Shire of Toodyay
2026-2027
Annual Budget

The 2026/2027 Annual Budget was adopted by Council at an Ordinary Council Meeting held on Thursday 6 August 2026.

Shire of Toodyay
ADOPTED BUDGET
For the Year Ending 30 June 2027

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The Shire of Toodyay a Class 3 local government conducts the operations of a local government with the following community vision:

We are a caring and visionary rural community, working together to preserve and enrich Toodyay's environment, character and lifestyle"

Shire of Toodyay

Adoption of 2026/2027 Annual Budget - Council Resolutions

The formal motions associated with the Adoption of Council's 2026/2027 Annual Budget are below.

OFFICER'S RECOMMENDATION/COUNCIL RESOLUTION NO. OCM001/08/26

Moved Cr S McCormick

Seconded Cr M Dival

That Council:

2. For the purpose of yielding the deficiency disclosed by the municipal fund budget adopted at part 2 above, Council, pursuant to section 6.32, 6.33, 6.34 and 6.35 of the *Local Government Act 1995*, impose the following differential general and minimum rates on Gross Rental and Unimproved Values

General Rates

Gross rental valuations	**Rate in the Dollar**	**Minimum**
GRV Residential	0.128120	1,570.00
GRV Commercial	0.159567	1,570.00
GRV Industrial	0.131057	1,570.00
GRV Rural	0.123655	1,570.00
GRV Rural Residential	0.117645	1,570.00
Unimproved valuations		
UV General	0.010046	1,570.00
UV Rural	0.005260	1,570.00

Voted For: Crs M McKeown, M Dival, R Madacsi, S McCormick, R Mills and S Van der Heyden

Voted Against: Nil

MOTION CARRIED BY ABSOLUTE MAJORITY 6/0

OFFICER'S RECOMMENDATION/COUNCIL RESOLUTION NO. OCM002/08/26

Moved Cr R Mills

Seconded Cr S McCormick

That Council:

3. Pursuant to section 6.45 of the *Local Government Act 1995* and regulation 64(2) of the *Local Government (Financial Management) Regulations 1996*, adopt the following due dates for the payment in full and by instalments.

Option 1 – payment in full		**Option 2 – payment by instalments**	
Due Date 2026	30 September	1st Instalment Due	30 September 2026
		2nd Instalment Due	1 December 2026
		3rd Instalment	1 February 2027
		4th Instalment	1 April 2027

Voted For: Crs M McKeown, R Madacsi, S McCormick, R Mills and S Van der Heyden

Voted Against: Cr M Dival

MOTION CARRIED BY ABSOLUTE MAJORITY 5/1

OFFICER'S RECOMMENDATION/COUNCIL RESOLUTION NO. OCM003/08/26

Moved Cr S McCormick

Seconded Cr R Mills

That Council:

4. That Council resolves to impose:

   (a) In accordance with section 6.45(3) of the *Local Government Act 1995*, an additional charge of $10.00 per instalment notice and interest rate of 5.5% applicable to rates and charges paid by the four instalments payment option.

   (b) In accordance with section 6.13 of the *Local Government Act 1995*, a rate of interest of 11% applicable to any amount owing to the local government (other than rates or services charges) with interest calculated from the due date, which is 35 days from the date of issue shown on the account for payment.

   (c) In accordance with section 6.51(1) of the *Local Government Act 1995*, a rate of interest of 11% 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.

   (d) In accordance with Section 67 of the *Waste Avoidance and Resource Recovery Act 2007* (as amended) an annual rubbish and recycling charge is imposed:

$382.00	Domestic Service - once per week single bin pickup and once per fortnight single recycle bin pickup
$105.00	Domestic - additional fortnightly recycle bin pickup
$285.00	Domestic - additional mobile garbage pin pickup
$446.25	Commercial/Light Industrial - once per week single bin pickup and once per fortnight single recycle bin pickup
$129.00	Commercial/Light Industrial - additional fortnightly recycle bin pickup
$343.74	Commercial/Light Industrial - additional mobile garbage pin pickup

(e) In accordance with Section 66 of the Waste Avoidance and Resource Recovery Act 2007 (as amended) impose the following differential waste transfer levy and minimum on Gross Rental and Unimproved Values:

Gross rental valuations	**Rate in the Dollar**	**Minimum**
GRV Residential	0.0040257	111.00
GRV Commercial	0.0040257	111.00
GRV Industrial	0.0040257	111.00
GRV Rural	0.0040257	111.00
GRV Rural Residential	0.0040257	111.00
Unimproved valuations		
UV General	0.0000124	111.00
UV Rural	0.0000124	111.00

Voted For: Crs M McKeown, M Dival, R Madacsi, S McCormick, R Mills and S Van der Heyden

Voted Against: Nil

MOTION CARRIED BY ABSOLUTE MAJORITY 6/0

OFFICER'S RECOMMENDATION/COUNCIL RESOLUTION NO. OCM004/08/26

Moved Cr R Mills

Seconded Cr M Dival

That Council:

5. Pursuant to section 6.16 of the *Local Government Act 1995*, adopt the Schedule of Fees and Charges included in the 2026/2027 Budget as attached effective 1 July 2026 subject to a change to the Toodyay Recreation Centre fee for Toodyay Tennis Club to be $575 to align with other clubs.

Voted For: Crs M McKeown, M Dival, R Madacsi, S McCormick, R Mills and S Van der Heyden

Voted Against: Nil

MOTION CARRIED BY ABSOLUTE MAJORITY 6/0

OFFICER'S RECOMMENDATION/COUNCIL RESOLUTION NO. OCM005/08/26

Moved Cr M Dival

Seconded Cr R Mills

That Council:

6. Grant a rates concession of 100% of the 2026/2027 year to the following properties:

   A202037 – 101 Stirling Terrace, Toodyay

   A203276 – 15 Anzac Terrace, Toodyay

   A202509 – 2 Henry Street, Toodyay

   A201983 – 1A D Harper Road, Toodyay

   A9017, 7 Clinton Street, Toodyay

   A3020, 120A C Stirling Terrace, Toodyay

   (Note: the ratepayer is responsible for the payment of all rubbish charges, ESL levies and Waste Transfer Levies)

Voted For: Crs M McKeown, M Dival, R Madacsi, S McCormick, R Mills and S Van der Heyden

Voted Against: Nil

MOTION CARRIED BY ABSOLUTE MAJORITY 6/0

OFFICER'S RECOMMENDATION/COUNCIL RESOLUTION NO. OCM006/08/26

Moved Cr S Van der Heyden

Seconded Cr R Mills

That Council:

7. In accordance with regulation 34 (5) of the *Local Government (Financial Management) Regulations 1996* and AASB 1031 Materiality, the level to be used in statements of financial activity in 2026/2027 for reporting material variances shall be 10% or greater or $10,000 of the current budget, whichever is the greater. In addition, the material variance limit be applied to total revenue and expenditure for each nature and type classification and capital income and expenditure in the Statement of Financial Activity.

Voted For: Crs M McKeown, M Dival, R Madacsi, S McCormick, R Mills and S Van der Heyden

Voted Against: Nil

MOTION CARRIED BY ABSOLUTE MAJORITY 6/0

OFFICER'S RECOMMENDATION/COUNCIL RESOLUTION NO. OCM007/08/26

Moved Cr S McCormick

Seconded Cr S Van der Heyden

That Council:

1. Pursuant to the provision of section 6.2 of the *Local Government Act 1995* and Part 3 of the *Local Government (Financial Management) Regulations 1996*, adopt the 2026/2027 Municipal Budget as attached, which includes the following:

(i) Statement of comprehensive income;

(ii) Statements of cash flows;

(iii) Rates setting statement by type;

(iv) Notes to and forming part of the budget; and

(v) Capital expenditure program;

Voted For: Crs M McKeown, M Dival, S McCormick, R Mills and S Van der Heyden

Voted Against: Cr R Madacsi

MOTION CARRIED BY ABSOLUTE MAJORITY 5/1

SHIRE OF TOODYAY

ANNUAL BUDGET

FOR THE YEAR ENDED 30 JUNE 2027

LOCAL GOVERNMENT ACT 1995

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The Shire of Toodyay a Class 3 local government conducts the operations of a local government with the following community vision:

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

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

	Note	2026/27 Budget	2025/26 Actual	2025/26 Budget
Revenue		$	$	$
Rates	2(a)	8,656,035	8,273,998	8,484,161
Grants, subsidies and contributions		1,002,949	3,723,566	1,908,635
Fees and charges	15	2,056,060	1,973,514	2,180,588
Interest revenue	10(a)	280,745	326,925	235,310
Other revenue		341,143	465,877	360,608
		12,336,932	14,763,880	13,169,302
Expenses				
Employee costs		(5,319,829)	(4,506,085)	(5,183,623)
Materials and contracts		(5,681,441)	(5,259,009)	(5,343,457)
Utility charges		(562,249)	(558,467)	(517,358)
Depreciation	6	(3,254,356)	(3,054,356)	(4,075,772)
Finance costs	10(c)	(115,480)	(156,497)	(209,339)
Insurance		(443,700)	(468,556)	(432,981)
Other expenditure		(384,153)	(486,350)	(385,424)
		(15,761,208)	(14,489,320)	(16,147,954)
		(3,424,276)	274,560	(2,978,652)
Capital grants, subsidies and contributions		5,063,149	1,778,746	5,795,527
Profit on asset disposals	5	8,168	565,856	0
Loss on asset disposals	5	(243,814)	(1,037,567)	0
		4,827,503	1,307,035	5,795,527
Net result for the period		**1,403,227**	**1,581,595**	**2,816,875**
Total other comprehensive income for the period		**0**	**0**	**0**
Total comprehensive income for the period		**1,403,227**	**1,581,595**	**2,816,875**

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 2027

	Note	2026/27 Budget	2025/26 Actual	2025/26 Budget
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts		$	$	$
Rates		8,656,033	8,273,998	8,484,161
Grants, subsidies and contributions		417,708	2,834,321	1,908,635
Fees and charges		2,056,060	1,973,514	2,180,588
Interest revenue		280,745	326,925	235,310
Goods and services tax received		326,481	570,545	716,313
Other revenue		341,143	465,877	360,608
		12,078,170	14,445,180	13,885,615
Payments				
Employee costs		(5,269,829)	(4,491,670)	(5,137,923)
Materials and contracts		(6,723,222)	(4,347,172)	(5,827,368)
Utility charges		(562,249)	(558,467)	(517,358)
Finance costs		(115,480)	(156,497)	(209,339)
Insurance paid		(443,700)	(468,556)	(432,981)
Goods and services tax paid		(760,964)	(570,545)	(716,313)
Other expenditure		(384,153)	(486,350)	(385,424)
		(14,259,597)	(11,079,257)	(13,226,706)
Net cash provided by (used in) operating activities	4	(2,181,427)	3,365,923	658,909
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for purchase of property, plant & equipment	5(a)	(4,668,644)	(1,927,472)	(6,612,343)
Payments for construction of infrastructure	5(b)	(4,138,172)	(3,144,004)	(5,121,991)
Proceeds from capital grants, subsidies and contributions		5,063,149	1,778,746	5,795,527
Proceeds from disposal of property, plant and equipment	5(a)	1,431,000	1,639,129	2,925,000
Net cash (used in) investing activities		(2,312,667)	(1,653,601)	(3,013,807)
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings	8(a)	(304,822)	(295,769)	(347,909)
Proceeds from new borrowings	8(a)	0	0	659,382
Payments for principal portion of lease liabilities	7	0	(124,466)	(133,422)
Net cash provided by (used in) financing activities		(304,822)	(420,235)	178,051
Net increase (decrease) in cash held		(4,798,916)	1,292,087	(2,176,847)
Cash at beginning of year		8,422,254	7,130,167	5,449,027
Cash and cash equivalents at the end of the year	4	**3,623,338**	**8,422,254**	**3,272,180**

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 2027

	Note	2026/27 Budget	2025/26 Actual	2025/26 Budget
OPERATING ACTIVITIES				
Revenue from operating activities		$	$	$
General rates	2(a)(i)	7,558,605	7,206,050	7,408,596
Rates excluding general rates	2(a)	1,097,430	1,067,948	1,075,565
Grants, subsidies and contributions		1,002,949	3,723,566	1,908,635
Fees and charges	15	2,056,060	1,973,514	2,180,588
Interest revenue	10(a)	280,745	326,925	235,310
Other revenue		341,143	465,877	360,608
Profit on asset disposals	5	8,168	565,856	0
		12,345,100	15,329,736	13,169,302
Expenditure from operating activities				
Employee costs		(5,319,829)	(4,506,085)	(5,183,623)
Materials and contracts		(5,681,441)	(5,259,009)	(5,343,457)
Utility charges		(562,249)	(558,467)	(517,358)
Depreciation	6	(3,254,356)	(3,054,356)	(4,075,772)
Finance costs	10(c)	(115,480)	(156,497)	(209,339)
Insurance		(443,700)	(468,556)	(432,981)
Other expenditure		(384,153)	(486,350)	(385,424)
Loss on asset disposals	5	(243,814)	(1,037,567)	0
		(16,005,022)	(15,526,887)	(16,147,954)
Non cash amounts excluded from operating activities	3(c)	3,490,002	3,526,067	4,075,772
Amount attributable to operating activities		**(169,920)**	**3,328,916**	**1,097,120**
INVESTING ACTIVITIES				
Inflows from investing activities				
Proceeds from capital grants, subsidies and contributions		5,063,149	1,778,746	5,795,527
Proceeds from disposal of property, plant and equipment	5(a)	1,431,000	1,639,129	2,925,000
		6,494,149	3,417,875	8,720,527
Outflows from investing activities				
Right of use assets received - non cash	5(c)	0	0	(186,264)
Acquisition of property, plant and equipment	5(a)	(4,668,644)	(1,927,472)	(6,612,343)
Acquisition of infrastructure	5(b)	(4,138,172)	(3,144,004)	(5,121,991)
		(8,806,816)	(5,071,476)	(11,920,598)
Non-cash amounts excluded from investing activities	3(d)	0	0	186,264
Amount attributable to investing activities		**(2,312,667)**	**(1,653,601)**	**(3,013,807)**
FINANCING ACTIVITIES				
Inflows from financing activities				
Proceeds from new borrowings	8(a)	0	0	659,382
Transfers from reserve accounts	9(a)	1,836,700	1,274,336	2,582,864
		1,836,700	1,274,336	3,242,246
Outflows from financing activities				
Repayment of borrowings	8(a)	(304,822)	(295,769)	(347,909)
Payments for principal portion of lease liabilities	7	0	(124,466)	(133,422)
Transfers to reserve accounts	9(a)	(1,939,000)	(2,179,044)	(3,104,000)
		(2,243,822)	(2,599,279)	(3,585,331)
Non-cash amounts excluded from financing activities	3(e)	0	0	0
Amount attributable to financing activities		**(407,122)**	**(1,324,943)**	**(343,085)**
MOVEMENT IN SURPLUS OR DEFICIT				
Surplus remaining at the start of the financial year	3	2,889,709	2,539,337	2,259,772
Amount attributable to operating activities		(169,920)	3,328,916	1,097,120
Amount attributable to investing activities		(2,312,667)	(1,653,601)	(3,013,807)
Amount attributable to financing activities		(407,122)	(1,324,943)	(343,085)
Surplus remaining after the imposition of general rates	3	**0**	**2,889,709**	**0**

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

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

1 BASIS OF PREPARATION

The annual budget of the Shire of Toodyay which is a Class 3 local government is a forward looking document and has been prepared in accordance with the *Local Government Act 1995* and accompanying regulations.

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

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

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

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

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

2025/26 actual balances
Balances shown in this budget as 2025/26 Actual are estimates as forecast at the time of preparation of the annual budget and are subject to final adjustments.

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

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

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

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

Initial application of accounting standards
During the budget year, the below revised Australian Accounting Standards and Interpretations are expected to be compiled, become mandatory and be applicable to its operations.
- *AASB 2026-1 Amendments to Australian Accounting Standards – Disclosures about Uncertainties in the Financial Statements*
- *AASB 2024-2 Amendments to Australian Accounting Standards - Classification and Measurement of Financial Instruments*
- *AASB 2024-3 Amendments to Australian Accounting Standards - Standards – Annual Improvements Volume 11*
- *AASB 2025-1 Amendments to Australian Accounting Standards – Contracts Referencing Nature-dependent Electricity*

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

New accounting standards for application in future years
The following new accounting standards will have application to local government in future years:
- *AASB 2014-10 Amendments to Australian Accounting Standards - Sale or Contribution of Assets between an Investor and its Associate or Joint Venture*
- *AASB 2024-4b Amendments to Australian Accounting Standards - Effective Date of Amendments to AASB 10 and AASB 128 [deferred AASB 10 and AASB 128 amendments in AASB 2014-10 apply]*

It is not expected these standards will have an impact on the annual budget on initial application.
- *AASB 18 Presentation and Disclosure in Financial Statements*
- *AASB 18 (NFP/super) Presentation and Disclosure in Financial Statements - (Appendix D) [for not-for-profit and superannuation entities]*

These accounting standards will materially change the presentation of the annual financial report and annual budget

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

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

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

The following are estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year and further information on their nature and impact can be found in the relevant note:
- Fair value measurement of assets carried at reportable value including:
- Property, plant and equipment
- Infrastructure
- Expected credit losses on financial assets
- Assets held for sale
- Impairment losses of non-financial assets
- Investment property
- Estimated useful life of intangible assets
- Measurement of employee benefits
- Measurement of provisions

2. RATES AND SERVICE CHARGES

(a) Rating Information

Rate Description	Basis of valuation	Rate in dollar	Number of properties	Rateable value*	2026/27 Budgeted rate revenue	2026/27 Budgeted interim rates	2026/27 Budgeted total revenue	2025/26 Actual total revenue	2025/26 Budget total revenue
				$	$	$	$	$	$
(i) General rates									
GRV Residential	Gross rental valuation	0.128120	638	11,780,347	1,509,298		1,509,298	1,433,768	1,664,408
GRV Commercial	Gross rental valuation	0.159567	28	1,515,253	241,784		241,784	232,696	230,259
GRV Industrial	Gross rental valuation	0.131057	22	530,277	69,497		69,497	66,258	66,262
GRV Rural	Gross rental valuation	0.123655	119	2,098,537	259,495		259,495	245,217	244,120
GRV Rural Residential	Gross rental valuation	0.117645	1,047	19,065,735	2,242,988		2,242,988	2,116,321	2,101,264
UV General (Inc Mining)	Unimproved valuation	0.010046	486	139,186,000	1,398,263		1,398,263	1,341,081	1,333,090
UV Rural	Unimproved valuation	0.005260	186	352,605,000	1,854,702		1,854,702	1,770,709	1,769,193
Total general rates			2,526	526,781,149	7,576,027	0	7,576,027	7,206,050	7,408,596
		Minimum							
(ii) Minimum payment		$							
GRV Residential	Gross rental valuation	1570	170	892,085	266,900		266,900	260,130	267,605
GRV Commercial	Gross rental valuation	1570	5	25,490	7,850		7,850	8,970	7,475
GRV Industrial	Gross rental valuation	1570	8	43,200	12,560		12,560	11,960	11,960
GRV Rural	Gross rental valuation	1570	24	217,880	37,680		37,680	37,375	37,375
GRV Rural Residential	Gross rental valuation	1570	365	2,446,245	573,050		573,050	571,090	578,565
UV General (Inc Mining)	Unimproved valuation	1570	102	8,334,661	160,140		160,140	158,470	161,460
UV Rural	Unimproved valuation	1570	25	4,931,000	39,250		39,250	37,375	37,375
Total minimum payments			699	16,890,561	1,097,430	0	1,097,430	1,085,370	1,101,815
Total general rates and minimum payments			3,225	543,671,710	8,673,457	0	8,673,457	8,291,420	8,510,411
(iii) Specified area rates									
The Shire did not raise specified area rates for the year ended 30 June 2027.									
Concessions (Refer note 2(d))					(17,422)		(17,422)	(17,422)	(26,250)
Total rates					8,656,035	0	8,656,035	8,273,998	8,484,161
Instalment plan charges							17,200	18,810	15,590
Instalment plan interest							20,000	22,342	13,430
Late payment of rate or service charge interest							120,000	123,998	81,880
							157,200	165,150	110,900

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

*Rateable Value at time of adopting budget.

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

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

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

2. RATES AND SERVICE CHARGES (CONTINUED)

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

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

Instalment options	Date due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates
		$	%	%
Option one				
Single full payment	30/09/2026	0	0.0%	11.0%
Option two				
First instalment	30/09/2026	0	0.0%	11.0%
Second instalment	1/12/2026	10	5.5%	11.0%
Third instalment	28/01/2027	10	5.5%	11.0%
Fourth instalment	30/03/2027	10	5.5%	11.0%

(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 0.128120 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 0.159567 has been set to ensure that the proportion of total rate revenue derived from commercial property remains consistent with previous years and recognises the higher demand on Shire infrastructure and services from the activity on Commercial property.		
GRV Industrial	The rate in the $ of 0.131057 has been set to ensure that the proportion of total rate revenue derived from industrial property remains consistent with previous years and recognises the higher demand on Shire infrastructure and services from the activity on Industrial property.		
GRV Rural	The rate in the $ of 0.123655 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 0.117645 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 have been rated as UV General.		
UV General	The rate in the $ of 0.010046 has been set to ensure that the portion of total rate revenue derived from small holdings remains consistent with previous years.		
UV Rural	The rate in the $ of 0.005260 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.		

2. RATES AND SERVICE CHARGES (CONTINUED)

(d) 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	0.129230	0.128120	To reflect 5% increase in total rate revenue
GRV Commercial	0.167060	0.159567	To reflect 5% increase in total rate revenue
GRV Industrial	0.131820	0.131057	To reflect 5% increase in total rate revenue
GRV Rural	0.124210	0.123655	To reflect 5% increase in total rate revenue
GRV Rural Residential	0.118820	0.117645	To reflect 5% increase in total rate revenue
UV General (Inc Mining)	0.010096	0.010046	To reflect 5% increase in total rate revenue
UV Rural	0.005290	0.005260	To reflect 5% increase in total rate revenue

Minimum payment	Proposed Minimum $	Adopted Minimum $	Reasons for the difference
GRV Residential	1,577	1,570	To reflect 5% increase in total rate revenue
GRV Commercial	1,577	1,570	To reflect 5% increase in total rate revenue
GRV Industrial	1,577	1,570	To reflect 5% increase in total rate revenue
GRV Rural	1,577	1,570	To reflect 5% increase in total rate revenue
GRV Rural Residential	1,577	1,570	To reflect 5% increase in total rate revenue
UV General (Inc Mining)	1,577	1,570	To reflect 5% increase in total rate revenue
UV Rural	1,577	1,570	To reflect 5% increase in total rate revenue

2. RATES AND SERVICE CHARGES (CONTINUED)

(d) Waivers or concessions

Rate, fee or charge to which the waiver or concession is granted	Type	Waiver/ Concession	Discount %	Discount ($)	2026/27 Budget	2025/26 Actual	2025/26 Budget	Circumstances in which the waiver or concession is granted	Objects and reasons of the waiver or concession
					$	$	$		
General rates	Rate	Concession	100.0%		17,422	17,422	21,250	Concessions grants to charitable groups as approved by Council	To encourage charitable groups to support the community
Rates written off	Rate	Concession	100.0%		0	0	5,000	Concessions grants to charitable groups as approved by Council	To encourage charitable groups to support the community
					17,422	17,422	26,250		

3. NET CURRENT ASSETS

(a) Composition of estimated net current assets

	Note	2026/27 Budget 30 June 2027 Carried forward	2025/26 Actual 30 June 2026 Carried forward	2025/26 Budget 30 June 2026 Carried forward
Current assets		$	$	$
Cash and cash equivalents	4	3,623,338	8,422,254	3,272,180
Receivables		3,281,315	2,696,072	2,378,247
Inventories		204,753	204,753	89,362
		7,109,406	11,323,079	5,739,789
Less: current liabilities				
Trade and other payables		(3,486,066)	(4,527,847)	(2,366,089)
Long term borrowings	8	(249,999)	(148,997)	(659,382)
Employee provisions		(309,526)	(259,526)	(136,718)
		(4,045,591)	(4,936,370)	(3,162,189)
Net current assets		3,063,815	6,386,709	2,577,600
Less: Total adjustments to net current assets	3(b)	(3,063,815)	(3,497,000)	(2,577,600)
Net current assets used in the Statement of Financial Activity		0	2,889,709	0

(b) Current assets and liabilities excluded from budgeted deficiency

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

Adjustments to net current assets				
Less: Reserve accounts	9	(3,702,461)	(3,600,161)	(3,393,988)
Add: Current liabilities not expected to be cleared at end of year				
- Current portion of borrowings		249,999	148,997	659,382
- Other liabilities		107,110	(305,362)	(118,419)
Add: Current liabilities covered by funds held in reserve account				
- Current portion of employee benefit provisions		281,537	259,526	275,425
Total adjustments to net current assets		(3,063,815)	(3,497,000)	(2,577,600)

EXPLANATION OF DIFFERENCE IN SURPLUS/(DEFICIT)

Items excluded from calculation of budgeted deficiency

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

(c) Amounts excluded from operating activities

	Note	2026/27 Budget 30 June 2027 Carried forward	2025/26 Actual 30 June 2026 Carried forward	2025/26 Budget 30 June 2026 Carried forward
		$	$	$
Less: Profit on asset disposals	5	(8,168)	(565,856)	0
Add: Loss on asset disposals	5	243,814	1,037,567	0
Add: Depreciation	6	3,254,356	3,054,356	4,075,772
Non cash amounts excluded from operating activities		3,490,002	3,526,067	4,075,772

(d) Amounts excluded from investing activities

Right of use assets recognised	5(c)	0	0	186,264
Non cash amounts excluded from investing activities		0	0	186,264

3. NET CURRENT ASSETS (CONTINUED)

(e) MATERIAL ACCOUNTING POLICIES

CURRENT AND NON-CURRENT CLASSIFICATION

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

TRADE AND OTHER PAYABLES

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

PREPAID RATES

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

INVENTORIES

General

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

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

INVENTORY - LAND HELD FOR RESALE

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

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

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

SUPERANNUATION

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

GOODS AND SERVICES TAX (GST)

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

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

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

TRADE AND OTHER RECEIVABLES

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

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

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

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

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

PROVISIONS

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

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

EMPLOYEE BENEFITS

Short-term employee benefits

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

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

Other long-term employee benefits

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

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

4. RECONCILIATION OF CASH

(a) Reconciliation of cash

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

	Note	2026/27 Budget	2025/26 Actual	2025/26 Budget
		$	$	$
Cash and cash equivalents		3,623,338	8,422,254	3,272,180
Restrictions				
The following classes of financial assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:				
Cash and cash equivalents		(79,123)	4,822,093	(121,808)
Restricted financial assets at amortised cost - term deposits		3,702,461	3,600,161	3,393,988
		3,623,338	8,422,254	3,272,180
The restricted financial assets are a result of the following specific purposes to which the assets may be used:				
Reserve accounts	9	3,702,461	3,600,161	3,393,988
Total restricted financial assets		3,702,461	3,600,161	3,393,988

(b) Reconciliation of net cash provided by operating activities

Net result		1,403,227	1,581,595	2,816,875
Non-cash items:				
Depreciation	6	3,254,356	3,054,356	4,075,772
Loss on sale of assets	5	235,646	471,711	0
Changes in assets and liabilities:				
(Increase) in receivables		(585,243)	(889,245)	0
Decrease in inventories		0	6,881	0
(Increase) in other assets		(434,483)	(124,466)	0
(Increase)/decrease in trade and other payables		(1,041,781)	1,029,422	(483,911)
Decrease in employee related provisions		50,000	14,415	45,700
Capital grants, subsidies and contributions		(5,063,149)	(1,778,746)	(5,795,527)
Net cash provided by/(used in) operating activities		(2,181,427)	3,365,923	658,909

MATERIAL ACCOUNTING POLICES

CASH AND CASH EQUIVALENTS

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

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

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

FINANCIAL ASSETS AT AMORTISED COST

The Shire classifies financial assets at amortised cost if both of the following criteria are met:
- the asset is held within a business model whose objective is to collect the contractual cashflows, and
- the contractual terms give rise to cash flows that are solely payments of principal and interest.

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

5. PROPERTY, PLANT AND EQUIPMENT

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

	2026/27 Budget					2025/26 Actual					2025/26 Budget				
	Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit	Disposals - Loss	Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit	Disposals - Loss	Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit	Disposals - Loss
(a) Property, Plant and Equipment	$	$	$	$	$	$	$	$	$	$	$	$	$	$	$
Land - freehold land	0	0	0	0	0	40,000	(507,000)	0	0	(507,000)	2,186,944	0	0	0	0
Buildings - non-specialised	2,868,644	(342,018)	539,000	0	196,982	103,300	(1,003,069)	472,502	0	(530,567)	2,451,999	(2,217,000)	2,217,000	0	0
Furniture and equipment	480,000	0	0	0	0	43,183	0	0	0	0	1,973,400	(708,000)	708,000	0	0
Plant and equipment	1,320,000	(837,000)	892,000	8,168	46,832	1,740,989	(600,771)	1,166,627	565,856	0	0	0	0	0	0
Total	4,668,644	(1,179,018)	1,431,000	8,168	243,814	1,927,472	(2,110,840)	1,639,129	565,856	(1,037,567)	6,612,343	(2,925,000)	2,925,000	0	0
(b) Infrastructure															
Infrastructure - roads	3,769,419				0	2,921,320				0	4,941,991			0	0
Infrastructure - drainage	0				0	0				0	30,000			0	0
Infrastructure - other	368,753				0	222,684				0	150,000			0	0
Total	4,138,172	0	0	0	0	3,144,004	0	0	0	0	5,121,991	0	0	0	0
(c) Right of Use Assets															
Right of use - plant and equipment					0					0	186,264				0
	0	0	0	0	0	0	0	0	0	0	186,264	0	0	0	0
Total	8,806,816	(1,179,018)	1,431,000	8,168	243,814	5,071,476	(2,110,840)	1,639,129	565,856	(1,037,567)	11,920,598	(2,925,000)	2,925,000	0	0

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.

6. DEPRECIATION

	2026/27 Budget	2025/26 Actual	2025/26 Budget
	$	$	$
By Class			
Buildings - non-specialised	10,995	10,995	239,685
Buildings - specialised	12,355	12,355	592,200
Furniture and equipment	262	262	19,095
Plant and equipment	432,363	432,363	182,170
Infrastructure - roads	2,624,370	2,424,370	1,988,119
Infrastructure - footpaths	0	0	28,779
Infrastructure - drainage	0	0	72,817
Infrastructure - bridges	0	0	277,478
Infrastructure - parks and ovals	104,162	104,162	604,959
Infrastructure - other	69,849	69,849	70,470
	3,254,356	3,054,356	4,075,772
By Program			
Governance	12,355	12,355	147,399
Health	262	262	0
Community amenities	104,162	104,162	1,339,499
Recreation and culture	69,849	69,849	437,766
Transport	2,624,370	2,424,370	891,847
Economic services	10,995	10,995	0
Other property and services	432,363	432,363	1,259,261
	3,254,356	3,054,356	4,075,772

MATERIAL ACCOUNTING POLICIES

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

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

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

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

Buildings - non-specialised	30 to 50 years
Buildings - specialised	50 to 80 years
Buildings - heritage	50 to 80 years
Furniture and equipment	4 to 10 years
Plant and equipment	5 to 15 years
Infrastructure - roads	20 years to indefinite
Infrastructure - footpaths	50 to 75 years
Infrastructure - drainage	75 years to indefinite
Infrastructure - bridges	60 to 100 years
Infrastructure - parks and ovals	16 to 60 years
Infrastructure - other	15 to 70 years
Right of use - plant and equipment	Based on the remaining lease term

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

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

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

7. LEASE LIABILITIES

Purpose	Institution	Lease Interest Rate	Lease Term	Budget Lease Principal 1 July 2026	2026/27 Budget New Leases	2026/27 Budget Lease Principal Repayments	Budget Lease Principal outstanding 30 June 2027	2026/27 Budget Lease Interest Repayments	Actual Principal 1 July 2025	2025/26 Actual New Leases	2025/26 Actual Lease Principal repayments	Actual Lease Principal outstanding 30 June 2026	2025/26 Actual Lease Interest repayments	Budget Principal 1 July 2025	2025/26 Budget New Leases	2025/26 Budget Lease Principal repayments	Budget Lease Principal outstanding 30 June 2026	2025/26 Budget Lease Interest repayments
				$	$	$	$	$	$	$	$	$	$	$	$	$	$	$
Komatsu WA320-6	Gear Select	1.5%	60 months	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(11,264)
Hino Prime Mover	SG Fleet	2.1%	60 months	0	0	0	0	0	124,466	0	(124,466)	0	0	133,422	0	(133,422)	0	(41,578)
				0	0	0	0	0	124,466	0	(124,466)	0	0	133,422	0	(133,422)	0	(52,842)

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.

8. BORROWINGS

(a) Borrowing repayments

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

Purpose	Loan Number	Institution	Interest Rate	Budget Principal 1 July 2026	2026/27 Budget New Loans	2026/27 Budget Principal Repayments	Budget Principal outstanding 30 June 2027	2026/27 Budget Interest Repayments	Actual Principal 1 July 2025	2025/26 Actual New Loans	2025/26 Actual Principal Repayments	Actual Principal outstanding 30 June 2026	2025/26 Actual Interest Repayments	Budget Principal 1 July 2025	2025/26 Budget New Loans	2025/26 Budget Principal Repayments	Budget Principal outstanding 30 June 2026	2025/26 Budget Interest Repayments
				$	$	$	$	$	$	$	$	$	$	$	$	$	$	$
Land - Rec precinct	72	WATC	4.5%	452,996		(56,491)	396,505	(19,357)	507,054		(54,058)	452,996	(8,053)	507,054		(54,058)	452,996	(21,969)
Recreational precinct	75B	WATC	2.3%	3,560,432		(201,185)	3,359,247	(80,933)	3,757,058		(196,626)	3,560,432	(48,701)	3,757,058		(196,626)	3,560,432	(85,492)
Depot Stage 2	71	WATC	4.5%	347,720		(47,146)	300,574	(15,190)	392,805		(45,085)	347,720	(24,469)	392,805		(45,085)	347,720	(17,251)
Beejording Fire Station	73	WATC	5.0%	0		0	0	0	0		0	0	0	0	659,382	(52,140)	607,242	(31,785)
				4,361,148	0	(304,822)	4,056,326	(115,480)	4,656,917	0	(295,769)	4,361,148	(81,223)	4,656,917	659,382	(347,909)	4,968,390	(156,497)
				4,361,148	0	(304,822)	4,056,326	(115,480)	4,656,917	0	(295,769)	4,361,148	(81,223)	4,656,917	659,382	(347,909)	4,968,390	(156,497)

All borrowing repayments will be financed by general purpose revenue.

8. BORROWINGS (CONTINUED)

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

(c) Unspent borrowings

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

(d) Credit Facilities

	2026/27 Budget	2025/26 Actual	2025/26 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	37,000	37,000	37,000
Credit card balance at balance date	0	0	0
Total amount of credit unused	737,000	737,000	737,000
Loan facilities			
Loan facilities in use at balance date	4,056,326	4,361,148	4,968,390
Unused loan facilities at balance date	0	0	0

Overdraft details	Purpose overdraft was established	Year overdraft established	Amount b/fwd 1 July 2026	2026/27 Budgeted Increase/ (Decrease)	Amount as at 30th June 2027
			$	$	$
Overdraft facility	Cashflow	2,001	0	0	0
			0	0	0

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.

9. RESERVE ACCOUNTS

(a) Reserve Accounts - Movement

	2026/27					2025/26				2025/26			
	Opening Balance	Interest Transfer to	Transfer to	Budget Transfer (from)	Closing Balance	Opening Balance	Transfer to	Actual Transfer (from)	Closing Balance	Opening Balance	Transfer to	Budget Transfer (from)	Closing Balance
	$	$	$	$	$	$	$	$	$	$	$	$	$
Restricted by council													
(a) Employee entitlement reserve	274,670	6,867			281,537	266,042	8,628		274,670	275,425	8,628		284,053
(b) Asset development reserve	470,800	11,770			482,570	456,471	14,329		470,800	457,373	14,329		471,702
(c) CCTV reserve	378	10			388	29,182	934	(29,738)	378	29,820	934	(30,754)	0
(d) Emergency management reserve	83,686	2,092			85,778	81,090	2,596		83,686	82,862	2,596		85,458
(e) Newcastle footbridge and pedestrian overpas	48,169	1,204	200,000		249,373	46,675	1,494		48,169	47,695	1,494		49,189
(f) Heritage reserve	12,401	310			12,711	12,016	385		12,401	12,278	385		12,663
(g) Information technology reserve	3,326	83			3,409	22,984	736	(20,394)	3,326	23,486	736	(24,250)	(28)
(h) Plant reserve	64,381	1,609	1,000,000	(393,000)	672,990	386,604	799,755	(1,121,978)	64,381	407,159	799,755	(1,066,200)	140,714
(i) Recreation development reserve	304,140	7,603			311,743	294,723	9,417		304,140	300,605	9,417		310,022
(j) Refuse reserve	128,143	3,203			131,346	124,168	3,975		128,143	126,882	3,975		130,857
(k) Road contributions reserve	575,085	14,376	100,000	(300,000)	389,461	401,024	174,061		575,085	469,788	14,717		484,505
(l) Strategic access reserve	329,231	8,230	10,000	(47,000)	300,461	403,647	21,584	(96,000)	329,231	369,780	21,584	(129,387)	261,977
(m) Drainage and sewerage reserve	164,452	4,111			168,563	159,371	5,081		164,452	162,175	5,081		167,256
(n) Biosecurity reserve	73	2			75	6,109	190	(6,226)	73	6,073	190	(6,263)	0
(o) Roads reserve	120,670	3,017			123,687	288	120,382		120,670	96,451	3,022		99,473
(p) Buildings reserve	1,020,556	25,513	539,000	(1,096,700)	488,369	5,059	1,015,497		1,020,556	5,000	2,217,157	(1,326,010)	896,147
	3,600,161	90,000	1,849,000	(1,836,700)	3,702,461	2,695,453	2,179,044	(1,274,336)	3,600,161	2,872,852	3,104,000	(2,582,864)	3,393,988
	3,600,161	90,000	1,849,000	(1,836,700)	3,702,461	2,695,453	2,179,044	(1,274,336)	3,600,161	2,872,852	3,104,000	(2,582,864)	3,393,988

(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
Restricted by council		
(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 and pedestrian overpas	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) Information technology reserve	Ongoing	Funds set aside for the replacement and maintenance of computer hardware
(h) Plant reserve	Ongoing	Funds set aside for the ongoing upgrade and replacement of Council owned fleet
(i) Recreation development reserve	Ongoing	Funds set aside for the development of recreational facilities
(j) Refuse reserve	Ongoing	Funds set aside for the development and maintenance of the Shire of Toodyay Waste Transfer Station
(k) Road contributions reserve	Ongoing	Funds set aside from contributions given towards particular roads to assist in the ongoing maintenance and preservation of these roads These funds cannot be used on roads other than those identified in that contribution
(l) Strategic access reserve	Ongoing	Funds set aside for the implementation and maintenance of strategic access and egress tracks on reserves
(m) Drainage and sewerage reserve	Ongoing	Funds set aside for drainage improvements
(n) Biosecurity reserve	Ongoing	Funds set aside for biosecurity risks
(o) Roads reserve	Ongoing	Funds set aside to fund future road maintenance, renewals and upgrades
(p) Buildings reserve	Ongoing	Funds set aside for the construction and purchase of Council buildings

10. OTHER INFORMATION

The net result includes as revenues	2026/27 Budget	2025/26 Actual	2025/26 Budget
	$	$	$
(a) Interest earnings			
Investments	140,745	180,585	140,000
Other interest revenue	140,000	146,340	95,310
	280,745	326,925	235,310
The net result includes as expenses			
(b) Auditors remuneration			
Audit services	90,000	96,839	43,500
	90,000	96,839	43,500
(c) Interest expenses (finance costs)			
Borrowings (refer Note 8(a))	115,480	81,223	156,497
Interest on lease liabilities (refer Note 7)	0	0	52,842
Other finance costs	0	75,274	0
	115,480	156,497	209,339
(d) Write offs			
General rate	5,000	4	
	5,000	4	0

11. COUNCIL MEMBERS REMUNERATION

	2026/27 Budget	2025/26 Actual	2025/26 Budget
	$	$	$
President			
President's allowance	42,837	42,837	35,179
Meeting attendance fees	29,379	29,379	24,126
Annual allowance for ICT expenses	1,000	1,000	1,000
	73,216	73,216	60,305
Deputy President			
Deputy President's allowance	10,709	10,709	8,794
Meeting attendance fees	18,977	18,977	15,580
Annual allowance for ICT expenses	1,000	1,000	1,000
	30,686	30,686	25,374
Other councillors			
Meeting attendance fees	75,908	75,908	79,905
Annual allowance for ICT expenses	5,000	4,988	3,000
	80,908	80,896	82,905
Total Council Member Remuneration	184,810	184,798	168,584
President's allowance	42,837	42,837	35,179
Deputy President's allowance	10,709	10,709	8,794
Meeting attendance fees	124,264	124,264	119,611
Annual allowance for ICT expenses	7,000	6,988	5,000
	184,810	184,798	168,584

12. TRUST FUNDS

Funds which are required by legislation to be credited to the trust fund and which are not included in the financial statements are to be held in a separate bank account.

13. REVENUE AND EXPENDITURE

(a) Revenue and Expenditure Classification

REVENUES

RATES
All rates levied under the *Local Government Act 1995*. Includes general, differential, specific area rates, minimum payment, interim rates, back rates, ex-gratia rates, less discounts offered.
Exclude administration fees, interest on instalments, interest on arrears, service charges and sewerage rates.

GRANTS, SUBSIDIES AND CONTRIBUTIONS
All amounts received as grants, subsidies and contributions that are not capital grants.

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

REVENUE FROM CONTRACTS WITH CUSTOMERS
Revenue from contracts with customers is recognised when the local government satisfies its performance obligations under the contract.

FEES AND CHARGES
Revenues (other than service charges) from the use of facilities and charges made for local government services, sewerage rates, rentals, hire charges, fee for service, photocopying charges, licences, sale of goods or information, fines, penalties and administration fees.
Local governments may wish to disclose more detail such as rubbish collection fees, rental of property, fines and penalties, other fees and charges.

SERVICE CHARGES
Service charges imposed under *Division 6 of Part 6 of the Local* Government Act 1995. Regulation 54 of the Local Government *(Financial Management) Regulations 1996* identifies the charges which can be raised. These are television and radio broadcasting, underground electricity and neighbourhood surveillance services and water.
Exclude rubbish removal charges which should not be classified as a service charge. Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

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

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

PROFIT ON ASSET DISPOSAL
Gain on the disposal of assets including gains on the disposal of long-term investments.

EXPENSES

EMPLOYEE COSTS
All costs associated with the employment of person such as salaries, wages, allowances, benefits such as vehicle and housing, superannuation, employment expenses, removal expenses, relocation expenses, worker's compensation insurance, training costs, conferences, safety expenses, medical examinations, fringe benefit tax, etc.
Note: *AASB 119 Employee Benefits* provides a definition of employee benefits which should be considered.

MATERIALS AND CONTRACTS
All expenditures on materials, supplies and contracts not classified under other headings. These include supply of goods and materials, legal expenses, consultancy, maintenance agreements, communication expenses (such as telephone and internet charges), advertising expenses, membership, periodicals, publications, hire expenses, rental, leases, postage and freight etc.
Local governments may wish to disclose more detail such as contract services, consultancy, information technology and rental or lease expenditures.

UTILITIES (GAS, ELECTRICITY, WATER)
Expenditures made to the respective agencies for the provision of power, gas or water.
Exclude expenditures incurred for the reinstatement of roadwork on behalf of these agencies.

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

LOSS ON ASSET DISPOSAL
Loss on the disposal of fixed assets.

DEPRECIATION ON NON-CURRENT ASSETS
Depreciation and amortisation expenses raised on all classes of assets.

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

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

13. REVENUE AND EXPENDITURE (CONTINUED)

(b) Revenue Recognition

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

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
Airport landing charges	Permission to use facilities and runway	Single point in time	Monthly in arrears	None	Adopted by council annually	Applied fully on timing of landing/take-off	Not applicable	On landing/departure event
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

14. PROGRAM INFORMATION

Key Terms and Definitions - Reporting Programs

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

OBJECTIVE	ACTIVITIES
Governance	
To provide a decision making process for the efficient allocation of scarce resources	Administration and operation of facilities and services to members of Council, other costs that relate to the tass of assisting elected members on matters which do not concern specific council services. Development of policies, strategic planning and long term financial plans.
General purpose funding	
To collect revenue to allow for provision of services.	Rates, general purpose government grants and interest revenue.
Law, order, public safety	
To provide services to help ensure a safer community.	Supervision of various local laws, fire prevention, emergency services and animal control.
Health	
To provide an operational framework for good community health.	Food quality, pest control and operation of the medical centre.
Education and welfare	
To provide an operational framework for high quality education and welfare services.	Administration and support of welfare services such as senior citizens, disabled persons and associated grants and contributions.
Housing	
Ensure adequate housing.	Maintenance of staff housing and other rental properties.
Community amenities	
Provide services required by the community.	Rubbish collection services, operation of the waste transfer station, environmental protection, administration of the local planning scheme, community sponsorship and maintenance of cemeteries.
Recreation and culture	
To establish and manage effectively infrastructure and resources which will help the social wellbeing of the community.	Maintenance of halls, recreation centres and various reserves, operations of library, heritage facilities and cultural activities.
Transport	
To provide effective and efficient transport services to the community.	Construction and maintenance of roads and bridges, street lighting and depot maintenance.
Economic services	
To help promote the Shire and improve economic wellbeing.	The regulation and provisions of tourism, area promotion, economic development, building control, weed control and water standpipes.
Other property and services	
Administration of pooled works and services costs.	Private works, Public works overheads, Plant operation costs and other unclassified items.

15. FEES AND CHARGES

	2026/27 Budget	2025/26 Actual	2025/26 Budget
	$	$	$
By Program:			
Governance	27,461	29,944	17,085
General purpose funding	62,199	50,599	60,860
Law, order, public safety	55,932	60,969	54,728
Health	0	0	18,743
Education and welfare	44,036	37,330	24,344
Community amenities	1,274,590	1,269,028	1,364,558
Recreation and culture	106,005	100,820	201,877
Transport	292	3,415	286
Economic services	465,545	415,363	438,107
Other property and services	20,000	6,046	0
	2,056,060	1,973,514	2,180,588

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

SHIRE OF TOODYAY
CAPITAL EXPENDITURE SUMMARY 2026/27 YEAR

			Expenditure	Income					
Program	**Work Order (Job)**	**Description**	**2026/2027 Proposed Budget**	**Proposed Budget Grant Funding**	**Reserve Funded**	**Proceeds from Disposal**	**Loan Funding**	**Total Funding (Budget)**	**Budget Municipal Funding**
Governance									
Administration									
	WO.10005	Recording Equipment-Chambers	0					0	0
	WO.10027	Key Worker Accomodation	596,700		(596,700)			(596,700)	0
	NEW	Replacement of Councils ERP (Datascape)	400,000					0	400,000
		Total Administration	**996,700**	**0**	**(596,700)**	**0**	**0**	**(596,700)**	**400,000**
Law, Order, Public Safety									
	WO.3250	CCTV Improvements	40,000		0			0	40,000
		Total Law Order and Public Safety	**40,000**	**0**	**0**	**0**		**0**	**40,000**
Emergency Services									
		Julimar Fire Station Replace 2 existing Tanks	108,753	(76,127)				(76,127)	32,626
		Total Emergency Services	**108,753**	**(76,127)**	**0**	**0**	**0**	**(76,127)**	**32,626**
Building Maintenance									
		Sale of Properties - Vet Building-98 Stirling Terrace	0			(539,000)		(539,000)	(539,000)
		Toodyay Club- electrical Upgrade (Lighting and Airconditioning)	15,000					0	15,000
		Total Building Maintenance	**15,000**	**0**	**0**	**(539,000)**	**0**	**(539,000)**	**(524,000)**
Library & Museum									
		Furniture and Equipment-Internal refurbishment	50,000					0	50,000
		Replace Damaged Media Player & Projection System at Museum	7,500					0	7,500
		AV System for Recreation Centre	15,000					0	15,000
		Total Library, Museum & Recreation Centre	**72,500**	**0**	**0**	**0**	**0**	**0**	**72,500**
Community Services									
		Events Trailer	20,000	(5,000)				(5,000)	15,000
		Replace Meeting Room Chairs at CRC (60 Chairs)	7,500					0	7,500
		Total Community Services	**27,500**	**(5,000)**	**0**	**0**	**0**	**(5,000)**	**22,500**
Cemetery									
		Replace Niche Wall	30,000					0	30,000
		Total Toodyay Cemetery	**30,000**	**0**	**0**	**0**	**0**	**0**	**30,000**

SHIRE OF TOODYAY
CAPITAL EXPENDITURE SUMMARY 2026/27 YEAR

			Expenditure	Income					
Program	**Work Order (Job)**	**Description**	**2026/2027 Proposed Budget**	**Proposed Budget Grant Funding**	**Reserve Funded**	**Proceeds from Disposal**	**Loan Funding**	**Total Funding (Budget)**	**Budget Municipal Funding**
Newcastle Park									
	WO.10021.1544	Accessable Public Toilet Construction	110,000	(110,000)				(110,000)	0
		Total Newcastle Park	**110,000**	**(110,000)**	**0**	**0**	**0**	**(110,000)**	**0**
Swimming Pool									
		Swimming Pool /Parks and Gardens Shade Structures	30,000					0	30,000
		Total Swimming Pool	**30,000**	**0**	**0**	**0**	**0**	**0**	**30,000**
Regional Road Group									
		Toodyay Bindi-Bindi Road Reconstruction SLK 31.63 to SLK 29.87	1,008,386	(675,619)				(675,619)	332,767
		Sub-total Regional Road Group	***1,008,386***	***(675,619)***	***0***	***0***	***0***	***(675,619)***	***332,767***
Black Spot -State Funded									
	WO.3258	Toodyay Bindi-Bindi Road (Carried Forward)	778,340	(518,893)				(518,893)	259,447
		Sub-total Black Spot - State Funded	***778,340***	***(518,893)***	***0***	***0***	***0***	***(518,893)***	***259,447***
Bridges									
	WO.10035	Urgent Bridge Repairs (Various Bridges)	170,000					0	170,000
		Sub-total - Bridges	***170,000***	***0***	***0***	***0***	***0***	***0***	***170,000***
Wheatbelt Secondary Freight Network									
	WO.3051	Bindoon Dewars Pool Road	279,000	(260,000)				(260,000)	19,000
		Sub-total - WSFN	***279,000***	***(260,000)***	***0***	***0***	***0***	***(260,000)***	***19,000***
Roads to Recovery									
	NEW	Gravel Resheet-Telegraph Road	84,475	(84,475)				(84,475)	0
	NEW	Gravel Resheet-Red Gully Road	178,070	(178,070)				(178,070)	0
	NEW	Gravel Resheet-Picnic Hill Road	127,745	(127,745)				(127,745)	0
	NEW	Gravel Resheet-Old Plains Road	138,045	(138,045)				(138,045)	0
	NEW	Gravel Resheet-Chatcup Road	129,923	(129,923)				(129,923)	0
	NEW	Bitumen Seal-Salt Valley Road	367,320	(367,320)				(367,320)	0
	NEW	Bitumen Seal-Fernie Road	49,115	(49,115)				(49,115)	0
		Sub-total - Roads to Recovery	***1,074,693***	***(1,074,693)***	***0***	***0***	***0***	***(1,074,693)***	***0***

SHIRE OF TOODYAY
CAPITAL EXPENDITURE SUMMARY 2026/27 YEAR

			Expenditure	Income					
Program	**Work Order (Job)**	**Description**	**2026/2027 Proposed Budget**	**Proposed Budget Grant Funding**	**Reserve Funded**	**Proceeds from Disposal**	**Loan Funding**	**Total Funding (Budget)**	**Budget Municipal Funding**
Extractive Industry Contributions Funding									
		Fernie Road and Salt Valley Road	300,000		(300,000)			(300,000)	0
		Sub-total - Extractive Industry Contributions funding	***300,000***	***0***	***(300,000)***			***(300,000)***	***0***
Drainage									
	WO.3245	Toodyay Street Drainage	30,000					0	30,000
		Sub-total - Drainage	***30,000***	***0***	***0***	***0***	***0***	***0***	***30,000***
Other Infrastructure									
	WO.3244	Access and Egress Projects-Road Upgrades -Fitzgerald Road	94,000	(47,000)	(47,000)			(94,000)	0
		Convert 2 Parking Bays to Alfreco seating in Stirling Tce	20,000					0	20,000
		Toodyay Race Club - Cattleyards for Arena	15,000					0	15,000
		Sub-total - Other Infrastructure	***129,000***	***(47,000)***	***(47,000)***	***0***	***0***	***(94,000)***	***35,000***
		TOTAL ROAD CONSTRUCTION	**3,769,419**	**(2,576,205)**	**(347,000)**	**0**	**0**	**(2,923,205)**	**846,214**
Economic Services									
Standpipe									
	WO.10004	Standpipe Upgrades/Refurbishments	160,000	(100,000)				(100,000)	60,000
		Total Standpipes	**160,000**	**(100,000)**	**0**	**0**	**0**	**(100,000)**	**60,000**
Land Development									
	WO.10003	Batty Pass Land Development	2,146,944	(2,146,944)				(2,146,944)	0
		Total Land Development	**2,146,944**	**(2,146,944)**	**0**	**0**	**0**	**(2,146,944)**	**0**
Other Property & Services									
Fleet and Plant									
	WO.10009	Hino FS2844-Tipper	150,000		(73,000)	(77,000)		(150,000)	0
	WO.10011	Zero Turn Mower (Trade in John Deere)	35,000		(25,000)	(10,000)		(35,000)	0
	WO.10012	Isuzu D-Max Extra Cab (T0024)	50,000		(5,000)	(45,000)		(50,000)	0
	WO.10013	Isuzu D-Max Extra Cab (T0003)	50,000		(5,000)	(45,000)		(50,000)	0
	WO.10014	Isuzu D-Max Dual Cab (T0022) Works Coordinator (2 Changeovers)	110,000		(10,000)	(100,000)		(110,000)	0
	WO.10015	Isuzu D-Max Extra Cab (T0020)-Leading Hand	50,000		(5,000)	(45,000)		(50,000)	0
	New	Isuzu D-Max Extra Cab -Ranger (T0001)	55,000		(35,000)	(20,000)		(55,000)	0
	New	Isuzu D-Max Extra Cab -Ranger (T0002)	55,000		(35,000)	(20,000)		(55,000)	0
	WO.10016	Isuzu MU-X (T0)-CEO (2 Changeovers)	110,000		(10,000)	(100,000)		(110,000)	0

SHIRE OF TOODYAY
CAPITAL EXPENDITURE SUMMARY 2026/27 YEAR

				Expenditure	Income					
Program	**Work Order (Job)**	**Description**		**2026/2027 Proposed Budget**	**Proposed Budget Grant Funding**	**Reserve Funded**	**Proceeds from Disposal**	**Loan Funding**	**Total Funding (Budget)**	**Budget Municipal Funding**
	WO.10017	Isuzu MU-X (T00)-EMFCS (2 Changeovers)		110,000		(10,000)	(100,000)		(110,000)	0
	WO.10019	Isuzu MU-X (T000)-EMCS (2 Changeovers)		110,000		(10,000)	(100,000)		(110,000)	0
	WO.10023	Isuzu MU-X (T0000)-EMPR (2 Changeovers)		110,000		(10,000)	(100,000)		(110,000)	0
	WO.10024	Isuzu MU-X (T0003)-EMAIS (2 Changeovers)		110,000		(10,000)	(100,000)		(110,000)	0
	WO.10041	Minor Plant Purchases for Works		15,000					0	15,000
	WO.10025	Skidsteer - Positrak		180,000		(150,000)	(30,000)		(180,000)	0
		Total Plant Operations		**1,300,000**	**0**	**(393,000)**	**(892,000)**	**0**	**(1,285,000)**	**15,000**
			Total Capital Expenditure	**8,806,816**	**(5,014,276)**	**(1,336,700)**	**(1,431,000)**	**0**	**(7,781,976)**	**1,024,840**

Schedule of Fees & Charges - 2026/2027

Description	Statutory (s) or Council (c)	GST	2025/2026	2026/2027
GENERAL PURPOSE FUNDING				
RATES				
Rates Charges				
Rating Information Statement & Reprints - per assessment (current year free)	(c)	***	11.60	12.10
Property Title Search (per title)	(c)	Exempt	41.00	42.90
Property File Search (includes copies of building plans only)	(c)	***	35.20	36.80
Settlement Enquiry - Rates Only	(c)	***	70.60	73.90
Settlement Enquiry - Zoning Orders and Requisitions	(c)	***	129.60	135.80
Settlement Enquiry - Rates, Orders and Requisitions (Building, Planning, Health & Works)	(c)	***	177.50	186.00
Ownership Enquiries (per assessment)	(c)	***	11.60	12.10
Administration Fee - Rate Instalments (per notice excluding first notice)	(c)	Exempt	10.00	10.00
Rate Book - Owner Listing	(c)	***	176.90	185.30
Electoral Roll (electronic) including Owners & Occupiers Roll	(c)	***	58.80	61.60
Electoral Roll (hard copy) including Owners & Occupiers Roll	(c)	***	82.40	86.30
Rates Legal Fees				
Legal Fees for Rates Recovery	(s)	***	At Cost	At Cost
Debt Paid Confirmation Letter (per assessment, per enquiry)	(c)	***	23.40	24.50
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
Dishonoured cheque fee	(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)	***	34.90	36.50
Annual Report	(c)	***	34.90	36.50
Council Agenda (Including Attachments)	(c)	***	34.90	36.50
Council Minutes (Including Attachments)	(c)	***	34.90	36.50
Delegation Register	(c)	***	34.90	36.50
Local Laws	(c)	***	34.90	36.50
Policy Manual	(c)	***	34.90	36.50
NOTE: All documents are available and free to download from the Shire of Toodyay website @ www.toodyay.wa.gov.au				
Freedom of Information Charges				
Application Fee	(s)	Exempt	30.00	30.00
Hourly charge for time taken by staff dealing with the application	(s)	Exempt	30.00	30.00
Photocopying - per page	(s)	Exempt	0.20	0.20
Advanced Deposit	(s)	Exempt	25%	25%
Further deposit may be required under Section 18(4) for other services related to the application.	(s)	Exempt	75%	75%
Photocopying Fees				
A4 Black & White S/S	(c)	***	0.30	0.30
A4 Coloured S/S	(c)	***	1.20	1.20
A4 Black & White D/S	(c)	***	0.50	0.50
A4 Laminating per page	(c)	***	3.30	3.40
A4 Coloured D/S	(c)	***	2.20	2.30
A3 Black & White S/S	(c)	***	1.20	1.20
A3 Coloured S/S	(c)	***	3.60	3.70
A3 Black & White D/S	(c)	***	1.80	1.80
A3 Coloured D/S	(c)	***	4.90	5.10
A3 Laminating per page A3	(c)	***	5.70	5.90
Binding - spiral (each)	(c)	***	17.40	18.20

Schedule of Fees & Charges - 2026/2027

Description	Statutory (s) or Council (c)	GST	2025/2026	2026/2027
Elections				
Election Candidates - Nomination Deposit Local Government Election Regulations 1997 26(1)	(s)	Exempt	100.00	100.00
Professional Fees (hourly rate)				
Administration Officer	(c)	***	58.80	61.60
Qualified/Certified Officer (Ranger, EHO, SBS, Planner, Mechanic)	(c)	***	140.90	147.60
Executive Management	(c)	***	176.40	184.80
External professional consultancy	(s)	***	At Cost	At Cost
TOODYAY COMMUNITY RESOURCE CENTRE				
Photocopying Fees				
A4 Laminating per page	(c)	***	3.10	3.20
A3 Laminating per page	(c)	***	4.10	4.20
Binding - up to 50 pages	(c)	***	5.20	5.40
Binding - over 50 pages	(c)	***	10.50	11.00
A5 Black and White Single Sided	(c)	***	0.20	0.20
A5 Colour Single Sided	(c)	***	0.30	0.30
A5 Black and White Double Sided	(c)	***	0.30	0.30
A5 Colour Double Sided	(c)	***	0.40	0.40
A4 Black and White Single Sided	(c)	***	0.40	0.40
A4 Colour Single Sided	(c)	***	0.80	0.80
A4 Black and White Double Sided	(c)	***	0.70	0.70
A4 Colour Double Sided	(c)	***	1.50	1.50
A3 Black and White Single Sided	(c)	***	0.70	0.70
A3 Colour Single Sided	(c)	***	1.50	1.50
A3 Colour/Black and White Double Sided	(c)	***	1.00	1.00
A3 Colour Double Sided	(c)	***	2.00	2.00
CRC Member Discount				
A4 Black and White Single Sided	(c)	***	0.30	0.30
A4 Colour Single Sided	(c)	***	0.70	0.70
A4 Black and White Double Sided	(c)	***	0.60	0.60
A4 Colour Double Sided	(c)	***	1.40	1.40
A3 Black and White Single Sided	(c)	***	0.60	0.60
A3 Colour Single Sided	(c)	***	1.40	1.40
A3 Colour/Black and White Double Sided	(c)	***	0.90	0.90
A3 Colour Double Sided	(c)	***	1.90	1.90
Photocopying - A4 120gsm paper				
A4 120gsm Black and White Single Sided	(c)	***	0.70	0.70
A4 120gsm Colour Single Sided	(c)	***	0.80	0.80
A4 120gsm Black and White Double Sided	(c)	***	0.90	0.90
A4 120gsm Colour Double Sided	(c)	***	1.70	1.70
A4 200gsm Black and White Single Sided	(c)	***	0.80	0.80
A4 200gsm Colour Single Sided	(c)	***	0.90	0.90
A4 200gsm Black and White Double Sided	(c)	***	1.00	1.00
A4 200gsm Colour Double Sided	(c)	***	1.80	1.80
CRC Annual Memberships				
Individual Membership	(c)	***	36.90	38.60
Family Membership	(c)	***	42.30	44.30
Pensioner/HCC Membership	(c)	***	21.10	22.10
NFP/Community Membership	(c)	***	47.60	49.80
Business Membership	(c)	***	63.40	66.40

Schedule of Fees & Charges - 2026/2027

Description	Statutory (s) or Council (c)	GST	2025/2026	2026/2027
CRC Newsletter Advertising				
Quarter Page Black and White	(c)	***	4.10	4.20
Quarter Page Colour	(c)	***	6.30	6.60
Advertising Half Page B/W	(c)	***	8.30	8.60
Half Page Colour	(c)	***	10.50	11.00
Full Page Black and White	(c)	***	10.50	11.00
Full Page Colour	(c)	***	15.80	16.50
CRC Room and Facility Hire				
Hot Office	(c)	***	26.40	27.60
Conference Room Hire	(c)	***	31.60	33.10
Hot Office Hire Member Discount	(c)	***	21.10	22.10
Conference Room Hire Member Discount	(c)	***	26.40	27.60
Kids Club - per visit	(c)	***	2.00	2.00
Kids Club Canteen - item-based	(c)	***	up to $2.50	up to $2.50
CRC Services and Equipment Hire				
Scanning and Emailing - per document	(c)	***	2.00	2.00
Miscellaneous Assistance - base rate	(c)	***	5.20	5.40
Public Computer Use - per 15 minutes	(c)	***	2.00	2.00
Secretarial Services - per hour (pro rata - minimum 15 minutes)	(c)	***	42.30	44.30
Resume Package	(c)	***	63.40	66.40
Resume Update	(c)	***	15.80	16.50
Poster Designing	(c)	***	63.40	66.40
CRC - USB	(c)	***	8.30	8.60
Plastic Sleeves	(c)	***	0.50	0.50
Laptop Hire - per day	(c)	***	52.90	55.40
Digital Projector Hire - per day	(c)	***	52.90	55.40
Yamaha Speakers Hire - per day	(c)	***	105.80	110.80
LAW ORDER AND PUBLIC SAFETY				
ANIMAL CONTROL				
Dog Registrations				
Registration - Unsterilised				
Dog 1 Year UnSterilised	(s)	Exempt	50.00	50.00
Dog 3 Year UnSterilised	(s)	Exempt	120.00	120.00
Dog Life UnSterilised	(s)	Exempt	250.00	250.00
Registration - Sterilised				
Dog 1 Year Sterilised	(s)	Exempt	20.00	20.00
Dog 3 Year Sterilised	(s)	Exempt	42.50	42.50
Dog Life Sterilised	(s)	Exempt	100.00	100.00
Working Dogs - Unsterilised				
Dog 1 Year UnSterilised Working	(s)	Exempt	12.50	12.50
Dog 3 Year Sterilised Working	(s)	Exempt	30.00	30.00
Dog Life UnSterilised Working	(s)	Exempt	62.50	62.50
Working Dogs - Sterilised				
Dog 1 Year Working Sterilised	(s)	Exempt	5.00	5.00
Dog 3 Year Sterilised Working	(s)	Exempt	10.60	10.60
Dog Life Sterilised Working	(s)	Exempt	25.00	25.00
Registration - Unsterilised - with Concession Card				
Dog 1 Year UnSterilised Pensioner	(s)	Exempt	25.00	25.00
Dog 3 Year UnSterilised Pensioner	(s)	Exempt	60.00	60.00
Dog Life UnSterilised Pensioner	(s)	Exempt	125.00	125.00
Registration - Sterilised - with Concession Card				
Dog 1 Year Sterilised Pensioner	(s)	Exempt	10.00	10.00
Dog 3 Year Sterilised Pensioner	(s)	Exempt	21.25	21.25
Dog Life Sterilised Pensioner	(s)	Exempt	50.00	50.00

Schedule of Fees & Charges - 2026/2027

Description	Statutory (s) or Council (c)	GST	2025/2026	2026/2027
Registrations after the 31 May in any year, registration year				
May 31 Dog 1 Year Sterilised	(s)	Exempt	10.00	10.00
May 31 Dog 1 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	186.00	194.00
Lodging an application for the transfer of a valid Kennel Licence	(c)	Exempt	74.00	77.00
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)	***	6.10	6.30
Certified Copy Of An Entry In Register – per request	(c)	***	6.10	6.30
Replacement Tag Fee	(c)	***	6.10	6.30
Cat Registrations				
Registration - Sterilised - Cat				
- One Year	(s)	Exempt	20.00	20.00
- Three Years	(s)	Exempt	42.50	42.50
Cat Life Sterilised	(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 - Application to use premises as a Cattery	(s)	Exempt	147.00	147.00
Application fee - Cattery Permit/Approved Breeder (application to breed cats) per breeding cat	(c)	Exempt	124.00	129.00
Application for a permit to use a premise as a cattery	(c)	Exempt	124.00	129.00
Renewal of approved cattery permit – per renewal	(c)	Exempt	124.00	129.00
Impound & Other Fees - Cats & Dogs				
Impound Fee	(c)	***	125.90	131.90
Care & Sustenance (per day)	(c)	***	31.60	33.10
Surrender (including Care and Sustenance for 72 hours)	(c)	***	95.20	99.70
Release of Dog or Cat outside Facility Opening hours	(c)	***	124.00	129.00
Dog Yard Inspection - (3 to 6 dog application)	(c)	***	111.00	116.00
Dog Yard Inspection (Restricted Breeds, Dangerous Dogs and Declared Dangerous Dogs)	(c)	***	167.00	175.00
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)	***	156.00	163.00
Care & Sustenance (per day)	(c)	***	30.00	31.00
Surrender (including Care and Sustenance for 72 hours)	(c)	***	105.00	110.00
Release of Dog or Cat outside Facility Opening hours	(c)	***	122.00	127.00
Impounding fees - Other Animals - per head				
Impounding of rams, wethers, ewes, lambs, goats (After 6.00 am but before 6.00 pm)				

Schedule of Fees & Charges - 2026/2027

Description	Statutory (s) or Council (c)	GST	2025/2026	2026/2027
1 - 5 animals	(c)	Exempt	150.00	157.00
6 - 10 animals	(c)	Exempt	179.00	187.00
Over 10 animals	(c)	Exempt	240.00	251.00
Impounding of rams, wethers, ewes, lambs, goats (After 6.00 pm but before 6.00 am)				
1 - 5 animals	(c)	Exempt	270.00	282.00
6 - 10 animals	(c)	Exempt	301.00	315.00
Over 10 animals	(c)	Exempt	390.00	408.00
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	179.00	187.00
2- 5 Animals	(c)	Exempt	301.00	315.00
6-10 Animals	(c)	Exempt	390.00	408.00
Over 10 Animals	(c)	Exempt	451.00	472.00
Impounding of horses, mules, asses, camels, bulls, boars, mares, geldings, colts, fillies, foals, oxen, cows, steers, heifers, calves or pigs (After 6.00pm but before 6.00am)				
	(c)	Exempt	0.00	0.00
First Animal - Initial charge is the same irrespective of impoundings	(c)	Exempt	240.00	251.00
2- 5 Animals	(c)	Exempt	421.00	441.00
6-10 Animals	(c)	Exempt	542.00	568.00
Over 10 Animals	(c)	Exempt	631.00	661.00
Charges for Sustenance of Stock Impounded – per 24 hours or part thereof Horses, mules, asses, camels, bulls, mares, geldings, colts,				
Fillies, foals, oxen, cows, steers, heifers or calves	(c)	Exempt	17.90	18.70
Pigs of any description	(c)	Exempt	17.90	18.70
Rams, wethers, ewes, lambs or goats	(c)	Exempt	17.90	18.70
Poundage Fees for Stock – per 24hrs or part thereof				
Horses, mules, asses, camels, bulls or boars	(c)	Exempt	25.30	26.50
Mares, geldings, colts, fillies, foals, oxen, cows, steers, heifers, calves, rams or pigs	(c)	Exempt	12.30	12.80
Wethers, ewes, lambs or goats	(c)	Exempt	12.30	12.80
~~**Poundage Fees for Stock – Subsequently each 24 hours or part thereof, per head**~~				
~~Entire horses, mules, asses, camels, bulls or boars - above age of 2 years~~	~~(c)~~	~~Exempt~~		
~~Entire horses, mules, asses, camels, bulls or boars~~	~~(c)~~	~~Exempt~~	~~22.50~~	~~23.10~~
~~Mares, geldings, colts, fillies, foals, oxen, cows, steers, heifers, calves, rams or pigs~~	~~(c)~~	~~Exempt~~		
~~Wethers, ewes, lambs or goats~~	~~(c)~~	~~Exempt~~		
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	55.00	57.00
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)	***	114.00	119.00
OTHER LAW ORDER AND PUBLIC SAFETY				
Vehicle Impound Fees				
Removal of abandoned vehicle	(c)	***	At Cost	At Cost
Storage of Abandoned Vehicle per week or part thereof	(c)	***	17.50	18.30
Release of Vehicle	(c)	***	58.00	60.00
Release of Impounded Signage	(c)	***	22.00	23.00

Description	Statutory (s) or Council (c)	GST	2025/2026	2026/2027
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				
PUBLIC HEALTH				
Food Act 2008 (S6.2) Shire of Toodyay Thoroughfares and Trading Local Law				
Notification Fee	(c)	Exempt	57.00	59.00
Transfer Fee	(c)	Exempt	57.00	59.00
Annual Risk Assessment/Inspection Fee – Primary Classification				
High Risk	(c)	Exempt	302.00	316.00
Medium Risk	(c)	Exempt	218.00	228.00
Low Risk	(c)	Exempt	114.00	119.00
Very Low Risk	(c)	Exempt	57.00	59.00
Additional Classification – For premises with multiple food business categories				
High and Medium Risk	(c)	Exempt	114.00	119.00
Low Risk	(c)	Exempt	57.00	59.00
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	505.00	529.00
Low Risk	(c)	Exempt	270.00	282.00
Very Low Risk	(c)	Exempt	57.00	59.00
Application Fee for Amended or Refurbished food premises				
Minor	(c)	Exempt	176.00	184.00
Major	(c)	Exempt	344.00	360.00
Freezer Breakdown – Food Condemnation				
Minimum Charge	(c)	Exempt	176.00	184.00
Hourly Rate	(c)	Exempt	114.00	119.00
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)	***	122.00	127.00
Stallholders (Clauses 6.2 & 7.1)				
Daily Stallholders Fee	(c)	***	47.00	49.00
Retrospective Approval Fee	(c)	***	63.00	66.00
Six Month Stallholders Fee	(c)	***	616.00	645.00
Annual Stallholders Fee	(c)	***	1164.00	1219.00
Stallholders Fee - per event (excluding Food Stalls)	(c)	***	183.00	191.00
Farmers Market Stalls (per stall, per event)	(c)	***	23.00	24.00
Traders (Clauses 6.3 & 7.1)				
Daily Traders Permit	(c)	***	47.00	49.00
Six Month Traders Permit	(c)	***	616.00	645.00
Annual Traders Permit	(c)	***	1164.00	1219.00
Performers Permit Application Fee	(c)	***	10.00	10.00
Facility Permit Application Fee	(c)	***	49.00	51.00

Schedule of Fees & Charges - 2026/2027

Description	Statutory (s) or Council (c)	GST	2025/2026	2026/2027
Outdoor Eating Facilities (Clause 6.16) - Alfresco Dining (on Shire vested land or Road Reserve)				
~~Outdoor Eating Facility - Application Fee~~	~~(c)~~	***	~~30.00~~	~~31.00~~
Annual fee - per table with 4 chairs	(c)	***	61.00	63.00
Annual fee - each additional chair	(c)	***	11.00	11.00
Public Events (other than those run by Local Community Groups)	(c)	***	189.00	198.00
Bond for Public Events on Council Reserves (Maximum amount set at CEO discretion)	(c)	***	Up to $10,000	Up to $10,000
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
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	83.00	86.00
Water Sampling Potable Water (Per sample)	(c)	Exempt	190.00	199.00
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	95.00	99.00

Description	Statutory (s) or Council (c)	GST	2025/2026	2026/2027
Inspection Required	(c)	Exempt	190.00	199.00
Minimum Charge - One Hour @ Hourly Rate	(c)	***	95.00	99.00
Other Inspection, monitoring or reporting at EHO request	(c)	***	95.00	99.00
Minimum Charge - Two Hours Per Officer	(c)	***	192.60	201.80
Hourly rate for greater than two hours	(c)	***	192.60	201.80
Waste Transfer Station levy to fund operations of the Waste Transfer Station				
These fees are based on Section 66 of the *Waste Avoidance and Resource Recovery Act 2007*.				
GRV rate in the dollar	(c)	Exempt	0.0003834	0.0040257
UV rate in the dollar	(c)	Exempt	0.0000118	0.0000124
Minimum charge on GRV and UV properties	(c)	Exempt	106.00	111.00
Residential/Rural Living/Rural				
These fees are based on Section 67 (1) of the *Waste Avoidance and Resource Recovery Act 2007*.				
First Mobile Garbage Bin – weekly collection				
- Includes cost of recycle bin – fortnightly collection	(c)	Exempt	352.00	382.00
Additional Recycle Bin Collection	(c)	Exempt	101.00	105.00
Additional Mobile Garbage Bin	(c)	Exempt	267.00	285.00
Commercial/Light Industrial/Mixed Business				
First Mobile Garbage Bin – weekly collection				
Includes cost of recycle bin – fortnightly collection	(c)	Exempt	425.92	446.25
Additional Recycle Bin Collection	(c)	Exempt	124.00	129.00
Additional Mobile Garbage Bin	(c)	Exempt	328.00	343.74
Waste Transfer Station Pass Fees				
Additional Waste Transfer Station Pass (Twelve Passes)	(c)	***	76.10	79.70
Additional Waste Transfer Station Pass (Six Passes)	(c)	***	44.40	46.50
Individual Waste Transfer Station Pass (One Pass)	(c)	***	8.30	8.60
Disposal of Domestic Refuse At Waste Transfer Station				
Per car or utility With Valid Ownership Identification	(c)		Free	Free
Per car or utility Without Ownership Identification	(c)	***	18.80	19.70
Trailer pulled by a car or utility With Ownership Identification	(c)		Free	Free
Trailer pulled by a car or utility Without Ownership Identification	(c)	***	18.80	19.70
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)				
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)	***	31.00	32.00
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

Description	Statutory (s) or Council (c)	GST	2025/2026	2026/2027
(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
(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)	***	183.00	191.00
Where the estimated cost of the development is - more than $50,000	(c)	***	375.00	393.00
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
Determinating 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 carried out	(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
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)				

Schedule of Fees & Charges - 2026/2027

Description	Statutory (s) or Council (c)	GST	2025/2026	2026/2027
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				
Processing of a structure plan/development plan	(s)	Exempt	In accordance with Reg 48(4)	In accordance with Reg 48(4)
Advertising				
Development Applications – Level E Consultation - Fee in addition to cost of advertising to Shire	(c)	***	116.00	121.00
Temporary Road Closure Applications - Fee in addition to cost of advertising to Shire	(c)	***	175.00	183.00
Permanent Road Closure Applications - Fee in addition to cost of advertising to Shire	(c)	***	352.00	368.00
Racing, Gaming and Liquor permit applications				
all requests for Racing, gaming and liquor permits	(c)			120.00
Miscellaneous				
~~Public Events (other than those run by Local Community Groups)~~	~~(c)~~	***	~~189.00~~	~~198.00~~
~~Bond for Public Events on Council Reserves (Amount up to maximum to be set at the CEO discretion)~~	~~(c)~~	***	~~Up to $10,000~~	~~Up to $10,000~~
Copy of Local Planning Scheme – Text only (per scheme)	(c)	***	50.00	52.00
Additional inspection (conditions not satisfied)	(c)	***	125.00	131.00
Zoning Enquiry	(s)	***	73.00	73.00
Plan Search Fee	(c)	***	36.00	37.00
Planning/Building consultation for technical matter (per hour – min charge 3hrs.)	(c)	***	125.00	131.00
Planning/Building onsite inspections (prior to submission of application, per hr.)	(c)	***	125.00	131.00
Written planning advice	(s)	***	73.00	73.00
Temporary Accommodation Permit (Caravan and Camping Act)	(c)	***	189.00	198.00
Temporary Accomodation Bond	(c)	***		1000.00
Sea Container Bond	(c)	***		1500.00
Application for three to six dogs	(c)	***	189.00	198.00
~~Provision of Section 40 Certificate (Liquor Act)~~	~~(c)~~	~~Exempt~~	~~94.00~~	~~98.00~~
~~Minor Amendment Fee~~	~~(s)~~	~~Exempt~~	~~147.00~~	~~147.00~~
Building Returns (per annum)	(c)	***	316.00	331.10
~~Subdivision Map Book (A4)~~	~~(c)~~	***	~~37.50~~	~~39.30~~
Notes:				
Where the person **has not** engaged a Consulting Engineer to Design and Supervise the construction and drainage - **5% 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 – **2.5% 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)				

Description	Statutory (s) or Council (c)	GST	2025/2026	2026/2027
*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)	***	189.40	198.40
Grant of Right of Burial Reissue(25 years)	(c)	***	189.40	198.40
Transfer of Grant of Right of Burial	(c)	***	88.40	92.60
Copy of Grant of Right of Burial	(c)	***	17.90	18.70
Burial Fees				
Grave (new) 2.8m x 1.5mx 1.8m	(c)	***	1584.40	1660.40
Grave (new) for oversized casket	(c)	***	1901.50	1992.70
Grave (new) for any child under 3 years	(c)	***	823.70	863.20
Extra depth - for each additional 300mm	(c)	***	113.70	119.10
Extra width - Oversize Casket each additional 300mm	(c)	***	113.70	119.10
Rock Breaking Fee (When digging a new grave), in addition to the above	(c)	***		At Cost + 15%
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)		176.80	185.20
Administration Fee for Exhumation	(c)	***	176.80	185.20
Re-opening Grave for Exhumation	(c)	***	886.60	929.10
Re-opening Grave for Exhumation of Child under 10 years	(c)	***	760.10	796.50
Re-opening Grave for Additional Interment	(c)	***	1013.70	1062.30
Re-interment in New Grave After Exhumation	(c)	***	1203.80	1261.50
Re-interment in New Grave After Exhumation for Child under 10 years	(c)	***	1203.80	1261.50
Placement of Ashes in a Grave	(c)	***	202.10	211.80
Removal of Ashes from a Grave	(c)	***	202.10	211.80
Saturday Burial - fee in addition to ordinary fee	(c)	***	370.50	388.20
Miscellaneous Charges				
Funeral Directors Annual Licence Fee	(c)	Exempt	201.10	210.70
Monumental Mason's Annual Licence Fee – Clause 7.16	(c)	Exempt	88.90	93.10
Monumental Application Fee	(c)	Exempt	62.40	65.30
Niche Wall				
Grant of Right of Burial (25 years) Lower Four Rows – Double	(c)	***	315.40	330.50
Grant of Right of Burial (25 years) Lower Four Rows – Single	(c)	***	220.10	230.60
Grant of Right of Burial (25 years) Upper Four Rows – Double	(c)	***	315.40	330.50
Grant of Right of Burial (25 years) Upper Four Rows – Single	(c)	***	220.10	230.60
Interment of Ashes	(c)	***	74.00	77.00
Removal of Ashes	(c)	***	74.00	77.00
Second Interment in a Double Niche	(c)	***	314.00	329.00
Plaque fitting	(c)	***	94.00	98.00
Memorial Garden				
Grant of Right of Burial (25 years) Memorial Garden	(c)	***	220.00	230.00
Placement of Ashes	(c)	***	75.00	78.00

Description	Statutory (s) or Council (c)	GST	2025/2026	2026/2027
Removal of Ashes	(c)	***	75.00	78.00
Placement of Plinth	(c)	***	95.00	99.00
SCHEDULE 11 - RECREATION AND CULTURE				
Regular facility usage fees payable by Community Groups may be subject to formal lease or agreement				
All Facilities - CLEANING				
Commercial and Private	(c)	***	At Cost	At Cost
Not-for-profit & Community Groups	(c)	***	At Cost	At Cost
***The cost of any extra cleaning may be deducted from the bond prior to it being refunded**				
Memorial Hall				
Bond - Includes Bar, kitchen & Audio Visual Equipment				
Commercial and Private-No Alcohol	(c)	Exempt	500.00	500.00
Commercial and Private- with Alcohol	(c)	Exempt	750.00	750.00
Not-for-profit & Community Groups	(c)	Exempt	250.00	250.00
Hall Hire - Includes Bar & Kitchen - hourly rate				
Commercial and Private	(c)	***	66.00	69.00
Not-for-profit & Community Groups	(c)	***	35.00	36.00
Toodyay Theatre Group (annual fee)	(c)	***	530.00	530.00
Hall Hire - only - hourly rate				
Commercial and Private	(c)	***	43.00	45.00
Not-for-profit & Community Groups	(c)	***	24.00	25.00
Chairs in the Memorial Hall are not to be removed and are not available for hire				
Lesser Hall				
Bond - Includes Bar, kitchen & Audio Visual Equipment				
Commercial and Private-No Alcohol	(c)	Exempt	500.00	500.00
Commercial and Private- with Alcohol	(c)	Exempt	750.00	750.00
Not-for-profit & Community Groups	(c)	Exempt	250.00	250.00
Hall Hire - Includes Bar & Kitchen - hourly rate				
Commercial and Private	(c)	***	95.00	99.00
Not-for-profit & Community Groups	(c)	***	56.00	58.00
Hall Hire - only - hourly rate				
Commercial and Private	(c)	***	18.00	18.00
Not-for-profit & Community Groups	(c)	***	6.00	6.00
Youth Hall				
Bond - Includes Bar, kitchen & Audio Visual Equipment				
Commercial and Private-No Alcohol	(c)	Exempt	500.00	500.00
Commercial and Private- with Alcohol	(c)	Exempt	750.00	750.00
Not-for-profit & Community Groups	(c)	Exempt	250.00	250.00
Hall Hire - Includes Bar & Kitchen - hourly rate				
Commercial and Private	(c)	***	65.00	65.00
Not-for-profit & Community Groups	(c)	***	35.00	35.00
Toodyay Karate Club - (annual fee)	(c)	***	247.60	247.60
Toodyay Fun & Fitness for over 55's - (annual fee)	(c)	***	247.60	247.60
Hall Hire - only - hourly rate				
Commercial and Private	(c)	***	24.80	24.80
Not-for-profit & Community Groups	(c)	***	6.20	6.20
Community Resource Centre				
Bond - Includes Kitchen & Audio Visual Equipment				
Commercial and Private-No Alcohol	(c)	Exempt	500.00	500.00

Schedule of Fees & Charges - 2026/2027

Description	Statutory (s) or Council (c)	GST	2025/2026	2026/2027
Commercial and Private- with Alcohol	(c)	Exempt	750.00	750.00
Not-for-profit & Community Groups	(c)	Exempt	100.00	100.00
Hire - Conference Room 1 or 2 - hourly rates				
Members	(c)	***	20.00	20.00
Non-members	(c)	***	25.00	26.00
Hire - Conference Room 1 and 2 Expanded - hourly rates				
Members	(c)	***	36.00	37.00
Non-members	(c)	***	47.00	49.00
Hire - Hot Office - hourly rates				
Members	(c)	***	15.00	15.00
Non-members	(c)	***	20.00	20.00
Oval Facilities				
Bond				
Commercial and Private-No Alcohol	(c)	Exempt	500.00	500.00
Commercial and Private- with Alcohol	(c)	Exempt	750.00	750.00
Not-for-profit & Community Groups	(c)	Exempt	120.00	120.00
# The Hockey Oval is not available in its entirety due to land restrictions				
Annual Club Charges - Recreation Facilities				
Clubs - Includes change rooms, showers and toilets				
Toodyay Football Club - (annual fee)	(c)	***	550.00	550.00
Toodyay Cricket Club - (annual fee)	(c)	***	550.00	550.00
Toodyay Junior Football Club (annual fee)	(c)	***	350.00	350.00
Brumby Fitness (annual fee)	(c)	***	239.00	239.00
Toodyay Kinder Gym (annual fee)	(c)	***	239.00	239.00
Toodyay Karate Club - (annual fee)	(c)	***	239.00	239.00
Toodyay Fun & Fitness for over 55's - (annual fee)	(c)	***	239.00	239.00
Toodyay Tennis Club	(c)	***	550.00	550.00
Toodyay Basketball Club	(c)	***	550.00	550.00
Toodyay Soccer Club	(c)	***	550.00	550.00
Toodyay Hockey Club	(c)	***	550.00	550.00
Toodyay Netball Club	(c)	***	550.00	550.00
Toodyay Tennis Club (Tuesday Group)	(c)	***	550.00	550.00
Other groups as approved	(c)	***	550.00	550.00
Bond - Includes Audio Visual Equipment				
Commercial and Private-No Alcohol	(c)	Exempt	500.00	500.00
Commercial and Private- with Alcohol	(c)	Exempt	750.00	750.00
Not-for-profit & Community Groups	(c)	Exempt	120.00	120.00
Pavilion Hire - Includes Bar, Kitchen & Change Rooms - hourly rate				
Commercial and Private	(c)	***	44.40	46.50
Not-for-profit & Community Groups	(c)	***	31.60	33.10
Hall Hire - only - hourly rate				
Commercial and Private	(c)	***	24.80	24.80
Not-for-profit & Community Groups	(c)	***	8.20	8.20
Grandstand Change Rooms - hourly rate				
Commercial and Private	(c)	***	19.00	19.90
Not-for-profit & Community Groups	(c)	***	6.30	6.60
TOODYAY RECREATION CENTRE				
Clubs - Includes change rooms, showers and toilets - (annual fee)				
Toodyay Tennis Club	(c)	***	675.00	675.00
Toodyay Basketball Club	(c)	***	575.00	575.00
Toodyay Soccer Club	(c)	***	575.00	575.00
Toodyay Hockey Club	(c)	***	575.00	575.00
Toodyay Netball Club	(c)	***	575.00	575.00
Toodyay Tennis Club (Tuesday Group)	(c)	***		
Other groups as approved	(c)	***	688.20	721.20

Schedule of Fees & Charges - 2026/2027

Description	Statutory (s) or Council (c)	GST	2025/2026	2026/2027
Fees are inclusive of: *3 sessions per week: Training x 2 and Game. *Sporting pitch/courts *Storage rooms *Pavilion 1/2 Night training sessions require the use of lights.				
Casual Hire - Tennis Court				
Casual Hire - Tennis Court - no facilities 2 hours or less no charge				
1 court per hour	(c)	***	10.00	10.00
4 courts per hour	(c)	***	30.00	30.00
Racquet hire	(c)	***	5.50	5.50
Ball Hire	(c)	***	5.50	5.50
Casual Hire - Pitch - Includes Change Rooms, Showers and Toilets - hourly rates - Lights inclusive				
2 hours or less	(c)	***	No charge	No charge
1/2 day	(c)	***	316.00	331.10
Full day	(c)	***	443.00	464.20
Casual use - Includes change rooms, showers and toilets - No lights	(c)	***	No charge	No charge
Pavilion Function Rooms				
Bond - Includes Audio Visual Equipment				
Commercial and Private-No Alcohol	(c)	Exempt	500.00	500.00
Commercial and Private- with Alcohol	(c)	Exempt	750.00	750.00
Not-for-profit & Community Groups	(c)	Exempt	250.00	250.00
Pavilion Hire - 1/2 room - Includes Bar, Kitchen & Change Rooms - hourly rate				
Commercial and Private	(c)	Exempt	65.00	65.00
Not-for-profit & Community Groups	(c)	Exempt	32.50	32.50
Pavilion Hire - Full Room - Includes Bar, Kitchen & Change Rooms - hourly rate				
Commercial and Private	(c)	Exempt	74.40	74.40
Not-for-profit & Community Groups	(c)	Exempt	37.20	37.20
Pavilion Hire 1/2 Room - only - hourly rate				
Commercial and Private	(c)	Exempt	43.50	43.50
Not-for-profit & Community Groups	(c)	Exempt	21.75	21.75
Pavilion Hall Hire Full Room - only - hourly rate				
Commercial and Private	(c)	Exempt	52.90	52.90
Not-for-profit & Community Groups	(c)	Exempt	26.45	26.45
*Hire periods can be negotiated with Venue Manager *Catering options will be included at a separate rate *Evening functions must be concluded by midnight				
SWIMMING POOL				
Multi Use Room Hire - Full room	(c)	***	120.00	120.00
Outside grounds - Party with >20 children attending	(c)	***	120.00	120.00
Kiosk food and beverage	(c)	***	Cost +15%	Cost +15%
Casual Users				
Adult	(c)	***	5.00	5.00
Child - 6-16 years	(c)	***	4.00	4.00
Child - under 5 free	(c)	***	0.00	0.00
Family entry	(c)	***	20.00	20.00
Concession	(c)	***	2.50	2.50
Spectator	(c)	***	0.00	0.00
Seasonal Pass - October to April				
Adult	(c)	***	120.00	120.00
Child - 6-16 years	(c)	***	110.00	110.00
Family	(c)	***	380.00	380.00
Concession	(c)	***	95.00	95.00
10 Entry Pass	(c)	***	of 9 x Casual Use	Price of 9 x Casual User Fee
Polar Bear (Winter swimming x 3 sessions per week)			100.00	100.00

Schedule of Fees & Charges - 2026/2027

Description	Statutory (s) or Council (c)	GST	2025/2026	2026/2027
Swimming Programs				
8 week swim program	(c)	***	136.00	136.00
Swimming Club - exclusive lane hire			550.00	550.00
Pre squad	(c)	***	178.00	178.00
Squad	(c)	***	191.00	191.00
Competitive	(c)	***	243.00	243.00
Master/Social Fitness	(c)	***	191.00	191.00
School Carnivals	(c)	***	540.00	540.00
School time trials	(c)	***	248.00	248.00
Non-Member (includes pool entry)	(c)	***	155.00	155.00
Aqua Aerobics (from)	(c)	***	10.00	10.00
Corporate Membership - Seasonal - October to April				
Commercial and Private	(c)	***	545.00	545.00
Not-for-profit & Community Groups	(c)	***	273.00	273.00
Staff Allowance	(c)	***	Subsidised	Subsidised
Keys & Access to council buildings				
Replacement key/s (to be paid in advance)				
Commercial and Private	(c)	***	63.40	66.40
Not-for-profit & Community Groups	(c)	***	63.40	66.40
Bond for key/s (to be paid in full)				
Commercial and Private	(c)	Exempt	63.40	150.00
Not-for-profit & Community Groups	(c)	Exempt	63.40	150.00
***Note – The cost of any extra cleaning may be deducted from the bond prior to it being refunded.**				
SCHEDULE 11 - LIBRARIES				
LIBRARY				
Lost Items (replacement cost)	(c)	***	At Cost	At Cost
A4 Laminating per page	(c)	***	3.10	3.20
A3 Laminating per page	(c)	***	4.10	4.20
Binding - up to 50 pages	(c)	***	5.20	5.40
Binding - over 50 pages	(c)	***	10.50	11.00
A5 Black and White Single Sided	(c)	***	0.20	0.20
A5 Colour Single Sided	(c)	***	0.30	0.30
A5 Black and White Double Sided	(c)	***	0.30	0.30
A5 Colour Double Sided	(c)	***	0.40	0.40
A4 Black and White Single Sided	(c)	***	0.40	0.40
A4 Colour Single Sided	(c)	***	0.80	0.80
A4 Black and White Double Sided	(c)	***	0.70	0.70
A4 Colour Double Sided	(c)	***	1.50	1.50
A3 Black and White Single Sided	(c)	***	0.70	0.70
A3 Colour Single Sided	(c)	***	1.50	1.50
A3 Colour/Black and White Double Sided	(c)	***	1.00	1.00
A3 Colour Double Sided	(c)	***	2.00	2.00
Library Bag	(c)	***	6.00	6.00
SCHEDULE 11 - HERITAGE				
Connors Mill - Entry Fees				
Students & Teachers of Toodyay District High School	(c)	Exempt	Free	Free
Toodyay Residents	(c)	Exempt	Free	Free
Pensioner Concession Card Holders	(c)	***	5.00	5.00
Adult	(c)	***	7.00	7.00
Children 16 years and under	(c)	***	5.00	5.00
Family Pass (2 adults and 2 children)	(c)	***	17.00	17.00
Old Newcastle Goal Museum Facility Hire				
Commercial and Private	(c)	***	50.00	50.00
Not-for-profit & Community Groups	(c)	***	25.00	25.00
Bond for Hire	(c)	Exempt	500.00	500.00

Schedule of Fees & Charges - 2026/2027

Description	Statutory (s) or Council (c)	GST	2025/2026	2026/2027
Old Newcastle Gaol Museum - Entry Fees				
Students & Teachers of Toodyay District High School	(c)	Exempt	Free	Free
Toodyay Residents	(c)	Exempt	Free	Free
Pensioner Concession Card Holders	(c)	***	5.00	5.00
Adult	(c)	***	7.00	7.00
Children sixteen and under	(c)	***	5.00	5.00
Family Pass (2 adults & 2 children)	(c)	***	17.00	17.80
Visitor Centre Package (entry to both Connors Mill and Old Newcastle Gaol Museum)				
Students & Teachers of Toodyay District High School	(c)	Exempt	Free	Free
Toodyay Residents	(c)	Exempt	Free	Free
Pensioner Concession Card Holders	(c)	***	7.50	7.50
Adult	(c)	***	10.00	10.00
Children sixteen and under	(c)	***	7.50	7.50
Family Pass (2 adults & 2 children)	(c)	***	25.00	25.00
Wicklow Shearing Shed Facility Hire				
Commercial and Private	(c)	***	43.80	50.00
Not-for-profit & Community Groups	(c)	***	24.80	25.00
Bond for Hire	(c)	Exempt	500.00	500.00
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 - per vehicle (Permits are for a maximum of 12 Months)	(c)	***	200.00	200.00
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				
Crossover Rebates				
Crossover Rebate Application Fee	(c)	Exempt	52.90	55.40
Crossover Rebate Gravel	(c)	Exempt	507.10	507.10
Crossover Rebate Concrete/Paving/Sealed	(c)	Exempt	1267.80	1267.80
Crossover Bonds:				
Crossover Bonds Gravel	(c)	Exempt	1270.50	1500.00
Crossover Bonds Concrete/Paving/Sealed	(c)	Exempt	3494.00	4000.00
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				
Footpath Bond				
Footpath Bond Asphalted	(c)	Exempt	2117.50	2500.00
Footpath Bond Concrete	(c)	Exempt	2117.50	2500.00
Footpath Bond Bitumen	(c)	Exempt	2117.50	2500.00
Kerb Bond	(c)	Exempt	1000.00	1000.00
Traffic Management Plan Approval				
Traffic Management Plan Approval – less than 10 days' notice	(c)	***	158.80	166.40
Traffic Management Plan Approval – excess of 10 days' notice	(c)	***	84.60	88.60
Traffic Management Plan Approval – Yearly Generic	(c)	***	211.70	221.80
Traffic Management Plan Approval – Community Groups	(c)	***	0.00	0.00
Permit to Work in a Shire Reserve	(c)	***	84.60	88.60
SCHEDULE 13 - ECONOMIC SERVICES				

Schedule of Fees & Charges - 2026/2027

Description	Statutory (s) or Council (c)	GST	2025/2026	2026/2027
RURAL SERVICES				
Rural Street Addressing				
Rural Street Numbering (per number)	(c)	***	63.40	250.00
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)	***	63.40	66.40
Local Businesses Bundle	(c)	***		330.00
Local Businesses	(c)	***	127.00	133.00
Businesses Outside of Toodyay Shire	(c)	***	190.50	199.60
Businesses Outside of Toodyay Shire Bundle	(c)	***		412.00
Local Businesses Brochure Advertising Only	(c)	***		150.00
Businesses Outside of Toodyay Shire Advertising Only	(c)	***		170.00
Brochure racking only	(c)	***	60.20	63.00
Participation in Joint Tourism Marketing Campaigns including Valley for All Seasons	(c)	***	At cost	At cost
Signage/Banners				
Event Signage - Set of four (4) supplied (Includes Information Bay)	(c)	***	At cost	At cost
Annual Signage Fee - Maintenance and Replacement	(c)	***	90.40	94.70
Event Banners - New	(c)	***	At cost	At cost
Annual Fee - Event Banners	(c)	***	127.00	133.00
Agency Booking Fees				
Commission of TransWA	(c)	***	15%	15%
Advertising - Town Tourist Information Bay				
July to September - 100% October to December - 75% January to March - 50% April to June - 25%				
Sign Establishment Fee	(c)	***	At Cost	At Cost
Replacement Sign	(c)	***	At Cost	At Cost
Annual Fee - invoiced July each year	(c)	***	127.00	133.00
Annual Fee - Not for Profit			Exempt	Exempt
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	121.00
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	121.00
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	121.00
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	121.00
For demolition work in respect of a Class 2 to Class 9 building (for each story of the building)	(s)	Exempt	110.00	121.00
Application to extend the time during which a building demolition permit has effect	(s)	Exempt	110.00	121.00
Application for an occupancy permit for a completed building	(s)	Exempt	110.00	121.00
Application for a temporary occupancy permit for an incomplete building	(s)	Exempt	110.00	121.00
Application for modification of an occupancy permit for additional use of a building on a temporary basis	(s)	Exempt	110.00	121.00

Schedule of Fees & Charges - 2026/2027

Description	Statutory (s) or Council (c)	GST	2025/2026	2026/2027
Application for a replacement occupancy permit for permanent change of the building's use / classification	(s)	Exempt	110.00	121.00
Application to replace an occupancy permit for an existing building	(s)	Exempt	110.00	121.00
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	121.00
Application to extend the time during which an occupancy permit or building approval certificate has effect	(s)	Exempt	110.00	121.00
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)	***	132.30	138.60
Amendments to Building Plans - Major (per hour)	(c)	***	153.50	160.80
Initial Swimming Pool Inspection Fee - New Pool Instalations (Building Regulations 2012 Reg 53A(2)	(s)	Exempt	0.00	312.00
Swimming Pool Inspection Fee - Annual Fee (Building Regulations 2012 Reg 53 (2) (b))	(s)	Exempt	58.45	78.00
Reinspection of Pool Fee	(c)	Exempt	74.00	77.50
Unscheduled Pool Inspection Fee - Inspections on demand	(c)	Exempt	0.00	310.00
Mining and Resource extraction - change of ownership	(s)	Exempt		700.00
Mining and Resource extraction - Annual Fee	(s)	Exempt		700.00
CARAVAN PARKS & CAMPING GROUNDS				
These fees are in accordance with 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)	***	40.50	42.40
Temporary Accomodation application fee	(s)	Exempt		200.00
Temporary Accomodation Bond	(s)	Exempt		2,000.00
COMMUNITY DEVELOPMENT				
Toodyay Junction Hire - Per annum				
Toodyay Theatre Group	(c)	***	380.20	398.40
2J 2Air Live Radio	(c)	***		
Toodyay Event Planner	(c)	***	380.20	398.40
Toodyay Farmers Market	(c)	***	380.20	398.40
Toodyay Singers	(c)	***	380.20	398.40
Avon Woodturners	(c)	***	380.20	398.40
Seed Orchid Group	(c)	***	380.20	398.40
2J 2Air Live Radio	(c)	***		
Toodyay Chamber of Commerce	(c)	***	63.10	66.10
Toodyay Garden Club	(c)	***	63.10	66.10
Avivo - Car parking space	(c)	***	2535.80	2,657.50
OTHER ECONOMIC SERVICES				
Standpipe Water Sales				
Purchase of Water - Per Kilolitre (1000)	(c)	***	Cost plus $1.00	Cost plus $1.00
Bond for Electronic Access Card	(c)	Exempt	250.00	250.00
Replacement of Electronic Access Key	(c)	***	63.40	66.40
SCHEDULE 14 - OTHER PROPERTY AND SERVICES				

Schedule of Fees & Charges - 2026/2027

Description	Statutory (s) or Council (c)	GST	2025/2026	2026/2027
Private Works With Operator - Per Half Hour				
Grader	(c)	***	113.80	119.20
Loader	(c)	***	104.30	109.30
Backhoe	(c)	***	101.20	106.00
12/13 tonne trucks	(c)	***	101.20	106.00
12/13 tonne truck with low loader/side tippers	(c)	***	121.70	127.50
Prime Mover with Side Tipper or Low Loader	(c)	***	121.70	127.50
Skid Steer	(c)	***	79.00	82.70
Mini Digger	(c)	***	79.00	82.70
Maintenance Truck	(c)	***	79.00	82.70
Rubber Roller	(c)	***	104.30	109.30
Works Utilities and other small plant items	(c)	***	72.50	75.90
Labour	(c)	***	44.10	46.20
Note: All Private Works will be subject to the availability of plant, equipment and operators required				