104200	Development Assessment Panel Fees		As quoted (in accordance with Sch. 1 Planning and Development (Development Assessment Panel) Regulations			
Signage - Commercial Signage wihtin Local Government Road Reserves						
104200	Small scale	\$ 500.00		Exempt	\$ 500.00	
104200	Large scale	\$ 1,000.00		Exempt	\$ 1,000.00	PD Regulations 2009
General						
104200	Zoning Certificates, reply to a property questionnaire, written planning advice	\$ 73.00	\$ 73.00	\$ -	\$ 73.00	PD Regulations 2009, Part 7
104200	Costs and expenses incurred in relation to assessing Scheme Amendments/Structure Plans and Development Applications		As quoted (in accordance with section 49 of Planning and Development Regulations			PD Regulations 2009
104200	Liquor Control/Gaming and WAGERING Commission Act and similar Certificates	\$ 152.00	\$ 152.00	\$ -	\$ 152.00	Gaming and Wagering Commissions Act 1987, Liquor Control Act 1988 & LG Act 1995 - Section 6.16
104200	Research		As quoted (in accordance with the rates specified in section 48 of Planning & Development Regulations)			PD Regulations 2009
Publications						
104200	Advertising/Signage				At Cost	PD Regulations 2009, Part 7
Infringements						
104200	Planning Infringements Court Fines & Penalties				As per Act + 20%	LG Act 1995
Recreation & Cultural						
Woodanilling Town Hall (includes kitchen and car park reserve on request and approval)						
110200	Casual - Hall Hire (9 - 24 Hours)	\$ 70.00	\$ 66.36	\$ 6.64	\$ 73.00	LG Act 1995 - Section 6.16
110200	Funeral - Hall Hire (including set up and pack up)	\$ 235.00	\$ 221.82	\$ 22.18	\$ 244.00	LG Act 1995 - Section 6.16
110200	Meetings (Main Hall) - 1 - 8 hours per hour	\$ 22.00	\$ 20.91	\$ 2.09	\$ 23.00	LG Act 1995 - Section 6.16
110200	Kitchen Hire only - hourly rate	\$ 25.00	\$ 23.64	\$ 2.36	\$ 26.00	LG Act 1995 - Section 6.16
110200	Table linen hire per table cloth	\$ 17.00	\$ 9.09	\$ 0.91	\$ 10.00	LG Act 1995 - Section 6.16
110200	Service of Alcohol Fee	\$ 41.00	\$ 38.64	\$ 3.86	\$ 42.50	LG Act 1995 - Section 6.16
110200	Cleaning fee (may be charged if special cleaning is required after use) - Paid in Advance	At cost +20%			At cost +20%	LG Act 1995 - Section 6.16
10041350	Hall Bond - refundable on site inspection	\$ 235.00	\$ 213.64	\$ 21.36	\$ 235.00	LG Act 1995 - Section 6.16
Council Chambers						
110200	Day rate only during working hours or in presence of Elected Members or Senior Staff - per hour	\$ 99.00	\$ 93.64	\$ 9.36	\$ 103.00	LG Act 1995 - Section 6.16
Woodanilling Recreation Centre (Oval & Building) - Day Rates						
113200	Individual Use (group sessions ie pilates etc) - charged at per person	\$ 5.00	\$ 4.55	\$ 0.45	\$ 5.00	LG Act 1995 - Section 6.16
113200	Casual Hire - Ground Hire (access to ablutions only) - 24 hours	\$ 132.00	\$ 122.73	\$ 12.27	\$ 135.00	LG Act 1995 - Section 6.16
113200	Casual Hirers - Pavilion and Rec Shed (no use of grounds) - 24 hours	\$ 192.50	\$ 181.82	\$ 18.18	\$ 200.00	LG Act 1995 - Section 6.17
113200	Casual Hirers - Grounds and buildings - 24 hours	\$ 324.50	\$ 306.82	\$ 30.68	\$ 337.50	LG Act 1995 - Section 6.18
113200	Casual Hirers - Grounds and buildings - Per 1/2 day (4 hours)	\$ 162.25	\$ 153.64	\$ 15.36	\$ 169.00	LG Act 1995 - Section 6.19
113200	Casual Hirers - Grounds and buildings per hour	\$ 40.70	\$ 38.64	\$ 3.86	\$ 42.50	LG Act 1995 - Section 6.20
113200	Pavilion Hire - Funeral (incl set up & pickup)	\$ 385.00	\$ 363.64	\$ 36.36	\$ 400.00	LG Act 1995 - Section 6.21
113200	Service of Alcohol Fee	\$ 42.35	\$ 40.00	\$ 4.00	\$ 44.00	LG Act 1995 - Section 6.22
NFH	Trestle Tables, Bain Marie, Crockery/Cutlery included in casual hire rate	Not for separate Hire				LG Act 1995 - Section 6.23
Free	Chairs & Tables-old (at Kenmare Hall) Note: New chairs not to leave facility	Free	Free			LG Act 1995 - Section 6.24
NFH	Bain Marie included in casual hire rate	Not for separate Hire				LG Act 1995 - Section 6.25
NFH	Crockery/Cutlery (any amount) included in casual hire rate	Not for separate Hire				LG Act 1995 - Section 6.26
12102400	Bond – refundable – to be paid 14 days in advance (GST not applicable)	\$ 400.00		Exempt	\$ 400.00	LG Act 1995 - Section 6.27

113200	Cleaning fee (may be charged if special cleaning required after use) - must be paid in advance	\$ 330.00			At cost +20%	LG Act 1995 - Section 6.28
113200	Tennis Courts - Per ½ day or part thereof	\$ 11.00	Free			LG Act 1995 - Section 6.29
Affiliated WSRA Inc Clubs – Entire Complex Annual Charge - Grounds, Pavilion, Recreation Shed, Toilets & Showers (Applicable to operating Clubs only)						
113200	Up to 1 day per week (half year only)	\$ 130.00	\$ 236.36	\$ 23.64	\$ 260.00	LG Act 1995 - Section 6.16
113200	> 1 day per week (half year only)	\$ 260.00	\$ 472.73	\$ 47.27	\$ 520.00	LG Act 1995 - Section 6.16
113200	> 2 days per week (half year only)	\$ 390.00	\$ 709.09	\$ 70.91	\$ 780.00	LG Act 1995 - Section 6.16
113200	Up to 1 day per week (full year)	\$ 260.00	\$ 472.73	\$ 47.27	\$ 520.00	LG Act 1995 - Section 6.16
113200	Occasional use (< than 9 times per year)	\$ 45.00	\$ 81.82	\$ 8.18	\$ 90.00	LG Act 1995 - Section 6.16
Affiliated WSRA Inc Clubs – Pavilion, Recreation Shed and Toilets Only (Applicable to operating Clubs only)						
113200	Up to 1 day per week (half year only)	New	\$ 122.73	\$ 12.27	\$ 135.00	LG Act 1995 - Section 6.16
113200	> 1 day per week (half year only)	New	\$ 245.45	\$ 24.55	\$ 270.00	LG Act 1995 - Section 6.16
113200	> 2 days per week (half year only)	New	\$ 368.18	\$ 36.82	\$ 405.00	LG Act 1995 - Section 6.16
113200	Up to 1 day per week (full year)	New	\$ 245.45	\$ 24.55	\$ 270.00	LG Act 1995 - Section 6.16
113200	Occasional use (< than 9 times per year)	New	\$ 42.73	\$ 4.27	\$ 47.00	LG Act 1995 - Section 6.16
RV Camping						
113200	Woodanilling Recreation Grounds (up to maximum 72 hours) - se	\$ 5.00			\$ 5.00	LG Act 1995 - Section 6.16
	Free Lake Queerearrup Lake - maximum stay - 7 days	Free			Free	LG Act 1995 - Section 6.16
Libraries						
114200	Lost books				At Cost	LG Act 1995 - Section 6.16
Economic Services						
Tourism & Area Promotions						
121050	Shire of Woodanilling Special Plate Series Number Plates	DOT Plus \$75.00		DOT Plus \$75.00		LG Act 1995 - Section 6.16
132220	Woody Wongi Subscription	\$ 2.20	\$ 2.27	\$ 0.23	\$ 2.50	LG Act 1995 - Section 6.16
132220	Woody Wongi Advertising Rates - A4 Page - Full Page	\$ 66.00	\$ 63.64	\$ 6.36	\$ 70.00	LG Act 1995 - Section 6.16
132220	Woody Wongi Advertising Rates - A4 Page - Half Page	\$ 33.00	\$ 31.82	\$ 3.18	\$ 35.00	LG Act 1995 - Section 6.16
132220	Woody Wongi Advertising Rates - A4 Page - 1/4 Page	\$ 16.50	\$ 15.91	\$ 1.59	\$ 17.50	LG Act 1995 - Section 6.16
132220	Woody Wongi Advertising Rates - Business Card Size	\$ 8.25	\$ 9.09	\$ 0.91	\$ 10.00	LG Act 1995 - Section 6.16
Rural Services						
135210	Water from Standpipes	as per cost recovery		Exempt	At Cost +20%	Water Services (Water Corporations Charges) Regulations 2014
135210	Access key card for controlled standpipes	\$ 25.00	\$ 22.73	\$ 2.27	\$ 25.00	LG Act 1995 - Section 6.16
135210	Replacement Access key card for controlled standpipes	\$ 30.00	\$ 27.27	\$ 4.23	\$ 31.50	LG Act 1995 - Section 6.16
Building Control						
133210	Certified application for building permit for Class or 10 Buildings Class 1 (house), Class 10 (Shed, Patio, Pool)	0.19%		Exempt	0.19%	Building Regulations 2012, Regulation 11
133210	Certified application for building permit for Class 2 to 9 Buildings	0.09%		Exempt	0.09%	Building Regulations 2012, Regulation 12
133210	Uncertified application for building permits	0.32%		Exempt	0.32%	Building Regulations 2012, Regulation 13
133210	Amendment to building permit	\$ 110.00	\$ 110.00	Exempt	\$ 110.00	LG Act 1995 - Section 6.16
133210	Application for demolition permit class 1 or 10 buildings	\$ 110.00	\$ 110.00	Exempt	\$ 110.00	Building Regulations 2012, Regulation 14
133210	Application for demolition permit class 2 to 9 buildings	\$ 110.00	\$ 110.00	Exempt	\$ 110.00	Building Regulations 2012, Regulation 15
133210	Application to extend Demolition Permit	\$ 110.00	\$ 110.00	Exempt	\$ 110.00	Building Regulations 2012, Regulation 16
133210	Application for occupancy permit	\$ 110.00	\$ 110.00	Exempt	\$ 110.00	Building Regulations 2012, Regulation 17
133210	Application for temporary occupancy permit	\$ 110.00	\$ 110.00	Exempt	\$ 110.00	Building Regulations 2012, Regulation 18
133210	Application for the modification of an occupancy permit for additional use on a temporary basis	\$ 110.00	\$ 110.00	Exempt	\$ 110.00	Building Regulations 2012, Regulation 19
133210	Application for a replacement occupancy permit for permanent change of the buildings use classification	\$ 110.00	\$ 110.00	Exempt	\$ 110.00	Building Regulations 2012, Regulation 20
133210	Application for an occupancy permit or building approval certificate for registration of stata scheme, plan of subdivision	\$ 11.60	\$ 11.60	Exempt	\$ 11.60	Building Regulations 2012, Regulation 21
133210	Application for occupancy permit for a building in respect of which unauthorised work has been done				0.18%	Building Regulations 2012, Regulation 22
133210	Application for building approval certificate for a building in respect to which unauthorised works has been done				0.38%	Building Regulations 2012, Regulation 23
133210	Application to replace an occupancy permit for an existing building	\$ 110.00	\$ 110.00	Exempt	\$ 110.00	Building Regulations 2012, Regulation 24
133210	Application for a building approval certificate for an existing building where unauthorised works have been done	\$ 110.00	\$ 110.00	Exempt	\$ 110.00	Building Regulations 2012, Regulation 25
133210	Application to extend the time for which an occupancy permit or building approval certificate has effect	\$ 110.00	\$ 110.00	Exempt	\$ 110.00	Building Regulations 2012, Regulation 26
133210	Application for certificate of design compliance (Class 2-9) (per hour)	\$ 72.00	\$ 72.00	Exempt	\$ 72.00	Building Regulations 2012, Regulation 27
133210	Approval of battery powered smoke alarms	\$ 179.40	\$ 179.40	Exempt	\$ 179.40	Building Regulations 2012, Regulation 61
133210	Provision of a BA18 Certificate of Building Compliance (per hour)	\$ 87.12	\$ 79.20	\$ 7.92	\$ 87.12	Building Regulations 2012, Regulation 27
133210	Inspection in regard to building matters (per hour)	\$ 99.00	\$ 93.64	\$ 9.36	\$ 103.00	LG Act 1995 - Section 6.16
Fees						
133230	BCITF Levy (applies to all applications for building and demolition licences)		0.2% of the estimated value (GST Inclusive) for values over \$20,000			Building Regulations 2012
133220	Building Services Levy (BSL) - Building Permit		0.137% of estimated value (inclusive of GST) of the proposed buildign work as determined by the permit authority but not less than \$61.65			Building Regulations 2012
133220	Building Services Levy (BSL) - Application for a demolition permit (s16(1)(o) - (a) for demolition work in respect of a Class 1 or Class 10 building or incidental structure. (b) for demolition work in respect of a Class 2 to Class 9 building.		0.137% of estimated value (inclusive of GST) of the proposed buildign work as determined by the permit authority but not less than \$61.65			Building Regulations 2012

Licences &						
Rates	Swimming Pool Inspection Fee (annual fee charged on rate notice)	\$ 58.45	\$ 58.45	Exempt	\$ 58.45	Building Regulations 2012, Regulation 53
133200	Swimming Pool Inspection Fee (one off)	\$ 60.00		Exempt	\$ 60.00	Building Regulations 2012,
133200	Copies of House Plans (Search fee only)	\$ 50.00	\$ 45.00	\$ 5.00	\$ 50.00	LG Act 1995 - Section 6.16
Other Property & Services						
Private Works (All private works come with an Operator)						
PW number	Grader (WO.004, WO.005) Per Hour with Operator	\$ 218.00	\$ 198.18	\$ 19.82	\$ 218.00	LG Act 1995 - Section 6.16
	Loader Per Hour with Operator	\$ 205.00	\$ 186.36	\$ 18.64	\$ 205.00	LG Act 1995 - Section 6.16
	Skid steer Loader Per Hour with Operator	\$ 181.00	\$ 164.55	\$ 16.45	\$ 181.00	LG Act 1995 - Section 6.16
	Skid steer Loader with attachments Per Hour with Operator	\$ 242.00	\$ 220.00	\$ 22.00	\$ 242.00	LG Act 1995 - Section 6.16
	Side-Tipper Truck (WO 023) Per Hour with Operator	\$ 194.00	\$ 176.36	\$ 17.64	\$ 194.00	LG Act 1995 - Section 6.16
	Side-Tipper Truck & Trailer (WO 1683) Per Hour with Operator	\$ 242.00	\$ 220.00	\$ 22.00	\$ 242.00	LG Act 1995 - Section 6.16
	Side-Tipper Truck Trailer (only) - excluding truck	\$ 242.00	\$ 220.00	\$ 22.00	\$ 242.00	LG Act 1995 - Section 6.16
	Plant Trailer (WO 1643) - including truck hire	\$ 217.00	\$ 197.27	\$ 19.73	\$ 217.00	LG Act 1995 - Section 6.16
	Truck - 6 wheel (WO 002) Per Hour with Operator	\$ 194.00	\$ 176.36	\$ 17.64	\$ 194.00	LG Act 1995 - Section 6.16
	Truck - Maintenance Truck - 5 tonne (WO 016) Per Hour with Operator	\$ 145.00	\$ 131.82	\$ 13.18	\$ 145.00	LG Act 1995 - Section 6.16
	Vibe Roller Per Hour with Operator	\$ 206.00	\$ 187.27	\$ 18.73	\$ 206.00	LG Act 1995 - Section 6.16
	Road Broom - excluding loader	\$ 85.00	\$ 77.27	\$ 7.73	\$ 85.00	LG Act 1995 - Section 6.16
	Tree Pruner - including loader	\$ 275.00	\$ 250.00	\$ 25.00	\$ 275.00	LG Act 1995 - Section 6.16
	Mosquito Fogging Per Hour with Operator	\$ 110.00	\$ 100.00	\$ 10.00	\$ 110.00	LG Act 1995 - Section 6.16
	Labourer Per Hour	At Cost			At Cost	LG Act 1995 - Section 6.16
	Labourer - outside normal working hours Per Hour	At Cost			At Cost	LG Act 1995 - Section 6.16
	Mobile Traffic Lights (only available for use by other LG)	\$ 85.00	\$ 77.27	\$ 7.73	\$ 85.00	LG Act 1995 - Section 6.16
	Multi-message Sign (only available for use by other LG)	\$ 242.00	\$ 220.00	\$ 22.00	\$ 242.00	LG Act 1995 - Section 6.16
	Multi-message Sign - community groups (shire to move and set up)	\$ 12.00	\$ 10.91	\$ 1.09	\$ 12.00	LG Act 1995 - Section 6.16
	Ride-on Mower Per Hour with Operator	\$ 110.00	\$ 100.00	\$ 10.00	\$ 110.00	LG Act 1995 - Section 6.16
	Stand down time	50% rates		Taxable	50% rates	LG Act 1995 - Section 6.16
	Travel Time for all Plant Per Hour with Operator	\$ 95.00	\$ 86.36	\$ 8.64	\$ 95.00	LG Act 1995 - Section 6.16
	Plant Hire outside normal working hours (additional to rates above)	\$ 60.00	\$ 54.55	\$ 5.45	\$ 60.00	LG Act 1995 - Section 6.16
	Surplus Blue Metal per cubic meter	cost plus 20%		Taxable	cost plus 20%	LG Act 1995 - Section 6.16
	Sand - Trailer 6x4 - (When available)	cost plus 20%			cost plus 20%	LG Act 1995 - Section 6.16
	Gravel - Trailer 6x4 - (When available)	cost plus 20%			cost plus 20%	LG Act 1995 - Section 6.16
	Mulch -Trailer 6x4 - (When available)	cost plus 20%			cost plus 20%	LG Act 1995 - Section 6.16