



# Shire of Plantagenet

Annual Budget

2024-2025

**SHIRE OF PLANTAGENET**

**ANNUAL BUDGET**

**FOR THE YEAR ENDED 30 JUNE 2025**

**LOCAL GOVERNMENT ACT 1995**

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**SHIRE'S VISION**

Plantagenet, building a sustainable and respectful community, where the environment is preserved and natural beauty and diversity provide opportunities for all.

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

	Note	2024/25 Budget	2023/24 Actual	2023/24 Budget
<b>Revenue</b>		\$	\$	\$
Rates	2(a)	8,190,472	7,841,647	7,818,093
Grants, subsidies and contributions		1,446,752	4,041,640	1,660,525
Fees and charges	15	2,512,338	2,545,118	2,321,862
Interest revenue	10(a)	352,178	199,211	242,450
Other revenue		661,553	769,390	467,807
		13,163,293	15,397,006	12,510,737
<b>Expenses</b>				
Employee costs		(6,714,754)	(6,197,731)	(6,602,711)
Materials and contracts		(5,662,406)	(4,535,840)	(5,888,273)
Utility charges		(359,000)	(483,914)	(565,521)
Depreciation	6	(16,199,647)	(16,253,747)	(6,812,464)
Finance costs	10(c)	(35,694)	(48,371)	(70,951)
Insurance		(350,799)	(333,346)	(341,358)
Other expenditure		(388,314)	(389,438)	(401,268)
		(29,710,614)	(28,242,387)	(20,682,546)
		(16,547,321)	(12,845,381)	(8,171,809)
Capital grants, subsidies and contributions		4,411,197	1,875,089	3,152,939
Profit on asset disposals	5	104,000	26,515	34,719
Loss on asset disposals	5	(28,500)	(3,714)	0
		4,486,697	1,897,890	3,187,658
<b>Net result for the period</b>		<b>(12,060,624)</b>	<b>(10,947,491)</b>	<b>(4,984,151)</b>
<b>Other comprehensive income for the period</b>				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus		0	0	0
Share of comprehensive income of associates accounted for using the equity method		0	0	0
<b>Total other comprehensive income for the period</b>		<b>0</b>	<b>0</b>	<b>0</b>
<b>Total comprehensive income for the period</b>		<b>(12,060,624)</b>	<b>(10,947,491)</b>	<b>(4,984,151)</b>

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

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

	Note	2024/25 Budget	2023/24 Actual	2023/24 Budget
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
<b>Receipts</b>				
Rates		\$ 8,250,472	\$ 7,745,214	\$ 7,695,878
Grants, subsidies and contributions		1,896,752	3,310,416	1,659,269
Fees and charges		2,512,338	2,545,118	2,321,862
Interest revenue		352,178	199,211	242,450
Goods and services tax received		0	37,344	0
Other revenue		661,553	769,390	467,807
		13,673,293	14,606,693	12,387,266
<b>Payments</b>				
Employee costs		(6,714,754)	(6,238,121)	(6,430,201)
Materials and contracts		(5,662,406)	(4,698,821)	(6,120,562)
Utility charges		(359,000)	(483,914)	(565,521)
Finance costs		(35,694)	(52,932)	(65,951)
Insurance paid		(350,799)	(333,346)	(341,358)
Other expenditure		(388,314)	(389,438)	(401,268)
		(13,510,967)	(12,196,572)	(13,924,861)
<b>Net cash provided by (used in) operating activities</b>	4	162,326	2,410,121	(1,537,595)
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Payments for purchase of property, plant & equipment	5(a)	(4,692,444)	(351,900)	(2,913,235)
Payments for construction of infrastructure	5(b)	(8,009,548)	(3,403,118)	(6,983,314)
Capital grants, subsidies and contributions		4,281,197	1,905,945	2,777,294
Proceeds from sale of property, plant and equipment	5(a)	350,000	93,656	141,500
Proceeds on financial assets at amortised cost - self supporting loans		0	62,555	62,554
<b>Net cash (used in) investing activities</b>		(8,070,794)	(1,692,862)	(6,915,201)
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>				
Repayment of borrowings	7(a)	(386,978)	(251,269)	(412,003)
Payments for principal portion of lease liabilities	8	(14,230)	(11,932)	(12,725)
Proceeds on disposal of financial assets at amortised cost - term deposits		0	417,776	
Proceeds from new borrowings	7(a)	3,200,000	0	3,550,000
<b>Net cash provided by financing activities</b>		2,798,792	154,575	3,125,272
<b>Net increase (decrease) in cash held</b>		(5,109,677)	871,833	(5,327,524)
Cash at beginning of year		10,139,008	9,267,179	10,473,846
<b>Cash and cash equivalents at the end of the year</b>	4	<b>5,029,331</b>	<b>10,139,012</b>	<b>5,146,322</b>

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

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

**OPERATING ACTIVITIES**

**Revenue from operating activities**

	Note	2024/25 Budget	2023/24 Actual	2023/24 Budget
General rates	2(a)(i)	\$ 8,190,472	\$ 7,841,647	\$ 7,818,093
Grants, subsidies and contributions		1,446,752	4,041,640	1,660,525
Fees and charges	15	2,512,338	2,545,118	2,321,862
Interest revenue	10(a)	352,178	199,211	242,450
Other revenue		657,715	769,390	467,807
Profit on asset disposals	5	104,000	26,515	34,719
		<u>13,263,455</u>	<u>15,423,521</u>	<u>12,545,456</u>

**Expenditure from operating activities**

Employee costs		(6,714,754)	(6,197,731)	(6,602,711)
Materials and contracts		(5,662,406)	(4,778,793)	(5,888,273)
Utility charges		(359,000)	(483,914)	(565,521)
Depreciation	6	(16,199,647)	(16,253,747)	(6,812,464)
Finance costs	10(c)	(35,694)	(48,371)	(70,951)
Insurance		(350,799)	(333,346)	(341,358)
Other expenditure		(388,314)	(389,438)	(401,268)
Loss on asset disposals	5	(28,500)	(3,714)	0
		<u>(29,739,114)</u>	<u>(28,489,054)</u>	<u>(20,682,546)</u>

Non cash amounts excluded from operating activities

	3(c)	16,124,147	16,186,704	6,794,268
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**Amount attributable to operating activities**

**(351,512) 3,121,171 (1,342,822)**

**INVESTING ACTIVITIES**

**Inflows from investing activities**

Capital grants, subsidies and contributions		4,411,197	1,875,089	3,152,939
Proceeds from disposal of assets	5	350,000	93,656	141,500
Proceeds from financial assets at amortised cost - self supporting loans	7(a)	51,932	62,555	62,554
		<u>4,813,129</u>	<u>2,031,300</u>	<u>3,356,993</u>

**Outflows from investing activities**

Payments for property, plant and equipment	5(a)	(4,692,444)	(351,900)	(2,913,235)
Payments for construction of infrastructure	5(b)	(8,009,548)	(3,403,118)	(6,983,314)
		<u>(12,701,991)</u>	<u>(3,755,018)</u>	<u>(9,896,549)</u>

Non-cash amounts excluded from investing activities

	3(d)	0	0	(20,741)
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**Amount attributable to investing activities**

**(7,888,863) (1,723,718) (6,560,297)**

**FINANCING ACTIVITIES**

**Inflows from financing activities**

Proceeds from new borrowings	7(a)	3,200,000	0	3,550,000
Transfers from reserve accounts	9(a)	2,347,102	360,282	1,806,635
		<u>5,547,102</u>	<u>360,282</u>	<u>5,356,635</u>

**Outflows from financing activities**

Repayment of borrowings	7(a)	(386,978)	(251,269)	(412,003)
Payments for principal portion of lease liabilities	8	(14,228)	(11,932)	(12,725)
Transfers to reserve accounts	9(a)	(1,207,039)	(1,391,032)	(1,332,604)
		<u>(1,608,246)</u>	<u>(1,654,234)</u>	<u>(1,757,332)</u>

**Amount attributable to financing activities**

**3,938,856 (1,293,952) 3,599,303**

**MOVEMENT IN SURPLUS OR DEFICIT**

**Surplus at the start of the financial year**

Amount attributable to operating activities	3	4,301,519	4,198,019	4,303,816
Amount attributable to investing activities		(351,512)	3,121,171	(1,342,822)
Amount attributable to financing activities		(7,888,863)	(1,723,718)	(6,560,297)
		<u>3,938,856</u>	<u>(1,293,952)</u>	<u>3,599,303</u>
<b>Surplus/(deficit) remaining after the imposition of general rates</b>	<b>3</b>	<b>0</b>	<b>4,301,520</b>	<b>0</b>

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

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

**1 BASIS OF PREPARATION**

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

**Local Government Act 1995 requirements**

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

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

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

**The local government reporting entity**

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

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

**2023/24 actual balances**

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

**Budget comparative figures**

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

**Comparative figures**

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

**Rounding off figures**

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

**Statement of Cashflows**

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

**Initial application of accounting standards**

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

- AASB 2020-1 Amendments to Australian Accounting Standards
    - Classification of Liabilities as Current or Non-current
  - AASB 2022-5 Amendments to Australian Accounting Standards
    - Lease Liability in a Sale and Leaseback
  - AASB 2022-6 Amendments to Australian Accounting Standards
    - Non-current Liabilities with Covenants
  - AASB 2023-1 Amendments to Australian Accounting Standards
    - Supplier Finance Arrangements
  - AASB 2023-3 Amendments to Australian Accounting Standards
    - Disclosure of Non-current Liabilities with Covenants: Tier 2
- It is not expected these standards will have an impact on the annual budget.

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

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

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

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

**Judgements, estimates and assumptions**

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

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

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

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

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

**2. RATES AND SERVICE CHARGES**

**(a) Rating Information**

Rate Description	Basis of valuation	Rate in	Number of properties	Rateable value	2024/25	2024/25	2024/25	2023/24	2023/24
					Budgeted rate revenue	Budgeted interim rates	Budgeted total revenue	Actual total revenue	Budget total revenue
		\$		\$	\$	\$	\$	\$	\$
<b>(i) General rates</b>									
Rural Townsite	Gross rental valuation	0.11866	187	1,970,631	233,831	0	233,831	222,197	222,197
Mount Barker Townsite	Gross rental valuation	0.11866	742	10,114,868	1,200,210	0	1,200,210	1,139,980	1,133,980
Strata Title	Gross rental valuation	0.11866	4	45,760	5,430	0	5,430	5,196	5,196
Rural GRV	Gross rental valuation	0.11866	44	1,248,908	148,193	0	148,193	144,243	141,243
Rural	Unimproved valuation	0.00499	1,003	983,567,000	4,909,966	0	4,909,966	4,777,501	4,762,947
Mining	Unimproved valuation	0.00499	0	0	0	0	0	0	0
<b>Total general rates</b>			1,980	996,947,167	6,497,630	0	6,497,630	6,289,117	6,265,563
<b>(j) Minimum payment</b>									
		<b>Minimum</b>							
		\$							
Rural Townsite	Gross rental valuation	1,066	356	1,033,957	379,496	0	379,496	366,180	366,180
Mount Barker Townsite	Gross rental valuation	1,066	300	1,936,664	319,800	0	319,800	313,140	313,140
Strata Title	Gross rental valuation	1,066	87	193,390	92,742	0	92,742	88,740	88,740
Rural GRV	Gross rental valuation	1,066	30	183,887	31,980	0	31,980	31,620	31,620
Rural	Unimproved valuation	1,097	769	116,595,100	843,593	0	843,593	730,800	730,800
Mining	Unimproved valuation	1,097	23	335,429	25,231	0	25,231	22,050	22,050
<b>Total minimum payments</b>			1,565	120,278,427	1,692,842	0	1,692,842	1,552,530	1,552,530
<b>Total general rates and minimum payments</b>			3,545	1,117,225,594	8,190,472	0	8,190,472	7,841,647	7,818,093
					8,190,472	0	8,190,472	7,841,647	7,818,093
<b>Total rates</b>					8,190,472	0	8,190,472	7,841,647	7,818,093

The Shire did not raise specified area rates for the year ended 30th June 2025.

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

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

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



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

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

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

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

**Option 1 (Full Payment)**

Full amount of rates and charges including arrears, to be paid on or before 24 September 2024 or 35 days after the date of issue appearing on the rates notice whichever is the later.

**Option 2 (Two Instalments)**

First instalment to be made on or before 24 September 2024 or 35 days after the date of issue appearing on the rates notice whichever is later including all arrears and half the current rates; and Second instalment to be made on or before 28 January 2025 or 4 months after the date of issue appearing on the rates notice whichever is later.

**Option 3 (Four Instalments)**

First instalment to be made on or before 24 September 2024 or 35 days after the date of issue appearing on the rates notice whichever is later including all arrears and half the current rates; and Second instalment to be made on or before 25 November 2024 or 2 months after the date of issue appearing on the rates notice whichever is later. Third instalment to be made on or before 28 January 2025 or 2 months after the date of the second instalment whichever is later. Fourth instalment to be made on or before 28 March 2025 or 2 months after the date of the third instalment whichever is later.

<b>Instalment options</b>	<b>Date due</b>	<b>Instalment plan admin charge</b>	<b>Instalment plan interest rate</b>	<b>Unpaid rates interest rates</b>
		\$	%	%
<b>Option one</b>				
Single Full Payment	24/09/2024	0	0.0%	7.0%
<b>Option two</b>				
First Instalment	24/09/2024	0	0.0%	7.0%
Second Instalment	28/01/2025	7.50	5.5%	7.0%
<b>Option three</b>				
First Instalment	24/09/2024	0	0.0%	7.0%
Second Instalment	25/11/2024	7.50	5.5%	7.0%
Third Instalment	28/01/2025	7.50	5.5%	7.0%
Fourth Instalment	28/03/2025	7.50	5.5%	7.0%

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

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

	<b>2024/25 Budget revenue</b>	<b>2023/24 Actual revenue</b>	<b>2023/24 Budget revenue</b>
	\$	\$	\$
Instalment plan admin charge revenue	13,500	13,223	13,000
Instalment plan interest earned	23,000	22,273	22,000
Unpaid rates and service charge interest earned	35,000	34,758	30,000
	<u>71,500</u>	<u>70,253</u>	<u>65,000</u>

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

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

**(c) Service Charges**

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

**(d) Waivers or concessions**

Rate, fee or charge to which the waiver or concession is granted	Type	Waiver/ Concession	Discount %	Discount (\$)	2024/25 Budget	2023/24 Actual	2023/24 Budget	Circumstances in which the waiver or concession is granted	Objects and reasons of the waiver or concession
					\$	\$	\$		
Property Rates		Waiver	100.0%		1,066	1,020	1,020	Rates Donation - Mount Barker Men's Shed	
Property Rates		Waiver	100.0%		1,483	1,419	1,419	Rates Donation - Kendenup Golf Course and Country Club	
Property Rates		Waiver	100.0%		2,221	2,126	2,126	Rates Donation - Mount Barker Tourist Bureau	
Property Rates		Waiver	100.0%		1,543	1,476	1,476	Rates Donation - Mount Barker Tennis Courts	
Property Rates		Waiver	100.0%		33,967	32,504	32,504	Rates Donation - Mount Barker Community Centre	
Property Rates		Waiver	100.0%		2,900	2,775	2,775	Rates Donation - Sounness Park Clubrooms	
Property Rates		Waiver	100.0%		1,066	1,020	1,020	Rates Donation - Catchment Groups (Railway Station)	
Property Rates		Waiver	50.0%		742	710	710	50% Rates Donation - Lot 81 McDonald Avenue	Refer to Council Policy A/PA/14 - Sporting & Community Organisations using Council and vested land - Rateability
Property Rates		Waiver	100.0%		1,733	1,733	1,733	Rates Donation - Lot 250 Memorial Road (District Hall)	
Property Rates		Waiver	100.0%		1,811	1,020	1,020	Rates Donation - Lesser Hall	
Property Rates		Waiver	100.0%		1,811	1,020	1,020	Rates Donation - District (Lesser) Hall Outbuilding	
Property Rates		Waiver	100.0%		1,097	1,020	1,020	Rates Donation - Mount Barker Speedway	
Property Rates		Waiver	100.0%		1,097	1,050	1,050	Rates Donation - West Plantagenet Pony Club Grounds	
Property Rates		Waiver	100.0%		1,238	1,347	1,347	Rates Donation - Narpanup Golf Course	
Property Rates		Waiver	100.0%		1,097	1,050	1,050	Rates Donation - Mount Barker Communications Tower	
Property Rates		Waiver	100.0%		1,238	1,347	1,347	Rates Donation - Mount Barker Historic Museum	
Property Rates		Waiver	100.0%		1,097	1,050	1,050	Rates Donation - Kendenup Tennis Courts	
Property Rates		Waiver	100.0%		1,097	1,050	1,050	Rates Donation - Cattle Saleyards - Shed	
Property Rates		Waiver	100.0%		1,097	1,050	1,050	Rates Donation - Cattle Saleyards - Cattle Yards	
Property Rates		Waiver	100.0%		1,097	1,050	1,050	Rates Donation - Lot 150 Beverley Road Kendenup	
					60,498	56,837	56,837		

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

**3. NET CURRENT ASSETS**

**(a) Composition of estimated net current assets**

**Current assets**

Cash and cash equivalents  
 Financial assets  
 Receivables  
 Contract assets  
 Inventories

**Less: current liabilities**

Trade and other payables  
 Contract liabilities  
 Capital grant/contribution liability  
 Lease liabilities  
 Long term borrowings  
 Employee provisions  
 Other provisions

**Net current assets**

**Less: Total adjustments to net current assets**

**Net current assets used in the Statement of Financial Activity**

**(b) Current assets and liabilities excluded from budgeted deficiency**

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

**Adjustments to net current assets**

Less: Cash - reserve accounts  
 Less: Current assets not expected to be received at end of year  
 - Current financial assets at amortised cost - self supporting loans  
 Component of Leave Liability not required to be funded  
 Add: Current liabilities not expected to be cleared at end of year  
 - Current portion of borrowings  
 - Current portion of lease liabilities  
 - Current portion of other provisions held in reserve

**Total adjustments to net current assets**

Note	2024/25 Budget 30 June 2025	2023/24 Actual 30 June 2024	2023/24 Budget 30 June 2024
	\$	\$	\$
4	5,029,332	10,139,008	5,146,322
		0	51,971
	806,331	1,316,331	671,493
	33,542	33,542	0
	94,305	94,305	85,218
	5,963,510	11,583,186	5,955,004
	(726,084)	(726,084)	(901,847)
	(53,495)	(53,495)	(14,432)
	(50,847)	(180,847)	(155,711)
8	13,354	(876)	(9,533)
7	(2,944,201)	(131,179)	(675,592)
	(734,480)	(734,480)	(1,270,853)
	(126,102)	(126,102)	
	(4,621,855)	(1,953,063)	(3,027,968)
	1,341,655	9,630,123	2,927,036
3(b)	(1,344,978)	(5,328,604)	(2,927,037)
	(3,323)	4,301,519	(1)
9	(4,934,374)	(6,074,438)	(4,561,087)
			(62,555)
	658,549	613,779	
	2,944,201	131,179	675,592
	(13,354)	876	9,533
			1,011,480
	(1,344,978)	(5,328,604)	(2,927,037)

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

**3. NET CURRENT ASSETS**

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

**Items excluded from calculation of budgeted deficiency**

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

**(c) Non-cash amounts excluded from operating activities**

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

**Adjustments to operating activities**

Less: Profit on asset disposals

Add: Loss on asset disposals

Add: Depreciation

Movement in current employee provisions associated with restricted cash

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

- Pensioner deferred rates

**Non cash amounts excluded from operating activities**

Note	2024/25 Budget 30 June 2025	2023/24 Actual 30 June 2024	2023/24 Budget 30 June 2024
	\$	\$	\$
5	(104,000)	(26,515)	(34,719)
5	28,500	3,714	0
6	16,199,647	16,253,747	6,812,464
	0	(44,242)	
	0	0	16,523
	16,124,147	16,186,704	6,794,268

**(d) Non-cash amounts excluded from investing activities**

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

**Adjustments to investing activities**

Movement in current other provision associated with restricted cash

**Non cash amounts excluded from investing activities**

Note	2024/25 Budget 30 June 2025	2023/24 Actual 30 June 2024	2023/24 Budget 30 June 2024
	\$	\$	\$
	0		(20,741)
	0	0	(20,741)

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

**3. NET CURRENT ASSETS**

**(f) MATERIAL ACCOUNTING POLICIES**

**CURRENT AND NON-CURRENT CLASSIFICATION**

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

**TRADE AND OTHER PAYABLES**

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

**PREPAID RATES**

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

**INVENTORIES**

**General**

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

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

**Superannuation**

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

**LAND HELD FOR RESALE**

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

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

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

**GOODS AND SERVICES TAX (GST)**

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

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

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

**CONTRACT LIABILITIES**

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

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

**TRADE AND OTHER RECEIVABLES**

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

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

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

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

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

**PROVISIONS**

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

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

**EMPLOYEE BENEFITS**

**Short-term employee benefits**

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

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

The Shire's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the determination of the net current asset position.

**Other long-term employee benefits**

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

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

**CONTRACT ASSETS**

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

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

**4. RECONCILIATION OF CASH**

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

	<b>Note</b>	<b>2024/25 Budget</b>	<b>2023/24 Actual</b>	<b>2023/24 Budget</b>
Cash at bank and on hand		\$ 95,888	\$ 4,064,940	\$ 324,442
Term deposits		4,933,444	6,074,068	4,821,880
<b>Total cash and cash equivalents</b>		5,029,332	10,139,008	5,146,322
Held as				
- Unrestricted cash and cash equivalents		44,111	3,883,723	429,524
- Restricted cash and cash equivalents		4,985,221	6,255,285	4,716,798
	3(a)	5,029,332	10,139,008	5,146,322
<b>Restrictions</b>				
The following classes of assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:				
- Cash and cash equivalents		4,985,221	6,255,285	4,716,798
		4,985,221	6,255,285	4,716,798
The assets are restricted as a result of the specified purposes associated with the liabilities below:				
Financially backed reserves	9	4,934,374	6,074,438	4,561,087
Unspent capital grants, subsidies and contribution liabilities		50,847	180,847	155,711
		4,985,221	6,255,285	4,716,798
<b>Reconciliation of net cash provided by operating activities to net result</b>				
<b>Net result</b>		(12,060,624)	(10,947,491)	(4,984,151)
Depreciation	6	16,199,647	16,253,747	6,812,464
(Profit)/loss on sale of asset	5	(75,500)	(22,801)	(34,719)
(Increase)/decrease in receivables		510,000	(641,569)	(122,215)
(Increase)/decrease in inventories		0	(25,351)	(5,956)
Increase/(decrease) in payables		0	(246,001)	(171,333)
Increase/(decrease) in contract liabilities		0	(148,744)	(1,256)
Increase/(decrease) in unspent capital grants		(130,000)	30,856	(375,645)
(Increase)/decrease in other prepayments		0	103,810	
Increase/(decrease) in employee provisions		0	(40,390)	122,510
Capital grants, subsidies and contributions		(4,281,197)	(1,905,945)	(2,777,294)
<b>Net cash from operating activities</b>		162,326	2,410,121	(1,537,595)

**MATERIAL ACCOUNTING POLICES**

**CASH AND CASH EQUIVALENTS**

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

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

**FINANCIAL ASSETS AT AMORTISED COST**

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

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

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

**5. PROPERTY, PLANT AND EQUIPMENT**

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

	2024/25 Budget					2023/24 Actual					2023/24 Budget				
	Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	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
<b>(a) Property, Plant and Equipment</b>	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Land - freehold land	0					2,000	12,000	14,000	2,000		147,546				
Buildings - non-specialised	1,795,000					3,000					320,399				
Buildings - specialised	723,989					76,866					2,100,494				
Furniture and equipment	119,655					0					7,500				
Plant and equipment	2,053,800	(274,500)	350,000	104,000	(28,500)	270,034	(58,856)	79,656	24,515	(3,714)	337,296	106,781	141,500	34,719	
<b>Total</b>	<b>4,692,444</b>	<b>(274,500)</b>	<b>350,000</b>	<b>104,000</b>	<b>(28,500)</b>	<b>351,900</b>	<b>(46,856)</b>	<b>93,656</b>	<b>26,515</b>	<b>(3,714)</b>	<b>2,913,235</b>	<b>106,781</b>	<b>141,500</b>	<b>34,719</b>	<b>0</b>
<b>(b) Infrastructure</b>															
Infrastructure - roads	2,932,006					2,640,271					2,223,355				
Infrastructure - footpaths	93,565					133,560					64,203				
Infrastructure - drainage	133,548					477,173					434,813				
Infrastructure - parks and ovals	503,264					67,197					174,538				
Other infrastructure - Other	4,347,165					84,917					4,086,405				
<b>Total</b>	<b>8,009,548</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,403,118</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6,983,314</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total</b>	<b>12,701,991</b>	<b>(274,500)</b>	<b>350,000</b>	<b>104,000</b>	<b>(28,500)</b>	<b>3,755,018</b>	<b>(46,856)</b>	<b>93,656</b>	<b>26,515</b>	<b>(3,714)</b>	<b>9,896,549</b>	<b>106,781</b>	<b>141,500</b>	<b>34,719</b>	<b>0</b>

**MATERIAL ACCOUNTING POLICIES**

**RECOGNITION OF ASSETS**

Assets for which the fair value as at the date of acquisition is under \$5,000 are not recognised as an asset in accordance with *Financial Management Regulation 17A (5)*. These assets are expensed immediately.

Where multiple individual low value assets are purchased together as part of a larger asset or collectively forming a larger asset exceeding the threshold, the individual assets are recognised as one asset and capitalised.

**GAINS AND LOSSES ON DISPOSAL**

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are included in profit or loss in the period which they arise.



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

**6. DEPRECIATION**

**By Class**

Buildings - non-specialised
Buildings - specialised
Furniture and equipment
Plant and equipment
Infrastructure - roads
Infrastructure - footpaths
Infrastructure - drainage
Infrastructure - parks and ovals
Other infrastructure - Other
Right of use - plant and equipment
Right of use - furniture and fittings
Intangible assets - computer software development

**By Program**

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

	2024/25 Budget	2023/24 Actual	2023/24 Budget
	\$	\$	\$
Buildings - non-specialised	120,000	125,887	128,208
Buildings - specialised	810,000	840,479	869,582
Furniture and equipment	65,000	60,189	52,609
Plant and equipment	530,000	528,457	494,450
Infrastructure - roads	13,040,000	13,049,514	4,177,135
Infrastructure - footpaths	142,000	141,754	135,183
Infrastructure - drainage	247,000	261,840	274,362
Infrastructure - parks and ovals	441,147	441,760	384,425
Other infrastructure - Other	780,000	778,414	262,910
Right of use - plant and equipment	9,000	9,174	9,552
Right of use - furniture and fittings			7,099
Intangible assets - computer software development	15,500	16,278	16,948
	16,199,647	16,253,747	6,812,464
	216,964	221,495	212,077
	40,787	42,194	37,787
	34,183	35,002	34,183
	37,103	37,103	37,103
	71,040	85,159	45,906
	1,109,144	1,136,426	1,051,739
	13,470,000	13,454,792	4,660,811
	679,500	680,465	224,916
	540,927	561,112	507,943
	16,199,647	16,253,747	6,812,464

**MATERIAL ACCOUNTING POLICIES**

**DEPRECIATION**

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

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

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

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

Buildings - non-specialised	30 to 50 years
Buildings - specialised	50 to 80 years
Furniture and equipment	4 to 10 years
Plant and equipment	5 to 15 years
Infrastructure - roads	12 to 100 years
Infrastructure - footpaths	20 to 40 years
Infrastructure - drainage	50 to 100 years
Infrastructure - parks and ovals	15 to 60 years
Other infrastructure - Other	10 to 100 years
Right of use - plant and equipment	Based on the remaining lease
Right of use - furniture and fittings	
Intangible assets - computer software dev	20 years

**AMORTISATION**

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

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

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

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

7. BORROWINGS

(a) Borrowing repayments

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

Purpose	Loan Number	Institution	Interest Rate	Budget	2024/25	2024/25	Budget	2024/25	Actual	2023/24	2023/24	Actual	2023/24	Budget	2023/24	2023/24	Budget	2023/24
				Principal 1 July 2024	Budget New Loans	Budget Principal Repayments	Principal outstanding 30 June 2025	Budget Interest Repayments	Principal 1 July 2023	Actual New Loans	Actual Principal Repayments	Principal outstanding 30 June 2024	Actual Interest Repayments	Principal 1 July 2023	Budget New Loans	Budget Principal Repayments	Principal outstanding 30 June 2024	Budget Interest Repayments
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
New Administration Centre	90	WATC	5.8%	326,180		(220,557)	105,623	(9,673)	428,817	0	(102,637)	326,180	(16,337)	428,817	0	(208,260)	220,557	(27,489)
Plantagenet Medical Centre	97	WATC	1.5%	278,773		(41,720)	237,053	(3,021)	299,318	0	(20,545)	278,773	(3,852)	299,318	0	(41,216)	258,102	(3,526)
Swimming Pool Refurbishment	99	WATC	3.7%	414,041		(45,390)	368,651	(14,835)	457,805	0	(43,764)	414,041	(17,641)	457,805	0	(43,764)	414,041	(16,461)
Trails Project	New	WATC	4.5%	0		0	0	0	0	0	0	0	0	0	350,000	(29,554)	320,446	(13,462)
Saleyards Roof	95	WATC	2.7%	55,502		(27,379)	28,123	(1,315)	82,157	0	(26,655)	55,502	(2,373)	82,157	0	(26,655)	55,502	(2,040)
DFES - Bush Fire Brigade Shed	New	WATC	4.5%	0	1,500,000	0	1,500,000	0	0	0	0	0	0	0	1,500,000	0	1,500,000	0
Swimming Pool - Stage 1B	New	WATC	4.5%	0	1,700,000	0	1,700,000	0	0	0	0	0	0	0	1,700,000	0	1,700,000	0
				1,074,497	3,200,000	(335,046)	3,939,451	(28,844)	1,268,097	0	(193,600)	1,074,497	(40,203)	1,268,097	3,550,000	(349,449)	4,468,648	(62,978)
<b>Self Supporting Loans</b>																		
Plantagenet Village Homes	96	WATC	1.7%	265,372	0	(42,393)	222,978	(4,227)	306,898	0	(41,526)	265,372	(5,778)	306,898	0	(41,698)	265,200	(4,922)
Mount Barker Golf Club - Bowls Turf	98	WATC	3.8%	0	0	0	0	0	11,724	0	(11,724)	0	(111)	11,724	0	(11,724)	0	(23)
Mount Barker Golf Club - Green A	100	WATC	3.8%	56,836	0	(9,538)	47,298	(2,188)	61,255	0	(4,419)	56,836	(1,790)	61,120	0	(9,132)	51,988	(2,594)
				322,208	0	(51,932)	270,276	(6,415)	379,877	0	(57,669)	322,208	(7,679)	379,742	0	(62,554)	317,188	(7,539)
				1,396,705	3,200,000	(386,978)	4,209,727	(35,260)	1,647,974	0	(251,269)	1,396,705	(47,883)	1,647,839	3,550,000	(412,003)	4,785,836	(70,517)

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

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

**7. BORROWINGS**

**(b) New borrowings - 2024/25**

Particulars/Purpose	Institution	Loan type	Term (years)	Interest rate	Amount borrowed budget	Total interest & charges	Amount used budget	Balance unspent
				%	\$	\$	\$	\$
Pool - Stage 1b	WATC	Debenture	20	4.5%	1,700,000	896,062	1,700,000	0
DFES - BFB Sheds x2	WATC	Debenture	10	4.5%	1,500,000	379,262	1,500,000	0
					3,200,000	1,275,324	3,200,000	0

**(c) Unspent borrowings**

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

**(d) Credit Facilities**

	2024/25 Budget	2023/24 Actual	2023/24 Budget
	\$	\$	\$
<b>Undrawn borrowing facilities credit standby arrangements</b>			
Bank overdraft limit	500,000	500,000	500,000
Bank overdraft at balance date	0	0	0
Credit card limit	40,000	40,000	20,000
Credit card balance at balance date	0	(5,539)	0
<b>Total amount of credit unused</b>	540,000	534,461	520,000
<b>Loan facilities</b>			
Loan facilities in use at balance date	4,209,727	1,396,705	4,785,836

**MATERIAL ACCOUNTING POLICIES**

**BORROWING COSTS**

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

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

8. LEASE LIABILITIES

Purpose	Lease Number	Institution	Lease Interest Rate	Lease Term	Budget Lease	2024/25 Budget	Budget Lease	2024/25 Budget	Actual Principal	2023/24 Actual	Actual Lease	2023/24 Actual	Budget Principal	2023/24 Budget	Budget Lease	2023/24 Budget	Budget Lease	
					Principal 1 July 2024	2024/25 Budget New Leases	2024/25 Budget Lease Principal Repayments	Principal outstanding 30 June 2025		Lease Interest Repayments	1 July 2023	Actual New Leases	Lease Principal repayments	Principal outstanding 30 June 2024	Lease Interest repayments	Principal Leases	Lease Principal repayments	Principal outstanding 30 June 2024
					\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
CESM Vehicle	3	SG Fleet	1.0%	60	35,364	0	(14,230)	21,134	47,296		(11,932)	35,364	(434)	47,296	0	(12,725)	34,571	(434)
					35,364	0	(14,230)	21,134	47,296	0	(11,932)	35,364	(434)	47,296	0	(12,725)	34,571	(434)

MATERIAL ACCOUNTING POLICIES

LEASES

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

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

LEASE LIABILITIES

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

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

**9. RESERVE ACCOUNTS**

**(a) Reserve Accounts - Movement**

	2024/25 Budget				2023/24 Actual				2023/24 Budget			
	Opening Balance	Transfer to	Transfer (from)	Closing Balance	Opening Balance	Transfer to	Transfer (from)	Closing Balance	Opening Balance	Transfer to	Transfer (from)	Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Restricted by legislation</b>												
(a) Public Open Space (WAPC 99183) reserve	14,019	561		14,580	13,686	333	0	14,019	13,186	370		13,556
	14,019	561	0	14,580	13,686	333	0	14,019	13,186	370	0	13,556
<b>Restricted by council</b>												
(b) Employee entitlements reserve	187,282	7,491		194,773	133,430	53,852	0	187,282	134,925	53,786		188,711
(c) Plant reserve	628,679	610,258	(818,000)	420,937	720,843	16,209	(108,373)	628,679	723,852	20,312	(188,796)	555,368
(d) Drainage and water management reserve	192,608	7,704		200,312	89,223	103,385	0	192,608	89,227	102,504		191,731
(e) Waste management reserve	1,206,557	281,110		1,487,667	1,003,285	251,861	(48,589)	1,206,557	1,009,161	252,894	(93,336)	1,168,719
(f) Computer software/hardware upgrade reserve	60,392	2,416		62,808	39,196	21,196	0	60,392	39,198	21,100		60,298
(g) Mount Barker Regional Saleyards capital improv	94,570	129,885	(199,379)	25,076	74,412	138,307	(118,149)	94,570	126,049	75,212	(99,503)	101,758
(h) Mount Barker Regional Saleyards operating loss	311,474	12,459		323,933	304,081	7,393	0	311,474	304,094	8,533		312,627
(i) Outstanding land resumptions reserve	10,045	402		10,447	9,807	238	0	10,045	9,807	275		10,082
(j) Natural disaster reserve	332,625	13,305	(129,723)	216,207	297,725	120,071	(85,171)	332,625	297,352	120,844	(225,000)	193,196
(k) Building renewal reserve	872,333	34,893		907,226	364,080	508,253	0	872,333	283,086	501,348		784,434
(l) Spring Road roadworks reserve	59,687	2,387		62,074	58,270	1,417	0	59,687	58,273	1,635		59,908
(m) Mount Barker swimming pool revitalisation rese	1,234,680	49,387	(1,200,000)	84,067	1,205,374	29,306	0	1,234,680	1,222,079	34,293	(1,200,000)	56,372
(n) Hockey ground carpet replacement	157,471	26,299		183,770	133,971	23,500	0	157,471	134,512	23,775		158,287
(o) Community resource centre building reserve	73,797	2,952		76,749	62,164	11,633	0	73,797	62,465	11,753		74,218
(p) Museum complex reserve	9,754	390		10,144	9,522	232	0	9,754	9,523	267		9,790
(q) Standpipe reserve	49,576	1,983		51,559	38,518	11,058	0	49,576	38,817	11,089		49,906
(r) Paths and trails reserve	33,846	1,354		35,200	33,043	803	0	33,846	33,044	927		33,971
(s) Major Projects reserve	433,216	17,329		450,545	422,933	10,283	0	433,216	416,468	11,687		428,155
(t) Community Grants reserve	111,827	4,473		116,300	30,122	81,705	0	111,827	30,000	80,000		110,000
	6,060,419	1,206,478	(2,347,102)	4,919,794	5,030,001	1,390,700	(360,282)	6,060,419	5,021,932	1,332,234	(1,806,635)	4,547,531
	6,074,438	1,207,039	(2,347,102)	4,934,374	5,043,688	1,391,032	(360,282)	6,074,438	5,035,118	1,332,604	(1,806,635)	4,561,087

## 9. RESERVE ACCOUNTS

### (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:

<b>Reserve name</b>	<b>Anticipated date of use</b>	<b>Purpose of the reserve</b>
(a) Public Open Space (WAPC 99183) reserve	ongoing	To hold the cash in lieu of open space contribution held against the subdivision in WAPC reference 99183 until approval is granted to use those funds, pursuant to Section 6.11 of the Local Government Act 1995
(b) Employee entitlements reserve	ongoing	To fund sick, annual and long service leave entitlements for former staff and unplanned payments of annual leave and LSL
(c) Plant reserve	ongoing	To fund the purchase of vehicles, plant and machinery
(d) Drainage and water management reserve	ongoing	To fund the purchase of land for drainage purposes and carry out major drainage works and projects identified in the Shire of Plantagenet Water Strategy 2020
(e) Waste management reserve	ongoing	To fund waste management infrastructure and major items of associated plant and equipment
(f) Computer software/hardware upgrade reserve	ongoing	To fund the upgrade of business system software and hardware with latest versions and additional functionality
(g) Mount Barker Regional Saleyards capital improv	ongoing	To fund capital works and purchases at the Mount Barker Regional Saleyards
(h) Mount Barker Regional Saleyards operating loss	ongoing	To retain a proportion of Saleyards operating surpluses to fund operating deficits
(i) Outstanding land resumptions reserve	ongoing	To fund old / outstanding obligations for land resumptions associated with road realignments and the like
(j) Natural disaster reserve	ongoing	To fund the Council's proportion of natural disaster events in the Shire of Plantagenet
(k) Building renewal reserve	ongoing	To fund the renewal and refurbishment of Shire buildings
(l) Spring Road roadworks reserve	ongoing	To fund the construction of roadworks in Spring Road, Porongurup as required by the relevant subdivision condition
(m) Mount Barker swimming pool revitalisation rese	ongoing	To fund planning and capital works associated with the revitalisation of the Mount Barker Memorial Swimming Pool
(n) Hockey ground carpet replacement	ongoing	To contribute towards the planned replacement of carpet at the Sounness Park Hockey Ground
(o) Community resource centre building reserve	ongoing	To contribute to the maintenance, renewal, refurbishment and improvements to the Mount Barker Community Resource Centre
(p) Museum complex reserve	ongoing	To fund the refurbishment of buildings at the Mount Barker Historical Museum complex
(q) Standpipe reserve	ongoing	To fund the repair, renewal and upgrade of water standpipes
(r) Paths and trails reserve	ongoing	To fund the development of new pathways, cycleway infrastructure and trails
(s) Major Projects reserve	ongoing	To fund new, improvements or refurbishments to existing Shire buildings and / or infrastructure and concept planning / working drawings for projects, to be determined by the Council
(t) Community Grants reserve	ongoing	To fund Council contributions towards leased Shire building and infrastructure improvements, funded via Shire community grants

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

**10. OTHER INFORMATION**

	<b>2024/25 Budget</b>	<b>2023/24 Actual</b>	<b>2023/24 Budget</b>
<b>The net result includes as revenues</b>			
	\$	\$	\$
<b>(a) Interest earnings</b>			
Investments	292,978	133,702	190,450
Other interest revenue	58,000	57,031	52,000
	350,978	190,733	242,450
<b>The net result includes as expenses</b>			
<b>(b) Auditors remuneration</b>			
Audit services	50,000	49,892	45,320
	50,000	49,892	45,320
<b>(c) Interest expenses (finance costs)</b>			
Borrowings (refer Note 7(a))	35,260	47,883	70,517
Interest on lease liabilities (refer Note 8)	244	434	434
	35,504	48,317	70,951
<b>(d) Write offs</b>			
General rate	50	26	100
Fees and charges	200	0	0
	250	26	100

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

**11. ELECTED MEMBERS REMUNERATION**

	<b>2024/25 Budget</b>	<b>2023/24 Actual</b>	<b>2023/24 Budget</b>
	\$	\$	\$
<b>Shire President</b>			
President's allowance	33,990	22,667	32,683
Meeting attendance fees	23,311	19,982	22,415
Annual allowance for ICT expenses	2,000	2,000	2,000
	59,301	44,649	57,098
<b>Deputy Shire President</b>			
Deputy President's allowance	8,497	5,667	8,171
Meeting attendance fees	15,054	14,475	14,475
Annual allowance for ICT expenses	2,000	2,000	2,000
	25,552	22,142	24,646
<b>Elected member 3</b>			
Meeting attendance fees	15,054	14,475	14,475
Annual allowance for ICT expenses	2,000	2,000	2,000
	17,054	16,475	16,475
<b>Elected member 4</b>			
Meeting attendance fees	15,054	14,475	14,475
Annual allowance for ICT expenses	2,000	2,000	2,000
	17,054	16,475	16,475
<b>Elected member 5</b>			
Meeting attendance fees	15,054	14,475	14,475
Annual allowance for ICT expenses	2,000	2,000	2,000
	17,054	16,475	16,475
<b>Elected member 6</b>			
Meeting attendance fees	15,054	10,039	14,475
Annual allowance for ICT expenses	2,000	1,387	2,000
	17,054	11,426	16,475
<b>Elected member 7</b>			
Meeting attendance fees	15,054	10,039	14,475
Annual allowance for ICT expenses	2,000	1,387	2,000
	17,054	11,426	16,475
<b>Elected member 8</b>			
Meeting attendance fees	15,054	10,039	14,475
Annual allowance for ICT expenses	2,000	1,387	2,000
	17,054	11,426	16,475
<b>Elected member 9</b>			
Meeting attendance fees	15,054	4,436	14,475
Annual allowance for ICT expenses	2,000	613	2,000
	17,054	5,049	16,475
<b>Previous Shire President</b>			
President's allowance		8,122	
Meeting attendance fees		6,869	
Annual allowance for ICT expenses		613	
	0	15,604	0
<b>Previous Deputy Shire President</b>			
Deputy President's allowance		2,251	
Meeting attendance fees		14,475	
Annual allowance for ICT expenses		2,000	
	0	18,726	0
<b>Previous Elected member</b>			
Meeting attendance fees		4,436	
Annual allowance for ICT expenses		613	
	0	5,049	0
<b>Total Elected Member Remuneration</b>	204,233	194,922	197,069
President's allowance	33,990	30,789	32,683
Deputy President's allowance	8,497	7,918	8,171
Meeting attendance fees	143,746	138,215	138,215
Annual allowance for ICT expenses	18,000	18,000	18,000
	204,233	194,922	197,069



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

**12. TRUST FUNDS**

Funds held at balance date which are required by legislation to be credited to the trust fund and which are not included in the financial statements are as follows:

<b>Detail</b>	<b>Balance 30 June 2024</b>	<b>Estimated amounts received</b>	<b>Estimated amounts paid</b>	<b>Estimated balance 30 June 2025</b>
	\$	\$	\$	\$
Contribution - Public Open Space	63,354	0	(21,414)	41,940
Feral Pig Eradication Committee	79,745	70,000	(70,000)	79,745
	<u>143,098</u>	<u>70,000</u>	<u>(91,414)</u>	<u>121,685</u>

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

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 / INCOME**

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

**PROFIT ON ASSET DISPOSAL**

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

**EXPENSES**

**EMPLOYEE COSTS**

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

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

**MATERIALS AND CONTRACTS**

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

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

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

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

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

**INSURANCE**

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

**LOSS ON ASSET DISPOSAL**

Loss on the disposal of fixed assets.

**DEPRECIATION ON NON-CURRENT ASSETS**

Depreciation and amortisation expenses raised on all classes of assets.

**FINANCE COSTS**

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

**OTHER EXPENDITURE**

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

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

**13. REVENUE AND EXPENDITURE**

**(b) Revenue Recognition**

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

<b>Revenue Category</b>	<b>Nature of goods and services</b>	<b>When obligations typically satisfied</b>	<b>Payment terms</b>	<b>Returns/Refunds/Warranties</b>	<b>Timing of Revenue recognition</b>
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	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	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	On entry to facility
Airport landing charges	Permission to use facilities and runway	Single point in time	Monthly in arrears	None	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	Output method based on provision of service or completion of works
Sale of stock	Pool & Rec Centre kiosk	Single point in time	In full in advance	Refund for faulty goods	Output method based on goods

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

**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 to members of council: Other costs that relate to the tasks of assisting elected members and ratepayers on matters which do not concern specific council services.

**General purpose funding**

To collect revenue to fund the provision of services.

Rates, general purpose government grants and interest revenue.

**Law, order, public safety**

To ensure a safer community in which to live.

Fire prevention, emergency services, animal control and administration of local laws.

**Health**

To provide an operational framework for good community health.

Inspection of food outlets and their control, noise control, pest control, inspection of abattoir.

**Education and welfare**

To support the needs of the community in education and welfare.

Maintenance of Child Care Centre, assistance to playgroup, Plantagenet Village Homes and other voluntary services.

**Housing**

Provide adequate housing to attract and retain staff.

Provision and maintenance of council owned staff housing.

**Community amenities**

Provide services required by the community.

Rubbish collection services, cemeteries, public toilets, operation of refuse sites and town planning administration.

**Recreation and culture**

To establish and effectively manage infrastructure and resources that help the social wellbeing of the community.

Operation of community halls and pavilions, ovals, public swimming pool, libraries, art gallery, recreation centre and various reserves. Provision of Mitchell House (Arts Centre).

**Transport**

To provide effective and efficient transport services to the community.

Construction and maintenance of streets, roads, bridges, pathways, cleaning and lighting of streets and depot maintenance.

**Economic services**

To help promote the Shire and improve its economic wellbeing.

The regulation and provision of tourism, area promotion, building control, noxious weeds and standpipes.

**Other property and services**

To monitor and control overheads and operating accounts.

Private works, public works and plant overhead allocations.

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

**15. FEES AND CHARGES**

	<b>2024/25 Budget</b>	<b>2023/24 Actual</b>	<b>2023/24 Budget</b>
	\$	\$	\$
<b>By Program:</b>			
Governance	200	140	200
General purpose funding	35,750	34,967	35,500
Law, order, public safety	28,400	29,320	26,000
Health	65,500	74,333	58,000
Education and welfare	29,526	27,722	29,376
Community amenities	1,202,362	1,139,704	1,129,686
Recreation and culture	219,100	204,993	194,500
Transport	1,000	1,236	1,000
Economic services	920,500	1,010,366	833,600
Other property and services	10,000	22,335	14,000
	<b>2,512,338</b>	<b>2,545,118</b>	<b>2,321,862</b>

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

## SCHEDULE OF FEES AND CHARGES 2024-2025

	Revenue Account	Statutory (S) or Council (C)	GST Status	2024/2025	2023/2024	Responsible Officer
<b>PROGRAM 4 - Governance</b>						
<b>Publications</b>						EMCCS
'Rich and Beautiful' Book		c	GST	\$40.00	\$36.00	
'Mountain Country' Book (Retailers - Pack of six books)		c	GST	n/a	\$103.00	
'Mountain Country' Book		c	GST	\$20.00	\$17.00	
Western Australia's South Coast Book		c	GST	\$15.00	n/a	
Retailers Discount per Book (when purchasing 6 books or more of the above 3 titles)		c	GST	\$5.00	n/a	
<b>Rate Book Enquiry</b>						Rates Officer
Written Rate Searches		c	GST	\$38.00	\$36.00	
<b>Rate - Other</b>						Rates Officer
Special Payment Arrangement Administration Fee (Excluding pensioners)		c	GST	\$29.00	\$28.00	
Copy Of Rates Notice - Current Year - Per Notice (Hard copy or Email)		c	GST	\$7.00	\$7.00	
Copy Of Rates Notice - Previous Year - Per Notice (Hard copy or Email)		c	GST	\$15.00	\$15.00	
<b>Freedom of Information</b>						Coordinator Admin & Gov
Freedom of Information Charges as Set under the FOI Act Regulations:						
- Application Fee		s	Exempt	\$30.00	\$30.00	
- Charge for Time Dealing with the Application - Per Hour - Pro Rata		s	Exempt	\$30.00	\$30.00	
- Access Time Supervised by Staff - Per Hour - Pro Rata		c	Exempt	\$30.00	\$30.00	
- Photocopying Staff Time - Per Hour - Pro Rata		c	Exempt	\$30.00	\$30.00	
- Black & White Photocopy - A4		c	Exempt	\$0.20	\$0.20	
- Black & White Photocopy - A3		c	Exempt	\$0.20	\$0.20	
- Colour Photocopy - A4		c	Exempt	\$0.20	\$0.20	
- Colour Photocopy - A3		c	Exempt	\$0.20	\$0.20	
<b>Other</b>						Coordinator Admin & Gov
Hire of Projector / screen - Per Day		c		\$84.00	\$80.00	
Hire of Projector / screen - Bond		c		\$168.00	\$160.00	
Hire of Electronic Equipment- Per Day		c		\$40.00	\$39.00	
Hire of Electronic Equipment - Bond		c		\$168.00	\$160.00	
Sale of GIS Images (A4)		c		\$14.00	\$14.00	
Sale of GIS Images (A3)		c		\$44.00	\$42.00	
Sale of A1 Printout		c		\$5.00	\$5.00	
Facility Cleaning Charge-Out Fee - Per Hour (Includes re-inspection)		c		n/a	n/a	
Staff Charge-out Fee - Per Hour - Pro Rata (eg: chair setup, bin delivery, signage, clean-up, cleaning, re-inspection, research requests, call outs etc)		c		\$85.00	\$72.00	
<b>WHS Consulting</b>						CEO
WHS Consulting Fee - Per Hour		c		\$85.00		
Customised WHS Training and Workshop Fees - Per Hour		c		\$170.00		
Resource Fee - Per Person (for handouts)		c		\$20.00		

## SCHEDULE OF FEES AND CHARGES 2024-2025

	Revenue Account	Statutory (S) or Council (C)	GST Status	2024/2025	2023/2024	Responsible Officer
<b>PROGRAM 5 - Law, Order &amp; Public Safety</b>						
<b>Companion Animal Licences</b>						Senior Ranger
<b><u>Dog Registrations as Set under the Dog Regulations 2013:</u></b>						
- Unsterilised - One Year		S		\$50.00	\$50.00	
- Unsterilised - Three Years		S		\$120.00	\$120.00	
- Unsterilised - Lifetime		S		\$250.00	\$250.00	
- Sterilised - One Year		S		\$20.00	\$20.00	
- Sterilised - Three Years		S		\$42.50	\$42.50	
- Sterilised - Lifetime		S		\$100.00	\$100.00	
- Dangerous Dog (sterilised or non-sterilised) - One year		S		\$50.00	\$50.00	
- Guide Dogs		S		Free	Free	
- Search and rescue dogs in the ownership of a police officer (Statutory declaration required)		S		Free	Free	
- Dogs Used for Droving or Tending Stock		S		25% of fee	25% of fee	
- Dogs Owned by Pensioners		S		50% of fee	50% of fee	
- Registration After 31 May (Current Year Only)		S		50% of fee	50% of fee	
Dogs kept in an approved kennel establishment licensed under Section 27 of the Dog Act where not otherwise registered - per establishment		S		\$200.00	\$200.00	
<b><u>Cat Registrations</u></b>						
- New or Renewed - One Year		S		\$20.00	\$20.00	
- New or Renewed - One Year (If application made after 31 May until next 31 October)		S		\$10.00	\$10.00	
- New or renewed registration for three years		S		\$42.50	\$42.50	
- Registration for Life		S		\$100.00	\$100.00	
- Approved Breeding Cats (Per breeding cat - male or female)		S		\$100.00	\$100.00	
- Pensioner Fee		S		50% of fee	50% of fee	
<b>IMPOUNDING FEES - DOGS</b>						Senior Ranger
- First Offence - for owner		C		\$106.00	\$101.00	
- Second Offence - for owner		C		\$124.00	\$119.00	
- Third Offence & Thereafter - for owner		C		\$173.00	\$165.00	
Daily Care		C		\$33.00	\$32.00	
Daily Care - weekends & public holidays		C		\$72.00	\$69.00	
<b>IMPOUNDING FEES - CATS</b>						Senior Ranger
- First Offence - for owner		C		\$106.00	\$101.00	
- Second Offence - for owner		C		\$124.00	\$119.00	
- Third Offence & Thereafter - for owner		C		\$173.00	\$165.00	
Daily Care		C		\$33.00	\$32.00	
Daily Care - weekends & public holidays		C		\$72.00	\$69.00	
<b>IMPOUNDING FEES - VEHICLES</b>						Senior Ranger
Cost of Removal - at Cost Plus Staff Time		C		At Cost Plus Staff Time	At Cost Plus Staff	
Impounding Fee Daily while in Pound		C		\$17.50	\$18.00	

## SCHEDULE OF FEES AND CHARGES 2024-2025

	Revenue Account	Statutory (S) or Council (C)	GST Status	2024/2025	2023/2024	Responsible Officer
<b>IMPOUNDING FEES - STOCK</b>						Senior Ranger
All Stock Impounded Between 6.00am & 6.00pm:		c				
- First Offence		c		\$132.00	\$126.00	
- Second Offence		c		\$162.00	\$155.00	
- Third Offence & Thereafter		c		\$197.00	\$188.00	
All Stock Impounded Between 6.00pm & 6.00am:						
- First Offence		c		\$168.00	\$160.00	
- Second Offence		c		\$206.00	\$197.00	
- Third Offence & Thereafter		c		\$239.00	\$228.00	
Sustenance Charges - Per Head/Per Day - Horses & Cattle		c		\$37.00	\$36.00	
Sustenance Charges - Per Head/Per Day - Sheep & Goats		c		\$36.00	\$35.00	
Transport of Stock (Return wandering stock) - at Cost Plus Staff Time (pro rata hourly staff chargeout fee)		c		At Cost Plus Staff Time (pro rata hourly rate)	At Cost Plus Staff Time (pro rata hourly)	
<b>MISCELLANEOUS</b>						Senior Ranger
Bond - Animal Trap		c		\$72.00	\$69.00	
Bond - Anti Barking Dog Collar		c		\$72.00	\$69.00	
Destruction of animals at owner's Request (To be done by veterinarian)		c		Actual Vet Costs	Actual Vet Costs	
Final demand: (Bush Fire, Dog, Litter, Parking)		s		\$25.30	\$25.30	
Enforcement certificate		s		\$21.50	\$21.50	
Registering an infringement notice with FER		s		\$81.00	\$81.00	
<i>NOTE: Charges made under the Fines, Penalties and Infringement Notices Enforcement Regulations 1994</i>						



## SCHEDULE OF FEES AND CHARGES 2024-2025

	Revenue Account	Statutory (S) or Council (C)	GST Status	2024/2025	2023/2024	Responsible Officer
<b>PROGRAM 7 - Health</b>						
<b>Environmental Health Administration &amp; Inspection</b>						
<b>Administration Fees</b>						
Copy of food sampling results		C		\$65.00		
Search of septic tanks plans		C		\$55.00		
Change of owners (any Health registered premises)		C		\$65.00		
Late payment of licence/registration		C		\$85.00		
<b>Inspection Fees</b>						
Re-inspection due to incomplete or satisfactory work		C		\$120.00		
Property Inspection on request		C		\$120.00		
Supervision of condemned food disposal - per hour		C		\$120.00		
<b>Water Sampling</b>						
Bacteriological sampling results		C		\$60.00		
Public Swimming Pool Sampling (not shire owned)		C		\$30.00		
Potable Water Sampling per sample		C		\$30.00		
<b>Annual Registration Fees (calculated on a monthly basis for any period to June 30 each year)</b>						
<b>Food premises</b>						
Fees pro rata						
- Supermarket		C		\$479.00	\$457.00	
- Medium / High Risk		C		\$239.00	\$228.00	
- Low risk		C		\$119.00	\$114.00	
- Very Low risk		C		\$0.00	\$0.00	
- Charitable or Community Service Food Business		C		\$0.00	\$0.00	
<b>Lodging House</b>		C		\$314.00	\$314.00	
<b>Morgue</b>				\$154.00	\$154.00	
<b>Caravan Parks &amp; Camping Grounds - Annual Registration Application/Renewal/Late Renewal Penalty/Temporary Licence/Licence Transfer</b>						
- All in Accordance with the Caravan Parks & Camping Grounds Regulations 1997		S				
Minimum fee		S		\$200.00		
Long stay per site		S		\$6.00		
Short stay per site		S		\$6.00		
Camp sites per site		S		\$3.00		
Overflow sites per site		S		\$1.50		
<b>Nature Based Camping Park per annum</b>						
Minimum fee		S		\$50.00		
Camp / short stay sites per site		S		\$2.00		
<b>Health Application / Assessment Fee</b>						
Any Health premises application without statutory fee (includes event applications)		C		\$149.00		
- Food Business notification (not-for-profit only)		C		\$0.00		
Stall Holder application charity or community service single event		C		\$0.00		
Stall Holder application single event		C		\$30.00		
- Applications for Caravan Rigid Annexes & Park Homes etc, Assessment of Application For:						
- Rigid Annex/Shed/Other Structures		C		\$74.00	\$71.00	
- Park Home		C		\$155.00	\$148.00	
- Temporary Accommodation		C		\$155.00	\$148.00	
(Includes processing application, sighting of all relevant certificates for compliance and general compliance with relevant requirements of regulations)						

## SCHEDULE OF FEES AND CHARGES 2024-2025

	Revenue Account	Statutory (S) or Council (C)	GST Status	2024/2025	2023/2024	Responsible Officer
<b>Application for Other services</b>						
Liquor Act Section 39 Certificate		c		\$140.00	\$128.00	
Gaming Act Section 55 (1) Certification (1 year or one-off event)		c		\$45.00		
Gaming Act Section 55 (1) Certification (5 year)		c		\$149.00		
Application to construct, extend or alter a public building (Form 1)		c		\$120.00		
Occupancy Permit for Public Buildings (Form 2, Plus reassessment of building or replacement of lost certificate)		c		\$120.00		
<b>Health (Treatment of Sewage &amp; Disposal of Effluent &amp; Liquid Waste) Regulations</b>						
- Application for the approval of an apparatus by Local Government		s		\$118.00		
- Issuing of a 'Permit to Use an Apparatus		s		\$118.00		
Application for approval of an apparatus by the Executive Director Public Health Department under regulation 4A						
(a) With a Local Government Report		s		\$61.00		
(b) Without a Local Government Report fee		s		\$110.00		
(c) Local Government Report Fee		s		\$140.00		
<b>Information and Research</b>						
Hourly fee for time involved in research and providing information for developets etc. which is not considered normal research and assessment		c		\$125.00		
<b>Noise Related Fees</b>						
Regulation 18 non-complying event noise exemption		c		\$500.00		
Regulation 13 out of hours construction (Noise Management Plan Application Approval, minimum 7 days prior)		c		\$149.00		

## SCHEDULE OF FEES AND CHARGES 2024-2025

	Revenue Account	Statutory (S) or Council (C)	GST Status	2024/2025	2023/2024	Responsible Officer
<b>PROGRAM 10 - Community Amenities</b>						
<b>Waste Rate</b> <span style="float: right;">WO</span>						
Waste rate for contribution towards provision of waste disposal services. Minimum payment applicable to all rateable properties.		c		\$66.00	\$64.00	
<b>Refuse Collection Services (Receptacle Charge)</b> <span style="float: right;">WO</span>						
Weekly Service - Residential - All residential properties on the rubbish collection route are chargeable. This charge permits one 120 litre (or otherwise approved) rubbish bin pickup per week and one 240 litre recycling bin per fortnight, per annum (Same charge applies for any additional services)		c		\$404.00	\$385.00	
Weekly Service - Non-domestic - This charge permits one approved 240 litre bin pickup, per annum		c		\$543.00	\$518.00	
- Non domestic properties at which owners reside on site may claim one service at the residential collection rate.						
Additional Recycling Bin Service		c		\$132.00	\$126.00	
Replacement 120 Litre Blue Bin		c		\$89.00	\$85.00	
Replacement 240 Litre Green Bin (Yellow Lid)		c		\$162.00	\$155.00	
<b>Waste Disposal at Landfill Sites &amp; Transfer Stations</b> <span style="float: right;">WO</span>						
<b>Mount Barker Waste Disposal Site and Kendenup Transfer Station</b>						
The following fees & charges are adopted for the disposal of waste at the Council's various landfill and transfer station sites for the 2023/2024 financial year. Prepaid Refuse Disposal Voucher must be purchased at the prices indicated, which are based on the following token values:						
One 26 token voucher will be issued to rateable, rural properties with a domestic residence that do not receive a Council provided kerbside pickup service.						
Additional residences with occupants will be entitled to a tip pass upon proof of occupancy being provided.						
Additional vouchers can be purchased for the following:						
4 token Voucher		c		\$36.00	\$34.00	
10 token Voucher		c		\$90.00	\$85.00	

## SCHEDULE OF FEES AND CHARGES 2024-2025

	Revenue Account	Statutory (S) or Council (C)	GST Status	2024/2025	2023/2024	Responsible Officer
<b>Waste Disposal at Landfill Sites &amp; Transfer Stations</b>						
<b>Mount Barker Waste Disposal Site and Kendenup Transfer Station</b>						
<b>Item</b>	<b>Tokens Required</b>			<b>Equivalent Cash</b>	<b>Equivalent Cash</b>	
1 x 240L Mobile Garbage Bin or part thereof - Units of 240L Thereafter	1	C		\$9.00	\$8.50	
Car Boot Load	1	C		\$9.00	\$8.50	
Station Wagon Boot Load	1	C		\$9.00	\$8.50	
Mattress - Any size	5	C		\$45.00	\$42.50	
Van - Utility – Trailer - not Exceeding 1.8m x 1.2m	1	C		\$9.00	\$8.50	
All other vehicles - per m <sup>3</sup> or part thereof	4	C		\$36.00	\$34.00	
Car Body (If placed in Recyclable Area)	10	C		\$90.00	\$85.00	
Truck Body/Large Equipment (If Recyclable)	14	C		\$126.00	\$119.00	
White Goods - per m <sup>3</sup> or part thereof	4	C		\$36.00	\$34.00	
e-waste - per m <sup>3</sup> or part thereof	4	C		\$36.00	\$34.00	
Asbestos - per m <sup>3</sup> or part thereof - Accepted at O'Neill Road site only	24	C		\$216.00	\$204.00	
Asbestos bags	1	C		\$9.00	\$8.50	
Batteries (Car, Truck etc)	Free	C		Free	Free	
Uncontaminated, Sorted Scrap Metal - per m <sup>3</sup> or part thereof	4	C		\$36.00	\$34.00	
Uncontaminated Timber	Free	C		Free	Free	
Uncontaminated Green Waste	Free	C		Free	Free	
Clean Fill	Free	C		Free	Free	
Septage (\$/kl)	8	C		\$72.00	\$68.00	
After Hours Septage Disposal call Out Fee	30	C		\$270.00	\$255.00	
10L Waste Oil - Deposited in the oil recycling facility - Units of 10L thereafter	1	C		\$9.00	\$8.50	
Carcasses (Small Animal ie: cat, dog, pig, goat, sheep)	1	C		\$9.00	\$8.50	
Carcasses (Large Animal ie: cow, horse)	4	C		\$36.00	\$34.00	
After Hours Carcass Disposal call Out Fee	30	C		\$270.00	\$255.00	
Recyclables (If placed in provided bin or nominated area)	Free	C		Free	Free	
Loose cardboard From Commercial Operators (m <sup>3</sup> )	Free	C		Free	Free	
<b>Tyres (Based On Costs as Charged to the Council)</b>	<b>Tokens</b>					
- small (motorbike, car, forklift)	1	C		\$9.00	\$8.50	
- medium (truck, small tractor)	4	C		\$36.00	\$34.00	
- large (earthmoving equipment)	20	C		\$180.00	\$170.00	
<b>Rocky Gully and Kamballup Transfer Stations</b>						
Putrescible Waste		C		As per token fees for Mount Barker Waste Disposal Site	As per token fees for Mount Barker Waste Disposal Site	
Recyclables		C		Free	Free	
Clean Fill - Accepted at O'Neill Road site only		C		Not accepted	Not accepted	
Uncontaminated & Sorted Scrap Metal (per m <sup>3</sup> ) - Accepted at Rocky Gully, not Kamballup	4	C		\$36.00	\$34.00	
Uncontaminated Green Waste - Free at Rocky Gully, not Kamballup	Free	C		Free	Free	
All other waste		C		Not accepted		

## SCHEDULE OF FEES AND CHARGES 2024-2025

	Revenue Account	Statutory (S) or Council (C)	GST Status	2024/2025	2023/2024	Responsible Officer
<b>Porongurup Transfer Station</b>						
Putrescible Waste		C		As per token fees for Mount Barker Waste Disposal Site	As per token fees for Mount Barker Waste Disposal Site	
Recyclables	Free	C		Free	Free	
Batteries (Car, Truck etc)	Free	C		Free	Free	
Clean Fill - Accepted at O'Neill Road site only		C		Not accepted	Not accepted	
Untamminated & Sorted Scrap Metal (per m³)		C		Not accepted	Not accepted	
Untamminated Green Waste		C		Not accepted	Not accepted	
All other waste		C		Not accepted	Not accepted	
<b>Town Planning</b>						EMDRS
<b>1 Determination of Applications for Developments where the Estimated Cost of the Development is:</b>						
(a) not more than \$50,000		S		\$147.00	\$147.00	
(b) more than \$50,000 but not more than \$500,000		S		0.32% of estimated cost of development	0.32% of estimated cost of development	
(c) more than \$500,000 but not more than \$2.5 million		S		\$1,700 + 0.257% for every \$1 over \$300k	\$1,700 + 0.257% for every \$1 over \$300k	
(d) more than \$2.5 million but not more than \$5 million		S		\$7,161 + 0.206% for every \$1 over \$2.5m	\$7,161 + 0.206% for every \$1 over \$2.5m	
(e) more than \$5 million but not more than \$21.5 million		S		\$12,633 + 0.123% for every \$1 over \$5m	\$12,633 + 0.123% for every \$1 over \$5m	
(f) more than \$21.5 million		S		\$34,196.00	\$34,196.00	
<b>Determination of Retrospective Applications where a development has commenced or been carried out:</b>						
Renewal and Modifications to Development Approvals		S		\$295.00	N/A	
<b>2 Provision of a subdivision clearance:</b>						
(a) not more than five lots		S		\$73 per lot	\$73 per lot	
(b) more than five lots but not more than 195 lots		S		\$73 per lot for first 5 lots, then \$35 per lot	\$73 per lot for first 5 lots, then \$35 per lot	
(c) more than 195 lots		S		\$7,393.00	\$7,393.00	
If WAPC conditions require the Council to clear condition(s) where expertise is required from an external consultancy, then those costs will be charged to the subdivider.						
<b>3 Application for approval of Home Business and Rural Homes Business</b>						
(a) Initial Fee		S		\$222.00	\$222.00	
(b) Renewal Fee		S		\$73.00	\$73.00	
<b>4 Variations to a Building Envelope, change of use or for alteration or extension of a non-conforming use (with no 'works')</b>						
		S		\$295.00	295.00	
<b>5 - Reply to a Property Settlement Questionnaire</b>						
- Providing a Zoning Certificate;		S		\$80.00	\$80.00	
<b>6 Providing Written Planning Advice (as per <i>Planning and Development Regulations 2009 Part 7</i>)</b>						
		S		\$73.00	\$195.00	
<b>7 Single House Exemption (SHE) Letter Application</b>						
		S		\$295.00		
<b>8 Determination of Application for Advertising Signage</b>						
		C		\$330.00	\$315.00	
<b>9 Liquor Licensing Certificate Charge - Section 40</b>						
		C		\$134.00	\$128.00	
<b>10 Provision of a Motor Vehicle Repairers Act - Planning Certificate (No GST)</b>						
		C		\$94.00	\$90.00	

## SCHEDULE OF FEES AND CHARGES 2024-2025

	Revenue Account	Statutory (S) or Council (C)	GST Status	2024/2025	2023/2024	Responsible Officer
<b>11 SCHEME AMENDMENTS AND STRUCTURE PLANS</b>						EMDRS
The fees, charges and costs associated with processing and considering Amendments and Structure Plans are determined using the prescribed hourly rates, guidelines and relevant Forms set out in the Planning and Development Regulations 2009. The fees will be determined after making allowance for officer's time, direct costs involved and a percentage allowance to recover operating overhead costs. GST will be charged where applicable. Alternatively, proponents may opt to accept the following fees:						
- Fee for a Basic Amendment		c		\$3,932.00	\$3,745.00	
- Fee for a Standard Amendment		c		\$7,415.00	\$7,062.00	
- Fee for a Complex Amendment		c		\$11,122.00	\$10,593.00	
- Fee for a Structure Plan		c		\$7,415.00	\$7,062.00	
<b>12 SCHEME AMENDMENT REQUESTS</b>						EMDRS
This procedure for lodgement of Scheme Amendment Request enables preliminary consideration to be given to an amendment proposal prior to the preparation of formal & detailed documentation. The fee for such a request is payable prior to the request being assessed.						
<b>13 EXTRACTIVE INDUSTRIES</b>						EMDRS
Licence Application		s		\$950.00	\$950.00	
Annual Licence Fee under Local Law		c		\$505.00	\$481.00	
Transfer of Licence Fee under Local Law		c		\$280.00	\$267.00	
Licence Renewal Fee under Local Law		c		\$280.00	\$267.00	
Performance Guarantee (Per Hectare or Part Thereof) under Local Law		c		\$5,055.00	\$4,815.00	
<b>14 ACTIVITIES IN THOROUGHFARES &amp; PUBLIC PLACES &amp; TRADING LOCAL LAW &amp; DOGS LOCAL LAW</b>						EMDRS
Application for Permit Fee		c		\$162.00	\$155.00	
Permit Renewal/Transfer Fee		c		\$77.00	\$74.00	
Trading in Public Places Policy Fees						
Stallholder and Itinerant	Annual	c		\$175.00	\$167.00	
Trader – fixed location	Daily	c		\$10.50	\$10.50	
Trader – fixed location	3 months	c		\$404.00	\$385.00	
Trader – fixed location	6 months	c		\$808.00	\$770.00	
Trader – fixed location	12 months	c		\$1,617.00	\$1,540.00	
<b>15 CASH IN LIEU OF CAR PARKING</b>						EMDRS
Payment Per Car Bay		c		Payment per bay of \$4,973.00 for construction and a current valuation for the land content at 25m <sup>2</sup> per bay	Payment per bay of \$4,725.00 for construction and a current valuation for the land content at 25m <sup>2</sup> per bay	
<b>15 STRATA TITLES</b>						EMDRS
Processing of applications and issuing of Local Government Authority Certificates		s		As per Strata Titles General Regulations - Schedule 1	As per Strata Titles General Regulations - Schedule 1	
<b>16 RELOCATED DWELLINGS</b>						EMDRS
Bond for Relocated Dwelling (Refunded on satisfactory completion of dwelling) - Cash or Bank Guarantee		c		\$20,000.00	\$15,000.00	
<b>17 ROAD IMPROVEMENT CONTRIBUTION</b>						EMDRS
Road improvement contribution per tourist accommodation unit eg: chalet & other tourist related uses depending upon scale etc when such developments are not located with direct access to a bitumen sealed road.						
		c		\$4,212.00	\$4,012.00	

## SCHEDULE OF FEES AND CHARGES 2024-2025

	Revenue Account	Statutory (S) or Council (C)	GST Status	2024/2025	2023/2024	Responsible Officer
<b>18 ADVERTISING COSTS</b>						EMDRS
Charge for proposals requiring advertising such as 'A' developments, structure plans, scheme amendment requests. \$500 bond required.		C		Actual Costs	Actual Costs	
Unspent money will be refunded.						
Onsite advertising of Development Applications		C		\$75.00	\$72.00	
<b>Buildings</b>						EMDRS
Swimming Pool Inspection Fees - Four Yearly		S		\$78.00	\$58.45	
Swimming Pool Re-Inspection Fee		S		\$78.00	\$58.45	
Issue of a Building Permit for Classes 1 & 10 Buildings - Building Regulations		S		As Per Building Regulations 2012	As Per Building Regulations 2012	
Associated BCITF Levy - for Buildings Value Over \$20,000.00		S		0.2%	0.2%	
Associated Building Service Levy		S		As Per Building Regulations 2012	As Per Building Regulations 2012	
Issue of a Building Permit for All Other Classes - Building Regulations		S		As Per Building Regulations 2012	As Per Building Regulations 2012	
Note: building licence fees - estimated costs used for determining building permit fees will be based upon the Cordell's publication for building construction						
Refundable Infrastructure Bond - Building work valued at \$45,000 or greater		C		\$1,000.00	\$1,000.00	
Refundable Infrastructure Bond - Building work valued at \$250,000.00 or greater		C		\$1,500.00	\$1,500.00	
Building approval certificate for unauthorised building work - Building Regulations		S		As Per Building Regulations 2012	As Per Building Regulations 2012	
Demolition Licence/per storey		S		As Per Building Regulations 2012	As Per Building Regulations 2012	
Inspection of relocated dwellings upon completion for bond refund		C		\$148.00	\$141.00	
Building Permit Archive Search		C		\$76.00	\$73.00	
Building Permit Renewal once expired		S		As Per Building Regulations 2012	As Per Building Regulations 2012	
<b>Cemeteries</b>						Coordinator Admin & Gov
Funeral Director's Licence Fee - Annual		C		\$565.00	\$539.00	
Funeral Director's Licence Fee - Single Interment		C		\$210.00	\$200.00	
Monumental Mason's Licence Fee - Annual		C		\$93.00	\$89.00	
Single Funeral Permit (Not Funeral Directors)		C		\$561.00	\$535.00	
Additional preparation and / or for mechanical hoist		C		At Cost	At Cost	
Permit to erect a headstone and/or monument/kerbing		C		\$74.00	\$71.00	
(a) Application (or renewal) for a Grant of Right of Burial - 25 Years - Includes Natural Earth Burials						
- Land 2.44m x 1.2m (per plot)		C	exempt	\$1,212.00	\$1,155.00	
- Grant of Memorial for Ashes (Niche Wall or Garden Niche)		C	exempt	\$342.00	\$326.00	
- Grant of Memorial for Ashes (One plaque under a Memorial Tree)		C	exempt	\$404.00	\$385.00	
- Reservation Fee for Grant of Right of Burial (Additional to Grant of Right of Burial - if pre-dig required: ie Section E, Mount Barker West)		C	exempt	\$381.00	\$363.00	
- Memorial Tree (Right to use an existing tree as a family plot for ashes / or plaques)		C	exempt	\$1,909.00	\$1,819.00	
(b) Application for a Burial for:						
- standard grave		C		\$1,669.00	\$1,590.00	
- a grave where a hand dig is required		C		Price on application	Price on application	
- a grave for any child under seven		C		\$725.00	\$691.00	
- a grave for a child < 1 year old		C		Free	Free	
- extra charge for each interment starting after 3.00pm or a Saturday, Sunday or Public Holiday		C		Price on application	Price on application	

## SCHEDULE OF FEES AND CHARGES 2024-2025

	Revenue Account	Statutory (S) or Council (C)	GST Status	2024/2025	2023/2024	Responsible Officer
Note - Standard grave depth is 2.1m.						
- Double internments at the same time incur single internment charges						
(c) Application for Transfer of Right of Burial or Right of Memorial (Niche)		c		\$74.00	\$71.00	
(d) Reopening Graves						
- Reopening for 2nd Internment		c		\$1,669.00	\$1,590.00	
- Exhumation		c		At Cost	At Cost	
(e) Reburial After Exhumation						
(f) Interment of Ashes in a Grave or Niche (Includes plaque installation; plus actual costs for bronze plaque)						
- Monday to Friday		c		\$600.00	\$573.00	
- Saturday, Sunday & Public Holidays		c		\$1,200.00	\$1,145.00	
- Vases for niche wall		c		At Cost	At Cost	
Purchase of garden 'Bedrock' (for ashes) - excludes grant of right of memorial, internment of ashes and actual costs for bronze plaque		c		\$346.00	\$330.00	
Purchase of small plastic ashes box		c		\$10.00	\$10.00	
Decanting of ashes into small ashes box		c		\$105.00	\$100.00	
(g) Miscellaneous Charges - Mount Barker (West) Cemetery (No ashes internment)						
Installation of Kerb Plaque - Garden of Remembrance (plus cost of plaque + \$50 admin charge)		c		\$240.00	\$230.00	
Installation of Additional Plaques - Memorial Seats (plus cost of plaque + \$50 admin charge)		c		\$240.00	\$230.00	
Supply and Installation of Concrete Wedge - Plaque Mount (location restricted)		c		\$600.00	N/A	
Memorial Rock - Standard - Up to 700mm High		c		Price on Application (At Cost)	Price on application (At Cost)	
Memorial Seat		c		Price on Application (At Cost)	Price on Application (At Cost)	



## SCHEDULE OF FEES AND CHARGES 2024-2025

	Revenue Account	Statutory (S) or Council (C)	GST Status	2024/2025	2023/2024	Responsible Officer
<b>PROGRAM 11 - Recreation &amp; Culture</b>						
<b>All facilities</b>						
Bond for Chairs, Trestles & Tables		c		\$100.00	\$100.00	MCRS
Lost Keys / Swipe Cards		c		At Cost	At Cost	
Provision of additional bins for events (for five bins or part thereof)		c		\$66.00	\$63.00	
Schools & P & C Associations - Each Group Is Entitled to Receive Four Free (Donated) Hires of a Hall Per Annum						
<b>Other Halls</b>						
Kendenup and Narrikup Halls						MCRS
Bond - Functions Without Alcohol		c		\$200.00	\$200.00	
Bond - Functions with Alcohol		c		\$400.00	\$400.00	
Half Day - less than Four Hours		c		\$18.00	\$18.00	
Full Day - More than Four Hours		c		\$35.00	\$34.00	
Any booking		c		\$18.00	\$18.00	
<b>Frost Pavilion</b>						
Bond - Functions Without Alcohol		c		\$300.00	\$300.00	MCRS
Bond - Functions with Alcohol		c		\$500.00	\$500.00	
Half Day - less than Four Hours		c		\$134.00	\$128.00	
Full Day - More than Four Hours		c		\$224.00	\$214.00	
<b>Taylor-Dennis Pavilion</b>						
Bond - Functions Without Alcohol		c		N/A	N/A	MCRS
Bond - Functions with Alcohol		c		N/A	N/A	
Half Day - less than Four Hours		c		\$0.00	\$0.00	
Full Day - More than Four Hours		c		\$0.00	\$0.00	
Chair Set Up Fee				Staff Charge-out Fee	Staff Charge-out Fee	
<b>Skinner Pavilion</b>						
Half Day - less than Four Hours		c		\$35.00	\$34.00	MCRS
Full Day - More than Four Hours		c		\$74.00	\$71.00	
<b>Frost Park Sheep Pavilion</b>						
Bond - Functions Without Alcohol		c		N/A	N/A	MCRS
Bond - Functions with Alcohol		c		N/A	N/A	
Usage		c		Free	Free	
Bond On Sheep Pens		c		\$300.00	\$300.00	
Livestock sales - Sheep Pavilion (eg: cattle, sheep or goats) - (Includes 10% Agricultural Society Pen Hire)		c		\$408.00	\$389.00	
<i>Pen Hire for Livestock Sales above - \$ 41.6 inc GST income to be paid to Agricultural Society</i>						
Private Sales Cleaning Fee - If required		c		At Cost	At Cost	
Showers & Toilets Only		c		\$52.00	\$50.00	
<b>Frost Park</b>						
Bond for Hire of Oval and/or Shared Equine Facility		c		\$400.00	\$400.00	MCRS
Agricultural Field Days (Commercial) - per day		c		\$750.00	\$715.00	
Shared Equine Facility (Oval Only) - Per Day (Excluding Frost Park User Group members)		c		\$0.00	\$0.00	
Shared Equine Facility - Per Annum - HorsePower Plantagenet, Stock Horse Society and Mt Barker Campdraft - Each		c		\$0.00	\$0.00	
Note: Campdraft Arena may only be hired with express approval of Stock Horse Society and Mt Barker Campdraft Club, who own the infrastructure						
Mount Barker Turf Club - Per Meeting (Frost Park Facility as well as nearby archery ground for parking) Bond for Frost Pavilion required.		c		\$674.00	\$642.00	
Note: Per meeting hire for Turf Club includes day before and day after race day; Grapes & Gallops includes two days before and two days after						
Hire of Oval		c		\$0.00	\$0.00	
Training (With Lights) - Per Hour		c		\$19.00	\$19.00	
Bond per person capped at \$1,000.00 for multiple simultaneous hires						
Circus - Fee		c		\$696.00	\$663.00	
Circus - Bond		c		\$1,500.00	\$1,500.00	
Water Charge (Frost Park dam or Lot 81 dam) - Per Kilolitre		c		\$1.00	\$1.00	

## SCHEDULE OF FEES AND CHARGES 2024-2025

	Revenue Account	Statutory (S) or Council (C)	GST Status	2024/2025	2023/2024	Responsible Officer
						MCRS
<b>Sounness Park</b>						
<b>Grounds</b>						
Bond - Ovals or Grounds - Functions Without Alcohol (Non-Foundation Clubs)		c		\$400.00	\$400.00	
Bond - Ovals or Grounds - Functions With Alcohol (Non-Foundation Clubs)		c		\$800.00	\$800.00	
Bond - Hockey Ground - With or without alcohol (Non-Foundation Clubs)		c		\$1,000.00	\$1,000.00	
Bond per user group or person capped at \$1,000.00 for multiple simultaneous hires						
Lights - Competition (Per Hour)		c		\$25.00	\$24.00	
Lights - Training (Per Hour)		c		\$18.00	\$18.00	
Lights Key Charge (Per Disc)		c		\$59.00	\$57.00	
Circus - Fee (Not permitted)		c		N/A	N/A	
Circus - Bond (N/A)		c		N/A	N/A	
Note - There is no charge for training, competition or events on any oval or the hockey ground.						
<b>Change Rooms</b>						
Bond		c		\$1,000.00	\$1,000.00	
Note: For Foundation Club usage, the total bond is required, payable by any club or combination of clubs. Bond per team capped at \$1,000.00 for multiple facilities/events						
Key Charge (Per Key)		c		Actual Costs	Actual Costs	
Electronic Fob Charge (Per Fob)		c		\$30.00	\$30.00	
Hire of changeroom 1 (includes strapping room 1)		c		\$30.00	\$30.00	
Hire of changeroom 2 (includes strapping room 2)		c		\$30.00	\$30.00	
Hire of changeroom 3		c		\$30.00	\$30.00	
Hire of changeroom 4		c		\$30.00	\$30.00	
(The charge for hire of Changerooms and Umpire Rooms is \$ per day or part thereof. Applies to training, competition and events)						
(The Umpire Rooms and Timekeeper's Box are free with any hire of changerooms - Maximum one Umpire Room per booking)						
(Changerooms need to be booked in advance and 50% of the fee above will be payable unless bookings are cancelled more than 48 hours in advance, due to inspection regime prior to useage)						
						MCRS
<b>Narrrikup Oval</b>						
Bond - Functions Without Alcohol		c		\$400.00	\$400.00	
Bond - Functions With Alcohol		c		\$800.00	\$800.00	
Cricket Association - Per Season - Per Oval (Oval Only)		c		N/A	N/A	
Hire of Oval		c		N/A	N/A	

## SCHEDULE OF FEES AND CHARGES 2024-2025

	Revenue Account	Statutory (S) or Council (C)	GST Status	2024/2025	2023/2024	Responsible Officer
<b>Mount Barker Swimming Pool</b>						Coordinator Rec Svcs
Where items are stated as being "Free" this only applies to recreational use. Organised sport and events attract normal fees.						
ie. Swimming lessons, swim club, carnivals attract entry fees payment.						
Facility Bond - Functions Without Alcohol		C		N/A	N/A	
Functions with Alcohol not permitted in pool area						
Pool Function Room (Functions with alcohol not permitted)						
- Bond - Swimming Club (Seasonal)		C		\$500.00	\$500.00	
- Bond - Other events / users		C		\$500.00	\$500.00	
- Seasonal priority use - Swimming Club only (Annual fee as agreed in a Licence)		C		\$504.00	\$480.00	
- Hourly rate		C		\$26.00	\$25.00	
- Function rate (>3 hours)		C		\$78.00	\$75.00	
- Day rate		C		\$157.00	\$150.00	
<b>Casual Admission</b>						
Under Five Years (Must be accompanied by a swimming, paying, responsible guardian over the age of 18 years )						
Adults		C		Free	Free	
Concession		C		\$6.00	\$6.00	
Swimming Lessons/Carnivals (Includes Vac Swim, In Term and School Carnivals)		C		\$4.00	\$4.00	
Spectators		C		Free	Free	
<b>Season Passes</b>						
Family Season Tickets (4 People)						
Additional Family Member		C		\$320.00	\$320.00	
Adult		C		\$35.00	\$35.00	
Concession (Includes student, aged pension, health care card and seniors card)		C		\$150.00	\$150.00	
<b>Half Season Passes (Available from Feb 1)</b>						
Family Season Tickets (4 People)						
Additional Family Member				\$192.00		
Adult		C		\$21.00		
Concession (Includes student, aged pension, health care card and seniors card)		C		\$90.00		
<b>Swimming Lessons / Carnivals</b>						
Swimming Lessons/Carnivals (Includes Vac Swim, In Term and School Carnivals)						
After Hours Group Bookings - Per Hour		C		\$3.00	\$3.00	
Swimming Carnival Set Up Fee - Per Event		C		At cost	At cost	
Aquatic Programs - at Cost Plus Staff Time		C		At cost, plus staff	At cost	

## SCHEDULE OF FEES AND CHARGES 2024-2025

	Revenue Account	Statutory (S) or Council (C)	GST Status	2024/2025	2023/2024	Responsible Officer
<b>Mount Barker Rec.Centre</b>						Coordinator Rec Svcs
Bond - Functions Without Alcohol		c		\$300.00	\$300.00	
Bond - Functions with Alcohol		c		\$500.00	\$500.00	
<b>Entry to the Recreation Centre Hall</b>						
Under 5 Years		c		Free	Free	
Students under 16 or full time student with a student card		c		\$5.00	\$4.80	
Adults		c		\$7.00	\$7.50	
Concession		c		\$5.00	\$4.80	
Spectator (Non-Function)		c		Free	Free	
Adults - 10 Pass Card		c		\$67.00	\$64.00	
Concession - 10 Pass Card		c		\$44.00	\$42.00	
Carers of special needs participants (subject to looking after the participant at all times)		c		Free	Free	
<b>Entry to the Gymnasium and Group Fitness Classes</b>						
Adults		c		\$13.00	\$13.00	
Students under 16 or full time student with a student card, noting children under 16 years should not be using gym without external professional supervision		c		\$6.00	\$6.50	
Concession		c		\$6.00	\$6.50	
Adults - 10 Pass Card		c		\$120.00	\$115.00	
Concession - 10 Pass Card		c		\$60.00	\$58.00	
<b>Gym and Group Fitness Supporting Activities</b>						
Gym Appraisal - Includes entry (not applicable for 12 month memberships)		c		\$44.00	\$42.00	
Personal Training - Member - 1st session (1 hour) - Includes entry		c		\$55.00	\$53.00	
Personal Training - Member - Other sessions (30 minutes)		c		\$38.00	\$37.00	
Personal Training - Non Member - 1st session (1 hour)		c		\$77.00	\$74.00	
Personal Training - Non Member - Other sessions (30 minutes)		c		\$55.00	\$53.00	
Personal Training - Member - One Hour 5 Pack		5% disc		\$259.00	\$247.00	
Personal Training - Member - Half Hour 5 Pack		5% disc		\$183.00	\$175.00	
Personal Training - Member - One Hour 10 Pack		10% disc		\$491.00	\$468.00	
Personal Training - Non Member - One Hour 10 Pack (includes entry)		10% disc		\$689.00	\$657.00	
Personal Training - Member - Half Hour 10 Pack		10% disc		\$349.00	\$333.00	
Personal Training - Non Member - Half Hour 10 Pack (includes entry)		10% disc		\$491.00	\$468.00	
Personal Training - Group sessions (max 15 pax) per hour				\$94.00	\$90.00	
Specialised Recreation Programs (on Courts) - per entry		c		\$7.00	\$7.50	
Specialised Recreation Programs (on Courts) - per term		c		\$63.00	\$60.00	
Specialised Recreation Programs (in Gymnasium or Group Fitness Room) - per entry		c		\$13.00	\$12.50	
Specialised Recreation Programs (in Gymnasium or Group Fitness Room) - per term		c		\$126.00	\$120.00	
Creche - Up to one hour - Per child		c		\$5.00	\$4.85	
Creche - One hour to two hours - per child		c		\$7.00	\$7.50	
Creche - Late child pickup fee - per half hour		c		\$11.00	\$10.75	
Disposable Towels		c		At Cost	At Cost	
<b>Squash</b>						
Squash Court Hire - Per Hour (Includes entry fee)		c		\$13.00	\$13.00	
All Racket Hire - Free with Membership		c		\$4.25	\$4.25	

## SCHEDULE OF FEES AND CHARGES 2024-2025

	Revenue Account	Statutory (S) or Council (C)	GST Status	2024/2025	2023/2024	Responsible Officer
<b>Full Centre Memberships *</b>						
SINGLE ADULT						
- Twelve Months		c		\$595.00	\$567.00	
TWO ADULTS IN ONE HOUSEHOLD (Old family membership)						
- Twelve Months		c		\$1,123.00	\$1,070.00	
- Extra adult or child under 16 will be charged at concession rate						
CONCESSION						
- Twelve Months		c		\$426.00	\$406.00	
Gym Swipe Card (New)				Free	Free	
Gym Swipe Card (Replacement)		c		\$28.00	\$27.50	
REHABILITATION (Medical professionals/workers' compensation etc)						
- Three months				\$325.00	\$310.00	
- Gym Swipe Card (New)				\$28.00	\$27.50	
- Gym Swipe Card (Replacement)				\$28.00	\$27.50	
<b>Full Centre Memberships - Paid by Direct Debit *</b>						
SINGLE ADULT						
- Twelve Months - (Fee payable per fortnightly - 26 payments)		c		\$25.00	\$24.00	
CONCESSION						
- Twelve Months - (Fee payable per fortnightly - 26 payments)		c		\$16.00	\$16.00	
Gym Swipe Card (New)				Free	Free	
Gym Swipe Card (Replacement)		c		\$28.00	\$27.50	
Fee for Early Exit from Direct Debit Contract		c		2 fortnights	2 fortnights	
* - Full Centre membership includes access to: gymnasium, courts (and activities), group fitness classes and squash courts. Excludes creche services.						
<b>Gym Memberships</b>						
SINGLE ADULT						
- Three Months Standard		c		\$254.00	\$242.00	
- Three Months Concession		c		\$191.00	\$182.00	
- One Month Standard		c		\$149.00	\$142.50	
- Gym swipe card (new)		c		\$28.00	\$27.50	
- Gym swipe card (replacement)		c		\$28.00	\$27.50	
<b>Facility Hire Fees - During Advertised Opening Hours</b>						
Creche Room Hire - Per Hour (No fee for community sporting club meetings held during business hours)						
		c		\$19.00	\$19.00	
Group Fit Room hire per hour (Entry fee included)		c		POA	\$19.00	
Hire of One Multi-Sport Court - Per Hour (includes entry)		c		\$38.00	\$37.00	
Hire of Half Multi-Sport Court - Per Hour (includes entry)		c		\$22.00	\$21.00	
Two Courts - Per Hour (includes entry)		c		\$75.00	\$72.00	
Fee Cap		c		\$735.00	\$700.00	
<b>Facility Hire Fees - Outside Advertised Opening Hours (Commercial)</b>						
Access After Hours (If Required)		c		Actual costs	Actual costs	
Supervision Fee Per Hour (If Required)		c		\$68.00	\$65.00	
- All other normal court hire fees apply						
<b>Facility Hire Fees - Outside Advertised Opening Hours (Sporting Clubs and Not-for-profit community organisations)</b>						
Access After Hours (If Required)		c		Actual costs	Actual costs	
Supervision Fee Per Hour (If Required)		c		\$42.00	\$40.00	
Hire of Multi-Sport Court - Per Hour (includes entry) - per court		c		\$15.00	\$15.00	
Fee Cap				\$735.00	\$700.00	
<b>Centre Advertising Signage</b>						
Display of Sign - Per Sign - Per Annum (Advertiser is responsible for sign and installation cost)		c		\$105.00	\$100.00	

## SCHEDULE OF FEES AND CHARGES 2024-2025

	Revenue Account	Statutory (S) or Council (C)	GST Status	2024/2025	2023/2024	Responsible Officer
<b>Mount Barker Public Library</b>						Coordinator MB Library
Temporary Membership - Bond - Non Residents		c		\$55.00	\$53.00	
Replacement of Lost Cards		c	GST	\$3.00	\$3.00	
Fines Other - Per Item per week		c	GST	N/A	N/A	
Items Lost and / or Damaged by Reader	(Considered lost if 8 weeks overdue)	c	GST	As indicated on stock item	As indicated on stock item	
Account Fee	(Added to cost of lost item when billed)	c	GST	\$12.00	\$12.00	
Photocopying A4 B&W - Per Copy		c	GST	\$0.20	\$0.20	
Photocopying A4 Colour - Per Copy		c	GST	\$0.40	\$0.40	
Photocopying A3 B&W - Per Copy		c	GST	\$0.30	\$0.30	
Photocopying A3 Colour - Per Copy		c	GST	\$0.60	\$0.60	
Laminating A4 - Per Sheet		c	GST	\$2.30	\$2.30	
Shire Computer Usage - Per Hour		c	GST	\$5.00	\$5.00	
Shire Computer Usage - 15 to 30 minutes		c	GST	\$3.00	\$3.00	
Shire Computer Usage - Up to 15 minutes		c	GST	\$2.00	\$2.00	
Frequent user - 5 sessions between 5 – 60 mins. Full fee to be pre-paid (Concession Card Holders only)		c	GST	\$5.20	\$5.20	
Scanning - Up to 10 pages (Per scan recipient)		c	GST	\$1.00	\$1.00	
3D Printing - Per Hour		c	GST	\$4.00		
Specialist Workshops / Programs		c	GST	At Cost	At Cost	
Sale of locally produced book		c	GST	At Cost	At Cost	

**SCHEDULE OF FEES AND CHARGES 2024-2025**

	Revenue Account	Statutory (S) or Council (C)	GST Status	2024/2025	2023/2024	Responsible Officer
<b>PROGRAM 13 - Economic Services</b>						
<b>Rural Services</b>						
						EMIA
Waybill Books		c		\$23.00	\$22.00	
Standpipe Cards		c		\$23.00	\$22.00	
Standpipe Water - Per Kilolitre		c		\$11.00	\$11.00	
Non Potable Water Charge - Per Kilolitre		c		\$4.73	\$4.50	
Government Dam Water Charge - Per Kilolitre		c		\$1.00	\$1.00	
<b>Mount Barker Regional Saleyards</b>						
						Manager Saleyards
Cattle Weighing & Penning - Per Head		c		\$12.76	\$12.10	
Cattle Penning Only - Per Head		c		\$12.76	\$12.10	
Cattle Weighing Only - Per Head		c		\$5.50	\$5.17	
Private Weighs - Per Head		c		\$5.50	\$5.17	
Shipping Weighs - Per Head		c		\$5.50	\$5.17	
Private/Shipping/Weighing only (per head – under 20 Cattle)		c		\$7.48	\$7.15	
Stud Bull Sale - Per Head		c		\$16.50	\$15.73	
Feed - Per Bale (Small)		c		At Cost Plus \$2.50	At Cost Plus \$5.50	
Feed - Per Bale (Large)		c		At Cost Plus \$20.00	At Cost Plus \$20.00	
Removal - Per Head - minimum charge (plus excess costs above minimum and disposal fee)		c		\$210.65	\$200.64	
Agents Levy - Per Head		c		\$1.10	\$1.10	
Wash Down Fee - Per Minute - Minimum Charge \$5.50		c		\$0.88	\$0.78	
Manure Sales - Per Bobcat Bucket		c		\$20.02	\$19.00	
Bulk Manure Sales - Per Bobcat Bucket		c		\$15.40	\$14.70	
NLIS tagging services (per head / without permit – no evidence of previous tag)		c		\$49.50	\$47.19	
NLIS tagging services (per head / without permit - evidence of previous tag)		c		\$24.86	\$23.65	
NLIS tagging services (per head / non-readable tag)		c		\$24.86	\$23.65	
NLIS tagging services (per head / with permit)		c		\$24.86	\$23.65	
NLIS tagging services - Bulls (per head)		c		\$72.60	\$69.19	
Transit Cattle - Per Head - Per Day (>2 animals)		c		\$5.50	\$5.17	
Transit Cattle - Per Head - Per Day (<=2 animals)		c		\$7.48	\$6.93	
Crush Fee - Per Head		c		\$3.52	\$3.30	
Agistment Fee (per head/per week)		c		\$0.55	\$0.50	
Avdata Key / shower key				\$30.00	\$30.00	
After hours feeding, watering cattle or other services / call outs		c		Staff Charge-out Fee	Staff Charge-out Fee	
Work undertaken on behalf of agents		c		\$42.02	\$40.00	
Double Tag Removal		c		\$20.00		
<b>Transport Licensing</b>						
						EMCCS
Special Series Local Authority Number Plates (eg: 10 PL)		c		\$50.00	\$43.00	
<b>Electric Vehicle Charging Stations</b>						
						Project Coordinator
Peak Rate (5pm to 9pm) - Per kWh		c				
Off-Peak Rate (9pm to 5pm) - Per kWh		c				

## SCHEDULE OF FEES AND CHARGES 2024-2025

	Revenue Account	Statutory (S) or Council (C)	GST Status	2024/2025	2023/2024	Responsible Officer
<b>PROGRAM 14 - Other Property &amp; Services</b>						
<b>Works and Services</b>						
Permanent Road Closure Application		c		\$778.00	\$741.00	EMIA
Temporary Road Closure Application		c		Actual Costs	Actual Costs	
Road Renaming Application		c		\$300.00 Plus Actual Costs Charged by Geographic Names	\$300.00 Plus Actual Costs Charged by Geographic Names	
Service & Tourism Directional Signs:		c				
- Application Fee & Sign		c		\$471.00	\$449.00	
- Replacement of old, damaged or stolen sign		c		\$187.00	\$179.00	
Erection of Lowood Road Banners		c		Actual CostsTo Be Charged	Actual CostsTo Be Charged	
Tourist Board Advertising Signs (Production and Insertion on Board)		c		\$84.00	\$80.00	
Provision of Rural Street Number - New		c		\$36.00	\$34.00	
Provision of Rural Street Number - Number Amended by Authorities		c		\$0.00	\$0.00	
<b>Driveway entrances (Crossovers)</b>						
Shire of Plantagenet Contribution (The Shire does not install driveway crossovers, but will provide a contribution to the landowner for the first crossover to a property, once a driveway crossover has been constructed to Council standards. Contribution values are based on a 50% share of the minimum standard, per Local Government [Uniform Local Provisions] Regulations 1996 Regulation 15[1]).						
- Constructed without stormwater pipes (typically a 6.25m verge width)		c		\$291.00	\$278.00	
- Constructed with stormwater pipes (typically a 6.25m verge with a 375mm diameter pipe, sealed)		c		\$842.00	\$802.00	
- Constructed with stormwater pipes (typically a 6.25m verge with a 375mm diameter pipe, Unsealed)		c		\$409.00	\$390.00	
<b>Plant Hire - Hourly Rate Inclusive of Operator - Wet Hire (Subject to provisions of Private Works Policy)</b>						
Excavator		c		\$221.00	\$211.00	EMIA
Grader		c		\$221.00	\$211.00	
Loader		c		\$185.00	\$177.00	
Backhoe		c		\$130.00	\$124.00	
Skid-steer Loader		c		\$110.00	\$105.00	
Low Loader		c		\$180.00	\$172.00	
8 Tonne Truck		c		\$121.00	\$116.00	
Tandem Truck		c		\$153.00	\$146.00	
Tandem Truck & Pig Trailer		c		\$175.00	\$175.00	
Tractor & Broom/Slasher/Cutter		c		\$140.00	\$134.00	
4 Tonne Truck		c		\$102.00	\$98.00	
Vibrating Roller		c		\$172.00	\$164.00	
Multi Wheel Roller		c		\$172.00	\$164.00	
Semi Trailer		c		\$185.00	\$177.00	
Kanga Mini Skid-Steer Loader		c		\$86.00	\$82.00	
Additional Labour Hours - Standard (As per staff charge-out fee)		c		\$85.00	\$85.00	
The above charges will be modified in accordance with adjustments for applicable penalty labour rates (ie: weekend work)						
NOTE: Plant Availability Is Subject to the Council's Road Program						