



Shire of Toodyay 2023-2024 Annual Budget



The 2023/2024 Annual Budget was adopted by Council at a Special Council Meeting held on Monday 28 August 2023.

Shire of Toodyay
ADOPTED BUDGET
For the Year Ending 30 June 2024

Table of Contents

| | |
|---|----|
| Adoption of Budget – Council Resolutions | 1 |
| Statement of Comprehensive Income by Nature or Type | 5 |
| Statement of Cash Flows | 6 |
| Statement of Financial Activity | 7 |
| Notes to and forming part of the Budget | 8 |
| Basis of Preparation | 8 |
| Key Terms and Definitions – Nature or Type | 9 |
| Rates and Service Charges | 10 |
| Net Current Assets | 15 |
| Reconciliation of Cash | 17 |
| Fixed Assets | 18 |
| Depreciation | 19 |
| Borrowings | 20 |
| Lease Liabilities | 22 |
| Reserve Accounts | 23 |
| Revenue Recognition | 24 |
| Program Information | 25 |
| Other Information | 26 |
| Elected Members Remuneration | 27 |
| Fees and Charges | 28 |
| Schedule of Fees and Charges | 29 |
| Capital Works | 50 |



Shire's Vision

A caring and visionary rural community, working together to preserve and enrich Toodyay's environment, character and lifestyle.

Shire of Toodyay

Adoption of 2023/2024 Annual Budget - Council Resolutions

The formal motions associated with the Adoption of Council's 2023/2024 Annual Budget are listed below.

OFFICER'S RECOMMENDATION 1/COUNCIL RESOLUTION NO. SCM197/08/23

MOVED Cr C Duri

SECONDED Cr B Ruthven

That Council:

In accordance with Sections 6.33 and 6.34 of the *Local Government Act 1995*, adopts and applies the following differential and minimum rates to Shire of Toodyay properties as part of the 2023/2024 Annual Budget process:

General Rate – Gross Rental Value (GRV)

| | |
|-----------------------|----------|
| GRV Residential | 0.148598 |
| GRV Commercial | 0.157871 |
| GRV Industrial | 0.138068 |
| GRV Rural | 0.138514 |
| GRV Rural Residential | 0.131288 |

General Rate – Unimproved Value (UV)

| | |
|------------|----------|
| UV General | 0.012562 |
| UV Rural | 0.007189 |

Minimum Rates

| | |
|-----------------------|----------|
| GRV Residential | 1,390.00 |
| GRV Commercial | 1,390.00 |
| GRV Industrial | 1,390.00 |
| GRV Rural | 1,390.00 |
| GRV Rural Residential | 1,390.00 |
| UV General | 1,390.00 |
| UV Rural | 1,390.00 |
| UV Mining | 1,390.00 |

Voted For: Crs R Madacsi, B Ruthven, C Duri, P Hart, S McCormick and S Pearce

Voted Against: Cr M McKeown

MOTION CARRIED 6/1 BY ABSOLUTE MAJORITY

OFFICER'S RECOMMENDATION 4/COUNCIL RESOLUTION NO. SCM200/08/23

MOVED

Cr B Ruthven

That Council, in accordance with Regulation 34 of the *Local Government (Financial Management) Regulations 1996* and *AASB 1031 Materiality*, resolves that the level to be used in statements of financial activity in 2023/2024 for reporting material variances shall be 10% for variances with a dollar value greater than \$5,000.

Voted For: Crs R Madacsi, B Ruthven, C Duri, P Hart, S McCormick, M McKeown and S Pearce

Voted Against: Nil

MOTION CARRIED 7/0 BY ABSOLUTE MAJORITY

OFFICER'S RECOMMENDATION 5/COUNCIL RESOLUTION NO. SCM201/08/23

MOVED

Cr S Pearce

That Council adopts the following elected member sitting fees and allowances for 2022/2023:

| Elected Members Remuneration | Budget |
|--|----------------|
| Councillors' Meeting Attendance fees | 86,853 |
| President's Meeting Attendance Fees | 22,415 |
| President's allowance | 32,683 |
| Deputy President's allowance | 8,171 |
| Telecommunications allowance | 7,000 |
| Travelling Reimbursement | 1,000 |
| Total Elected Member Remuneration | 158,122 |

Voted For: Crs R Madacsi, B Ruthven, C Duri, P Hart, S McCormick, M McKeown and S Pearce

Voted Against: Nil

MOTION CARRIED 7/0 BY ABSOLUTE MAJORITY

OFFICER'S RECOMMENDATION 6/COUNCIL RESOLUTION NO. SCM202/08/23

MOVED

Cr M McKeown

That Council adopts the Schedule of Fees and Charges, as presented in Attachment 1 and included in the 2023/2024 Statutory Budget, effective 1 September 2023.

Voted For: Crs R Madacsi, B Ruthven, C Duri, P Hart, S McCormick, M McKeown and S Pearce

Voted Against: Nil

MOTION CARRIED 7/0 BY ABSOLUTE MAJORITY

OFFICER'S RECOMMENDATION/COUNCIL RESOLUTION NO. SCM203/08/23

MOVED

Cr B Ruthven

SECONDED

Cr C Duri

That Council adopts, in accordance with Section 6.2 of the *Local Government Act 1995*, and Part 3 of the *Local Government (Financial Management) Regulations 1996*, the Annual Budget as presented in Attachment 1 for the financial year ending **30 June 2024** incorporating:

1. Statement of Comprehensive Income by Nature & Type;
2. Statement of Comprehensive Income by Program;
3. Statement of Cash Flows;
4. Rate Setting Statement;
5. Notes to and Forming Part of the Budget; and
6. All other Supporting Documents and Schedules as attached.
7. That the interest rate of 2.31% for loan 75B be included in the table of borrowings on page 28.

Voted For: Crs R Madacsi, B Ruthven, C Duri, P Hart, S McCormick and S Pearce

Voted Against: Cr M McKeown

MOTION CARRIED 6/1 BY ABSOLUTE MAJORITY

SHIRE OF TOODYAY
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2024

| | NOTE | 2023/24 Budget | 2022/23 Actual | 2022/23 Budget |
|---|-------|-------------------|-------------------|-------------------|
| Revenue | | \$ | \$ | \$ |
| Rates | 2(a) | 7,580,930 | 7,075,922 | 7,221,919 |
| Grants, subsidies and contributions | 11 | 711,860 | 3,205,562 | 1,810,514 |
| Fees and charges | 14 | 1,445,030 | 1,417,300 | 1,420,409 |
| Interest revenue | 12(a) | 165,000 | 170,329 | 50,000 |
| Other revenue | 12(b) | 352,098 | 539,897 | 140,428 |
| | | 10,254,918 | 12,409,010 | 10,643,270 |
| Expenses | | | | |
| Employee costs | | (4,107,947) | (3,802,952) | (4,273,693) |
| Materials and contracts | | (4,427,628) | (4,232,499) | (4,419,707) |
| Utility charges | | (437,903) | (447,625) | (450,649) |
| Depreciation | 6 | (4,436,148) | (5,337,827) | (4,436,148) |
| Finance costs | 12(d) | (144,447) | (149,802) | (155,813) |
| Insurance | | (414,597) | (381,879) | (394,663) |
| Other expenditure | | (272,593) | (263,130) | (291,946) |
| | | (14,241,263) | (14,615,714) | (14,422,619) |
| | | (3,986,345) | (2,206,704) | (3,779,349) |
| Capital grants, subsidies and contributions | 11 | 3,502,542 | 2,546,603 | 3,776,923 |
| Loss on asset disposals | | 0 | (71,624) | 0 |
| | | 3,502,542 | 2,474,979 | 3,776,923 |
| Net result for the period | | (483,803) | 268,275 | (2,426) |
| Other comprehensive income | | | | |
| <i>Items that will not be reclassified subsequently to profit or loss</i> | | | | |
| Total other comprehensive income for the period | | 0 | 0 | 0 |
| Total comprehensive income for the period | | (483,803) | 268,275 | (2,426) |

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

SHIRE OF TOODYAY
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2024

| | NOTE | 2023/24 Budget | 2022/23 Actual | 2022/23 Budget |
|--|------|-------------------|-------------------|-------------------|
| CASH FLOWS FROM OPERATING ACTIVITIES | | | | |
| Receipts | | | | |
| | | \$ | \$ | \$ |
| Rates | | 7,580,930 | 6,684,578 | 7,221,919 |
| Grants, subsidies and contributions | | 711,860 | 3,324,388 | 1,810,514 |
| Fees and charges | | 1,445,030 | 1,417,300 | 1,420,409 |
| Interest revenue | | 165,000 | 170,329 | 50,000 |
| Goods and services tax received | | 0 | (350,174) | 0 |
| Other revenue | | 352,098 | 539,897 | 140,428 |
| | | 10,254,918 | 11,786,318 | 10,643,270 |
| Payments | | | | |
| Employee costs | | (4,107,947) | (3,916,669) | (4,273,693) |
| Materials and contracts | | (4,427,628) | (4,609,726) | (4,419,707) |
| Utility charges | | (437,903) | (447,625) | (450,649) |
| Finance costs | | (144,447) | (149,802) | (155,813) |
| Insurance | | (414,597) | (381,879) | (394,663) |
| Other expenditure | | (272,593) | (263,130) | (291,946) |
| | | (9,805,115) | (9,768,831) | (9,986,471) |
| Net cash provided by (used in) operating activities | 4 | 449,803 | 2,017,487 | 656,799 |
| CASH FLOWS FROM INVESTING ACTIVITIES | | | | |
| Payments for purchase of property, plant & equipment | 5(a) | (1,267,573) | (24,894) | (2,427,971) |
| Payments for construction of infrastructure | 5(b) | (5,486,923) | (3,603,407) | (5,144,065) |
| Capital grants, subsidies and contributions | | 3,502,542 | 2,546,603 | 3,776,923 |
| Proceeds from sale of property, plant and equipment | 5(a) | 240,000 | 394,292 | 593,000 |
| Net cash provided by (used in) investing activities | | (3,011,954) | (687,406) | (3,202,113) |
| CASH FLOWS FROM FINANCING ACTIVITIES | | | | |
| Repayment of borrowings | 7(a) | (329,051) | (317,686) | (317,686) |
| Payments for principal portion of lease liabilities | 8 | (237,528) | (139,662) | (139,662) |
| Net cash provided by (used in) financing activities | | (566,579) | (457,348) | (457,348) |
| Net increase (decrease) in cash held | | (3,128,730) | 872,733 | (3,002,662) |
| Cash at beginning of year | | 6,816,085 | 6,428,909 | 4,667,695 |
| Cash and cash equivalents at the end of the year | 4 | 3,687,355 | 7,301,642 | 1,665,033 |

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

SHIRE OF TOODYAY
STATEMENT OF FINANCIAL ACTIVITY
FOR THE YEAR ENDED 30 JUNE 2024

| | | 2023/24 | 2022/23 | 2022/23 |
|--|-------|--------------------|--------------------|--------------------|
| | NOTE | Budget | Actual | Budget |
| OPERATING ACTIVITIES | | | | |
| Revenue from operating activities | | | | |
| General rates | 2(a) | \$ 7,580,930 | \$ 7,075,922 | \$ 7,221,919 |
| Rates excluding general rates | 2(a) | 711,860 | 3,205,562 | 1,810,514 |
| Grants, subsidies and contributions | 11 | 1,445,030 | 1,417,300 | 1,420,409 |
| Interest revenue | 12(a) | 165,000 | 170,329 | 50,000 |
| Other revenue | 12(b) | 352,098 | 539,897 | 140,428 |
| | | 10,254,918 | 12,409,010 | 10,643,270 |
| Expenditure from operating activities | | | | |
| Employee costs | | (4,107,947) | (3,802,952) | (4,273,693) |
| Materials and contracts | | (4,427,628) | (4,232,499) | (4,419,707) |
| Utility charges | | (437,903) | (447,625) | (450,649) |
| Depreciation | 6 | (4,436,148) | (5,337,827) | (4,436,148) |
| Finance costs | 12(d) | (144,447) | (149,802) | (155,813) |
| Insurance | | (414,597) | (381,879) | (394,663) |
| Other expenditure | | (272,593) | (263,130) | (291,946) |
| Loss on asset disposals | 5 | 0 | (71,624) | 0 |
| | | (14,241,263) | (14,687,338) | (14,422,619) |
| Non-cash amounts excluded from operating activities | 3(b) | 4,436,148 | 5,326,064 | 4,461,148 |
| Amount attributable to operating activities | | 449,803 | 3,047,736 | 681,799 |
| INVESTING ACTIVITIES | | | | |
| Inflows from investing activities | | | | |
| Capital grants, subsidies and contributions | | 3,502,542 | 2,546,603 | 3,776,923 |
| Proceeds from disposal of assets | 5 | 240,000 | 394,292 | 593,000 |
| | | 3,742,542 | 2,940,895 | 4,369,923 |
| Outflows from investing activities | | | | |
| Payments for property, plant and equipment | 5(a) | (1,267,573) | (24,894) | (2,288,309) |
| Payments for construction of infrastructure | 5(b) | (5,486,923) | (3,603,407) | (5,144,065) |
| | | (6,754,496) | (3,628,301) | (7,432,374) |
| Amount attributable to investing activities | | (3,011,954) | (687,406) | (3,062,451) |
| FINANCING ACTIVITIES | | | | |
| Inflows from financing activities | | | | |
| Transfers from reserve accounts | 9(a) | 361,440 | 20,000 | 56,000 |
| | | 361,440 | 20,000 | 56,000 |
| Outflows from financing activities | | | | |
| Repayment of borrowings | 7(a) | (329,051) | (317,686) | (317,686) |
| Payments for principal portion of lease liabilities | 8 | (237,528) | (139,662) | (139,662) |
| Transfers to reserve accounts | 9(a) | (345,000) | (656,418) | (406,000) |
| | | (911,579) | (1,113,766) | (863,348) |
| Amount attributable to financing activities | | (550,139) | (1,093,766) | (807,348) |
| MOVEMENT IN SURPLUS OR DEFICIT | | | | |
| Surplus or deficit at the start of the financial year | 3 | 3,117,000 | 1,850,409 | 3,198,000 |
| Amount attributable to operating activities | | 449,803 | 3,047,736 | 681,799 |
| Amount attributable to investing activities | | (3,011,954) | (687,406) | (3,062,451) |
| Amount attributable to financing activities | | (550,139) | (1,093,766) | (807,348) |
| Surplus or deficit at the end of the financial year | 3 | 4,710 | 3,116,973 | 10,000 |

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

1(a) 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.

2022/23 actual balances

Balances shown in this budget as 2022/23 Actual are estimates as forecast at the time of preparation of the annual budget and are subject to final adjustments.

Budget comparative figures

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

Comparative figures

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

Rounding off figures

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

Initial application of accounting standards

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

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

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

New accounting standards for application in future years

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

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

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

Judgements, estimates and assumptions

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

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

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

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

SHIRE OF TOODYAY
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

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

REVENUES

RATES

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

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

GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

REVENUE FROM CONTRACTS WITH CUSTOMERS

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

FEES AND CHARGES

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

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

SERVICE CHARGES

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

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

INTEREST EARNINGS

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

OTHER REVENUE / INCOME

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

PROFIT ON ASSET DISPOSAL

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

EXPENSES

EMPLOYEE COSTS

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

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

MATERIALS AND CONTRACTS

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

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

UTILITIES (GAS, ELECTRICITY, WATER)

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

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

INSURANCE

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

LOSS ON ASSET DISPOSAL

Loss on the disposal of fixed assets.

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation and amortisation expenses raised on all classes of assets.

FINANCE COSTS

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

OTHER EXPENDITURE

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

SHIRE OF TOODYAY
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

2. RATES AND SERVICE CHARGES

(a) Rating Information

| Rate Description | Basis of valuation | Rate in | Number of properties | Rateable value | 2023/24 Budgeted total revenue | 2022/23 Actual total revenue | 2022/23 Budget total revenue |
|---|---------------------------|----------------|-----------------------------|-----------------------|---------------------------------------|-------------------------------------|-------------------------------------|
| | | \$ | | \$ | \$ | \$ | \$ |
| (i) General rates | | | | | | | |
| Gross rental valuations | | | | | | | |
| GRV Residential | | 0.148598 | 593 | 8,154,788 | 1,211,785 | 1,091,831 | 1,091,831 |
| GRV Commercial | | 0.157871 | 27 | 1,352,620 | 213,539 | 199,258 | 199,258 |
| GRV Industrial | | 0.138068 | 21 | 433,670 | 59,876 | 55,491 | 55,491 |
| GRV Rural | | 0.138514 | 111 | 1,546,272 | 214,180 | 193,103 | 193,103 |
| GRV Rural Residential | | 0.131288 | 1,015 | 14,391,780 | 1,889,468 | 1,701,963 | 1,701,963 |
| Unimproved valuations | | | | | | | |
| UV General (incl. Mining) | | 0.012562 | 470 | 99,033,000 | 1,244,053 | 1,147,097 | 1,147,097 |
| UV Rural | | 0.007189 | 188 | 230,393,000 | 1,656,295 | 1,538,101 | 1,538,101 |
| Interims and back rates | | | | | 9,000 | | |
| Total general rates | | | 2,425 | 355,305,130 | 6,498,196 | 5,926,844 | 5,926,844 |
| (ii) Minimum payment | | | | | | | |
| Gross rental valuations | | | | | | | |
| GRV Residential | | 1,390 | 211 | 959,716 | 293,290 | 314,783 | 314,783 |
| GRV Commercial | | 1,390 | 6 | 29,850 | 8,340 | 8,106 | 8,106 |
| GRV Industrial | | 1,390 | 9 | 29,200 | 12,510 | 12,159 | 12,159 |
| GRV Rural | | 1,390 | 32 | 277,428 | 44,480 | 48,636 | 48,636 |
| GRV Rural Residential | | 1,390 | 398 | 2,341,302 | 553,220 | 580,930 | 580,930 |
| Unimproved valuations | | | | | | | |
| UV General (incl. Mining) | | 1,390 | 118 | 6,272,161 | 164,020 | 170,226 | 170,226 |
| UV Rural | | 1,390 | 20 | 2,063,000 | 27,800 | 27,020 | 27,020 |
| Total minimum payments | | | 794 | 11,972,657 | 1,103,660 | 1,161,860 | 1,161,860 |
| Total general rates and minimum payments | | | 3,219 | 367,277,787 | 7,601,856 | 7,088,704 | 7,088,704 |
| | | | | | 7,601,856 | 7,088,704 | 7,088,704 |
| Waivers or Concessions (Refer note 2(g)) | | | | | (20,930) | 0 | 0 |
| Total rates | | | | | 7,580,926 | 7,088,704 | 7,088,704 |

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

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

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

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

SHIRE OF TOODYAY
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

2. RATES AND SERVICE CHARGES (CONTINUED)

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

| Instalment options | Date due | Instalment plan admin charge | Instalment plan interest rate | Unpaid rates interest rates |
|---------------------------|-----------------|---|--|--|
| | | \$ | % | % |
| Option one | | | | |
| Single full payment | 27/10/2023 | 0 | 0.0% | 7.0% |
| Option two | | | | |
| First instalment | 27/10/2023 | 0 | 3.0% | 7.0% |
| Second instalment | 27/12/2023 | 7.50 | 3.0% | 7.0% |
| Third instalment | 27/02/2024 | 7.50 | 3.0% | 7.0% |
| Fourth instalment | 29/04/2024 | 7.50 | 3.0% | 7.0% |

| | 2023/24 Budget revenue | 2022/23 Actual revenue | 2022/23 Budget revenue |
|---|---------------------------------------|---------------------------------------|---------------------------------------|
| | \$ | \$ | \$ |
| Instalment plan admin charge revenue | 10,620 | 10,620 | 16,000 |
| Instalment plan interest earned | 9,000 | 8,779 | 10,000 |
| Unpaid rates and service charge interest earned | 70,000 | 73,470 | 45,000 |
| | 89,620 | 92,869 | 71,000 |

SHIRE OF TOODYAY
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

2. RATES AND SERVICE CHARGES (CONTINUED)

(c) Objectives and Reasons for Differential Rating

To provide equity in the rating of properties across the Shire the following rate categories have been determined for the implementation of differential rating.

Differential general rate

| Description | Characteristics | Objects | Reasons |
|-----------------------|---|----------------|----------------|
| GRV Residential | The rate in the \$ of 0.148598 has been set to ensure that the proportion of total rate revenue derived from Residential property remains consistent with previous years. This is based on the total raised from all properties now rated as Residential. | | |
| GRV Commercial | The rate in the \$ of 0.157871 has been set to ensure that the proportion of total rate revenue derived from Commercial property remains consistent with previous and recognises the higher demand on Shire infrastructure and services from the activity on Commercial property. | | |
| GRV Industrial | The rate in the \$ of 0.138068 has been set to ensure that the proportion of total rate revenue derived from Industrial property remains consistent with previous and recognises the higher demand on Shire infrastructure and services from the activity on Industrial property. | | |
| GRV Rural | The rate in the \$ of 0.138514 has been set to ensure that the proportion of total rate revenue derived from these properties remains consistent with previous years. | | |
| GRV Rural Residential | The rate in the \$ of 0.131288 has been set to ensure that the proportion of total rate revenue derived from these properties remains consistent with previous years, notwithstanding that in previous years these properties had been rated as UV General. | | |
| UV General | The rate in the \$ of 0.012562 has been set to ensure that the proportion of total rate revenue derived from small rural holdings remains consistent with previous years. | | |
| UV Rural | The rate of \$ 0.007189 has been set to ensure that broadacre farming properties, those above 100 hectares and used for grazing or cropping, are not adversely affected by the valuation changes resulting from preponderance of small rural holdings. | | |

(d) Differential Minimum Payment

Differential Minimum A minimum payment of \$1,390 is applied to GRV & UV properties in recognition that every property receives some minimum level of benefit from works and services

SHIRE OF TOODYAY
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

2. RATES AND SERVICE CHARGES (CONTINUED)

(e) Variation in Adopted Differential Rates to Local Public Notice

The following rates and minimum payments were previously set out in the local public notice giving notice of the intention to charge differential rates.

| Differential general rate or general rate | Proposed Rate in \$ | Adopted Rate in \$ | Reasons for the difference |
|--|----------------------------|---------------------------|---|
| GRV Residential | | | The rate in the \$ of 0.148676 has been set to ensure that the proportion of total rate revenue derived from Residential property remains consistent with previous years. This is based on the total raised from all properties now rated as Residential. |
| GRV Commercial | | | The rate in the \$ of 0.157555 has been set to ensure that the proportion of total rate revenue derived from Commercial property remains consistent with previous and recognises the higher demand on Shire infrastructure and services from the activity on Commercial property. |
| GRV Industrial | | | The rate in the \$ of 0.137874 has been set to ensure that the proportion of total rate revenue derived from Industrial property remains consistent with previous and recognises the higher demand on Shire infrastructure and services from the activity on Industrial property. |
| GRV Rural | | | The rate in the \$ of 0.137491 has been set to ensure that the proportion of total rate revenue derived from these properties remains consistent with previous years. |
| GRV Rural Residential | | | The rate in the \$ of 0.130164 has been set to ensure that the proportion of total rate revenue derived from these properties remains consistent with previous years, notwithstanding that in previous years these properties had been rated as UV General. |
| UV General | | | The rate in the \$ of 0.015186 has been set to ensure that the proportion of total rate revenue derived from small rural holdings remains consistent with previous years. |
| UV Rural | | | The rate of \$ 0.008893 has been set to ensure that broadacre farming properties, those above 100 hectares and used for grazing or cropping, are not adversely affected by the valuation changes resulting from preponderance of small rural holdings. |
| Minimum payment | Proposed Minimum \$ | Adopted Minimum \$ | Reasons for the difference |
| Differential Minimum | | | A minimum payment of \$1,390 is applied to GRV & UV properties in recognition that every property receives some minimum level of benefit from works and services |

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

2. RATES AND SERVICE CHARGES (CONTINUED)

(f) Service Charges

The Shire did not raise service charges for the year ended 30th June 2024.

(g) Waivers or concessions

| Rate, fee or charge to which the waiver or concession is granted | Type | Waiver/ Concession | Discount % | Discount (\$) | 2023/24 Budget | 2022/23 Actual | 2022/23 Budget | Circumstances in which the waiver or concession is granted |
|---|-------------|-------------------------------|-------------------|----------------------|---------------------------|---------------------------|---------------------------|---|
| General Rates | Concession | | % | \$ 20,930 | \$ 20,930 | \$ 19,562 | \$ 19,562 | Concessions provided to charitable groups |
| | | | | | 20,930 | 19,562 | 19,562 | |

SHIRE OF TOODYAY
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

3. NET CURRENT ASSETS

(a) Composition of estimated net current assets

Current assets

Cash and cash equivalents
 Receivables
 Inventories

Less: current liabilities

Trade and other payables
 Lease liabilities
 Long term borrowings
 Employee provisions

Net current assets

Less: Total adjustments to net current assets

Net current assets used in the Statement of Financial Activity

| Note | 2023/24 Budget 30 June 2024 | 2022/23 Actual 30 June 2023 | 2022/23 Budget 30 June 2023 |
|------|-----------------------------------|-----------------------------------|-----------------------------------|
| | \$ | \$ | \$ |
| 4 | 3,449,827 | 6,816,085 | 3,827,017 |
| | 1,486,269 | 1,486,899 | 1,698,188 |
| | 178,620 | 178,620 | 166,846 |
| | 5,114,716 | 8,481,604 | 5,692,051 |
| | (2,457,702) | (2,707,226) | (3,440,773) |
| 8 | (245,160) | (482,688) | (201,348) |
| 7 | (329,051) | (317,686) | (306,788) |
| | (547,771) | (547,771) | (406,724) |
| | (3,579,684) | (4,055,371) | (4,355,633) |
| | 1,535,032 | 4,426,233 | 1,336,418 |
| 3(c) | (1,530,322) | (1,309,233) | (1,326,418) |
| | 4,710 | 3,117,000 | 10,000 |

3. NET CURRENT ASSETS (CONTINUED)

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

Items excluded from calculation of budgeted deficiency

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

(b) Non-cash amounts excluded from operating activities

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

Adjustments to operating activities

Add: Loss 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

Non cash amounts excluded from operating activities

| Note | 2023/24 Budget 30 June 2024 | 2022/23 Actual 30 June 2023 | 2022/23 Budget 30 June 2023 |
|------|-----------------------------------|-----------------------------------|-----------------------------------|
| | \$ | \$ | \$ |
| 5 | 0 | 71,624 | 0 |
| 6 | 4,436,148 | 5,337,827 | 4,436,148 |
| | 0 | 25,000 | 25,000 |
| | 0 | (108,387) | 0 |
| | 4,436,148 | 5,326,064 | 4,461,148 |

(c) Current assets and liabilities excluded from budgeted deficiency

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

Adjustments to net current assets

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

Total adjustments to net current assets

| | | | |
|---|-------------|-------------|-------------|
| 9 | (2,401,963) | (2,418,402) | (2,131,984) |
| | 329,051 | 329,051 | 306,788 |
| | 245,160 | 482,688 | 201,348 |
| | 297,430 | 297,430 | 297,430 |
| | (1,530,322) | (1,309,233) | (1,326,418) |

3(d) NET CURRENT ASSETS (CONTINUED)

MATERIAL ACCOUNTING POLICIES

CURRENT AND NON-CURRENT CLASSIFICATION

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

TRADE AND OTHER PAYABLES

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

PREPAID RATES

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

INVENTORIES

General

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

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

Superannuation

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

LAND HELD FOR RESALE

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

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

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

GOODS AND SERVICES TAX (GST)

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

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

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

TRADE AND OTHER RECEIVABLES

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

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

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

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

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

PROVISIONS

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

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

EMPLOYEE BENEFITS

Short-term employee benefits

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

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

Other long-term employee benefits

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

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

SHIRE OF TOODYAY
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

4. RECONCILIATION OF CASH

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

| | Note | 2023/24 Budget | 2022/23 Actual | 2022/23 Budget |
|--|------|-------------------|-------------------|-------------------|
| Cash at bank and on hand | | \$ 3,449,827 | \$ 6,816,085 | \$ 3,827,017 |
| Total cash and cash equivalents | | 3,449,827 | 6,816,085 | 3,827,017 |
| Held as | | | | |
| - Unrestricted cash and cash equivalents | 3(a) | 1,047,864 | 4,397,683 | 1,695,033 |
| - Restricted cash and cash equivalents | 3(a) | 2,401,963 | 2,418,402 | 2,131,984 |
| | | 3,449,827 | 6,816,085 | 3,827,017 |
| 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 | | 2,401,963 | 2,418,402 | 2,131,984 |
| | | 2,401,963 | 2,418,402 | 2,131,984 |
| The assets are restricted as a result of the specified purposes associated with the liabilities below: | | | | |
| Financially backed reserves | 9 | 2,401,963 | 2,418,402 | 2,131,984 |
| | | 2,401,963 | 2,418,402 | 2,131,984 |
| Reconciliation of net cash provided by operating activities to net result | | | | |
| Net result | | (483,803) | 268,274 | (2,426) |
| Depreciation | 6 | 4,436,148 | 5,337,827 | 4,436,148 |
| (Profit)/loss on sale of asset | 5 | 0 | 71,624 | 0 |
| (Increase)/decrease in receivables | | 0 | (622,692) | |
| (Increase)/decrease in inventories | | 0 | (17,287) | |
| Increase/(decrease) in payables | | 0 | (609,464) | |
| Increase/(decrease) in employee provisions | | 0 | (113,717) | |
| Capital grants, subsidies and contributions | | (3,502,542) | (2,546,603) | (3,776,923) |
| Net cash from operating activities | | 449,803 | 1,767,962 | 656,799 |

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 TOODYAY
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

5. FIXED ASSETS

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

| | 2023/24 Budget Additions | 2023/24 Budget Disposals - Net Book Value | 2023/24 Budget Disposals - Sale Proceeds | 2022/23 Actual Additions | 2022/23 Disposals - Net Book Value | 2022/23 Actual Disposals - Sale Proceeds | 2022/23 Actual Disposals - Profit or Loss | 2022/23 Budget Additions | 2022/23 Budget Disposals - Sale Proceeds | 2022/23 Budget Disposals - Profit or Loss |
|--|-----------------------------|---|--|-----------------------------|--|--|---|-----------------------------|--|---|
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| (a) Property, Plant and Equipment | | | | | | | | | | |
| Land - freehold land | 275,539 | | | | 368,080 | 276,540 | (91,540) | | 100,000 | 100,000 |
| Buildings - non-specialised | 226,000 | | | | | | 0 | | | 0 |
| Buildings - specialised | | | | | | | 0 | 979,125 | | 0 |
| Furniture and equipment | | | | 24,894 | | | 0 | | | 0 |
| Plant and equipment | 766,034 | 240,000 | 240,000 | | 277,393 | 117,752 | (159,641) | 1,448,846 | 493,000 | 493,000 |
| Total | 1,267,573 | 240,000 | 240,000 | 24,894 | 645,473 | 394,292 | (251,181) | 2,427,971 | 593,000 | 593,000 |
| (b) Infrastructure | | | | | | | | | | |
| Infrastructure - roads | 4,403,977 | | | 3,603,407 | | | 0 | 4,503,199 | | 0 |
| Other infrastructure Bridges | 580,006 | | | | | | 0 | 239,248 | | 0 |
| Other infrastructure Drainage | | | | | | | 0 | 130,000 | | 0 |
| Other infrastructure Footpaths | 335,000 | | | | | | 0 | 122,500 | | 0 |
| Other infrastructure | 167,940 | | | | | | 0 | 149,118 | | 0 |
| Total | 5,486,923 | 0 | 0 | 3,603,407 | 0 | 0 | 0 | 5,144,065 | 0 | 0 |
| (c) Right of Use Assets | | | | | | | | | | |
| Right of use - plant and equipment | 237,528 | | | | | | 0 | | | 0 |
| Total | 237,528 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 6,992,024 | 240,000 | 240,000 | 3,628,301 | 645,473 | 394,292 | (251,181) | 7,572,036 | 593,000 | 593,000 |

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 TOODYAY
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

6. DEPRECIATION

By Class

| | | | |
|--|-----------|-----------|-----------|
| Buildings - non-specialised | 260,878 | 5,337,827 | 260,878 |
| Buildings - specialised | 644,562 | | 11,784 |
| Plant and equipment | 20,783 | | 20,783 |
| Other property, plant and equipment [describe] | | | 492,267 |
| Other property, plant and equipment [describe] | | | 140,511 |
| Infrastructure - roads | 2,163,906 | | 2,163,906 |
| Other infrastructure Bridges | 302,013 | | 302,013 |
| Other infrastructure Drainage | 79,255 | | 79,255 |
| Other infrastructure Footpaths | 31,324 | | 31,324 |
| Other infrastructure Parks & Recreation | 658,449 | | 658,449 |
| Other infrastructure | 76,700 | | 76,700 |
| Right of use - plant and equipment | 198,278 | | 198,278 |

By Program

| | | | |
|-----------------------------|-----------|-----------|-----------|
| Governance | 97,194 | 18,912 | 97,194 |
| Law, order, public safety | 287,952 | 895,248 | 287,952 |
| Health | 41,571 | | 41,571 |
| Housing | 29,861 | | 29,861 |
| Community amenities | 16,628 | | 16,628 |
| Recreation and culture | 635,960 | 273,397 | 635,960 |
| Transport | 2,936,448 | 3,812,771 | 2,936,448 |
| Economic services | 80,214 | | 80,214 |
| Other property and services | 310,319 | 337,499 | 310,319 |

| 2023/24 Budget | 2022/23 Actual | 2022/23 Budget |
|---------------------------|---------------------------|---------------------------|
| \$ | \$ | \$ |
| 260,878 | 5,337,827 | 260,878 |
| 644,562 | | 11,784 |
| 20,783 | | 20,783 |
| | | 492,267 |
| | | 140,511 |
| 2,163,906 | | 2,163,906 |
| 302,013 | | 302,013 |
| 79,255 | | 79,255 |
| 31,324 | | 31,324 |
| 658,449 | | 658,449 |
| 76,700 | | 76,700 |
| 198,278 | | 198,278 |
| 4,436,148 | 5,337,827 | 4,436,148 |
| 97,194 | 18,912 | 97,194 |
| 287,952 | 895,248 | 287,952 |
| 41,571 | | 41,571 |
| 29,861 | | 29,861 |
| 16,628 | | 16,628 |
| 635,960 | 273,397 | 635,960 |
| 2,936,448 | 3,812,771 | 2,936,448 |
| 80,214 | | 80,214 |
| 310,319 | 337,499 | 310,319 |
| 4,436,148 | 5,337,827 | 4,436,148 |

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.

SHIRE OF TOODYAY
 NOTES TO AND FORMING PART OF THE BUDGET
 FOR THE YEAR ENDED 30 JUNE 2024

7. BORROWINGS

(a) Borrowing repayments

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

| Purpose | Loan Number | Institution | Interest Rate | Budget | 2023/24 | 2023/24 | Budget | 2023/24 | Actual | 2022/23 | 2022/23 | Actual | 2022/23 | Budget | 2022/23 | 2022/23 | Budget | 2022/23 |
|--------------------------------|-------------|-------------|---------------|-------------|-----------|------------|--------------------------|------------|-------------|-----------|------------|--------------------------|------------|-------------|-----------|------------|--------------------------|------------|
| | | | | Principal | Budget | Budget | Principal | Principal | Actual | Actual | Actual | Actual | Principal | Budget | Budget | Budget | Principal | Budget |
| | | | | 1 July 2023 | New Loans | Repayments | outstanding 30 June 2024 | Repayments | 1 July 2022 | New Loans | Repayments | outstanding 30 June 2023 | Repayments | 1 July 2022 | New Loans | Repayments | outstanding 30 June 2023 | Repayments |
| Loan 67 - Library Upgrade | 67 | WATC | 6.6% | \$ 97,833 | \$ | (50,504) | \$ 47,329 | (2,513) | \$ 97,833 | \$ | (47,329) | \$ 50,504 | (5,689) | \$ 97,833 | \$ | (47,329) | \$ 50,504 | (5,689) |
| Loan 72 - Land - Rec Precinct | 72 | WATC | 4.5% | 655,659 | | (49,503) | 606,156 | (26,524) | 655,659 | | (47,371) | 608,288 | (28,656) | 655,659 | | (47,371) | 608,288 | (28,656) |
| Loan 75B - Recreation Precinct | 75B | WATC | 2.31% | 4,320,601 | | (187,815) | 4,132,787 | (94,303) | 4,320,601 | | (183,558) | 4,137,043 | (98,560) | 4,320,601 | | (183,558) | 4,137,043 | (98,560) |
| Loan 71 - Depot - Stage 2 | 71 | WATC | 4.52% | 516,577 | | (41,230) | 475,347 | (21,106) | 516,577 | | (39,427) | 477,150 | (22,909) | 516,577 | | (39,427) | 477,150 | (22,909) |
| | | | | 5,590,671 | 0 | (329,051) | 5,261,619 | (144,447) | 5,590,671 | 0 | (317,686) | 5,272,985 | (155,813) | 5,590,671 | 0 | (317,686) | 5,272,985 | (155,813) |

SHIRE OF TOODYAY
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

7. BORROWINGS

(b) New borrowings - 2023/24

The Shire does not intend to undertake any new borrowings for the year ended 30th June 2024

(c) Unspent borrowings

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

(d) Credit Facilities

**Undrawn borrowing facilities
credit standby arrangements**

Bank overdraft limit
Bank overdraft at balance date
Credit card limit
Credit card balance at balance date
Total amount of credit unused

| 2023/24 Budget | 2022/23 Actual | 2022/23 Budget |
|---------------------------|---------------------------|---------------------------|
| \$ | \$ | \$ |
| 700,000 | 700,000 | 700,000 |
| 0 | 0 | 0 |
| 32,000 | 32,000 | 32,000 |
| 0 | 0 | 0 |
| 732,000 | 732,000 | 732,000 |
| 5,261,619 | 5,272,985 | 5,272,985 |

Loan facilities

Loan facilities in use at balance date

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. They are classified as level 3 fair values in the fair value hierarchy due to the unobservable inputs, including own credit risk.

SHIRE OF TOODYAY
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

8. LEASE LIABILITIES

| Purpose | Institution | Lease Interest Rate | Lease Term | Budget Lease | 2023/24 Budget Lease | Budget Lease | Actual | 2022/23 Actual Lease | Actual Lease | 2022/23 Actual Lease | Budget | 2022/23 Budget Lease | Budget Lease | 2022/23 Budget Lease |
|------------------------------|-------------------|---------------------|------------|--------------|----------------------|--------------|-------------|----------------------|--------------|----------------------|-------------|----------------------|--------------|----------------------|
| | | | | Principal | Principal | Principal | Principal | Principal | Principal | Principal | Principal | Principal | Principal | Principal |
| | | | | 1 July 2023 | Repayments | 30 June 2024 | 1 July 2022 | repayments | 30 June 2023 | repayments | 1 July 2022 | repayments | 30 June 2023 | repayments |
| | | | | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| ESRI Mapping Software | Commonwealth Bank | 1.70% | 36 months | 0 | 0 | 0 | 8,673 | (8,673) | 0 | (895) | 8,673 | (8,673) | 0 | (895) |
| Drum Roller | Gear Select | 1.50% | 60 months | 42,208 | (25,056) | 17,152 | 67,060 | (24,852) | 42,208 | (2,311) | 67,060 | (24,852) | 42,208 | (2,311) |
| IVECO Truck | CNHI Capital | 4.30% | 60 months | 0 | (50,000) | (50,000) | 23,747 | (23,747) | 0 | (1,628) | 23,747 | (23,747) | 0 | (1,628) |
| Front Wheel Loader | Komatsu | 1.50% | 60 months | 87,758 | (53,472) | 34,286 | 137,162 | (49,404) | 87,758 | (1,581) | 137,162 | (49,404) | 87,758 | (1,581) |
| Grader | Komatsu | 2.10% | 60 months | 0 | (59,000) | (59,000) | 28,037 | (28,037) | 0 | (2,965) | 28,037 | (28,037) | 0 | (2,965) |
| Photocopier | WOBM | 2.10% | 60 months | 0 | 0 | 0 | 0 | 0 | 0 | (119) | 0 | 0 | 0 | (119) |
| Solar Proposal Library/Depot | All Leasing | 2.20% | 84 months | 5,462 | 0 | 5,462 | 10,411 | (4,949) | 5,462 | (405) | 10,411 | (4,949) | 5,462 | (405) |
| Hino Truck | | | | 0 | (50,000) | (50,000) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | | | 135,428 | (237,528) | (102,100) | 275,090 | (139,662) | 135,428 | (9,904) | 275,090 | (139,662) | 135,428 | (9,904) |

MATERIAL ACCOUNTING POLICIES

LEASES

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

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

LEASE LIABILITIES

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

SHIRE OF TOODYAY
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

9. RESERVE ACCOUNTS

(a) Reserve Accounts - Movement

| | 2023/24 Budget Opening Balance | 2023/24 Budget Transfer to | 2023/24 Budget Transfer (from) | 2023/24 Budget Closing Balance | 2022/23 Actual Opening Balance | 2022/23 Actual Transfer to | 2022/23 Actual Transfer (from) | 2022/23 Actual Closing Balance | 2022/23 Budget Opening Balance | 2022/23 Budget Transfer to | 2022/23 Budget Transfer (from) | 2022/23 Budget Closing Balance |
|--|---|----------------------------------|---|---|---|----------------------------------|---|---|---|----------------------------------|---|---|
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Restricted by council | | | | | | | | | | | | |
| (a) Employee Entitlement Reserve | 272,430 | 0 | 0 | 272,430 | 247,430 | 25,000 | 0 | 272,430 | 247,430 | 25,000 | 0 | 272,430 |
| (b) Asset Development Reserve | 604,608 | 0 | (145,000) | 459,608 | 328,068 | 276,540 | 0 | 604,608 | 328,068 | 100,000 | (30,000) | 398,068 |
| (c) CCTV Reserve | 27,116 | 0 | 0 | 27,116 | 27,116 | 0 | 0 | 27,116 | 27,116 | 0 | 0 | 27,116 |
| (d) Emergency Management Reserve | 75,350 | 0 | 0 | 75,350 | 75,350 | 0 | 0 | 75,350 | 75,350 | 0 | 0 | 75,350 |
| (e) Newcastle Footbridge & Pedestrian Overpass Reserve | 43,494 | 0 | 0 | 43,494 | 38,494 | 5,000 | 0 | 43,494 | 38,494 | 5,000 | 0 | 43,494 |
| (f) Heritage Reserve | 11,166 | 0 | (10,000) | 1,166 | 11,165 | 0 | 0 | 11,165 | 11,165 | 0 | (6,000) | 5,165 |
| (g) Plant Reserve | 152,005 | 0 | 0 | 152,005 | 152,005 | 0 | 0 | 152,005 | 152,005 | 0 | 0 | 152,005 |
| (h) Recreation Development Reserve | 255,411 | 10,000 | 0 | 265,411 | 245,411 | 10,000 | 0 | 255,411 | 245,411 | 10,000 | 0 | 255,411 |
| (i) Refuse Reserve | 115,379 | 0 | 0 | 115,379 | 115,379 | 0 | 0 | 115,379 | 115,379 | 0 | 0 | 115,379 |
| (j) Road Contribution Reserve | 376,345 | 150,000 | (50,000) | 476,345 | 197,467 | 198,878 | (20,000) | 376,345 | 197,467 | 125,000 | (20,000) | 302,467 |
| (k) Strategic Access & Egress Reserve | 334,319 | 50,000 | (156,440) | 227,879 | 234,319 | 100,000 | 0 | 334,319 | 234,319 | 100,000 | 0 | 334,319 |
| (l) Drainage and Sewerage Reserve | 129,780 | 20,000 | 0 | 149,780 | 109,780 | 20,000 | 0 | 129,780 | 109,780 | 20,000 | 0 | 129,780 |
| (m) Biosecurity Reserve | 1,000 | 5,000 | 0 | 6,000 | 0 | 1,000 | 0 | 1,000 | 0 | 1,000 | 0 | 1,000 |
| (n) Roads Reserve | 20,000 | 25,000 | 0 | 45,000 | 0 | 20,000 | 0 | 20,000 | 0 | 20,000 | 0 | 20,000 |
| (o) Buildings Reserve | 0 | 5,000 | 0 | 5,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| (p) Plus interest to be allocated | 0 | 80,000 | 0 | 80,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | 2,418,403 | 345,000 | (361,440) | 2,401,963 | 1,781,984 | 656,418 | (20,000) | 2,418,402 | 1,781,984 | 406,000 | (56,000) | 2,131,984 |

(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) Employee Entitlement Reserve | Ongoing | Funds set aside to provide payments for Employee Entitlement liabilities |
| (b) Asset Development Reserve | Ongoing | Funds set aside for the future purchase and/or development of assets |
| (c) CCTV Reserve | Ongoing | Funds set aside for the replacement, expansion and maintenance of CCTV |
| (d) Emergency Management Reserve | Ongoing | Funds set aside to assist in emergency management and recovery |
| (e) Newcastle Footbridge & Pedestrian Overpass Reserve | Ongoing | Funds set aside for the maintenance and upkeep of the Newcastle Footbridge and the Duke Street Pedestrian Overpass |
| (f) Heritage Reserve | Ongoing | Funds set aside for the preservation and/or purchase of Built Heritage assets of significance within the Shire of Toodyay |
| (g) Plant Reserve | Ongoing | Funds set aside for the ongoing upgrade and replacement of Council owned fleet |
| (h) Recreation Development Reserve | Ongoing | Funds set aside for the development of recreational facilities |
| (i) Refuse Reserve | Ongoing | Funds set aside for the development and maintenance of the Shire of Toodyay Waste Transfer Station |
| (j) Road Contribution Reserve | Ongoing | Funds set aside from contributions given towards particular roads to assist in the ongoing maintenance and preservation of these roads. |
| (k) Strategic Access & Egress Reserve | Ongoing | Funds set aside for the implementation and maintenance of strategic access and egress tracks |
| (l) Drainage and Sewerage Reserve | Ongoing | Funds set aside for drainage improvements |
| (m) Biosecurity Reserve | Ongoing | Funds set aside for the management of invasive plants and pests |
| (n) Roads Reserve | Ongoing | Funds set aside for future road maintenance, renewals and upgrades |
| (o) Buildings Reserve | Ongoing | Funds set aside for future building maintenance, renewals and upgrades |

10 REVENUE RECOGNITION

MATERIAL ACCOUNTING POLICIES

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

| Revenue Category | Nature of goods and services | When obligations typically satisfied | Payment terms | Returns/Refunds/Warranties | Determination of transaction price | Allocating transaction price | Measuring obligations for returns | Timing of Revenue recognition |
|---|--|--------------------------------------|--|---|---|---|---|--|
| 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 |
| 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 |
| 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 |
| Fees and charges for other goods and services | Cemetery services, library fees, reinstatements and private works | Single point in time | Payment in full in advance | None | Adopted by council annually | Applied fully based on timing of provision | Not applicable | Output method based on provision of service or completion of works |
| Sale of stock | Aviation fuel, kiosk and visitor centre stock | Single point in time | In full in advance, on 15 day credit | Refund for faulty goods | Adopted by council annually, set by mutual agreement | Applied fully based on timing of provision | Returns limited to repayment of transaction price | Output method based on goods |

SHIRE OF TOODYAY
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

11 PROGRAM INFORMATION (Continued)

(b) Income and expenses

| | 2023/24 Budget | 2022/23 Actual | 2022/23 Budget |
|---|---------------------------|---------------------------|---------------------------|
| Income excluding non-operating grants, subsidies and contributions | \$ | \$ | \$ |
| Governance | 36,118 | 207,140 | 16,919 |
| General purpose funding | 7,883,710 | 9,456,571 | 7,714,540 |
| Law, order, public safety | 489,900 | 751,560 | 688,878 |
| Health | 15,590 | 18,028 | 19,000 |
| Education and welfare | 127,450 | 141,525 | 0 |
| Housing | 10,500 | 5,477 | 8,500 |
| Community amenities | 978,170 | 929,931 | 1,008,405 |
| Recreation and culture | 90,080 | 99,418 | 97,370 |
| Transport | 320,090 | 424,000 | 798,896 |
| Economic services | 290,870 | 336,163 | 306,156 |
| Other property and services | 12,440 | 39,196 | 4,606 |
| Capital grants, subsidies and contributions | | | |
| Non-operating grants and subsidies | 3,502,542 | 2,546,603 | 3,776,923 |
| Total Income | 13,757,460 | 14,955,612 | 14,440,193 |
| Expenses | | | |
| Governance | (1,144,794) | (1,067,799) | (2,491,147) |
| General purpose funding | (461,432) | (255,933) | (112,419) |
| Law, order, public safety | (1,484,159) | (1,233,043) | (1,662,049) |
| Health | (227,549) | (107,569) | (200,812) |
| Education and welfare | (141,197) | (121,056) | (8,491) |
| Housing | (23,523) | (2,115) | (23,580) |
| Community amenities | (1,791,019) | (2,512,745) | (1,423,759) |
| Recreation and culture | (1,818,829) | (1,781,710) | (1,986,267) |
| Transport | (4,676,234) | (5,249,609) | (4,072,540) |
| Economic services | (988,582) | (1,102,994) | (851,163) |
| Other property and services | (1,483,945) | (1,252,765) | (1,610,392) |
| Total expenses | (14,241,263) | (14,687,338) | (14,442,619) |
| Net result for the period | (483,803) | 268,274 | (2,426) |

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

12. OTHER INFORMATION

The net result includes as revenues

(a) Interest earnings

| | 2023/24 Budget | 2022/23 Actual | 2022/23 Budget |
|------------------------------------|---------------------------|---------------------------|---------------------------|
| | \$ | \$ | \$ |
| Investments | | | |
| - Reserve accounts | 80,000 | 8,780 | 5,000 |
| - Other funds | 15,000 | 0 | 10,000 |
| Late payment of fees and charges * | 70,000 | 73,469 | 35,000 |
| | <u>165,000</u> | <u>82,249</u> | <u>50,000</u> |

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

(b) Other revenue

| | | | |
|-------------------------------|----------------|----------------|----------------|
| Reimbursements and recoveries | 352,098 | 539,897 | 140,428 |
| | <u>352,098</u> | <u>539,897</u> | <u>140,428</u> |

(c) Auditors remuneration

| | | | |
|----------------|---------------|----------|---------------|
| Audit services | 40,000 | 0 | 40,000 |
| | <u>40,000</u> | <u>0</u> | <u>40,000</u> |

(d) Interest expenses (finance costs)

| | | | |
|------------------------------|---------|---------|---------|
| Borrowings (refer Note 7(a)) | 144,447 | 155,813 | 155,813 |
|------------------------------|---------|---------|---------|

SHIRE OF TOODYAY
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

13. ELECTED MEMBERS REMUNERATION

| | 2023/24 Budget | 2022/23 Budget |
|--|---------------------------|---------------------------|
| | \$ | \$ |
| Elected member - Shire President | | |
| President's allowance | 32,683 | 32,199 |
| Meeting attendance fees | 22,415 | 22,080 |
| Annual allowance for ICT expenses | 1,000 | 1,000 |
| | 56,098 | 55,279 |
| Elected member - Deputy Shire President | | |
| Deputy President's allowance | 8,171 | 8,050 |
| Meeting attendance fees | 14,476 | 14,260 |
| Annual allowance for ICT expenses | 1,000 | 1,000 |
| | 23,647 | 23,310 |
| Elected member | | |
| Meeting attendance fees | 14,476 | 14,260 |
| Annual allowance for ICT expenses | 1,000 | 1,000 |
| | 15,476 | 15,260 |
| Elected member | | |
| Meeting attendance fees | 14,476 | 14,260 |
| Annual allowance for ICT expenses | 1,000 | 1,000 |
| | 15,476 | 15,260 |
| Elected member | | |
| Meeting attendance fees | 14,476 | 14,260 |
| Annual allowance for ICT expenses | 1,000 | 1,000 |
| | 15,476 | 15,260 |
| Elected member | | |
| Meeting attendance fees | 14,476 | 14,260 |
| Annual allowance for ICT expenses | 1,000 | 1,000 |
| | 15,476 | 15,260 |
| Elected member | | |
| Meeting attendance fees | 14,476 | 14,260 |
| Annual allowance for ICT expenses | 1,000 | 1,000 |
| | 15,476 | 15,260 |
| Elected member | | |
| Meeting attendance fees | 0 | 14,260 |
| Annual allowance for ICT expenses | 0 | 1,000 |
| | 0 | 15,260 |
| Total Elected Member Remuneration | 157,125 | 170,149 |
| President's allowance | 32,683 | 32,199 |
| Deputy President's allowance | 8,171 | 8,050 |
| Meeting attendance fees | 109,271 | 121,900 |
| Annual allowance for ICT expenses | 7,000 | 8,000 |
| | 157,125 | 170,149 |

SHIRE OF TOODYAY
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

14. FEES AND CHARGES

| | 2023/24 Budget | 2022/23 Actual | 2022/23 Budget |
|-----------------------------|---------------------------|---------------------------|---------------------------|
| | \$ | \$ | \$ |
| By Program: | | | |
| Governance | 4,800 | 18,615 | 7,418 |
| General purpose funding | 30,620 | 20,890 | 55,400 |
| Law, order, public safety | 52,580 | 57,929 | 34,283 |
| Health | 15,000 | 10,287 | 12,000 |
| Education and welfare | 18,710 | 18,488 | |
| Housing | 10,500 | 5,477 | 8,500 |
| Community amenities | 972,840 | 909,242 | 957,577 |
| Recreation and culture | 65,160 | 65,644 | 63,569 |
| Economic services | 274,820 | 307,029 | 279,056 |
| Other property and services | 0 | 3,699 | 2,606 |
| | 1,445,030 | 1,417,300 | 1,420,409 |

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

Schedule of Fees & Charges - 2023/2024

| Description | Statutory (s) or Council (c) | GST | Adopted 2022/2023 | Adopted 2023/2024 |
|--|------------------------------------|--------|----------------------|----------------------|
| GENERAL PURPOSE FUNDING | | | | |
| RATES | | | | |
| Rates Charges | | | | |
| Rating Information Statement & Reprints - per assessment (current year free) | (c) | *** | 11.20 | 11.80 |
| Property Title Search (per title) | (c) | Exempt | 39.40 | 41.70 |
| Property File Search (includes copies of building plans only) | (c) | *** | 33.80 | 35.80 |
| Settlement Enquiry - Rates Only | (c) | *** | 67.70 | 75.00 |
| Settlement Enquiry - Zoning Orders and Requisitions | (c) | *** | 124.20 | 135.00 |
| Settlement Enquiry - Rates, Orders and Requisitions (Building, Planning, Health & Works) | (c) | *** | 170.00 | 190.00 |
| Ownership Enquiries (per assessment) | (c) | *** | 11.20 | 11.80 |
| Administration Fee - Rate Instalments (per notice excluding first notice) | (c) | Exempt | 7.50 | 7.50 |
| Rates Payment Arrangement Administration Fee | (c) | *** | 0.00 | 0.00 |
| Rate Book - Owner Listing | (c) | *** | 169.40 | 179.00 |
| Electoral Roll (electronic) including Owners & Occupiers Roll | (c) | *** | 56.40 | 60.00 |
| Electoral Roll (hard copy) including Owners & Occupiers Roll | (c) | *** | 79.00 | 84.00 |
| Rates Legal Fees | | | | |
| Legal Fees for Rates Recovery | (s) | *** | At Cost | At Cost |
| Debt Paid Confirmation Letter (per assessment, per enquiry) | (c) | *** | 22.50 | 23.50 |
| Caveat Lodgement Fee | (s) | *** | At Cost | At Cost |
| Caveat Withdrawal Fee (prepared & lodged by Debt Collection Agency) | (s) | *** | At Cost | At Cost |
| Caveat Withdrawal Fee (prepared by Shire staff & lodged by applicant) | (s) | *** | At Cost | At Cost |
| Notice of Discontinuance | (s) | *** | At Cost | At Cost |
| Notice of Discontinuance (for each additional Owner) | (s) | *** | At Cost | At Cost |
| GOVERNANCE AND ADMINISTRATION | | | | |
| ADMINISTRATION, VISITORS CENTRE AND LIBRARY | | | | |
| Council Documents - Bound | | | | |
| Annual Budget | (c) | *** | 33.50 | 35.50 |
| Annual Report | (c) | *** | 33.50 | 35.50 |
| Council Agenda (Including Attachments) | (c) | *** | 33.50 | 35.50 |
| Council Minutes (Including Attachments) | (c) | *** | 33.50 | 35.50 |
| Delegation Register | (c) | *** | 33.50 | 35.50 |
| Local Laws | (c) | *** | 33.50 | 35.50 |
| Policy Manual | (c) | *** | 33.50 | 35.50 |
| NOTE: All documents are available and free to download from the Shire of Toodyay website @ www.toodyay.wa.gov.au | | | | |
| Freedom of Information Charges | | | | |
| (set by Schedule 1 of the Freedom of Information Regulations 1993) | | | | |
| Application Fee | (s) | Exempt | 30.00 | 30.00 |
| Hourly charge to deal with application (per hour, or pro rata for a part of an hour) | (s) | Exempt | 30.00 | 30.00 |
| Photocopying - per page | (s) | Exempt | 0.20 | 0.20 |
| Advanced Deposit | (s) | Exempt | 25% | 25% |
| A further advance deposit which may be required by an agency under Section 18(4) of the Act, expressed as a percentage of estimated charges, will be payable in excess of the application fee. | (s) | Exempt | 75% | 75% |
| Laminating | | | | |
| Per page A4 | (c) | *** | 3.30 | 3.50 |
| Per page A3 | (c) | *** | 5.50 | 5.80 |
| Binding | | | | |
| Per document provided | (c) | *** | 16.80 | 18.00 |



Schedule of Fees & Charges - 2023/2024

| Description | Statutory (s) or Council (c) | GST | Adopted 2022/2023 | Adopted 2023/2024 |
|---|------------------------------------|--------|----------------------|----------------------|
| Photocopying | | | | |
| A4 Black & White S/S | (c) | *** | 0.30 | 0.40 |
| A4 Coloured S/S | (c) | *** | 1.20 | 1.30 |
| A4 Black & White D/S | (c) | *** | 0.50 | 0.70 |
| A4 Coloured D/S | (c) | *** | 2.20 | 2.20 |
| A3 Black & White S/S | (c) | *** | 1.20 | 1.20 |
| A3 Coloured S/S | (c) | *** | 3.60 | 3.60 |
| A3 Black & White D/S | (c) | *** | 1.80 | 1.80 |
| A3 Coloured D/S | (c) | *** | 4.70 | 4.70 |
| Bank Fees | | | | |
| Dishonoured Cheque Bank Fee | (s) | Exempt | at cost | at cost +\$10 |
| Elections | | | | |
| Election Candidates - Nomination Deposit (per Local Government Election Regulations 1997 26(1)) | (s) | Exempt | 80.00 | 80.00 |
| Other - Staff Time - Hourly Rate | | | | |
| Level 1 - Administration Officer | (c) | *** | 56.40 | 59.70 |
| Level 2 - Qualified/Certified Officer eg: EHO, SBS, Planner, Mechanic | (c) | *** | 135.00 | 143.00 |
| Level 3 - Management | (c) | *** | 169.00 | 179.00 |
| TOODYAY COMMUNITY RESOURCE CENTRE | | | | |
| CRC Laminating | | | | |
| Per page A4 | (c) | *** | | 3.00 |
| Per page A3 | (c) | *** | | 4.00 |
| CRC Binding | | | | |
| Binding - up to 50 pages | (c) | *** | | 5.00 |
| Binding - over 50 pages | (c) | *** | | 10.00 |
| CRC Photocopying | | | | |
| A5 Black & White S/S | (c) | *** | | 0.20 |
| A5 Coloured S/S | (c) | *** | | 0.30 |
| A5 Black & White D/S | (c) | *** | | 0.30 |
| A5 Coloured D/S | (c) | *** | | 0.40 |
| A4 Black & White S/S | (c) | *** | | 0.40 |
| A4 Coloured S/S | (c) | *** | | 0.80 |
| A4 Black & White D/S | (c) | *** | | 0.70 |
| A4 Coloured D/S | (c) | *** | | 1.50 |
| A3 Black & White S/S | (c) | *** | | 0.70 |
| A3 Coloured S/S | (c) | *** | | 1.50 |
| A3 Black & White D/S | (c) | *** | | 1.00 |
| A3 Coloured D/S | (c) | *** | | 2.00 |
| CRC Member Discount | | | | |
| A4 Black & White S/S | (c) | *** | | 0.30 |
| A4 Coloured S/S | (c) | *** | | 0.70 |
| A4 Black & White D/S | (c) | *** | | 0.60 |
| A4 Coloured D/S | (c) | *** | | 1.40 |
| A3 Black & White S/S | (c) | *** | | 0.60 |
| A3 Coloured S/S | (c) | *** | | 1.40 |
| A3 Black & White D/S | (c) | *** | | 0.90 |
| A3 Coloured D/S | (c) | *** | | 1.90 |



Schedule of Fees & Charges - 2023/2024

| Description | Statutory (s) or Council (c) | GST | Adopted 2022/2023 | Adopted 2023/2024 |
|--|------------------------------------|--------|----------------------|----------------------|
| CRC Photocopying - A4 120gsm paper | | | | |
| A4 120gsm Black & White S/S | (c) | *** | | 0.70 |
| A4 120gsm Coloured S/S | (c) | *** | | 0.80 |
| A4 120gsm Black & White D/S | (c) | *** | | 0.90 |
| A4 120gsm Coloured D/S | (c) | *** | | 1.70 |
| A4 200gsm Black & White S/S | (c) | *** | | 0.80 |
| A4 200gsm Coloured S/S | (c) | *** | | 0.90 |
| A4 200gsm Black & White D/S | (c) | *** | | 1.00 |
| A4 200gsm Coloured D/S | (c) | *** | | 1.80 |
| CRC Annual Memberships | | | | |
| Individual | (c) | *** | | 35.00 |
| Family | (c) | *** | | 40.00 |
| Pensioner/Healthcare Card Holder | (c) | *** | | 20.00 |
| Not-for-profit/Community | (c) | *** | | 45.00 |
| Business | (c) | *** | | 60.00 |
| CRC Newsletter Advertising | | | | |
| Quarter Page B/W | (c) | *** | | 4.00 |
| Quarter Page Coloured | (c) | *** | | 6.00 |
| Half Page B/W | (c) | *** | | 8.00 |
| Half Page Coloured | (c) | *** | | 10.00 |
| Full Page B/W | (c) | *** | | 10.00 |
| Full Page Coloured | (c) | *** | | 15.00 |
| Community Centre Room and Facility Hire | | | | |
| Hot Office Hire | (c) | *** | | 25.00 |
| Conference Room Hire | (c) | *** | | 30.00 |
| Hot Office Hire Member Discount | (c) | *** | | 20.00 |
| Conference Room Hire Member Discount | (c) | *** | | 25.00 |
| Kids Club - per visit | (c) | *** | | 2.00 |
| Kids Club Canteen - item-based | (c) | *** | | up to \$2.50 |
| CRC Services and Equipment Hire | | | | |
| Scanning and Emailing - per document | (c) | *** | | 2.00 |
| Miscellaneous Assistance - base rate, turns into secretarial if more than 15 minutes spent | (c) | *** | | 5.00 |
| Public Computer Use - per 15 minutes | (c) | *** | | 2.00 |
| Secretarial Services - per hour (pro rata - minimum 15 minutes) | (c) | *** | | 40.00 |
| Resume Package | (c) | *** | | 60.00 |
| Resume Update | (c) | *** | | 15.00 |
| Poster Designing | (c) | *** | | 60.00 |
| USB | (c) | *** | | 8.00 |
| Plastic Sleeves | (c) | *** | | 0.50 |
| Laptop Hire - per day | (c) | *** | | 50.00 |
| Digital Projector Hire - per day | (c) | *** | | 50.00 |
| Yamaha Speakers Hire - per day | (c) | *** | | 100.00 |
| LAW ORDER AND PUBLIC SAFETY | | | | |
| <u>ANIMAL CONTROL</u> | | | | |
| Dog Registrations | | | | |
| Registration - Unsterilised | | | | |
| - One Year | (s) | Exempt | 50.00 | 50.00 |
| - Three Years | (s) | Exempt | 120.00 | 120.00 |
| - Lifetime | (s) | Exempt | 250.00 | 250.00 |

Schedule of Fees & Charges - 2023/2024

| Description | Statutory (s) or Council (c) | GST | Adopted 2022/2023 | Adopted 2023/2024 |
|--|------------------------------------|--------|----------------------|----------------------|
| Registration - Sterilised | | | | |
| - One Year | (s) | Exempt | 20.00 | 20.00 |
| - Three Years | (s) | Exempt | 42.50 | 42.50 |
| - Lifetime | (s) | Exempt | 100.00 | 100.00 |
| Working Dogs - Unsterilised | | | | |
| - One Year | (s) | Exempt | 12.50 | 12.50 |
| - Three Years | (s) | Exempt | 30.00 | 30.00 |
| - Lifetime | (s) | Exempt | 62.50 | 62.50 |
| Working Dogs - Sterilised | | | | |
| - One Year | (s) | Exempt | 5.00 | 5.00 |
| - Three Years | (s) | Exempt | 10.60 | 10.60 |
| - Lifetime | (s) | Exempt | 25.00 | 25.00 |
| Registration - Unsterilised - with Concession Card | | | | |
| - One Year | (s) | Exempt | 25.00 | 25.00 |
| - Three Years | (s) | Exempt | 60.00 | 60.00 |
| - Lifetime | (s) | Exempt | 125.00 | 125.00 |
| Registration - Sterilised - with Concession Card | | | | |
| - One Year | (s) | Exempt | 10.00 | 10.00 |
| - Three Years | (s) | Exempt | 21.25 | 21.25 |
| - Lifetime | (s) | Exempt | 50.00 | 50.00 |
| Registrations after the 31 May in any year, registration year - Sterilised | (s) | Exempt | 10.00 | 10.00 |
| Registrations after the 31 May in any year, registration year - Unsterilised | (s) | Exempt | 25.00 | 25.00 |
| Guide Dogs | (s) | | Nil | Nil |
| Kennels | | | | |
| Kennel Licence Fees | (s) | Exempt | 200.00 | 200.00 |
| Planning Approval Fee for application of a Kennel Establishment | (s) | Exempt | 147.00 | 147.00 |
| Inspection - Issue or Renewal of a Kennel Licence annually | (c) | Exempt | 166.00 | 176.00 |
| Lodging an application for the transfer of a valid Kennel Licence | (c) | Exempt | 67.00 | 71.00 |
| Foxhounds Bona Fide kept together in kennelled pack not less than ten (per pack) | (s) | Exempt | 40.00 | 40.00 |
| Other | | | | |
| Inspection Of Register | (c) | *** | 5.50 | 5.80 |
| Certified Copy Of An Entry In Register – per request | (c) | *** | 5.50 | 5.80 |
| Replacement Tag Fee | (c) | *** | 5.50 | 5.80 |
| Cat Registrations | | | | |
| Registration - Sterilised - Cat | | | | |
| - One Year | (s) | Exempt | 20.00 | 20.00 |
| - Three Years | (s) | Exempt | 42.50 | 42.50 |
| - Lifetime | (s) | Exempt | 100.00 | 100.00 |
| Registration - Sterilised Cat - with Concession Card | | | | |
| - One Year | (s) | Exempt | 10.00 | 10.00 |
| - Three Years | (s) | Exempt | 21.25 | 21.25 |
| - Lifetime | (s) | Exempt | 50.00 | 50.00 |
| Registrations after the 31 May in any registration year i.e. Nov-Oct | (s) | Exempt | 10.00 | 10.00 |
| Application For A Cattery Permit / Approved Breeder | | | | |
| Planning Approval Fee for application to use premises as a Cattery | (s) | Exempt | 147.00 | 147.00 |
| Application for a Cattery Permit/Approved Breeder (application to breed cats) per breeding cat | (c) | Exempt | 112.00 | 118.00 |
| Application for a permit to use a premise as a cattery | (c) | Exempt | 112.00 | 118.00 |
| Renewal Of approved cattery permit – per renewal | (c) | Exempt | 112.00 | 118.00 |

Schedule of Fees & Charges - 2023/2024

| Description | Statutory (s) or Council (c) | GST | Adopted 2022/2023 | Adopted 2023/2024 |
|---|------------------------------------|--------|-------------------------------------|-------------------------------------|
| Impound & Other Fees - Cats & Dogs | | | | |
| Impound Fee | (c) | *** | 112.00 | 119.00 |
| Care & Sustenance (per day) | (c) | *** | 28.00 | 30.00 |
| Surrender (including Care and Sustenance for 72 hours) | (c) | *** | 84.60 | 90.00 |
| Release of Dog or Cat outside Facility Opening hours | (c) | *** | 112.00 | 118.00 |
| Dog Yard Inspection - (3 to 6 dog application) | (c) | *** | 100.00 | 106.00 |
| Dog Yard Inspection (Restricted Breeds, Dangerous Dogs and Declared Dangerous Dogs) | (c) | *** | 150.00 | 159.00 |
| First Aid Treatment of Dog or Cat | (c) | *** | Cost Recovery plus \$100 | Cost Recovery plus \$100 |
| Bond for Animal Trap | (c) | Exempt | 100.00 | 100.00 |
| Impound & Other Fees - Dog & Cats (Other Shires) | | | | |
| Impound Fee | (c) | *** | 140.00 | 148.00 |
| Care & Sustenance (per day) | (c) | *** | 28.00 | 29.00 |
| Surrender (including Care and Sustenance for 72 hours) | (c) | *** | 95.00 | 100.00 |
| Release of Dog or Cat outside Facility Opening hours | (c) | *** | 110.00 | 116.00 |
| Impounding fees - Other animals | | | | |
| Impounding of rams, wethers, ewes, lambs, goats (After 6.00 am but before 6.00 pm) | | | | |
| 1 - 5 animals | (c) | Exempt | 134.00 | 142.00 |
| 6 - 10 animals | (c) | Exempt | 161.00 | 170.00 |
| over 10 animals | (c) | Exempt | 215.00 | 227.00 |
| Impounding of rams, wethers, ewes, lambs, goats (After 6.00 pm but before 6.00 am) | | | | |
| 1 - 5 animals | (c) | Exempt | 242.00 | 256.00 |
| 6 - 10 animals | (c) | Exempt | 269.00 | 285.00 |
| over 10 animals | (c) | Exempt | 349.00 | 369.00 |
| Impounding of horses, mules, asses, camels, bulls, boars, mares, geldings, colts, fillies, foals, oxen, cows, steers, heifers, calves or pigs (After 6.00 am but before 6.00 pm) | | | | |
| First Animal - Initial charge is the same irrespective of impoundings | (c) | Exempt | 161.00 | 170.00 |
| 2- 5 Animals | (c) | Exempt | 269.00 | 285.00 |
| 6-10 Animals | (c) | Exempt | 349.00 | 369.00 |
| Over 10 Animals | (c) | Exempt | 403.00 | 427.00 |
| Impounding of horses, mules, asses, camels, bulls, boars, mares, geldings, colts, fillies, foals, oxen, cows, steers, heifers, calves or pigs (After 6.00 pm but before 6.00 am) | | | | |
| First Animal - Initial charge is the same irrespective of impoundings | (c) | Exempt | 215.00 | 227.00 |
| 2- 5 Animals | (c) | Exempt | 376.00 | 398.00 |
| 6-10 Animals | (c) | Exempt | 484.00 | 513.00 |
| Over 10 Animals | (c) | Exempt | 564.00 | 597.00 |
| Charges for Sustenance of Stock Impounded – per 24 hours or part thereof, per head | | | | |
| Horses, mules, asses, camels, bulls, mares, geldings, colts, fillies, foals, oxen, cows, steers, heifers or calves | (c) | Exempt | 16.00 | 17.00 |
| Pigs of any description | (c) | Exempt | 16.00 | 17.00 |
| Rams, wethers, ewes, lambs or goats | (c) | Exempt | 16.00 | 17.00 |



Schedule of Fees & Charges - 2023/2024

| Description | Statutory (s) or Council (c) | GST | Adopted 2022/2023 | Adopted 2023/2024 |
|--|------------------------------|--------|-------------------|-------------------|
| Poundage Fees for Stock – per 24hrs or part thereof, per head | | | | |
| Horses, mules, asses, camels, bulls or boars | (c) | Exempt | 22.00 | 24.00 |
| Mares, geldings, colts, fillies, foals, oxen, cows, steers, heifers, calves, rams or pigs | (c) | Exempt | 11.00 | 11.70 |
| Wethers, ewes, lambs or goats | (c) | Exempt | 11.00 | 11.70 |
| There are no fees payable for a suckling animal under the age of six months running with its mother. | | | | |
| Rates for Damage by Livestock and Cattle Trespassing enclosed or unenclosed land | | | | |
| Per head | (c) | Exempt | 53.00 | 56.00 |
| Transportation Fees for Stock Impounded | | | | |
| For each vehicle load or part thereof for transportation over 3km (per every 1.5km) | (c) | Exempt | 2.20 | 2.30 |
| Staff Time for Transportation of Stock Impounded (per hour) | (c) | *** | 110.00 | 116.00 |
| <u>OTHER LAW ORDER AND PUBLIC SAFETY</u> | | | | |
| Vehicle Impound Fees | | | | |
| Removal of abandoned vehicle | (c) | *** | At Cost | At Cost |
| Storage of Abandoned Vehicle per week or part thereof | (c) | *** | 16.90 | 17.90 |
| Release of Vehicle | (c) | *** | 56.00 | 59.00 |
| Release of Impounded Signage | (c) | *** | 22.00 | 23.00 |
| Fines and Penalties | | | | |
| Authorised Officer's may issue fines and penalties, per Shire of Toodyay Local Laws and prescribed fines/penalties in relevant legislation. | | | | |
| SCHEDULE 7 - HEALTH | | | | |
| <u>PUBLIC HEALTH</u> | | | | |
| Food Act 2008 | | | | |
| This fee is based on Clause 6.2 of the Shire of Toodyay Thoroughfares and Trading in Thoroughfare Local Law. | | | | |
| Notification Fee | (c) | Exempt | 55.00 | 58.00 |
| Transfer Fee | (c) | Exempt | 55.00 | 58.00 |
| Annual Risk Assessment/Inspection Fee – Primary Classification | | | | |
| High Risk | (c) | Exempt | 290.00 | 320.00 |
| Medium Risk | (c) | Exempt | 210.00 | 210.00 |
| Low Risk | (c) | Exempt | 110.00 | 110.00 |
| Very Low Risk | (c) | Exempt | 55.00 | 55.00 |
| Additional Classification – For premises with multiple food business categories | | | | |
| High and Medium Risk | (c) | Exempt | 110.00 | 116.00 |
| Low Risk | (c) | Exempt | 55.00 | 58.00 |
| Very Low Risk | (c) | Exempt | Nil | Nil |
| Application Fee for Construction and Establishment of food premises – includes a one off notification fee | | | | |
| High & Medium Risk | (c) | Exempt | 485.00 | 514.00 |
| Low Risk | (c) | Exempt | 260.00 | 275.00 |
| Very Low Risk | (c) | Exempt | 55.00 | 58.00 |

Schedule of Fees & Charges - 2023/2024

| Description | Statutory (s) or Council (c) | GST | Adopted 2022/2023 | Adopted 2023/2024 |
|--|------------------------------------|--------|----------------------|----------------------|
| Application Fee for Amended or Refurbished food premises | | | | |
| Minor | (c) | Exempt | 170.00 | 180.00 |
| Major | (c) | Exempt | 330.00 | 340.00 |
| Freezer Breakdown – Food Condemnation | | | | |
| Minimum Charge | (c) | Exempt | 170.00 | 180.00 |
| Hourly Rate | (c) | Exempt | 110.00 | 116.00 |
| Fees for Food Act 2008 requirements will be waived for local <u>not for profit</u> groups | | | | |
| TRADING PERMITS AND STALLHOLDERS FEES | | | | |
| These fees are based on the Shire of Toodyay Thoroughfares and Trading in Thoroughfares and Public Places Local Law. | | | | |
| Obstruction (Clause 4.6(2)) | | | | |
| Failure to remove shopping trolley upon being advised of location | (c) | *** | 110.00 | 116.00 |
| Stallholders (Clauses 6.2 & 7.1) | | | | |
| Daily Stallholders Fee | (c) | *** | 45.00 | 45.00 |
| Retrospective Approval Fee | (c) | *** | 60.00 | 60.00 |
| Six Month Stallholders Fee | (c) | *** | 550.00 | 583.00 |
| Annual Stallholders Fee | (c) | *** | 1100.00 | 1100.00 |
| Stallholders Fee - per event (excluding Food Stalls) | (c) | *** | 165.00 | 174.00 |
| Farmers Market Stalls (per stall, per event) | (c) | *** | 22.00 | 23.00 |
| Traders (Clauses 6.3 & 7.1) | | | | |
| Daily Traders Permit | (c) | *** | 45.00 | 45.00 |
| Six Month Traders Permit | (c) | *** | 550.00 | 583.00 |
| Annual Traders Permit | (c) | *** | 1100.00 | 1100.00 |
| Performers Permit Application Fee | (c) | *** | 0.00 | 10.00 |
| Facility Permit Application Fee | (c) | *** | 45.00 | 47.00 |
| Outdoor Eating Facilities (Clause 6.16) - Alfresco Dining (on Shire vested land) | | | | |
| Outdoor Eating Facility - Application Fee | (c) | *** | 28.00 | 29.00 |
| Annual fee - per table with 4 chairs | (c) | *** | 55.00 | 58.00 |
| Annual fee - each additional chair | (c) | *** | 11.00 | 11.00 |
| Toodyay International Food Festival – Stallholders Fees | | | | |
| Stallholder - Not for Profit Community Group | (c) | *** | 110.00 | 116.00 |
| Stallholder - Resident/Business in Toodyay | (c) | *** | 165.00 | 174.00 |
| Stallholder - with Truck/Van | (c) | *** | 190.00 | 201.00 |
| Stallholder (includes Marquee) | (c) | *** | 280.00 | 296.00 |
| HEALTH ACT (Miscellaneous Provisions Act 1911) | | | | |
| Licence/Registration Fee – Offensive Trades | | | | |
| Transfer of Licence Fee | (s) | Exempt | 40.00 | 40.00 |
| Application for consent to establish an Offensive Trade | (s) | Exempt | 270.00 | 270.00 |
| Offensive Trade Licence | | | | |
| (per property, per annum, pro rata ending 30 June) | | | | |
| Slaughterhouses | (s) | Exempt | 298.00 | 298.00 |
| Piggeries | (s) | Exempt | 298.00 | 298.00 |
| Artificial Manure Depots | (s) | Exempt | 211.00 | 211.00 |
| Bone Mills | (s) | Exempt | 171.00 | 171.00 |
| Places for Storing, Drying or Preserving Bones | (s) | Exempt | 171.00 | 171.00 |
| Fat Melting, Fat Extracting or Tallow Melting Establishment - Butcher shops and similar | (s) | Exempt | 171.00 | 171.00 |



Schedule of Fees & Charges - 2023/2024

| Description | Statutory (s) or Council (c) | GST | Adopted 2022/2023 | Adopted 2023/2024 |
|---|------------------------------|--------|-------------------|-------------------|
| Fat Melting, Fat Extracting or Tallow Melting Establishment - Larger establishments | (s) | Exempt | 298.00 | 298.00 |
| Blood Drying | (s) | Exempt | 171.00 | 171.00 |
| Gut Scrapping, preparation of sausage skins | (s) | Exempt | 171.00 | 171.00 |
| Fellmongers | (s) | Exempt | 171.00 | 171.00 |
| Manure Works | (s) | Exempt | 211.00 | 211.00 |
| Fish Curing Establishment | (s) | Exempt | 211.00 | 211.00 |
| Laundries, Dry Cleaning Establishments | (s) | Exempt | 147.00 | 147.00 |
| Bone Merchant Premises | (s) | Exempt | 171.00 | 171.00 |
| Flock Factories | (s) | Exempt | 171.00 | 171.00 |
| Knackeries | (s) | Exempt | 298.00 | 298.00 |
| Poultry Processing Establishments | (s) | Exempt | 298.00 | 298.00 |
| Poultry Farming | (s) | Exempt | 298.00 | 298.00 |
| Rabbit Farming | (s) | Exempt | 298.00 | 298.00 |
| Fish Processing Establishments - whole fish cleaned and prepared | (s) | Exempt | 298.00 | 298.00 |
| Shellfish & Crustacean processing Establishments | (s) | Exempt | 298.00 | 298.00 |
| Any other Offensive Trade not specified | (s) | Exempt | 298.00 | 298.00 |
| Septic Tank Application | | | | |
| Application Fee | (s) | Exempt | 118.00 | 118.00 |
| Permit to Use | (s) | Exempt | 118.00 | 118.00 |
| Public Buildings | | | | |
| Application to Construct/Alter/Extend Fee – High Risk | (s) | Exempt | 794.00 | 794.00 |
| Application to Construct/Alter/Extend Fee – Low Risk | (s) | Exempt | 150.00 | 150.00 |
| Application to Construct/Alter/Extend Fee (Community Group) – High Risk | (s) | Exempt | 152.00 | 152.00 |
| Application to Construct/Alter/Extend Fee (Community Group) – Low Risk | (s) | Exempt | 76.00 | 76.00 |
| Water Sampling Requests | | | | |
| Water Sampling Public Pools (Per sample set) | (c) | Exempt | 73.00 | 80.00 |
| Water Sampling Potable Water (Per sample) | (c) | Exempt | 73.00 | 180.00 |
| Lodging Houses | | | | |
| Lodging Houses – Initial Application | (s) | Exempt | 412.00 | 412.00 |
| Lodging Houses – Annual Registration | (s) | Exempt | 143.00 | 143.00 |
| Administration Fees | | | | |
| Provision of Section 39 Certificate (Liquor Act) | | | | |
| No Inspection Required | (c) | Exempt | 85.80 | 90.00 |
| Inspection Required | (c) | Exempt | 171.70 | 180.00 |
| Minimum Charge - One Hour @ Hourly Rate | (c) | *** | 85.80 | 90.00 |
| Other Inspection, monitoring or reporting at EHO request | (c) | *** | 85.80 | 90.00 |
| Minimum Charge - Two Hours Per Officer | (c) | *** | 171.70 | 182.00 |
| Hourly rate for greater than two hours | (c) | *** | 171.70 | 182.00 |
| Waste Transfer Station levy to fund operations of the Waste Transfer Station | | | | |
| These fees are based on Section 66 of the <i>Waste Avoidance and Resource Recovery Act 2007</i> . | | | | |
| GRV rate in the dollar | (c) | Exempt | 0.0003335 | 0.0003730 |
| UV rate in the dollar | (c) | Exempt | 0.0000145 | 0.0000115 |
| Minimum charge on GRV and UV properties | (c) | Exempt | 96.00 | 101.00 |
| Residential/Rural Living/Rural | | | | |
| These fees are based on Section 67 (1) of the <i>Waste Avoidance and Resource Recovery Act 2007</i> . | | | | |
| First Mobile Garbage Bin – weekly collection | | | | |
| - Includes cost of recycle bin – fortnightly collection | (c) | Exempt | 259.00 | 275.00 |
| Additional Recycle Bin Collection | (c) | Exempt | 90.00 | 96.00 |
| Additional Mobile Garbage Bin | (c) | Exempt | 90.00 | 96.00 |



Schedule of Fees & Charges - 2023/2024

| Description | Statutory (s) or Council (c) | GST | Adopted 2022/2023 | Adopted 2023/2024 |
|--|------------------------------|--------|--|--|
| Commercial/Light Industrial/Mixed Business | | | | |
| First Mobile Garbage Bin – weekly collection | | | | |
| - Includes cost of recycle bin – fortnightly collection | (c) | Exempt | 281.00 | 295.00 |
| Additional Recycle Bin Collection | (c) | Exempt | 112.00 | 118.00 |
| Additional Mobile Garbage Bin | (c) | Exempt | 112.00 | 118.00 |
| Waste Transfer Station Pass Fees | | | | |
| Additional Waste Transfer Station Pass (Twelve Passes) | (c) | *** | 60.00 | 72.00 |
| Additional Waste Transfer Station Pass (Six Passes) | (c) | *** | 35.00 | 42.00 |
| Individual Waste Transfer Station Pass (One Pass) | (c) | *** | 5.50 | 8.00 |
| Disposal of Domestic Refuse At Waste Transfer Station | | | | |
| Per car or utility With Valid Tip Pass | (c) | | Free | Free |
| Per car or utility Without Valid Tip Pass | (c) | *** | 16.80 | 17.80 |
| Trailer pulled by a car or utility With Valid Tip Pass | (c) | | Free | Free |
| Trailer pulled by a car or utility Without Valid Tip Pass | (c) | *** | 16.80 | 17.80 |
| Motor Vehicle Bodies – Commercial | (c) | | Free | Free |
| Motor Vehicle Bodies – Residential | (c) | | Free | Free |
| Sorted recyclables disposed of at designated areas (at discretion of attendant) | | | | |
| eg: newspapers, glass, used oil, car batteries, scrap metal and Clean Mulchable Waste | (c) | | Free | Free |
| Fridge or Freezers | | | | |
| Items which have not been degassed and/or no certification certificate provided | (c) | *** | 28.10 | 30.00 |
| De-gassed items, per item | (c) | | Free | Free |
| *degassed items must be certified otherwise fee applies | | | | |
| SCHEDULE 10 - TOWN PLANNING | | | | |
| PLANNING & DEVELOPMENT | | | | |
| These fees are based on the Planning & Development Regulations 2009 | | | | |
| Development Applications – As per the maximum fees set in the Planning & Development Regulations 2009 (S) | | | | |
| (a) Development Applications not more than 50,000.00 | (s) | Exempt | 147.00 | 147.00 |
| (b) Development Applications 50,000.00 but not more than 500,000.00 | (s) | Exempt | 0.32% of the estimated development cost | 0.32% of the estimated development cost |
| (c) Development Applications 500,000.00 but not more than 2,500,000.00 | (s) | Exempt | \$1,700 plus 0.257% for every \$ in excess of \$500,000 | \$1,700 plus 0.257% for every \$ in excess of \$500,000 |
| (d) Development Applications 2,500,000.00 but not more than 5,000,000.00 | (s) | Exempt | \$7,161 plus 0.206% for every % in excess of \$2.5 million | \$7,161 plus 0.206% for every % in excess of \$2.5 million |



Schedule of Fees & Charges - 2023/2024

| Description | Statutory (s) or Council (c) | GST | Adopted 2022/2023 | Adopted 2023/2024 |
|--|------------------------------|--------|--|--|
| (e) Development Applications 5,000,000.00 but not more than 21,500,000.00 | (s) | Exempt | \$12,633 plus 0.123% for every dollar in excess of \$5 million | \$12,633 plus 0.123% for every dollar in excess of \$5 million |
| (f) Development Applications more than 21,500,000.00 | (s) | Exempt | 34,196.00 | 34,196.00 |
| Variation of Residential Design codes and Shire Local Planning | | | | |
| Where the estimated cost of the development is - not more than \$50,000 | (c) | *** | 165.00 | 174.00 |
| Where the estimated cost of the development is - more than \$50,000 | (c) | *** | 335.00 | 355.00 |
| Determining a development application (other than for an Extractive Industry) where the development has commenced or been carried out (retrospective applications) | (s) | Exempt | The fee in (a) to (f) above plus, by way of penalty, twice that fee | The fee in (a) to (f) above plus, by way of penalty, twice that fee |
| Determining an application to amend or cancel Development Approval | (s) | Exempt | 295.00 | 295.00 |
| Determining an initial application for approval of a home occupation where the home occupation has not commenced | (s) | Exempt | 222.00 | 222.00 |
| Determining an initial application for approval of a home occupation where the home occupation has commenced | (s) | Exempt | The fee for home occupation above plus, by way of penalty, twice that fee | The fee for home occupation above plus, by way of penalty, twice that fee |
| Determining an application for the renewal of an approval of a home occupation where the application is made before the approval expires | (s) | Exempt | 73.00 | 73.00 |
| Determining an application for the renewal of an approval of a home occupation where the application is made before the approval expires | (s) | Exempt | The fee for the renewal of an approval of a home occupation above plus, by way of penalty, twice that fee | The fee for the renewal of an approval of a home occupation above plus, by way of penalty, twice that fee |
| Determining an application for a change of use or for an alteration or extension or change of a non-conforming use to which (a) to (f) above does not apply, where the change or the alteration, extension or change has not commenced or been | (s) | Exempt | 295.00 | 295.00 |
| Determining an application for a change of use or for an alteration or extension or change of a non-conforming use to which (a) to (f) above does not apply, where the change or the alteration, extension or change has commenced or been carried out | (s) | Exempt | The fee for an application for a change of use or for an alteration or extension or change of a non-conforming use above plus, by way of penalty, twice that fee | The fee for an application for a change of use or for an alteration or extension or change of a non-conforming use above plus, by way of penalty, twice that fee |



Schedule of Fees & Charges - 2023/2024

| Description | Statutory (s) or Council (c) | GST | Adopted 2022/2023 | Adopted 2023/2024 |
|---|------------------------------|--------|---|---|
| Development Application – Extractive Industry - Fee of Normal Development Application | (s) | Exempt | 739.00 | 739.00 |
| Development Application - Extractive Industry where the development has commenced or been carried out (retrospective application) | (s) | Exempt | The fee for extractive industry above plus, by way of penalty, twice that fee | The fee for extractive industry above plus, by way of penalty, twice that fee |
| Subdivision Clearances – As per the maximum fees set in the Planning & Development Regulations 2009 (S) | | | | |
| Subdivision Clearances not more than five lots (per lot) | (s) | Exempt | 73.00 per lot | 73.00 per lot |
| Subdivision Clearances more than five lots but not more than 195 lots (per lot) | (s) | Exempt | \$73 per lot for first five then \$35 per lot | \$73 per lot for first five then \$35 per lot |
| Subdivision Clearances more than 195 lots | (s) | Exempt | 7,393.00 | 7,393.00 |
| Scheme Amendments | | | | |
| Processing of Scheme Amendment | (s) | *** | In accordance with Reg 48(3) of the Planning & Development Regs 2009 | In accordance with Reg 48(3) of the Planning & Development Regs 2009 |
| Structure Plans/Development Plans – As per Schedule 4 set out in the Planning & Development Regulations 2009 (S) | | | | |
| Processing of a structure plan/development plan | (s) | Exempt | In accordance with Reg 48(4) of the Planning & Development Regs 2009 | In accordance with Reg 48(4) of the Planning & Development Regs 2009 |
| Advertising | | | | |
| Development Applications – Level E Consultation - Fee in addition to cost of advertising to Shire | (c) | *** | 105.00 | 111.00 |
| Temporary Road Closure Applications - Fee in addition to cost of advertising to Shire | (c) | *** | 157.50 | 166.50 |
| Permanent Road Closure Applications - Fee in addition to cost of advertising to Shire | (c) | *** | 315.00 | 333.50 |
| Miscellaneous | | | | |
| Public Events (other than those run by Local Community Groups) | (c) | *** | 169.00 | 179.00 |
| Copy of Local Planning Scheme – Text only (per scheme) | (c) | *** | 45.00 | 47.50 |
| Car Parking Contribution – Cash in Lieu (per bay) | (c) | *** | 8137.00 | 8625.00 |
| Additional inspection (conditions not satisfied) | (c) | *** | 112.50 | 119.00 |
| Zoning Enquiry | (s) | *** | 78.50 | 73.00 |
| Plan Search Fee | (c) | *** | 33.50 | 35.50 |
| Planning/Building consultation for technical matter (per hour – min charge 3hrs.) | (c) | *** | 112.50 | 119.00 |
| Planning/Building onsite inspections (prior to submission of application, per hr.) | (c) | *** | 112.50 | 119.00 |
| Written planning advice | (s) | *** | 78.50 | 73.00 |
| Temporary Accommodation Permit | (c) | *** | 169.00 | 179.00 |
| Application for three to six dogs | (c) | *** | 169.00 | 179.00 |



Schedule of Fees & Charges - 2023/2024

| Description | Statutory (s) or Council (c) | GST | Adopted 2022/2023 | Adopted 2023/2024 |
|--|------------------------------|--------|-------------------|-------------------|
| Provision of Section 40 Certificate (Liquor Act) | (c) | Exempt | 84.50 | 89.50 |
| Minor Amendment Fee | (s) | Exempt | 161.00 | 147.00 |
| Building Returns (per annum) | (c) | *** | 282.00 | 298.50 |
| Subdivision Map Book (A4) | (c) | *** | 33.50 | 35.50 |
| Notes: | | | | |
| Where the person has not engaged a Consulting Engineer to Design and Supervise the construction and drainage - 3% of the estimated construction and drainage cost as per Council estimation | | | | |
| Where the person has engaged a Consulting Engineer to design and supervise the construction and drainage – 1.5% of the estimated construction and drainage cost as per Council estimation | | | | |
| Maintenance and Retention Bond (refer to Subdivision Guidelines) Works within Existing Road Reserve (Refer to Subdivision Guidelines) | | | | |
| ^ If Council resolves not to initiate the scheme amendment, 80% of the fee shall be refunded, minus any deductions required for preliminary advertising charges. If not all moneys are expended throughout the scheme process, the Council may consider refunding part of the application fee. If the development has commenced or been carried out, an additional amount of twice the maximum fee payable will be charged by way of penalty. All planning fees must be paid upon submission of application. Applications will not be considered or processed unless fees are paid. Fees will not be refunded. Fees for local community groups for development on reserved land under the value of \$50,000 will be waived. Fees for the development applications for the painting of buildings within the Central Heritage area are to be waived. | | | | |
| SCHEDULE 10 - OTHER COMMUNITY SERVICES | | | | |
| CEMETERIES | | | | |
| These fees are based on the Shire of Toodyay Cemeteries Local Law. | | | | |
| Toodyay & Jimperding Cemeteries | | | | |
| Grant of Right of Burial | | | | |
| Grant of Right of Burial (25 years) | (c) | *** | 169.00 | 179.00 |
| Grant of Right of Burial Reissue(25 years) | (c) | *** | 169.00 | 179.00 |
| Transfer of Grant of Right of Burial | (c) | *** | 79.00 | 83.50 |
| Copy of Grant of Right of Burial | (c) | *** | 16.50 | 17.00 |
| Burial Fees | | | | |
| Grave (new) 2.8m x 1.5mx 1.8m | (c) | *** | 1412.00 | 1496.50 |
| Grave (new) for oversized casket | (c) | *** | 1694.50 | 1796.00 |
| Grave (new) for any child under 3 years | (c) | *** | 734.00 | 778.00 |
| Extra depth - for each additional 300mm | (c) | *** | 101.50 | 107.50 |
| Extra width - Oversize Casket each additional 300mm | (c) | *** | 101.50 | 107.50 |
| Extra Charges | | | | |
| In the event of labour being required where overtime/penalty rates apply, such additional rates shall be added to fees as prescribed in the schedule. | | | | |
| Interment without due notice under Clause 3.5 | (c) | | 158.00 | 167.00 |
| Administration Fee for Exhumation | (c) | *** | 158.00 | 167.00 |
| Re-opening Grave for Exhumation | (c) | *** | 790.50 | 837.50 |
| Re-opening Grave for Exhumation of Child under 10 years | (c) | *** | 677.50 | 718.00 |
| Re-opening Grave for Additional Interment | (c) | *** | 903.50 | 957.50 |
| Re-interment in New Grave After Exhumation | (c) | *** | 1073.00 | 1137.00 |
| Re-interment in New Grave After Exhumation for Child under 10 years | (c) | *** | 1073.00 | 1137.00 |

Schedule of Fees & Charges - 2023/2024

| Description | Statutory (s) or Council (c) | GST | Adopted 2022/2023 | Adopted 2023/2024 |
|--|------------------------------------|--------|----------------------|----------------------|
| Placement of Ashes in a Grave | (c) | *** | 180.50 | 191.00 |
| Removal of Ashes from a Grave | (c) | *** | 180.50 | 191.00 |
| Saturday Burial - fee in addition to ordinary fee | (c) | *** | | 350.00 |
| Miscellaneous Charges | | | | |
| Funeral Directors Annual Licence Fee | (c) | Exempt | 180.00 | 190.00 |
| Monumental Mason's Annual Licence Fee – Clause 7.16 | (c) | Exempt | 79.00 | 84.00 |
| Monumental Application Fee | (c) | Exempt | 56.00 | 59.00 |
| Niche Wall | | | | |
| Grant of Right of Burial (25 years) Lower Four Rows – Double | (c) | *** | 282.00 | 298.00 |
| Grant of Right of Burial (25 years) Lower Four Rows – Single | (c) | *** | 197.00 | 208.00 |
| Grant of Right of Burial (25 years) Upper Four Rows – Double | (c) | *** | 282.00 | 298.00 |
| Grant of Right of Burial (25 years) Upper Four Rows – Single | (c) | *** | 197.00 | 208.00 |
| Interment of Ashes | (c) | *** | 67.00 | 71.00 |
| Removal of Ashes | (c) | *** | 67.00 | 71.00 |
| Second Interment in a Double Niche | (c) | *** | 282.00 | 298.00 |
| Plaque fitting | (c) | *** | 84.00 | 89.00 |
| Memorial Garden | | | | |
| Grant of Right of Burial (25 years) Memorial Garden | (c) | *** | 197.50 | 209.00 |
| Placement of Ashes | (c) | *** | 67.50 | 72.00 |
| Removal of Ashes | (c) | *** | 67.50 | 72.00 |
| Placement of Plinth | (c) | *** | 84.50 | 90.00 |
| SCHEDULE 11 - RECREATION AND CULTURE | | | | |
| Regular facility usage fees payable by Community Groups may be subject to formal lease or agreement. | | | | |
| Cleaning (per hour) | | | | |
| Community Groups | (c) | *** | 56.00 | 60.00 |
| Others | (c) | *** | 56.00 | 60.00 |
| MEMORIAL HALL | | | | |
| Bond for Hall, Lesser Hall, Bar, Kitchen & Audio Visual Equipment | | | | |
| Community Groups | (c) | Exempt | 1050.00 | 1000.00 |
| Others | (c) | Exempt | 1050.00 | 1000.00 |
| Memorial Hall Hire | | | | |
| Toodyay Theatre Group (per annum) | (c) | *** | 500.00 | 530.00 |
| Memorial Hall Hire (Hourly Rate) | | | | |
| Hall, Lesser Hall, Bar & Kitchen | | | | |
| Community Groups | (c) | *** | 22.50 | 23.00 |
| Others | (c) | *** | 39.40 | 42.00 |
| Memorial Hall Kitchen | | | | |
| Community Groups | (c) | *** | 11.20 | 12.00 |
| Others | (c) | *** | 22.50 | 24.00 |
| Lesser Hall Only | | | | |
| Community Groups | (c) | *** | 5.50 | 6.00 |
| Others | (c) | *** | 16.80 | 18.00 |
| Bond for Hall Hire | | | | |
| Community Groups | (c) | Exempt | 525.00 | 525.00 |
| Others | (c) | Exempt | 525.00 | 525.00 |



Schedule of Fees & Charges - 2023/2024

| Description | Statutory (s) or Council (c) | GST | Adopted 2022/2023 | Adopted 2023/2024 |
|--|------------------------------------|--------|----------------------|----------------------|
| Bond for Kitchen Hire | | | | |
| Community Groups | (c) | Exempt | 338.90 | 350.00 |
| Others | (c) | Exempt | 338.90 | 350.00 |
| Hall, Lesser Hall, Bar, Kitchen & Audio Visual | | | | |
| Community Groups | (c) | *** | 50.70 | 54.00 |
| Others | (c) | *** | 84.60 | 90.00 |
| Note: Minimum Hire of 3 hours | | | | |
| <u>COMMUNITY CENTRE</u> | | | | |
| Community Centre Hire (Hourly Rate) | | | | |
| Conference Room 1 | | | | |
| CRC Members | (c) | *** | 11.20 | 20.00 |
| Non-members | (c) | *** | 33.80 | 25.00 |
| Conference Room 2 | | | | |
| CRC Members | (c) | *** | 11.20 | 20.00 |
| Non-members | (c) | *** | 33.80 | 25.00 |
| Conference Room 1 & 2 | | | | |
| CRC Members | (c) | *** | 11.20 | 35.00 |
| Non-members | (c) | *** | 33.80 | 45.00 |
| Hot Office | | | | |
| CRC Members | (c) | *** | 5.50 | 15.00 |
| Non-members | (c) | *** | 16.80 | 20.00 |
| Bond for Full day hire | | | | |
| Community Groups | (c) | Exempt | 110.00 | 110.00 |
| Others | (c) | Exempt | 525.00 | 525.00 |
| Note: Minimum Hire of 1 hour | | | | |
| Sports Ground & Pavilion Hire | | | | |
| Toodyay Football Club (per annum) | (c) | *** | 847.00 | 897.00 |
| Toodyay Cricket Club (per annum) | (c) | *** | 564.50 | 598.00 |
| Toodyay Junior Football Club (per annum) | (c) | *** | 338.50 | 359.00 |
| Showground Pavilion Hire | | | | |
| Toodyay Kinder Gym (per annum) | (c) | *** | 225.50 | 239.00 |
| Toodyay Autumn Club (per annum) | (c) | *** | 225.50 | 239.00 |
| Pavilion (hourly Rate) - Community Groups receive 50% discount | (c) | *** | 22.50 | 24.00 |
| Kitchen Only - Community Groups receive 50% discount | (c) | *** | | 30.00 |
| Pavilion & Kitchen - Community Groups receive 50% discount | (c) | *** | 28.10 | 30.00 |
| Pavilion, Kitchen & Bar - Community Groups receive 50% discount | (c) | *** | 31.60 | 35.00 |
| Pavilion, Kitchen, Bar & Change-rooms - Community Groups receive 50% discount | (c) | *** | 39.40 | 42.00 |
| Grandstand change-rooms - Community Groups receive 50% discount | (c) | *** | 16.80 | 18.00 |
| Bond for Oval Hire | (c) | Exempt | 112.00 | 120.00 |
| Bond for Facilities Hire | (c) | Exempt | 564.00 | 600.00 |



Schedule of Fees & Charges - 2023/2024

| Description | Statutory (s) or Council (c) | GST | Adopted 2022/2023 | Adopted 2023/2024 |
|---|------------------------------------|--------|----------------------|----------------------|
| Youth Hall Hire | | | | |
| Toodyay Karate Club (per annum) | (c) | *** | 225.00 | 239.00 |
| Toodyay Fun & Fitness for Over 55's | (c) | *** | 225.00 | 239.00 |
| Toodyay Recreation Centre | | | | |
| Fees may be applied on a pro rata basis. | | | | |
| Annual Fees - Club Use | | | | |
| Sporting pitch/courts | | | | |
| Changerooms/toilets | | | | |
| Pavilion 1/2 | | | | |
| Storage Room | | | | |
| Fee is based on 3 sessions per week: Training x 2 and Game. | | | | |
| Night training sessions require the use of lights. This is included in the fee. | | | | |
| Additional use will attract fees. | | | | |
| Toodyay Tennis Club | (c) | *** | 3000.00 | 3180.00 |
| Toodyay Basketball Club | (c) | *** | 610.00 | 650.00 |
| Toodyay Soccer Club | (c) | *** | 610.00 | 650.00 |
| Toodyay Hockey Club | (c) | *** | 610.00 | 650.00 |
| Toodyay Netball Club | (c) | *** | 610.00 | 650.00 |
| Toodyay Tennis Club (Tuesday Group) | (c) | *** | 610.00 | 650.00 |
| Other groups as approved | (c) | *** | 610.00 | 650.00 |
| Casual Use - Pitch hire (incl. use of lights if required) | | | | |
| 2 hours or less | (c) | *** | no charge | no charge |
| 1/2 day | (c) | *** | 282.00 | 298.50 |
| Full day | (c) | *** | 395.00 | 418.50 |
| Casual Use - Multi use netball/basketball courts - no lights | | | | |
| | (c) | *** | no charge | no charge |
| Casual Hire - Tennis Courts | | | | |
| 1 court per hour | (c) | *** | 28.00 | 29.50 |
| 4 courts per hour | (c) | *** | 90.00 | 95.00 |
| Racquet hire | (c) | *** | 5.50 | 5.50 |
| Ball Hire | (c) | *** | 5.50 | 5.50 |
| Social Sports | | | | |
| Team Registration | (c) | *** | 39.40 | 41.70 |
| Per game per player | (c) | *** | 5.50 | 5.80 |
| Kiosk food and beverage | | | | |
| | (c) | *** | Cost +15% | Cost +15% |
| Pavilion Function Room - 1/2 room - Clubs and Community Groups | | | | |
| Per hour | (c) | *** | 33.80 | 36.00 |
| Full day | (c) | *** | 169.40 | 179.50 |
| Cleaning | (c) | *** | at cost | at cost |
| Bond | (c) | Exempt | 550.00 | 550.00 |
| Pavilion Function Room - Full room - Clubs and Community Groups | | | | |
| Per hour | (c) | *** | 56.50 | 60.00 |
| Full day | (c) | *** | 282.50 | 299.50 |
| Cleaning | (c) | *** | 100% | 100% |
| Bond | (c) | Exempt | 550.00 | 550.00 |



Schedule of Fees & Charges - 2023/2024

| Description | Statutory (s) or Council (c) | GST | Adopted 2022/2023 | Adopted 2023/2024 |
|---|------------------------------------|--------|----------------------|----------------------|
| <p>Registered clubs and not for profit community groups can use this fee structure. Hire periods can be negotiated with Venue Manager. Catering options will be included at a separate rate. Cleaning fee where applicable will be 100% of the cost charged by the Shire's nominated contractor. Evening functions must be concluded by midnight.</p> | | | | |
| Pavilion Function Room - Full room - Commercial Use | | | | |
| Per hour | (c) | *** | 56.40 | 70.00 |
| Full day | (c) | *** | 282.40 | 350.00 |
| Cleaning | (c) | *** | 100% | 100% |
| Bond | (c) | Exempt | 550.00 | 550.00 |
| <p>Catering facility will be included at a separate rate. Cleaning fees where applicable will be 100% of the cost charged by the Shire's nominated contractor. Evening functions must be concluded by midnight</p> | | | | |
| Aquatic Centre | | | | |
| Multi Use Room Hire - Full room | (c) | *** | 112.90 | 119.60 |
| Outside grounds - Party with >20 children attending | (c) | *** | 112.90 | 119.60 |
| Kiosk food and beverage | (c) | *** | Cost +15% | Cost +15% |
| <u>Swimming Pool - Casual use</u> | | | | |
| Adult | (c) | *** | 5.50 | 5.50 |
| Child - 6-16 years | (c) | *** | 4.50 | 4.50 |
| Child - 2-5 years (0-1 year old free) | (c) | *** | 2.50 | 2.50 |
| Family - 2 adults & 2 children | (c) | *** | 20.00 | 20.00 |
| Concession | (c) | *** | 4.50 | 4.50 |
| Spectator | (c) | *** | | 2.50 |
| <u>Swimming Pool - Multi Visit Pass 11 Visits</u> | | | | |
| Adult | (c) | *** | 56.50 | 59.00 |
| Child - 2-16 years (0-1 year old free) | (c) | *** | 45.20 | 48.00 |
| Family - 2 adults & 2 children | (c) | *** | 135.60 | 144.00 |
| Concession | (c) | *** | 45.20 | 48.00 |
| <u>Swimming Pool - Season Pass</u> | | | | |
| Adult | (c) | *** | 101.70 | 120.00 |
| Child - 2-16 years (0-1 year old free) | (c) | *** | 90.40 | 110.00 |
| Family - 2 adults & 2 children | (c) | *** | 361.50 | 380.00 |
| Concession | (c) | *** | 90.40 | 95.00 |
| Polar Bear (Winter swimming x 3 sessions per week) | | | | 100.00 |
| <u>Swim Programs</u> | | | | |
| 8 week swim program | (c) | *** | 124.20 | 132.00 |
| Pre squad | (c) | *** | 162.60 | 172.00 |
| Squad | (c) | *** | 175.00 | 185.00 |
| Competitive | (c) | *** | 221.40 | 235.00 |
| Master/Social Fitness | (c) | *** | 175.00 | 185.00 |
| School Carnivals | (c) | *** | 497.10 | 526.00 |
| School time trials | (c) | *** | 225.90 | 240.00 |
| Non-Member (includes pool entry) | (c) | *** | 141.10 | 150.00 |
| Aqua Aerobics (from) | (c) | *** | 10.00 | 10.00 |
| A bond of \$100 may be charged for use of this facility. | (c) | Exempt | | |

Schedule of Fees & Charges - 2023/2024

| Description | Statutory (s) or Council (c) | GST | Adopted 2022/2023 | Adopted 2023/2024 |
|--|------------------------------------|--------|----------------------|----------------------|
| Keys for Council Buildings | | | | |
| Replacement key/s (to be paid in advance) | | | | |
| Community Groups | (c) | *** | 56.50 | 60.00 |
| Others | (c) | *** | 56.50 | 60.00 |
| Bond for key/s (to be paid in full) | | | | |
| Community Groups | (c) | Exempt | 56.50 | 60.00 |
| Others | (c) | Exempt | 56.50 | 60.00 |
| <p>*Note – The cost of any extra cleaning may be deducted from the bond prior to it being refunded. "Community Groups" are groups and/or individuals providing local community services or community development activities with minimal or no profit motive - including local religious groups. Does not include external religious and political organisations.</p> <p># The Hockey Oval is not available in its entirety due to land restrictions</p> <p>"Others" include government departments, government agencies, commercial enterprises, private functions, external religious and political organisations and the like.</p> <p>Chairs in the Memorial Hall are not to be removed and are not available for hire.</p> <p>(1) Low risk would not involve any equipment, machinery or any significant items being placed or attached to the oval surface (e.g. sports games)</p> <p>(2) High risk may include pegs being driven into the ground, heavy objects being placed on the grass, the driving of vehicles or catering vans - events over longer periods with higher numbers of people or any activities involving significant physical abrasions to the surface.</p> | | | | |
| SCHEDULE 11 - LIBRARIES | | | | |
| LIBRARY | | | | |
| Lost Items (replacement cost) | (c) | *** | At Cost | At Cost |
| Library Bag | (c) | *** | 5.60 | 5.90 |
| SCHEDULE 11 - HERITAGE | | | | |
| Hire of Connors Mill | | | | |
| Community - per hour | (c) | *** | 22.50 | 23.50 |
| Other - per hour | (c) | *** | 39.40 | 41.50 |
| Bond for Hire | (c) | Exempt | 550.00 | 550.00 |
| Students & Teachers of Toodyay District High School | (c) | Exempt | Free | Free |
| Pensioner Concession Card Holders | (c) | *** | 4.30 | 4.50 |
| Toodyay Residents | (c) | Exempt | Free | Free |
| Old Newcastle Goal Museum Facility Hire | | | | |
| Community - per hour | (c) | *** | 22.50 | 23.50 |
| Other - per hour | (c) | *** | 39.40 | 41.50 |
| Bond for Hire | (c) | Exempt | 550.00 | 550.00 |
| Note: Minimum Hire of 3 hours | | | | |
| Old Newcastle Gaol Museum Admission Fees | | | | |
| Per Person per venue | (c) | *** | 6.40 | 6.50 |
| Family Pass (2 adults & 2 children) | (c) | *** | 15.00 | 16.00 |
| Children sixteen and under | (c) | *** | 4.30 | 4.50 |
| Students & Teachers of Toodyay District High School | (c) | Exempt | Free | Free |
| Pensioner Concession Card Holders | (c) | *** | 4.30 | 4.50 |
| Toodyay Residents | (c) | Exempt | Free | Free |

Schedule of Fees & Charges - 2023/2024

| Description | Statutory (s) or Council (c) | GST | Adopted 2022/2023 | Adopted 2023/2024 |
|---|------------------------------------|--------|---|---|
| Wicklow Shearing Shed Facility Hire | | | | |
| Community - per hour | (c) | *** | 22.50 | 23.50 |
| Other - per hour | (c) | *** | 39.40 | 41.50 |
| Bond for Hire | (c) | Exempt | 550.00 | 550.00 |
| Note: Minimum Hire of 3 hours | | | | |
| Visitor Centre Package - Admission per venue Connor's Mill & Museum (2 for 1) | (c) | *** | 6.40 | 6.50 |
| Heritage Consultant - Cost of Advice on applications | (c) | | At cost | At cost |
| SCHEDULE 12 - TRANSPORT | | | | |
| Permit For Restricted Access Vehicles To Travel On Shire Roads | | | | |
| Cost for permit to use RAV on Shire Roads | (c) | *** | 56.40 | 59.70 |
| Road Maintenance Contributions | | | | |
| Equivalent Standard Axle per kilometre (ESA/km) for rural collector roads | (c) | Exempt | in accordance with Shire policy or by separate agreement where applicable | in accordance with Shire policy or by separate agreement where applicable |
| Crossover Rebates and Bonds: 50% of costs up to a maximum of - | | | | |
| Crossover Rebates: | | | | |
| Crossover Application Fee | (c) | Exempt | | 50.00 |
| Gravel | (c) | Exempt | 451.90 | 479.00 |
| Concrete/Paving/Sealed | (c) | Exempt | 1129.80 | 1197.50 |
| Crossover Bonds: | | | | |
| Gravel | (c) | Exempt | 1129.80 | 1200.00 |
| Concrete/Paving | (c) | Exempt | 3163.40 | 3300.00 |
| A maximum of one rebate may be claimed per property. Crossovers will only be reimbursed where they are constructed to the specifications set by Council. Crossovers will not be reimbursed when it is meant to be provided by the subdivider. No second crossover will be subsidised. | | | | |
| Footpath Bond: | | | | |
| Asphalted | (c) | Exempt | 1129.80 | 2000.00 |
| Concrete | (c) | Exempt | 1129.80 | 2000.00 |
| Bitumen | (c) | Exempt | 1129.80 | 2000.00 |
| Kerb Bond | (c) | Exempt | 550.00 | 1000.00 |
| Traffic Management Plan Approval | | | | |
| Traffic Management Plan Approval – less than 10 days' notice | (c) | *** | | 150.00 |
| Traffic Management Plan Approval – excess of 10 days' notice | (c) | *** | | 80.00 |
| Traffic Management Plan Approval – Yearly Generic | (c) | *** | | 200.00 |
| Traffic Management Plan Approval – Community Groups | (c) | *** | | 0.00 |
| Permit to Work in a Shire Reserve | (c) | *** | | 80.00 |

Schedule of Fees & Charges - 2023/2024

| Description | Statutory (s) or Council (c) | GST | Adopted 2022/2023 | Adopted 2023/2024 |
|--|------------------------------------|--------|----------------------|----------------------|
| SCHEDULE 13 - ECONOMIC SERVICES | | | | |
| <u>RURAL SERVICES</u> | | | | |
| Rural Street Addressing | | | | |
| Rural Street Numbering (per number) | (c) | *** | 56.40 | 60.00 |
| TOURISM & AREA PROMOTION | | | | |
| Visitors Centre | | | | |
| Annual Membership Fee | | | | |
| July to September - 100% October to December - 75% January to March - 50% April to June 25% | | | | |
| Not For Profit | (c) | *** | 56.50 | 60.00 |
| Local Businesses | (c) | *** | 113.00 | 120.00 |
| Businesses Outside of Toodyay Shire | (c) | *** | 169.50 | 180.00 |
| Brochure racking only | (c) | *** | 53.80 | 57.00 |
| Participation in Joint Tourism Marketing Campaigns including Valley for All Seasons | (c) | *** | at cost | at cost |
| Event Signage - Set of four (4) supplied (Includes Information Bay) | (c) | *** | at cost | at cost |
| Annual Signage Fee - Maintenance and Replacement | (c) | *** | 80.70 | 85.50 |
| Event Banners - New | (c) | *** | at cost | at cost |
| Annual Fee - Event Banners | (c) | *** | 113.00 | 120.00 |
| Agency Booking Fees | | | | |
| Commission of TransWA | (c) | *** | 15% | 15% |
| Advertising - Town Tourist Information Bay | | | | |
| Sign Establishment Fee | (c) | *** | At Cost | At Cost |
| Replacement Sign | (c) | *** | At Cost | At Cost |
| Annual Fee - invoiced July each year | (c) | *** | 113.00 | 120.00 |
| Annual Fee - Not for Profit | | | Exempt | Exempt |
| July to September - 100% October to December - 75% January to March - 50% April to June - 25% | | | | |
| Commission on Consignment Stock at Visitors Centre | | | | |
| 0.00 to 50.00 Sale Price | (c) | *** | 30% | 30% |
| 51.00 to 100.00 Sale Price | (c) | *** | 25% | 25% |
| 101.00 to 250.00 Sale Price | (c) | *** | 20% | 20% |
| Over 251.00 Sale Price | (c) | *** | 15% | 15% |
| <u>BUILDING SERVICES</u> | | | | |
| BUILDING REGULATIONS | | | | |
| Certified Application for A Building Permit - For a Class 1 or Class 10 building or incidental structure (s) | | | | |
| 0.19% of the estimated value of the building work, but not less than \$110.00 | (s) | Exempt | 110.00 | 110.00 |
| Certified Application for A Building Permit – For a Class 2 to Class 9 building or incidental structure (s) | | | | |
| 0.09% of the estimated value of the building work, but not less than \$110.00 | (s) | Exempt | 110.00 | 110.00 |
| Uncertified Application for A Building Permit (s) | | | | |
| 0.32% of the estimated value of the building work, but not less than \$110.00 | (s) | Exempt | 110.00 | 110.00 |
| Application for a Demolition Permit | | | | |
| For demolition work in respect of a Class 1 or Class 10 building or incidental structure | (s) | Exempt | 110.00 | 110.00 |
| For demolition work in respect of a Class 2 to Class 9 building (for each story of the building) | (s) | Exempt | 110.00 | 110.00 |

Schedule of Fees & Charges - 2023/2024

| Description | Statutory (s) or Council (c) | GST | Adopted 2022/2023 | Adopted 2023/2024 |
|--|------------------------------|--------|-------------------|-------------------|
| Application to extend the time during which a building demolition permit has effect | (s) | Exempt | 110.00 | 110.00 |
| Application for an occupancy permit for a completed building | (s) | Exempt | 110.00 | 110.00 |
| Application for a temporary occupancy permit for an incomplete building | (s) | Exempt | 110.00 | 110.00 |
| Application for modification of an occupancy permit for additional use of a building on a temporary basis | (s) | Exempt | 110.00 | 110.00 |
| Application for a replacement occupancy permit for permanent change of the building's use / classification | (s) | Exempt | 110.00 | 110.00 |
| Application to replace an occupancy permit for an existing building | (s) | Exempt | 110.00 | 110.00 |
| Application for a building approval certificate for an existing building where unauthorised work has not been done. 0.18% of the estimated value, but not less than \$110.00 | (s) | Exempt | 110.00 | 110.00 |
| Application to extend the time during which an occupancy permit or building approval certificate has effect | (s) | Exempt | 110.00 | 110.00 |
| Application for occupancy permit or building approval certificate for registration of Strata Scheme, plan for re-subdivision | | | | |
| The fee is \$11.60 for each strata unit covered by the application, but not less than \$115.00 | (s) | Exempt | 115.00 | 115.00 |
| Application for an occupancy permit for a building in respect of which unauthorised work has been done | | | | |
| 0.18% of the estimated value of the unauthorised work but not less than \$110.00 | (s) | Exempt | 110.00 | 110.00 |
| Application for a building approval certificate for a building in respect of which unauthorised work has been done | | | | |
| 0.38% of the estimated value of the unauthorised work but not less than \$110.00 | (s) | Exempt | 110.00 | 110.00 |
| Application for approval of battery powered smoke alarm | (s) | Exempt | 179.40 | 179.40 |
| Amendments to Building Plans - Minor | (c) | *** | 118.50 | 125.00 |
| Amendments to Building Plans - Major (per hour) | (c) | *** | 135.50 | 145.00 |
| Swimming Pool Inspection Fee (Building Regulations 2012 Reg 53 (2) (b)) | (s) | Exempt | 58.45 | 58.45 |
| Reinspection Fee | (c) | *** | 64.80 | 70.00 |
| These fees are based on the Shire of Toodyay's Extractive Industry Local Law. | | | | |
| Annual Licence Fee – Excavation less than 5ha (Clause 3.1(4)(a)) | (c) | *** | 508.40 | 540.00 |
| Annual Licence Fee – Excavation greater than 5ha (Clause 3.1(4)(a)) | (c) | *** | 1016.80 | 1,080.00 |
| Transfer of Licence (Clause 4.1(1)(f)) | (c) | *** | 621.40 | 660.00 |
| Secured Sum – Rehabilitation for sand or fine grain less than 3m deep per ha.(Clause 5.1) | (c) | *** | 5650.00 | 5,990.00 |
| Secured Sum – Rehabilitation for sand or fine grain more than 3 m deep per ha.(Clause 5.1) | (c) | *** | 13550.00 | 14,360.00 |
| Secured Sum – Rehabilitation for gravel, clay or stone less than 3 m deep per ha.(Clause 5.1) | (c) | *** | 7900.00 | 8,370.00 |
| Secured Sum – Rehabilitation for gravel, clay or stone more than 3m deep per ha.(Clause 5.1) | (c) | *** | 18080.00 | 19,160.00 |
| CARAVAN PARKS & CAMPING GROUNDS | | | | |
| These fees are based on the Caravan and Camping Grounds Regulations 1997. | | | | |
| Application Fee – or multiplication of below site prices – whichever is greater | (s) | Exempt | 200.00 | 200.00 |
| Long Stay Sites (per site) | (s) | *** | 6.00 | 6.00 |
| Short Stay Sites and Sites in Transit (per site) | (s) | *** | 6.00 | 6.00 |
| Camp Site (per site) | (s) | *** | 3.00 | 3.00 |
| Overflow Site (per site) | (s) | *** | 1.50 | 1.50 |
| Fee for renewal of licence after expiry | (s) | Exempt | 20.00 | 20.00 |
| Temporary Licence – Pro-rata of Application Fee with minimum | (s) | Exempt | 100.00 | 100.00 |
| Transfer of Licence | (s) | Exempt | 100.00 | 100.00 |
| Overflow Parking at Shire Oval (maximum 10 sites) per night unpowered | (c) | *** | 36.20 | 38.40 |



Schedule of Fees & Charges - 2023/2024

| Description | Statutory (s) or Council (c) | GST | Adopted 2022/2023 | Adopted 2023/2024 |
|---|------------------------------------|--------|----------------------|----------------------|
| COMMUNITY DEVELOPMENT | | | | |
| Toodyay Junction Hire - Per annum | | | | |
| Toodyay Theatre Group | (c) | *** | 338.90 | 359.20 |
| Toodyay Farmers Market | (c) | *** | 338.90 | 359.20 |
| Toodyay Singers | (c) | *** | 338.90 | 359.20 |
| Avon Woodturners | (c) | *** | 338.90 | 359.20 |
| Seed Orchid Group | (c) | *** | 338.90 | 359.20 |
| Avivo - Car parking space | (c) | *** | 2259.60 | 2,395.10 |
| OTHER ECONOMIC SERVICES | | | | |
| STANDPIPE WATER SALES | | | | |
| Per Kilolitre (1000) | (c) | *** | Cost plus \$1.00 | Cost plus \$1.00 |
| Bond for Electronic Access | (c) | Exempt | 282.40 | 250.00 |
| Replacement Electronic Access | (c) | *** | 56.40 | 60.00 |
| Electrical Vehicle Charging Station | (c) | *** | at cost | at cost |
| SCHEDULE 14 - OTHER PROPERTY AND SERVICES | | | | |
| Private Works With Operator - Per Half Hour | | | | |
| Graders | (c) | *** | 101.60 | 107.60 |
| Loader | (c) | *** | 93.10 | 98.60 |
| Backhoe | (c) | *** | 90.30 | 95.70 |
| 12/13 tonne trucks | (c) | *** | 90.30 | 95.70 |
| 12/13 tonne truck with low loader/side tippers | (c) | *** | 118.50 | 115.00 |
| Prime Mover with Side Tipper or Low Loader | (c) | *** | 118.50 | 115.00 |
| Skid Steer | (c) | *** | 70.50 | 74.70 |
| Mini Digger | (c) | *** | 0.00 | 74.70 |
| Maintenance Truck | (c) | *** | 70.50 | 74.70 |
| Rubber Roller | (c) | *** | 93.10 | 98.60 |
| Self-Propelled Vibrating Steel Roller | (c) | *** | 93.10 | 98.60 |
| Works Utilities and other small plant items | (c) | *** | 64.80 | 68.60 |
| Compressor Only/Broom | (c) | *** | 64.80 | 68.60 |
| Compressor and Attachments | (c) | *** | 79.00 | 83.70 |
| Cherry Picker (Dry hire to EWP licence holders only) | (c) | *** | 0.00 | 31.25 |
| Labour Hire per half hour | (c) | *** | 39.40 | 41.70 |
| Please Note: All Private Works will be subject to the availability of plant, equipment and operators required. | | | | |



SHIRE OF TOODYAY 2023/2024 CAPITAL WORKS

| Ledger Code | Activity Description | 2023/24 Budget |
|---|---|-------------------|
| CAPITAL WORKS IN PROGRESS | | |
| 199.759.50 | Balance Sheet - Fixed Assets - Capital WIP - Capital (Cash) | |
| Total - CAPITAL WORKS IN PROGRESS | | - |
| FURNITURE & EQUIPMENT | | |
| Total - FURNITURE AND EQUIPMENT | | - |
| LAND | | |
| 147.731.50 | Non-Crown Land Mitigation | 275,539.00 |
| Total - LAND | | 275,539.00 |
| BUILDINGS | | |
| BUILDINGS - NON-SPECIALISED | | |
| 091.732.50 | Clinton Street Duplex - Seal Roof | 10,000.00 |
| BUILDINGS - SPECIALISED - GENERAL | | |
| 054.733.50 | Bejoording Fire Station construction - Seed Funding | 135,000.00 |
| 111.733.50 | Morangup Hall - Commercial Kitchen and Floor Sealing | 5,000.00 |
| 134.733.50 | Visitors Centre - Security/Duress Alarms | 5,000.00 |
| BUILDINGS - SPECIALISED - HERITAGE | | |
| 115.734.50 | Library Brickworks - c/fwd 22-23 | 25,000.00 |
| 116.734.50 | Donegans Cottage - Repair Works - c/fwd 22-23 | 30,000.00 |
| 116.734.50 | Parkers Cottage - Repair Works - c/fwd 22-23 | 6,000.00 |
| 116.734.50 | Butterly House - fencing | 10,000.00 |
| Total - BUILDINGS | | 226,000.00 |
| PLANT AND EQUIPMENT | | |
| 113.739.50 | Evac Centre Generator | 154,769.00 |
| 144.739.50 | Grader - C/fwd from 22/23 | 400,000.00 |
| 144.739.50 | Side Tip Trailer - 1 | 100,000.00 |
| 144.739.50 | Isuzu MUX - T0000 | 49,265.00 |
| 144.739.50 | Cherry Picker | 55,000.00 |
| 144.739.50 | Skid Steer Broom | 7,000.00 |
| Total - PLANT AND EQUIPMENT | | 766,034.00 |



SHIRE OF TOODYAY 2023/2024 CAPITAL WORKS

| Ledger Code | Activity Description | 2023/24 Budget |
|---|--|---------------------|
| INFRASTRUCTURE | | |
| ROAD CONSTRUCTION | | |
| 121.741.50 | Bejoording Road - Widening - SLK 9.34 - 12.30 | 50,000.00 |
| 121.741.50 | Bindi Bindi Toodyay Road - Reseal & Linemarking - SLK 11.08 - 13.45 | 229,976.00 |
| 121.741.50 | Julimar Road Rehabilitation - SLK 17.56 - 19.81 | 649,746.00 |
| 121.741.50 | Julimar Road Rehabilitation - SLK 14.11 - 15.96 - Federal Black Spot | 1,031,716.00 |
| 121.741.50 | Julimar Road - SLK 19.81 - 22.52 | 819,759.00 |
| 121.741.50 | Chitty Road Upgrade - SLK 4.34 - 6.75 | 180,000.00 |
| 121.741.50 | Clackline Toodyay Road - Reseal & Linemarking - SLK 10.55 | 473,500.00 |
| 121.741.50 | Budget for significant edgebreaks - profiling | 152,751.00 |
| 121.741.50 | North Street - Road Upgrade - SLK 0.44 - 0.60 | 145,903.00 |
| 121.741.50 | Nottingham Road - Section 2 - SLK 0.29 - 0.50 | 166,976.00 |
| 121.741.50 | WSFN Project Development - Bindoon Dewars Pool Road | 180,000.00 |
| 121.741.50 | Asphalt Repairs - Hamersley, Clinton, Fiennes & Anzac | 73,650.00 |
| 121.741.50 | Maintenance of Roadside Vegetation - Contract Works | 70,000.00 |
| 121.741.50 | Bindi Bindi Toodyay Road - SLK 2.86 - 6.56 - Wheel Path Pavement Repairs | 180,000.00 |
| Sub Total - ROADS | | 4,403,977.00 |
| BRIDGES | | |
| 121.746.50 | Bridge No. 0698 - Bindi Bindi Toodyay Road - Picnic Hill - Bridge Repair | 20,000.00 |
| 121.746.50 | Bridge No. 0697 - Bindi Bindi Toodyay Road - Waters Brook - Bridge Repairs | 20,000.00 |
| 121.746.50 | Bridge No. 4080 - Julimar Road - West Toodyay | 181,836.00 |
| 121.746.50 | Bridge No. 4085 - Slaughterhouse Bridge | 79,123.00 |
| 121.746.50 | Bridge No. 0702 - Bindi Bindi Toodyay Road - Connor Road | 17,000.00 |
| 121.746.50 | Bridge No. 0708 - Bindoon Dewars Pool Road | 20,000.00 |
| 121.746.50 | Bridge No. 4085 - Slaughterhouse Bridge - MRWA Design | 90,000.00 |
| 121.746.50 | Bridge No. 9025 - Newcastle Pedestrian Footbridge - Pile Replacement | 93,445.00 |
| 121.746.50 | Bridge No. 4084 - Dumbarton Bridge | 58,602.00 |
| Sub Total - BRIDGES | | 580,006.00 |
| FOOTPATHS | | |
| 121.743.50 | Stirling Terrace & Goomalling Toodyay Road Kerb & Pram Ramp replacement | 15,000.00 |
| 121.743.50 | Townsite - Heavy Haulage - Footpath Corrective Action | 40,000.00 |
| 121.743.50 | Toodyay Street - Shared Pathway | 98,000.00 |
| 121.743.50 | Jubilee Street - Shared Pathway | 182,000.00 |
| Sub Total - FOOTPATHS | | 335,000.00 |
| INFRASTRUCTURE - OTHER | | |
| 054.756.50 | Fire Water tanks various (DFES funded 21/22 c/fwd) | 24,340.00 |
| 113.756.50 | Installation of Water Tanks - Recreation Centre | 105,600.00 |
| 121.756.50 | Charcoal Lane Lighting | 20,000.00 |
| 143.756.50 | Depot Material Bunkers | 8,000.00 |
| 137.756.50 | Community Standpipe Shade structure | 10,000.00 |
| Sub Total - INFRASTRUCTURE - OTHER | | 167,940.00 |
| Total - INFRASTRUCTURE | | 5,486,923.00 |
| Total - CAPITAL EXPENDITURE | | 6,754,496.00 |