

Special Council Meeting

28 August 2023

Minutes

To: The President and Councillors.

Here within are the Minutes of the Special Council Meeting of the Shire of Toodyay held on the above-mentioned date in the Shire of Toodyay Council Chambers, 15 Fiennes Street, Toodyay WA 6566.

A handwritten signature in blue ink, appearing to read "Suzie Haslehurst", is positioned above the printed name.

Suzie Haslehurst

CHIEF EXECUTIVE OFFICER



Our Vision, Purpose and Values

The Shire of Toodyay's Plan for the Future (Council Plan 2023-2033) is the Community's Strategic Plan outlining the direction that the Shire is undertaking to meet the needs and aspirations of its community.

Our Vision

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

Our Purpose

The Shire of Toodyay exists to meet the needs of current and future generations through an integration of environmental protection, social advancement and economic prosperity.

Our Values

We conduct ourselves in line with values the local community cares deeply about:

- **Integrity** - we behave honestly to the highest ethical standard;
- **Accountability** – we are transparent in our actions and accountable to the community;
- **Inclusiveness** – we are responsive to the community and we encourage involvement by all people; and
- **Commitment** – we translate our plans into actions and demonstrate the persistence that will provide results.

Community Aspirations

There are five core performance areas in this plan: People, Planet, Place, Prosperity, and Performance. These areas are interrelated, and each must be satisfied to deliver excellent quality of life in the Shire of Toodyay.

For each area, there is an overarching aspirational statement and desired outcomes, summarised in the Council Plan which is available on the Shire's website at: <https://www.toodyay.wa.gov.au/documents/432/council-plan-plan-for-the-future-2023-2033>

Disclaimer

Any discussion regarding a planning matter or other application that any statement or intimation of approval made by any member or officer of the Shire of Toodyay during the course of any meeting is not intended to be and is not to be taken a notice of approval from Council. No action should be taken on any item discussed at a Council Meeting prior to written advice on the resolution of the Council being received. Any plans or documents contained in this document may be subject to copyright law provisions (*Copyright Act 1998*, as amended) and the express permission of the copyright owner(s) should be sought prior to reproduction.

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Preface

When the Chief Executive Officer approves these Minutes for distribution they are in essence "Unconfirmed" until the following a Special Meeting of Council, where the Minutes will be confirmed subject to any amendments made by the Council.

The "Confirmed" Minutes are then signed off by the Presiding Person.

Attachments that formed part of the Agenda, in addition to those tabled at the Council Meeting are put together as a separate attachment to these Minutes with the exception of Confidential Items.

Confidential Items or attachments that are confidential are compiled as separate Confidential Minuted Agenda Items.

Unconfirmed Minutes

These minutes were approved for distribution on 30 August 2023.




Suzie Haslehurst

CHIEF EXECUTIVE OFFICER

Confirmed Minutes

These minutes were confirmed at a meeting held on 27 September 2023.

Signed: 

Note: The Presiding Member at the meeting at which the minutes were confirmed is the person who signs above.



1 DECLARATION OF OPENING / ANNOUNCEMENT OF VISITORS

Cr R Madacsi, Shire President, declared the meeting open at 1.01pm and read aloud an Acknowledgement of Country:

"I acknowledge the Ballardong Noongar people, the traditional custodians of the land where we meet today and the Yued and Whadjuk people, who are traditional custodians of respective lands within the wider Shire of Toodyay. I pay my respect to their Elders, past, present and emerging."

The Shire President read through other preliminaries.

2 RECORDS OF ATTENDANCE

Members

Cr R Madacsi	Shire President
Cr B Ruthven	Deputy Shire President
Cr C Duri	Councillor (<i>arrived at 1.02pm</i>)
Cr P Hart	Councillor (via zoom)
Cr S McCormick	Councillor
Cr M McKeown	Councillor
Cr S Pearce	Councillor (<i>arrived at 1.02pm</i>)

Staff

Ms S Haslehurst	Chief Executive Officer
Ms T Bateman	Executive Manager Corporate & Community Services
Mr C Sullivan	Executive Manager, Infrastructure, Assets & Services
Mr H de Vos	Executive Manager Development & Regulation
Mr M Werder	Project Manager
Mrs N Mwale	Finance Coordinator
Mrs M Rebane	Executive Assistant

Visitors

Nil.

2.1 APOLOGIES

Nil

2.2 APPROVED LEAVE OF ABSENCE

Cr D Wrench Councillor

3 DISCLOSURE OF INTEREST

The Chief Executive Officer advised that no disclosures of interest in the form of a written notice had been received prior to the commencement of the meeting.

4 PUBLIC QUESTIONS**4.1 PUBLIC QUESTION TIME**

Nil

5 PUBLIC SUBMISSIONS

Nil

6 OFFICER REPORTS**6.1 CORPORATE AND COMMUNITY SERVICES****6.1.1 Adoption of 2023/24 Annual Budget**

Date of Report:	16 August 2023
Applicant or Proponent:	Shire of Toodyay
File Reference:	FIN29
Author:	T Bateman – Executive Manager Corporate and Community Services
Responsible Officer:	T Bateman – Executive Manager Corporate and Community Services
Previously Before Council:	N/A
Author's Disclosure of Interest:	Nil
Council's Role in the matter:	Executive / Legislative
Attachments:	1. Shire of Toodyay 2023/2024 Annual Budget.

PURPOSE OF THE REPORT

This report presents the 2023/2024 Annual Budget for consideration and adoption by Council.

BACKGROUND

Section 6.2(1) of the *Local Government Act 1995* (the Act) requires each local government to prepare and adopt by 'Absolute Majority' a budget for the following financial year. The Act prescribes this must be done between 1 June and 31 August for the financial year ending 30 June following that August.

The preparation of the Annual Budget is both a statutory requirement of the Act and a responsible financial management practice. The development of the Annual Budget is based largely upon the objectives of the Plan for the Future, incorporating the Corporate Business Plan, but also the recognises and addresses the significant challenges presented by the current economic climate.

Through a series of workshops commencing in December 2022, Council considered all elements of the draft budget which have come together to deliver a prudent budget that responsibly funds the diverse range of services and infrastructure for the community.

COMMENTS AND DETAILS

The budget document as attached includes the Statutory Budget format with all relevant disclosures to discharge financial accountability to the community. As in past years, in preparing the budget, Officers have compiled and analysed relevant information including estimation of the year end position and held budget workshops and discussions with Councillors.

Key Considerations that have impacted preparation of the 2023/2024 Annual Budget

- **Rate Increase 7%**

Whilst it is Council's ultimate goal to keep rates increases as low as possible, maintaining low rates increases without giving due consideration to external factors and the economic climate, would result the Shire being unable to achieve its objectives and meet the aspirations of the community. As costs grow and economic uncertainty remains high, it now costs more to deliver the same level of service to the community.

The draft budget as attached responds to the increasing cost to maintain services and facilities, which has necessitated an overall increase in rate revenue in the order of 7.0%. The proposed rates increase as advertised in June 2023, was based on the CPI increase for the March 2023 quarter in addition to confirmed increases to waste services, utilities and construction costs. While trends show the CPI falling below 5%, in most cases increases imposed by external contractors and suppliers have been set above the CPI.

It is acknowledged that whilst the Long-Term Financial Plan (LTFP) specified a 2.5% rate revenue increase for the life of the Plan, it is important to note that the LTFP was last formally reviewed in 2020 and is not reflective of current economic conditions and drivers. Additionally, Council adopted its new Plan for the Future 2023-2033 in June this year, effectively setting the strategic direction for the coming years.

In conjunction with other integrated planning framework documents, the LTFP will be updated in 2023-24 and will be crucial to understanding long-term financial impacts for the Shire. For this review to be effective, other informing plans such as the Asset Management Plans must first be completed.

The final draft budget, as presented for adoption, has been prepared with a proposed 7.0% increase to the overall rate yield and a proposed penalty interest rate of 7% which is below the maximum 11% interest charge allowed under the *Local Government (Financial Management) Regulations 1996*.

- **Differential rates and minimums (Recommendation 1)**

The Shire of Toodyay raises annual rates on a differential basis. This means that Council has the option to set more than one rate in the dollar based on property class, rather than having a uniform rate for all property classes. Differential rates allow different classes of property to be taxed differently.

In accordance with legislative requirements, Officers sought Council's approval to advertise differential rates at a Special Council Meeting (SCM) held on 29 May 2023. The rates were advertised for the required period of 21 days, inviting submissions from the community. No submissions were received.

An important consideration in developing the 2023/24 budget was the UV Valuations updated annually by the Valuer General, with each property subject to a different UV outcome. The Shire balances the overall valuation change when setting the rate in the dollar needed to achieve its intended rates yield. Any rates increase applied can only be described as an average increase, as each property's rates increase will be determined by the individual movement in their UV (relative to the average UV movement).

The 2023/24 UV rate in the dollar has been adjusted down to reflect these value changes to give an average 7% rates change across the UV rate base in 2023/24. Therefore, the proposed rate in the dollar included in the table below may be lower than was advertised.

The proposed differential rates are contained in the table below.

Basis of Rating	2022/2023 Rate	2022/2023	2023/2024	2023/2024
	in the Dollar	Minimum Rate	Proposed Rate	Minimum Rate
GRV Residential	0.138729	1,351.00	0.148598	1,390.00
GRV Commercial	0.147014	1,351.00	0.157871	1,390.00
GRV Industrial	0.128650	1,351.00	0.138068	1,390.00
GRV Rural	0.128292	1,351.00	0.138514	1,390.00
GRV Rural Residential	0.121456	1,351.00	0.131288	1,390.00
UV General	0.014170	1,351.00	0.012562	1,390.00
UV Rural	0.009128	1,351.00	0.007189	1,390.00

- **Rates payment options (Recommendation 2)**

Section 6.50 of the Act permits a Council to determine when a rate charge becomes due and payable, which cannot be earlier than 35 days after the issue date noted on the rates notice. Where a person elects to pay rates by instalments, the second and each subsequent instalment does not become due and payable at intervals of less than 2 months.

The due date of each instalment for the 2023/2024 financial year, based on the rates notices being distributed on 20 September 2023, is as follows:

Payment in full	27 October 2023
1st Instalment	27 October 2023
2nd Instalment	27 December 2023
3rd Instalment	27 February 2024
4th Instalment	29 April 2024

If a ratepayer encounters difficulties in settling their rates or deems the instalment option unsuitable, they may formally apply to the Shire in writing to establish an alternative payment arrangement in accordance with the Shire's Financial Hardship policy.

- **Penalty interest and instalment charges (Recommendation 3)**

Council is required to adopt the rate of penalty interest on rates and other charges incorporated into the 2023/2024 Budget, in accordance with Sections 6.13 and 6.51 of the Act. The final draft budget has been prepared with a proposed penalty interest rate

of 7% which is below the maximum interest rate of 11% as prescribed by Regulation 70 of the *Local Government (Financial Management) Regulations 1996*.

In accordance with Section 6.45(3) of the Act, those on the instalment option can be charged interest. The Regulations prescribe a maximum interest rate of 5.5% however, the Shire of Toodyay reduced the interest rate on instalments in 2018/2019 to 3% which is lower than many local governments in WA. This interest rate has been maintained in the draft 2023/2024 Budget.

An instalment administration fee of \$7.50 is proposed to be charged on the second, third and fourth instalment notices.

- **Reporting material variances in 2023/2024 (Recommendation 4)**

Regulation 34(5) of the Regulations requires a local government to adopt a percentage or value, calculated in accordance with the Australian Accounting Standards (AAS), to be used in statements of financial activity for reporting material variances.

Materiality thresholds can be set as a percentage or dollar value. This report recommends both, with the advantage being that a minimum value threshold can be set as well as a proportional value threshold, relevant to major items or subtotals. Threshold levels should not be so high as to allow material variances to go unnoticed, and by the same token, should not be so low as to cause disproportionate administrative burden.

For the purposes of monthly financial reporting, 10% is considered a reasonable guide for values with a dollar variance of \$5,000 or more for reporting in the monthly Statement of Financial Activity.

- **Councillor's Sitting Fees (Recommendation 5)**

In accordance with Section 7A and 7B of the *Salaries and Allowances Act 1975*, the Salaries and Allowances Tribunal (SAT) determines the minimum and maximum remuneration paid to elected members at intervals of not more than 12 months.

Subject to this annual determination and in accordance with Section 5.98 of the *Local Government Act 1995* and the Shire's policy *Local Government Payments and Gifts to Members*, these fees and allowances are reviewed and adopted with the Annual Budget.

The *Local Government Payments and Gifts to Members* policy was reviewed by Council in May 2022 where it was determined to change the limit of Councillors' attendance fees to 85% of the maximum allowance determined by SAT and the Presidential Allowances (Shire President and Deputy Shire President) to 85% of the maximum allowances.

The SAT determination, released on 6 April 2023 and taking effect from 1 July 2023, acknowledges the significant commitment and voluntary service of elected members within their communities.

The table below outlines the proposed Elected Members' remuneration included in the draft 2023/2024 Budget which is 85% of the maximum allowances for a Band 3 local government determined by the SAT.

Elected Members Remuneration	2022/2023 Budget	2023/2024 Budget
Councillors' Meeting Attendance fees	99,817	86,853
President's Meeting Attendance Fees	22,080	22,415

Elected Members Remuneration	2022/2023 Budget	2023/2024 Budget
President's allowance	32,199	32,683
Deputy President's allowance	8,050	8,171
Telecommunications allowance	8,000	7,000
Travelling Reimbursement	1,000	1,000
Total Elected Members costs	171,146	158,122

- **Schedule of Fees and Charges (Recommendation 6)**

The fees and charges included in **Attachment 1** were used to determine the draft 2023/2024 budget.

Each year Council is required to establish a Schedule of Fees and Charges for the use of Shire facilities and for the provision of services. In accordance with Sections 6.16 to 6.19 of the Act, a Local Government may impose a fee or charge for any goods or service it provides. Fees and charges must be imposed when adopting the annual budget. However, they may also be imposed or amended during the course of the year if necessary.

The basis for imposing fees and charges can be categorised as either statutory fees and charges, or fees and charges for goods or services. There are several statutory fees and charges determined under other legislation which dictate the amounts that may be imposed by Council.

The Schedule of Fees and Charges must identify all fees applicable for the year including user charges for the hiring and use of Shire facilities and associated bonds or deposits, fees for accessing information, and fees for lodgement of statutory forms and applications. The Schedule of Fees and Charges does not include fines and infringements.

Officers have developed the 2023/2024 Schedule of Fees and Charges considering the following principles:

- CPI increase – the CPI for the March 2023 quarter was 6%. Where relevant, fees and charges have been adjusted to reflect this increase. An example is the service charges for waste and bin services where service contracts are increased by CPI each year.
- Public Benefit – service provides a broad community benefit and therefore full cost recovery may not apply.
- Private Benefit – service benefits particular users, making a contribution to their individual income, welfare or profits generally, without any broader benefits to the community. Full cost recovery applies.
- Shared Benefit – service provides both community benefits and a private benefit. Partial cost recovery applies.
- Regulatory – fee or charge fixed by legislation, not by Council.

If adopted by Council, the fees and charges will come into force from 1 September 2023.

- **Capital Program \$6,754,496**

Roads and Infrastructure

The road and infrastructure capital program for 2023/2024 comprises both new projects and carried forward projects totalling \$5.5 million.

Major highlights of this year's program include the following;

- Julimar Road Rehabilitation Projects – part-funded \$2.5M;
- Chitty Road upgrade – fully funded \$180,000;
- Clackline Road improvements – part-funded \$473,500;
- North Street and Nottingham Road Fire access improvements – part funded \$312,879;
- Bridge repairs – part-funded \$580,006; and
- Footpaths – Toodyay Street and Jubilee Street – part-funded \$280,000.

Plant and Equipment

The plant replacement program has been affected as a result of supply issues over the past few years. Consequently, there are a number of plant items that have been carried forward from the 2022/23 financial year for replacement in this year's budget. Additionally, Officers have carefully scrutinised and prioritised upcoming replacements and have deferred the purchase of a number of items where possible, based on usage and condition.

A full listing of the proposed capital works can be found within **Attachment 1** to this report providing further detail of associated reserve transfers and grant funding.

- **Net Transfers from Reserve \$16,440**

A local government can establish and maintain reserve accounts under section 6.11 of the Act. During the budget planning process, Councillors and Officers workshopped different scenarios with a view to planning for future needs. Of note is the proposed establishment of a new reserve called Building Renewals Reserve which will be used to assist in funding building renewals in the future.

Further details of reserve balances, transfers and purposes can be found at Note 8 of the budget (Attachment 1).

- **Adoption of the Annual Budget (Recommendation 7)**

Officers are recommending that Council adopts the 2023/2024 Annual Budget as presented in Attachment 1. This will enable Officers to raise rates for the year, facilitating the commencement of projects scheduled for the 2023/2024 financial year.

IMPLICATIONS TO CONSIDER

Consultative:

Department of Local Government, Sport and Cultural Industries

Moore Australia

Datacom

Toodyay community – differential rates

Salaries and Allowances Tribunal

Councillors considered the detail within the budget via a series of regular workshops held between December 2022 and August 2023.

Strategic:

The draft 2023/2024 Annual Budget has been developed based on the Shire of Toodyay Council Plan adopted on 28 June 2023 and provides financial strategies for the ensuing twelve months.

Plan for the Future: Shire of Toodyay Council Plan 2023-2033

Outcome 9. Responsible and effective leadership and governance

O9.1 Provide, strong, clear and accountable leadership.

O9.2 Govern Shire finances, assets and operations responsibly.

Policy related:

Significant Accounting Policies

Local Government Payments and Gifts to Members

Financial Governance

Financial Hardship

Financial:

Financial implications are outlined in the Officer's report and itemised in the draft 2023/2024 Annual Budget attached for adoption.

Legal and Statutory:

The draft budget as presented is considered to meet with legislative and statutory requirements of the *Local Government Act 1995*. References to specific legislation is detailed within the Officer's comments above and summarised as follows;

Local Government Act 1995 - Divisions 5 and 6 of Part 6

Waste Avoidance and Resource Recovery Act

Local Government (Financial Management) Regulations 1996

Australian Accounting Standards

Risk related:

There are significant financial, compliance and reputational risks to be considered when developing the annual budget. As with all annual budgets, there are a range of expenses that increase each year. In addition, the draft budget proposes conservative increases in revenue generated from fees and charges, interest and other revenue.

There is a risk that by not adopting the budget incorporating rates and minimum payments, cashflow implications could arise and Council operations and capital projects proposed for 2023/2024 could be jeopardised.

Workforce related:

Preparation of the draft budget and supporting information has again been impacted by the challenges associated with the transition to Datascope and the need to divert resources to resolving outstanding issues.

VOTING REQUIREMENTS

Absolute Majority

Cr Duri moved the Officer's Recommendation.

Cr McKeown objected to the motion

Cr Ruthven seconded the motion.

Debate commenced.

Clarification was sought.

Debate recommenced.

The motion was put.

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 2/COUNCIL RESOLUTION NO. SCM198/08/23**MOVED** Cr S Pearce

That Council, in accordance with section 6.45 of the *Local Government Act 1995*, adopts the following due dates for the payment of rates in full and by instalments:

- **One payment option**

Payment in full 27 October 2023

- **Four instalments option**

First Instalment 27 October 2023

Second Instalment 27 December 2023

Third Instalment 27 February 2024

Fourth Instalment 29 April 2024

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 3/COUNCIL RESOLUTION NO. SCM199/08/23**MOVED** Cr S McCormick

That Council resolves to impose:

1. In accordance with Section 6.45(3) of the *Local Government Act 1995*, an additional charge of \$7.50 per instalment notice and interest rate of 3% applicable to rates and charges paid by the Four Instalment Payment Option.
2. In accordance with Section 6.13 of the *Local Government Act 1995*, a rate of interest of 7% applicable to any amount of money owing to the local government (other than rates or service charges), with interest calculated from the due date, which is 35 days from the date of issue shown on the account for payment.
3. In accordance with Section 6.51(1) of the *Local Government Act 1995*, a rate of interest of 7% applicable to overdue and unpaid rates, with interest calculated from the due date, which is 35 days from the date of issue shown on the account for payment.

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 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

Cr Ruthven moved the Officer's Recommendation No. 7 with an amendment to the financial year from 30 June 2023 to 30 June 2024.

Cr McKeown objected to the motion.

Clarification was sought.

Cr McKeown moved an amendment to the motion as follows:

That a new Point 7 be inserted to read as follows:

- 7. That the interest rate of 2.31% for loan 75B be included in the table of borrowings on page 28.**

Cr Ruthven accepted the amendment.

Cr Duri seconded the substantive motion.

Debate commenced.

Cr McKeown raised a Point of Order in accordance with Standing Orders 7.12 and 8.2 to seek clarification from the Presiding Member as to whether comments, following debate, were necessary.

The Shire President rejected the Point of Order in accordance with Standing Order 8.5(1) and advised that in accordance with Standing Orders 7.7 she was able to make a comment during debate; which was felt necessary to make given the amount of workshops that Councillors have had the opportunity to participate in during budget deliberations.

Further clarification was sought.

Debate recommenced.

The substantive motion was put.

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

7 CLOSURE OF MEETING

The Shire President declared the meeting closed at 1.23pm.



ATTACHMENTS MINUTES

Special Council Meeting

Monday, 28 August 2023

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6.1.1 Adoption of 2023/24 Annual Budget

Attachment 1 Shire of Toodyay 2023/2024 Annual Budget.....4



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

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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 <i>Local Government Act 1995</i> , adopts and applies the following differential and minimum rates to Shire of Toodyay properties as part of the 2023/2024 Annual Budget process:	
<u>General Rate – Gross Rental Value (GRV)</u>	
GRV Residential	0.148598
GRV Commercial	0.157871
GRV Industrial	0.138068
GRV Rural	0.138514
GRV Rural Residential	0.131288
<u>General Rate – Unimproved Value (UV)</u>	
UV General	0.012562
UV Rural	0.007189
<u>Minimum Rates</u>	
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
<u>Voted For:</u>	Crs R Madacsi, B Ruthven, C Duri, P Hart, S McCormick and S Pearce
<u>Voted Against:</u>	Cr M McKeown
MOTION CARRIED 6/1 BY ABSOLUTE MAJORITY	

OFFICER'S RECOMMENDATION 2/COUNCIL RESOLUTION NO. SCM198/08/23**MOVED**

Cr S Pearce

That Council, in accordance with section 6.45 of the *Local Government Act 1995*, adopts the following due dates for the payment of rates in full and by instalments:

 One payment option

Payment in full	27 October 2023
-----------------	-----------------

 Four instalments option

First Instalment	27 October 2023
------------------	-----------------

Second Instalment	27 December 2023
-------------------	------------------

Third Instalment	27 February 2024
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Fourth Instalment	29 April 2024
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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 3/COUNCIL RESOLUTION NO. SCM199/08/23**MOVED**

Cr S McCormick

That Council resolves to impose:

1. In accordance with Section 6.45(3) of the *Local Government Act 1995*, an additional charge of \$7.50 per instalment notice and interest rate of 3% applicable to rates and charges paid by the Four Instalment Payment Option.
2. In accordance with Section 6.13 of the *Local Government Act 1995*, a rate of interest of 7% applicable to any amount of money owing to the local government (other than rates or service charges), with interest calculated from the due date, which is 35 days from the date of issue shown on the account for payment.
3. In accordance with Section 6.51(1) of the *Local Government Act 1995*, a rate of interest of 7% applicable to overdue and unpaid rates, with interest calculated from the due date, which is 35 days from the date of issue shown on the account for payment.

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 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.

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

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)

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

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)	0
(Increase)/decrease in inventories		0	(17,287)	0
Increase/(decrease) in payables		0	(609,464)	0
Increase/(decrease) in employee provisions		0	(113,717)	0
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

	2023/24 Budget	2022/23 Actual	2022/23 Budget
	\$	\$	\$
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
	4,436,148	5,337,827	4,436,148

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
	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 1 July 2023	Budget New Loans	Budget Principal Repayments	Principal outstanding 30 June 2024	Principal Interest Repayments	Principal 1 July 2022	Actual New Loans	Actual Principal Repayments	Principal outstanding 30 June 2023	Actual Interest Repayments	Principal 1 July 2022	Budget New Loans	Budget Principal Repayments	Principal outstanding 30 June 2023	Budget Principal 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

	2023/24 Budget	2022/23 Actual	2022/23 Budget
	\$	\$	\$
Undrawn borrowing facilities credit standby arrangements			
Bank overdraft limit	700,000	700,000	700,000
Bank overdraft at balance date	0	0	0
Credit card limit	32,000	32,000	32,000
Credit card balance at balance date	0	0	0
Total amount of credit unused	732,000	732,000	732,000
Loan facilities			
Loan facilities in use at balance date	5,261,619	5,272,985	5,272,985

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	Actual	2022/23 Actual	Budget	2022/23 Budget	Budget	2022/23 Budget
				Principal	Principal	Principal	Principal	Principal	Principal	Principal	Principal	Principal	Principal	Principal
				1 July 2023	Repayments	outstanding 30 June 2024	1 July 2022	repayments	outstanding 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

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

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	2023/24 Budget	2022/23 Actual	2022/23 Budget
	\$	\$	\$
(a) Interest earnings			
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	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	Proposed 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	Proposed 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				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	Proposed 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				
ANIMAL CONTROL				
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	Proposed 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	Proposed 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	Proposed 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



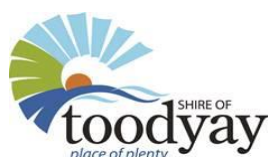
Schedule of Fees & Charges - 2023/2024

Description	Statutory (s) or Council (c)	GST	Adopted 2022/2023	Proposed 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	Proposed 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	Proposed 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	Proposed 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	Proposed 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	Proposed 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

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Schedule of Fees & Charges - 2023/2024

Description	Statutory (s) or Council (c)	GST	Adopted 2022/2023	Proposed 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	Proposed 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	Proposed 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	Proposed 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	Proposed 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				
Students & Teachers of Toodyay District High School	(c)	Exempt	550.00	550.00
Pensioner Concession Card Holders	(c)	***	Free	Free
Toodyay Residents	(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	Proposed 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	Proposed 2023/2024
SCHEDULE 13 - ECONOMIC SERVICES				
RURAL SERVICES				
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%
BUILDING SERVICES				
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	Proposed 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	Proposed 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