

SHIRE OF DUNDAS
ANNUAL BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

LOCAL GOVERNMENT ACT 1995

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SHIRE'S VISION

Vision: Diverse. Inclusive. Sustainable. Accountable.

Governance and Leadership strategic goal: We are a trusted local government who are a strong advocate for our Community; we lead with respect and accountability

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

	Note	2024/25 Budget	2023/24 Actual	2023/24 Budget
Revenue		\$	\$	\$
Rates	2(a)	3,929,608	3,510,483	3,504,280
Grants, subsidies and contributions		1,374,787	2,261,708	1,096,897
Fees and charges	14	7,172,867	6,218,733	7,431,696
Interest revenue	9(a)	196,034	267,387	108,168
Other revenue		259,200	275,932	262,124
		12,932,496	12,534,243	12,403,165
Expenses				
Employee costs		(4,676,027)	(3,677,252)	(4,352,902)
Materials and contracts		(6,585,700)	(5,239,072)	(7,662,524)
Utility charges		(651,079)	(622,337)	(719,741)
Depreciation	6	(4,596,038)	(4,345,493)	(3,588,127)
Finance costs	9(c)	(3,373)	(4,808)	(4,808)
Insurance		(312,200)	(268,614)	(241,474)
Other expenditure		(240,011)	(295,789)	(400,554)
		(17,064,428)	(14,453,365)	(16,970,130)
		(4,131,932)	(1,919,122)	(4,566,965)
Capital grants, subsidies and contributions		5,895,782	246,504	1,494,889
Profit on asset disposals	5	25,800	20,182	39,682
Loss on asset disposals	5	0	(13,537)	(4,732)
		5,921,582	253,149	1,529,839
Net result for the period		1,789,650	(1,665,973)	(3,037,126)
Total other comprehensive income for the period		0	0	0
Total comprehensive income for the period		1,789,650	(1,665,973)	(3,037,126)

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

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

CASH FLOWS FROM OPERATING ACTIVITIES

	Note	2024/25 Budget	2023/24 Actual	2023/24 Budget
Receipts		\$	\$	\$
Rates		4,053,507	3,712,960	3,666,547
Grants, subsidies and contributions		1,362,079	1,964,912	1,027,959
Fees and charges		7,172,867	6,218,733	7,431,696
Interest revenue		196,034	267,387	108,168
Goods and services tax received		880,673	0	889,889
Other revenue		259,200	275,932	262,124
		13,924,360	12,439,924	13,386,383

Payments

Employee costs		(4,676,027)	(3,629,428)	(4,352,902)
Materials and contracts		(6,322,068)	(6,069,421)	(6,760,095)
Utility charges		(651,079)	(622,337)	(719,741)
Finance costs		(3,373)	(4,808)	(4,808)
Insurance paid		(312,200)	(268,614)	(241,474)
Goods and services tax paid		(778,899)	0	(1,792,318)
Other expenditure		(240,011)	(295,789)	(400,554)
		(12,983,657)	(10,890,397)	(14,271,892)

Net cash provided by (used in) operating activities 4 940,703 1,549,527 (885,509)

CASH FLOWS FROM INVESTING ACTIVITIES

Payments for purchase of property, plant & equipment	5(a)	(2,661,900)	(2,768,773)	(3,592,268)
Payments for construction of infrastructure	5(b)	(6,137,135)	(1,308,555)	(2,101,754)
Capital grants, subsidies and contributions		5,892,363	209,735	1,494,889
Proceeds from sale of property, plant and equipment	5(a)	130,000	77,046	313,000
Net cash (used in) investing activities		(2,776,672)	(3,790,547)	(3,886,133)

CASH FLOWS FROM FINANCING ACTIVITIES

Repayment of borrowings	7(a)	(54,044)	(52,608)	(51,211)
Payments for financial assets at amortised cost - term deposits		(45,000)	(44,963)	(209,031)
Proceeds on disposal of financial assets at amortised cost - term deposits		0	2,625,823	0
Net cash provided by (used in) financing activities		(99,044)	2,528,252	(260,242)

Net increase (decrease) in cash held

Cash at beginning of year		5,282,060	4,994,828	5,031,884
Cash and cash equivalents at the end of the year	4	3,347,047	5,282,060	0

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

SHIRE OF DUNDAS
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)	\$ 3,631,558	\$ 3,367,365	\$ 3,367,365
Rates excluding general rates	2(a)	298,050	143,118	136,915
Grants, subsidies and contributions		1,374,787	2,261,708	1,096,897
Fees and charges	14	7,172,867	6,218,733	7,431,696
Interest revenue	9(a)	196,034	267,387	108,168
Other revenue		259,200	275,932	262,124
Profit on asset disposals	5	25,800	20,182	39,682
		12,958,296	12,554,425	12,442,847

Expenditure from operating activities

Employee costs		(4,676,027)	(3,677,252)	(4,352,902)
Materials and contracts		(6,585,700)	(5,239,072)	(7,662,524)
Utility charges		(651,079)	(622,337)	(719,741)
Depreciation	6	(4,596,038)	(4,345,493)	(3,588,127)
Finance costs	9(c)	(3,373)	(4,808)	(4,808)
Insurance		(312,200)	(268,614)	(241,474)
Other expenditure		(240,011)	(295,789)	(400,554)
Loss on asset disposals	5	0	(13,537)	(4,732)
		(17,064,428)	(14,466,902)	(16,974,862)

Non cash amounts excluded from operating activities

	3(c)	4,570,238	4,118,848	3,553,177
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Amount attributable to operating activities

		464,106	2,206,371	(978,838)
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INVESTING ACTIVITIES

Inflows from investing activities

Capital grants, subsidies and contributions		5,895,782	246,504	1,494,889
Proceeds from disposal of assets	5	130,000	77,046	313,000
		6,025,782	323,550	1,807,889

Outflows from investing activities

Payments for property, plant and equipment	5(a)	(2,661,900)	(2,768,773)	(3,592,268)
Payments for construction of infrastructure	5(b)	(6,137,135)	(1,308,555)	(2,101,754)
		(8,799,035)	(4,077,328)	(5,694,022)

Amount attributable to investing activities

		(2,773,253)	(3,753,778)	(3,886,133)
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FINANCING ACTIVITIES

Inflows from financing activities

Transfers from reserve accounts	8(a)	0	280,000	0
		0	280,000	0

Outflows from financing activities

Repayment of borrowings	7(a)	(54,044)	(52,608)	(51,211)
Transfers to reserve accounts	8(a)	(985,071)	(106,116)	(209,031)
		(1,039,115)	(158,724)	(260,242)

Amount attributable to financing activities

		(1,039,115)	121,276	(260,242)
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MOVEMENT IN SURPLUS OR DEFICIT

Surplus at the start of the financial year	3	3,348,262	4,774,393	5,125,213
Amount attributable to operating activities		464,106	2,206,371	(978,838)
Amount attributable to investing activities		(2,773,253)	(3,753,778)	(3,886,133)
Amount attributable to financing activities		(1,039,115)	121,276	(260,242)
Surplus/(deficit) remaining after the imposition of general rates	3	0	3,348,262	0

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

**SHIRE OF DUNDAS
FOR THE YEAR ENDED 30 JUNE 2025
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SHIRE OF DUNDAS
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 11 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
- estimated useful life of assets
- estimation of provisions

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

2. RATES AND SERVICE CHARGES

(a) Rating Information

Rate Description	Basis of valuation	Rate in	Number of properties	Rateable value	2024/25 Budgeted rate revenue	2024/25 Budgeted interim rates	2024/25 Budgeted total revenue	2023/24 Actual total revenue	2023/24 Budget total revenue
		\$		\$	\$	\$	\$	\$	\$
(i) General rates									
General	Gross rental valuation	0.12010	522	7,499,088	900,640	0	900,640	785,405	785,405
Mining	Gross rental valuation	0.24010	3	846,000	203,125	0	203,125	243,760	243,760
Pastoral	Unimproved valuation	0.08920	15	714,498	63,733	0	63,733	64,724	64,724
Mining Leases	Unimproved valuation	0.17840	384	13,811,996	2,464,060	0	2,464,060	2,273,476	2,273,476
Telecommunications	Unimproved valuation	0.08930	0	0	0	0	0	0	0
Total general rates			924	22,871,582	3,631,558	0	3,631,558	3,367,365	3,367,365
(j) Minimum payment									
		\$							
General	Gross rental valuation	400.00	171	88,935	68,400	0	68,400	50,964	60,564
Mining	Gross rental valuation	400.00	0	0	0	0	0	0	0
Pastoral	Unimproved valuation	400.00	4	12,945	1,600	0	1,600	4,600	4,600
Mining Leases	Unimproved valuation	710.00	315	718,191	223,650	0	223,650	87,554	71,751
Telecommunications	Unimproved valuation	200.00	22	12,300	4,400	0	4,400	0	0
Total minimum payments			512	832,371	298,050	0	298,050	143,118	136,915
Total general rates and minimum payments			1,436	23,703,953	3,929,608	0	3,929,608	3,510,483	3,504,280

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 DUNDAS
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 23 September 2024 or 35 days after the date of issue appearing on the rate notice whichever is the later.

Option 2 (Two Instalments)

First instalment to be made on or before 23 September 2024 or 35 days after the date of issue appearing on the rate notice whichever is, later including all arrears and half the current rates and service charges; and

Second instalment to be made on or before 25 November 2024, or 2 months after the due date of the first instalment, whichever is later.

Option 3 (Four Instalments)

First instalment to be made on or before 23 September 2024 or 35 days after the date of issue appearing on the rate notice, whichever is later including all arrears and a quarter of the current rates and service charges;

Second instalment to be made on or before 25 November 2024, or 2 months after the due date of the first instalment, whichever is later;

Third instalment to be made on or before 14 February 2025, or 2 months after the due date of the second instalment, whichever is later; and

Fourth instalment to be made on or before 17 April 2025, or 2 months after the due date of the third instalment, whichever is later.

Instalment options	Date due	Instalment plan	Instalment plan	Unpaid rates
		admin charge	interest rate	interest rates
		\$	%	%
Option one				
Single full payment	23/09/2024	0	0.0%	11.0%
Option two				
First instalment	23/09/2024	10.80	5.5%	11.0%
Second instalment	25/11/2024	10.80	5.5%	11.0%
Option three				
First instalment	23/09/2024	10.80	5.5%	11.0%
Second instalment	25/11/2024	10.80	5.5%	11.0%
Third instalment	14/02/2025	10.80	5.5%	11.0%
Fourth instalment	17/04/2025	10.80	5.5%	11.0%

	2024/25 Budget revenue	2023/24 Actual revenue	2023/24 Budget revenue
	\$	\$	\$
Instalment plan admin charge revenue	5,145	5,160	3,366
Instalment plan interest earned	7,718	7,494	6,120
Unpaid rates and service charge interest earned	62,000	73,793	35,700
	74,863	86,447	45,186

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

2. RATES AND SERVICE CHARGES (CONTINUED)

(c) Objectives and Reasons for Differential Rating

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

Differential general rate

Description	Characteristics	Objects	Reasons
GRV	All properties where the basis of rate is the Gross Rental Value (GRV) and not within any other rating category.	This rate is to contribute to services desired by the community.	This is considered the base rate above which all other GRV rated properties are assessed.
GRV Mining	Properties where the basis of rate is the Gross Rental Value (GRV) and mining related land use, such as worker accommodation and mining administration land uses.	Obtain an appropriate contribution from mining related activities toward the budgeted deficiency.	Recognise the impact of mining activities within the district.
UV Rural	All properties where the basis of rate is the Unimproved Value (UV) and not within any other rating category.	Obtain an appropriate contribution from rural activities toward the budgeted deficiency.	This is considered the base rate above which all other UV rated properties are assessed.
UV Mining	Properties where the basis of rate is the Unimproved Value (UV) and a land use associated with exploration/prospecting or mining leases/tenements.	Obtain an appropriate contribution from mining and exploration activities toward the budgeted deficiency.	Due to the difference in valuation methodology and recognise the impact of mining related activities on the Shire.
UV Telecommunications	Properties where the basis of rate is the Unimproved Value (UV) and telecommunications land use.	Obtain an appropriate contribution from telecommunications activities toward the budgeted deficiency.	Recognise the benefit of telecommunications within the district.

(d) Differential Minimum Payment

Description	Characteristics	Objects	Reasons
GRV	All properties where the basis of rate is the Gross Rental Value (GRV) and not within any other rating category.	This rate is to contribute to services desired by the community.	To apply a reasonable minimum payment to GRV rated properties.
GRV Mining	Properties where the basis of rate is the Gross Rental Value (GRV) and mining related land use, such as worker accommodation and mining administration land uses.	Obtain an appropriate contribution from mining related activities toward the budgeted deficiency.	To apply a reasonable minimum payment to GRV Mining rated properties.
UV Rural	All properties where the basis of rate is the Unimproved Value (UV) and not within any other rating category.	Obtain an appropriate contribution from rural activities toward the budgeted deficiency.	To apply a reasonable minimum payment to UV rural rated properties.
UV Mining	Properties where the basis of rate is the Unimproved Value (UV) and a land use associated with exploration/prospecting or mining leases/tenements.	Obtain an appropriate contribution from mining and exploration activities toward the budgeted deficiency.	To apply a reasonable minimum payment to recognise the impact of mining related activities on the shire.
UV Telecommunications	Properties where the basis of rate is the Unimproved Value (UV) and telecommunications land use.	Obtain an appropriate contribution from telecommunications activities toward the budgeted deficiency.	Maximum minimum payment allowed due to the large number of low value properties.

(e) Service Charges

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

(f) Waivers or concessions

The Shire does not anticipate any waivers or concessions for the year ended 30th June 2025.

SHIRE OF DUNDAS
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
 Inventories

Less: current liabilities

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

Net current assets

Less: Total adjustments to net current assets

Net current assets used in the Statement of Financial Activity

(b) Current assets and liabilities excluded from budgeted deficiency

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

Adjustments to net current assets

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

Total adjustments to net current assets

Note	2024/25 Budget 30 June 2025	2023/24 Actual 30 June 2024	2023/24 Budget 30 June 2024
	\$	\$	\$
4	3,347,047	5,282,060	0
	948,557	903,557	3,693,448
	130,599	283,599	362,970
	297,261	443,261	0
	4,723,464	6,912,477	4,056,418
	(427,860)	(208,454)	(362,970)
	0	(41,809)	0
	0	(3,419)	0
7	(55,518)	(54,044)	(52,608)
	(292,976)	(292,976)	(267,174)
	(776,354)	(600,702)	(682,752)
	3,947,110	6,311,775	3,373,666
3(b)	(3,947,110)	(2,963,513)	(3,373,666)
	0	3,348,262	0
8	(4,295,604)	(3,310,533)	(3,693,448)
	55,518	54,044	52,608
	292,976	292,976	267,174
	(3,947,110)	(2,963,513)	(3,373,666)

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
 Non-cash movements in non-current assets and liabilities:
 - Trade and Other Receivables

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	(25,800)	(20,182)	(39,682)
5	0	13,537	4,732
6	4,596,038	4,345,493	3,588,127
	0	(220,000)	0
	4,570,238	4,118,848	3,553,177

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

3. NET CURRENT ASSETS

(d) MATERIAL ACCOUNTING POLICIES

CURRENT AND NON-CURRENT CLASSIFICATION

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

TRADE AND OTHER PAYABLES

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

PREPAID RATES

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

INVENTORIES

General

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

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

Superannuation

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

LAND HELD FOR RESALE

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

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

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

GOODS AND SERVICES TAX (GST)

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

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

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

CONTRACT LIABILITIES

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

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

TRADE AND OTHER RECEIVABLES

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

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

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

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

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

PROVISIONS

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

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

EMPLOYEE BENEFITS

Short-term employee benefits

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

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

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

Other long-term employee benefits

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

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

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

4. RECONCILIATION OF CASH

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

	Note	2024/25 Budget	2023/24 Actual	2023/24 Budget
Cash at bank and on hand		\$ 3,347,047	\$ 5,282,060	\$ 0
Total cash and cash equivalents		3,347,047	5,282,060	0
Held as				
- Unrestricted cash and cash equivalents		0	2,871,665	0
- Restricted cash and cash equivalents		3,347,047	2,410,395	0
	3(a)	3,347,047	5,282,060	0
Restrictions				
The following classes of assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:				
- Cash and cash equivalents		3,347,047	2,410,395	0
- Restricted financial assets at amortised cost - term deposits		948,557	903,557	3,693,448
		4,295,604	3,313,952	3,693,448
The assets are restricted as a result of the specified purposes associated with the liabilities below:				
Reserve accounts	8	4,295,604	3,310,533	3,693,448
Unspent capital grants, subsidies and contribution liabilities		0	3,419	0
		4,295,604	3,313,952	3,693,448
Reconciliation of net cash provided by operating activities to net result				
Net result		1,789,650	(1,665,973)	(3,037,126)
Depreciation	6	4,596,038	4,345,493	3,588,127
(Profit)/loss on sale of asset	5	(25,800)	(6,645)	(34,950)
(Increase)/decrease in receivables		153,000	74,223	362,267
(Increase)/decrease in inventories		146,000	(443,261)	0
Increase/(decrease) in payables		219,406	(376,033)	0
Increase/(decrease) in contract liabilities		(41,809)	(168,542)	(268,938)
Increase/(decrease) in unspent capital grants		(3,419)	0	0
Increase/(decrease) in other provision		0	(36,769)	0
Increase/(decrease) in employee provisions		0	36,769	0
Capital grants, subsidies and contributions		(5,892,363)	(209,735)	(1,494,889)
Net cash from operating activities		940,703	1,549,527	(885,509)

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 DUNDAS
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	Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit	Disposals - Loss	Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit	Disposals - Loss
(a) Property, Plant and Equipment														
Land - freehold land	\$ 210,000	\$ 0	\$ 0	\$ 0	\$ 185,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 185,000	\$ 0	\$ 0	\$ 0	\$ 0
Buildings - non-specialised	595,000	0	0	0	0	0	0	0	0	0	0	0	0	0
Buildings - specialised	797,000	0	0	0	2,016,563	0	0	0	0	1,862,768	0	0	0	0
Furniture and equipment	65,000	0	0	0	0	0	0	0	0	22,000	0	0	0	0
Plant and equipment	994,900	(104,200)	130,000	25,800	567,210	(70,401)	77,046	20,182	(13,537)	1,522,500	(278,050)	313,000	39,682	(4,732)
Total	2,661,900	(104,200)	130,000	25,800	2,768,773	(70,401)	77,046	20,182	(13,537)	3,592,268	(278,050)	313,000	39,682	(4,732)
(b) Infrastructure														
Infrastructure - roads	1,599,958	0	0	0	973,456	0	0	0	0	1,303,657	0	0	0	0
Infrastructure - footpaths	350,000	0	0	0	201,605	0	0	0	0	125,000	0	0	0	0
Infrastructure - parks and ovals	235,877	0	0	0	22,420	0	0	0	0	232,877	0	0	0	0
Infrastructure - airports	3,548,000	0	0	0	74,635	0	0	0	0	256,219	0	0	0	0
Infrastructure - other	403,300	0	0	0	36,439	0	0	0	0	184,001	0	0	0	0
Total	6,137,135	0	0	0	1,308,555	0	0	0	0	2,101,754	0	0	0	0
Total	8,799,035	(104,200)	130,000	25,800	4,077,328	(70,401)	77,046	20,182	(13,537)	5,694,022	(278,050)	313,000	39,682	(4,732)

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 DUNDAS
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
Infrastructure - airports
Infrastructure - other

By Program

Governance
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
\$	\$	\$
54,570	54,570	54,570
489,315	556,569	489,315
7,599	8,507	7,599
550,606	387,121	550,606
2,841,528	2,402,012	1,833,617
54,576	145,504	54,576
19,011	56,478	19,011
101,801	294,898	101,801
242,790	182,702	242,790
234,242	257,132	234,242
4,596,038	4,345,493	3,588,127
150,000	147,409	135,828
12,428	12,414	10,435
47,272	43,482	42,954
11,113	10,597	4,789
52,222	50,570	50,570
77,690	73,248	59,202
621,027	602,729	497,439
3,056,130	2,914,627	2,422,529
222,412	203,912	119,066
345,744	286,505	245,315
4,596,038	4,345,493	3,588,127

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	30 to 50 years
Furniture and equipment	5 to 10 years
Plant and equipment	5 to 20 years
Infrastructure - roads	15 to 80 years
Infrastructure - footpaths	80 years
Infrastructure - drainage	60 to 80 years
Infrastructure - parks and ovals	10 to 50 years
Infrastructure - airports	10 to 80 Years
Infrastructure - other	10 to 50 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 DUNDAS
 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 Principal 1 July 2024	2024/25 Budget New Loans	2024/25 Budget Principal Repayments	Budget Principal outstanding 30 June 2025	2024/25 Budget Interest Repayments	Actual Principal 1 July 2023	2023/24 Actual New Loans	2023/24 Actual Principal Repayments	Actual Principal outstanding 30 June 2024	2023/24 Actual Interest Repayments	Budget Principal 1 July 2023	2023/24 Budget New Loans	2023/24 Budget Principal Repayments	Budget Principal outstanding 30 June 2024	2023/24 Budget Interest Repayments
18 Mildura Street Norseman	1	WATC	2.7%	\$ 138,217	\$ 0	\$ (54,044)	\$ 84,173	\$ (3,373)	\$ 190,825	\$ 0	\$ (52,608)	\$ 138,217	\$ (4,808)	\$ 190,839	\$ 0	\$ (51,211)	\$ 139,628	\$ (4,808)
				138,217	0	(54,044)	84,173	(3,373)	190,825	0	(52,608)	138,217	(4,808)	190,839	0	(51,211)	139,628	(4,808)

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

7. BORROWINGS

(b) New borrowings - 2024/25

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

(c) Unspent borrowings

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

(d) Credit Facilities

	2024/25 Budget	2023/24 Actual	2023/24 Budget
	\$	\$	\$
Undrawn borrowing facilities credit standby arrangements			
Bank overdraft limit	0	0	0
Bank overdraft at balance date	0	0	0
Credit card limit	10,000	10,000	15,000
Credit card balance at balance date	0	(4,334)	0
Total amount of credit unused	10,000	5,666	15,000
Loan facilities			
Loan facilities in use at balance date	84,173	138,217	139,628

MATERIAL ACCOUNTING POLICIES

BORROWING COSTS

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

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

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

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

8. RESERVE ACCOUNTS

(a) Reserve Accounts - Movement

	2024/25				2023/24				2023/24			
	Opening Balance	Transfer to	Budget Transfer (from)	Closing Balance	Opening Balance	Transfer to	Actual Transfer (from)	Closing Balance	Opening Balance	Transfer to	Budget Transfer (from)	Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by council												
(a) Leave reserve	399,082	11,972	0	411,054	387,287	11,795	0	399,082	387,287	0	0	387,287
(b) Asset replacement/renewal reserve	1,376,584	484,175	0	1,860,759	1,389,274	42,310	(55,000)	1,376,584	1,389,274	0	0	1,389,274
(c) Plant reserve	316,034	9,481	0	325,515	306,694	9,340	0	316,034	306,694	56,428	0	363,122
(d) Airport reserve	80,681	2,420	0	83,101	102,558	3,123	(25,000)	80,681	102,558	52,761	0	155,319
(e) IT reserve	53,254	1,598	0	54,852	51,681	1,573	0	53,254	51,680	50,250	0	101,930
(f) Transport reserve	547,896	459,315	0	1,007,211	725,792	22,104	(200,000)	547,896	725,793	49,592	0	775,385
(g) Lands Development reserve	537,002	16,110	0	553,112	521,131	15,871	0	537,002	521,131	0	0	521,131
	3,310,533	985,071	0	4,295,604	3,484,417	106,116	(280,000)	3,310,533	3,484,417	209,031	0	3,693,448

(b) Reserve Accounts - Purposes

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

Reserve name	Anticipated date of use	Purpose of the reserve
(a) Leave reserve	Ongoing	To be used to fund annual, sick and long service leave requirements and payments to staff.
(b) Asset replacement/renewal reserve	Ongoing	To be used for the replacement and or renewal of the Shire assets.
(c) Plant reserve	Ongoing	To be used for the purchase of major plant.
(d) Airport reserve	Ongoing	To be used for the construction and/or maintenance of the airstrip at Norseman and Eucla.
(e) IT reserve	Ongoing	To be used to fund the replacement of IT equipment.
(f) Transport reserve	Ongoing	To be used for the construction, maintenance and resealing of the Shire's transport network.
(g) Lands Development reserve	Ongoing	To be used for building construction and maintenance of Shire infrastructure.

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

9. OTHER INFORMATION

The net result includes as revenues

(a) Interest earnings

	2024/25 Budget	2023/24 Actual	2023/24 Budget
	\$	\$	\$
Investments	126,316	186,100	66,348
Other interest revenue	69,718	81,287	41,820
	<u>196,034</u>	<u>267,387</u>	<u>108,168</u>

The net result includes as expenses

(b) Auditors remuneration

Audit services	55,100	40,500	37,500
	<u>55,100</u>	<u>40,500</u>	<u>37,500</u>

(c) Interest expenses (finance costs)

Borrowings (refer Note 7(a))	3,373	4,808	4,808
	<u>3,373</u>	<u>4,808</u>	<u>4,808</u>

(d) Write offs

General rate	5,000	0	13,265
	<u>5,000</u>	<u>0</u>	<u>13,265</u>

(e) Low Value lease expenses

Office equipment	19,200	18,695	26,000
Gymnasium equipment	16,464	14,556	14,728
	<u>35,664</u>	<u>33,251</u>	<u>40,728</u>

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

10. ELECTED MEMBERS REMUNERATION

	2024/25 Budget	2023/24 Actual	2023/24 Budget
	\$	\$	\$
Elected member 1			
President's allowance	18,568	17,718	17,853
Meeting attendance fees	8,224	9,345	19,110
Other expenses	2,102	0	2,102
Travel and accommodation expenses	7,800	6,037	7,800
	36,694	33,100	46,865
Elected member 2			
Deputy President's allowance	4,642	2,976	4,464
Meeting attendance fees	5,940	6,188	8,038
Other expenses	884	0	884
Travel and accommodation expenses	2,500	5,156	2,500
	13,966	14,320	15,886
Elected member 3			
Meeting attendance fees	5,940	4,046	6,367
Other expenses	700	0	700
Travel and accommodation expenses	1,250	0	1,250
	7,890	4,046	8,317
Elected member 4			
Meeting attendance fees	5,940	5,593	6,367
Other expenses	700	0	700
Travel and accommodation expenses	1,250	0	1,250
	7,890	5,593	8,317
Elected member 5			
Meeting attendance fees	5,940	4,879	6,367
Other expenses	700	0	700
Travel and accommodation expenses	1,250	0	1,250
	7,890	4,879	8,317
Elected member 6			
Meeting attendance fees	5,940	4,284	6,367
Other expenses	700	0	700
Travel and accommodation expenses	1,250	3,544	1,250
	7,890	7,828	8,317
Elected member 7			
Meeting attendance fees	0	238	0
Deputy President's allowance	0	1,116	0
	0	1,354	0
Total Elected Member Remuneration	82,220	71,120	96,019
President's allowance	18,568	17,718	17,853
Deputy President's allowance	4,642	4,092	4,464
Meeting attendance fees	37,924	34,573	52,616
Other expenses	5,786	0	5,786
Travel and accommodation expenses	15,300	14,737	15,300
	82,220	71,120	96,019

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

11. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

Shire of Dundas - Norseman IGA

(a) Details

Operation of the Norseman IGA on a commercial basis.

(b) Statement of Comprehensive Income

	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30
	Actual	Budget	Forecast	Forecast	Forecast	Forecast	Forecast
	\$	\$	\$	\$	\$	\$	\$
Revenue							
Fees and charges	4,179,616	4,000,000	4,231,241	4,341,252	4,462,807	4,574,377	4,693,311
Interest revenue	3,750	2,000	2,115	2,170	2,231	2,287	2,346
	<u>4,183,366</u>	<u>4,002,000</u>	<u>4,233,356</u>	<u>4,343,422</u>	<u>4,465,038</u>	<u>4,576,664</u>	<u>4,695,657</u>
Expenditure							
Employee costs	(796,035)	(964,477)	(993,411)	(1,023,214)	(1,053,910)	(1,085,527)	(1,118,093)
Materials and contracts	(3,325,711)	(1,709,000)	(1,807,797)	(1,854,800)	(1,906,734)	(1,954,403)	(2,005,217)
Depreciation	(6,488)	(8,000)	(8,462)	(8,682)	(8,925)	(9,148)	(9,386)
Insurance	(1,340)	(3,149)	(3,331)	(3,417)	(3,513)	(3,601)	(3,694)
Other expenditure	(73,453)	0	0	0	0	0	0
Utilities	(84,472)	(85,000)	(89,913)	(92,205)	(94,834)	(97,205)	(99,732)
	<u>(4,287,499)</u>	<u>(2,769,626)</u>	<u>(2,902,914)</u>	<u>(2,982,318)</u>	<u>(3,067,916)</u>	<u>(3,149,884)</u>	<u>(3,236,122)</u>
NET RESULT	(104,133)	1,232,374	1,330,442	1,361,104	1,397,122	1,426,780	1,459,535
TOTAL COMPREHENSIVE INCOME	(104,133)	1,232,374	1,330,442	1,361,104	1,397,122	1,426,780	1,459,535

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

12. 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 DUNDAS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

12. REVENUE AND EXPENDITURE

(b) Revenue Recognition

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

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/Refunds/Warranties	Timing of Revenue recognition
Grant contracts with customers	Community events, minor facilities, research, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	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	Kiosk, visitor centre stock and IGA	Single point in time	In full in advance, on 15 day credit	Refund for faulty goods	Output method based on goods

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

13. 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.

Includes the activities of members of Council and the administrative support available to the council for the provision of governance of the district. Other costs relate to the task of assisting elected members and ratepayers on matters which do not concern specific council services.

General purpose funding

To collect revenue to allow for the provision of services.

Rates, general purpose funding and interest revenue.

Law, order, public safety

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

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

Health

To provide an operational framework for environmental and community health.

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

Education and welfare

To provide services to disadvantaged persons, the elderly, children and youth.

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

Housing

To provide and maintain elderly resident housing.

Provision and maintenance of elderly residents housing.

Community amenities

To provide services required by the community.

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

Recreation and culture

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

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

Transport

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

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

Economic services

To help promote the shire and its economic wellbeing.

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

Other property and services

To monitor and control council's overheads operating accounts.

Private work private works operation, plant repairs and operation costs and engineering operating costs.

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

14. FEES AND CHARGES

	2024/25 Budget	2023/24 Actual	2023/24 Budget
	\$	\$	\$
By Program:			
Governance	15,250	16,085	13,250
General purpose funding	7,645	8,683	5,366
Law, order, public safety	4,450	2,862	5,450
Health	5,000	960	555,300
Housing	35,580	28,481	30,500
Community amenities	258,652	260,166	285,248
Recreation and culture	41,390	30,955	34,450
Transport	450,000	462,348	260,000
Economic services	5,149,900	4,969,343	6,191,132
Other property and services	1,205,000	438,850	51,000
	7,172,867	6,218,733	7,431,696

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

Schedule of Fees and Charges For 2024-2025



Please note that GST is shown separately. Where no GST is shown, the item is exempt due to provisions of the GST Legislation or due to it being listed on the Division 81 exemptions. Rates and charges for hire of equipment's are applicable for Norseman town limits. Rates for outside Norseman town limits will be determined according to the Council's policy.

Details	Ledger Code	Unit / Type	2024/2025		
			Fee	GST	Total
SCHEDULE 3 - GENERAL PURPOSE FUNDING					
Rates / Properties					
Rate Property Account Enquiries	101310	Per Enquiry		NA	73.65
Rate Instalment Charges	100810	Per Instalment		NA	10.80
Rate Special Payment Arrangement	101310	Per Arrangement	46.82	4.68	51.50
Reprint Rate Notice	101310	Per Notice	9.82	0.98	10.80
SCHEDULE 4 - GOVERNANCE					
Members of Council					
Hire of Community Meeting Room					
Not for Profit Community/Sports Group/Individual	103430	Per Day	26.23	2.62	28.85
For Profit/Commercial Group	103430	Per Day	185.41	18.54	203.95
Outgoing phone call	103430	Per Call	11.23	1.12	12.35
Cost of call	103430	Per Call	Actual Cost		
Compulsory Cleaning & Damage Refundable Deposit for all Council Venues \$300.00					
Hire of Hot Office					
Not for Profit Community/Sports Group/Individual	103430	Per Day	110.95	11.10	122.05
For Profit/Commercial Group	103430	Per Day	11.23	1.12	12.35
Outgoing phone call	103430	Per Call	Actual Cost		
Cost of call	103430	Per Call	Actual Cost		
Compulsory Cleaning & Damage Refundable Deposit for all Council Venues \$300.00					
**As per Council Policy					
Sale of Council Publications					
Council Consolidated Electoral Roll	103230	Each	1.40	0.14	1.55
Council Budget	103230	Each	15.45	1.55	17.00
Council Annual Financial Statement	103230	Each	15.45	1.55	17.00
Council Minutes	103230	Each	6.55	0.65	7.20
Council Agenda	103230	Each	6.55	0.65	7.20
Council Policy Manual	103230	Each	15.45	1.55	17.00
Delegations Register	103230	Each	6.55	0.65	7.20
Council Local Laws	103230	Each	12.18	1.22	13.40
Council Rate Book	103230	Each	30.45	3.05	33.50
Owner/Occupiers Role	103230	Each	10.32	1.03	11.35
The above documents are available for public inspection at the Council Office and the Council website free of charge.					
Clock Advertising					
Business/Commercial Group	104230	Per Day	15.45	1.55	17.00
Not for Profit/Community Group	104230	Per Day	Free		
14 Day advertising maximum per event					
Photocopying / Printing / Scanning (A4)					
A4 Black & White (Single)	104230	Per Page	0.55	0.05	0.60
A4 Black & White (Double)	104230	Per Page	1.14	0.11	1.25
A4 Colour (Single)	104230	Per Page	1.14	0.11	1.25
A4 Colour (Double)	104230	Per Page	2.14	0.21	2.35
Administration					
Photocopying / Printing / Scanning (A3)					
A3 Black & White (Single)	104230	Per Page	1.14	0.11	1.25
A3 Black & White (Double)	104230	Per Page	2.14	0.21	2.35
A3 Colour (Single)	104230	Per Page	4.41	0.44	4.85
A3 Colour (Double)	104230	Per Page	6.45	0.65	7.10
Facsimile					
Local (first page)	104230	Per Transmission	1.14	0.11	1.25
Interstate (first page)	104230	Per Transmission	2.14	0.21	2.35
International (first page)	104230	Per Transmission	5.55	0.55	6.10
Local (each page thereafter)	104230	Per page	0.14	0.01	0.15
Interstate (each page thereafter)	104230	Per page	0.23	0.02	0.25
International (each page thereafter)	104230	Per page	0.50	0.05	0.55
Plan / Map / Poster Printing (Plotter)					
A0 Black & White	104230	Per Page	11.00	1.10	12.10
A0 Colour	104230	Per Page	21.96	2.20	24.15
A1 Black & White	104230	Per Page	8.64	0.86	9.50

Schedule of Fees and Charges For 2024-2025

Please note that GST is shown separately. Where no GST is shown, the item is exempt due to provisions of the GST Legislation or due to it being listed on the Division 81 exemptions. Rates and charges for hire of equipment's are applicable for Norseman town limits. Rates for outside Norseman town limits will be determined according to the Council's policy.

Details	Ledger Code	Unit / Type	2024/2025		
			Fee	GST	Total
A1 Colour	104230	Per Page	16.23	1.62	17.85
A2 Black & White	104230	Per Page	5.73	0.57	6.30
A2 Colour	104230	Per Page	11.00	1.10	12.10
Laminating					
A4 Papers	104230	Per Page	5.23	0.52	5.75
A3 Papers	104230	Per Page	10.50	1.05	11.55
Binding					
A4 / A3 Papers	104230	Per Document	20.13	2.01	22.15
Sale of Local Authority Special Licence Plates					
Dundas Shire Plates - Licence Plate Fee**	104230	Per Plate	230.00	NA	236.90
Dundas Shire Plates - Commission	104230	Per Application	55.23	5.52	60.75
Subject to price as advised by the Department for Transport					
Freedom of Information <i>Freedom of Information Regulations 1993 - Schedule 1</i>					
Application Fees under Section 1 (e) of the Act	103730	Per Application	30.00	NA	30.00
Time taken by Staff dealing with the Application	103730	Per Hour	30.00	NA	30.00
Access Time Supervised by Staff	103730	Per Hour	30.00	NA	30.00
Photocopying - Staff Time	103730	Per Hour	30.00	NA	30.00
Photocopying	103730	Per Page	0.20	NA	0.20
Time taken by Staff Transcribing Information	103730	Per Hour	30.00	NA	30.00
Advance Deposit under Section 18(1) of the Act	103730		25%		
Advance Deposit under Section 18(4) of the Act	103730		75%		
Duplicating a Tape, Film or Computer Information	103730		Actual Cost		
Delivery, Packaging and Postage	103730		Actual Cost		
Library Services					
Lost Library Book Fee	103730	Per Book	19.18	1.92	21.10
Administration Fee for Lost Library Books	103730	Per Book	5.73	0.57	6.30
SCHEDULE 5 - LAW, ORDER & PUBLIC SAFETY					
Animal Control					
Dog Registrations <i>Dog Regulations 2013 Reg 17</i>					
One Year Registrations	108530	Unsterilised	50.00	NA	50.00
One Year Registrations	108530	Sterilised*	20.00	NA	20.00
Three Year Registrations	108530	Unsterilised	120.00	NA	120.00
Three Year Registrations	108530	Sterilised*	42.50	NA	42.50
Life Time Registrations	108530	Unsterilised	250.00	NA	250.00
Life Time Registrations	108530	Sterilised*	100.00	NA	100.00
* Proof of Sterilisation is required**					
**Working Dog (Cattle/Sheep Dog) - ¼ fee					
***Pensioner Dog - ½ fee / Subject to Half Price as from the 1st May Each Year					
Cat Registrations <i>Cat Regulations 2012 Sch 3</i>					
One Year Registrations	108530	Unsterilised / Sterilised	20.00	NA	20.00
Three Year Registrations	108530	Unsterilised / Sterilised	42.50	NA	42.50
Life Time Registrations	108530	Unsterilised / Sterilised	100.00	NA	100.00
***Pensioner Dog - ½ fee / Subject to Half Price as from the 1st May Each Year					
Registration fees are set by the Department of Local Government					
Dangerous Dog Supplies					
Collars		Actual cost from Supplier	Actual cost from Supplier		
Muzzles		Actual cost from Supplier	Actual cost from Supplier		
Signs		Actual cost from Supplier	Actual cost from Supplier		
Other					
Replacement Registration Tag	108530	Per Tag	4.68	0.47	5.15
Destruction of feral cat	108530	Per Cat	42.14	4.21	46.35
**Cat Trap Hire Fee	108530	First 7 Days	Free		
**Cat Trap Hire Fee	108530	After 7 Days (Per Day)	5.23	0.52	5.75
Compulsory Refundable Trap Deposit \$50.00					
Dog Pound					
Seizure & Impounding of Dog	108430	Per Dog	84.45	N/A	84.45
Maintenance - Per Week Day	108430	Per Dog	29.05	2.90	31.95

Schedule of Fees and Charges For 2024-2025

Please note that GST is shown separately. Where no GST is shown, the item is exempt due to provisions of the GST Legislation or due to it being listed on the Division 81 exemptions. Rates and charges for hire of equipment's are applicable for Norseman town limits. Rates for outside Norseman town limits will be determined according to the Council's policy.

Details	Ledger Code	Unit / Type	2024/2025		
			Fee	GST	Total
Maintenance - Per Weekend Day	108430	Per Dog	33.73	3.37	37.10
Return of Impounded Dog outside of office hours	108430	Per Dog	157.32	15.73	173.05
Seizure & Returning of Dog without Impounding	108430	Per Dog	33.73	3.37	37.10
Destruction of Dog	108430	Per Dog	42.14	4.21	46.35
Surrender of Dog	108430	Per Dog	73.95	7.40	81.35
Adoption of an Impounded Dog**	108430	Per Dog	Free	Free	Free

Normal Registration Fees will apply.

Infringements

Administrative Fee 10% of total infringement cost

107530	Per Infringement	10%
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SCHEDULE 7 - HEALTH

Health Inspections & Administration

Eating House Registration *Local Government Act 1995 (s.6.16)*

Registration and Notification of a Food Premises

115430	Per Licence	90.00	NA	90.00
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Eating House Inspection *Local Government Act 1995 (s.6.16)*

Food Premises Inspection Fees

Low Risk Category

Medium Risk Category

High Risk Category

115430	Per Inspection	120.00	NA	120.00
115430	Per Inspection	320.00	NA	320.00
115430	Per Inspection	360.00	NA	360.00

Food Premises Re-inspection Fee

Low Risk Category

Medium Risk Category

High Risk Category

115430	Per Inspection	60.00	NA	60.00
115430	Per Inspection	180.00	NA	180.00
115430	Per Inspection	180.00	NA	180.00

Multiple Operations *Local Government Act 1995 (s.6.16)*

Additional charge for premises with multiple food operations -e.g. hotels with restaurants, laundries, supermarkets with butchers/bakers/deli

Low Risk Category

Medium Risk Category

High Risk Category

115430	Per Inspection	60.00	NA	60.00
115430	Per Inspection	200.00	NA	200.00
115430	Per Inspection	240.00	NA	240.00

Food Premises - Transfer of Licence

115430	Per Licence	60.00	NA	60.00
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Outdoor Dining

115430	Per Application & Per sq mtr	20.00	NA	20.00
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Itinerant Vendors / Traders *Local Government Act 1995 (s.6.16)*

License valid for 1 week or less

License valid for up to 1 month

License valid for 1 year

Application Fee - Payable on each Application

115430	Per Licence	21.82	2.18	24.00
115430	Per Licence	54.55	5.45	60.00
115430	Per Licence	490.91	49.09	540.00
115430	Per Application	32.73	3.27	36.00

Lodging House Registration *Local Government Act 1995 (s.6.16)*

Registration Fee of a Lodging House (Initial Inspection)

115430	Per Lodging House	235.00	NA	235.00
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Liquor Licence - Section 39 / 40 Certificates *Liquor Control Act 1988*

Application fee for Section 39 Certificate

Application fee for Section 40 Certificate

Application fee for Section 55 Certificate

115430	Per Certificates	100.00	NA	100.00
115430	Per Certificates	100.00	NA	100.00
115430	Per Certificates	60.00	NA	60.00

Public Buildings *Health (Public Buildings) Regulations 1992*

(fees shall not exceed \$871)

Approval / Inspection > 1000 to 2999 people

Approval / Inspection > 0 to 999 people

Small - community and charitable

115430	Per Certificate	240.00	NA	240.00
115430	Per Certificate	120.00	NA	120.00
115430	Per Certificate	-	NA	-

SCHEDULE 9 - HOUSING

Housing

Staff Housing

The following rent will apply for Council staff only, unless otherwise stipulated in their employment contract/appointment

139 Prinsep Street, Norseman

124 Prinsep Street, Norseman

139 Roberts Street, Norseman

11a Roberts Street, Norseman

124330	Per Week	200.00	NA	200.00
124330	Per Week	115.00	NA	115.00
124330	Per Week	110.00	NA	110.00
	Per Week	75.00	NA	75.00

Schedule of Fees and Charges For 2024-2025



Please note that GST is shown separately. Where no GST is shown, the item is exempt due to provisions of the GST Legislation or due to it being listed on the Division 81 exemptions. Rates and charges for hire of equipment's are applicable for Norseman town limits. Rates for outside Norseman town limits will be determined according to the Council's policy.

Details	Ledger Code	Unit / Type	2024/2025		
			Fee	GST	Total
11b Roberts Street, Norseman	124330	Per Week	75.00	NA	75.00
82 Angove Street Norseman	124330	Per Week	115.00	NA	115.00
36 Angove Street, Norseman	124330	Per Week	110.00	NA	110.00
18 Mildura Street, Norseman		Per Week	200.00	NA	200.00

Non Council Staff Housing

The following rent will apply for non Council staff only, unless otherwise stipulated in their Residential Tenancy Agreement

139 Prinsep Street, Norseman	124330	Per Week	350.00	NA	350.00
124 Prinsep Street, Norseman	124330	Per Week	175.00	NA	175.00
139 Roberts Street, Norseman	124330	Per Week	150.00	NA	150.00
11a Roberts Street, Norseman		Per Week	100.00	NA	100.00
11b Roberts Street, Norseman	124330	Per Week	100.00	NA	100.00
82 Angove Street Norseman	124330	Per Week	175.00	NA	175.00
36 Angove Street, Norseman	124330	Per Week	150.00	NA	150.00
18 Mildura Street, Norseman		Per Week	350.00	NA	350.00

Other Housing

Aged Person Units

Pensioners Unit (Single Occupancy)	125330	Per Week	72.86	NA	72.86
Pensioners Unit (Double Occupancy)	125330	Per Week	109.85	NA	109.85

SCHEDULE 10 - COMMUNITY AMENITIES

Sanitation

Domestic Waste Service - One Service Per Week

120 Litre MGB per Residential Property	126330	Per Bin/Per Annum	218.00	NA	224.55
240 Litre MGB per Residential Property	126330	Per Bin/Per Annum	218.00	NA	224.55
360 Litre MGB per Residential Property	126330	Per Bin/Per Annum	307.00	NA	316.20
120 Litre MGB per Residential Property-Concession Holder	126330	Per Bin/Per Annum	175.00	NA	180.25
240 Litre MGB per Residential Property-Concession Holder	126330	Per Bin/Per Annum	174.00	NA	179.20
360 Litre MGB per Residential Property-Concession Holder	126330	Per Bin/Per Annum	271.00	NA	279.15
240 Litre Wheely Bins	126430	Per Bin Purchase	129.00	NA	132.85

**** Waste Service is on a Monday & Friday except for Public Holidays & Rostered Day Off****

Commercial Waste Service - Two Services Per Week

120 Litre MGB per Commercial Property	126330	Per Bin/Per Annum	307.00	NA	316.20
240 Litre MGB per Commercial Property	126330	Per Bin/Per Annum	307.00	NA	316.20
360 Litre MGB per Commercial Property	126330	Per Bin/Per Annum	441.00	NA	454.25

**** Waste Service is on a Monday & Friday except for Public Holidays & Rostered Day Off****

Sewerage

On Site Effluent Disposal Applications (LG Application Fee)	128730	Per Application	Fees set by Health Department of WA		
On Site Effluent Disposal Applications (LG Permit Fee)	128730	Per Application			
On Site Effluent Disposal Applications (LG Report Fee)	128730	Per Application			
On Site Effluent Disposal Applications (Health Dep Approval with LG Report)	128730	Per Application			
On Site Effluent Disposal Applications (Health Dep Approval without LG Report)	128730	Per Application			

Bulk Waste Disposal at Waste Sites

Domestic Waste	126430	Per m3	10.32	1.03	11.35
Domestic Waste (small amounts) FREE	126430	less than 0.1m3	-	-	-
Commercial Waste	126430	Per m3	44.95	4.50	49.45
Building Waste	126430	Per m3	44.95	4.50	49.45
Industrial Waste	126430	Per m3	50.55	5.05	55.60
Mining Waste	126430	Per m3	50.55	5.05	55.60
Oil Waste Disposal	126430	Per litre	1.05	0.10	1.15
Liquid Waste - Mining	128340	Per 1000 litres	75.86	7.59	83.45
Liquid Waste - Non-residential	128340	Per 1000 litres	75.86	7.59	83.45
Liquid Waste - Residential	128340	Per 1000 litres	65.09	6.51	71.60
****Asbestos Waste****	126430	Per m3	221.00	22.10	243.10
240L Bin Hire	126430	Per Bin / Week	5.23	0.52	5.75
Dump Point (non members of Caravan & Motorhomes Assoc) FREE	126430	Each	-	-	-
Sewerage Charges	126430	Per Annum	752.82	75.28	828.10
Green Waste - Residential FREE	126430	Per m3	-	-	-

Schedule of Fees and Charges For 2024-2025

Please note that GST is shown separately. Where no GST is shown, the item is exempt due to provisions of the GST Legislation or due to it being listed on the Division 81 exemptions. Rates and charges for hire of equipment's are applicable for Norseman town limits. Rates for outside Norseman town limits will be determined according to the Council's policy.

Details	Ledger Code	Unit / Type	2024/2025		
			Fee	GST	Total
Green Waste - Commercial	126430	Per m3	44.50	4.45	48.95
All White Goods excluding Microwaves	126430	Per item	10.32	1.03	11.35
Tyre Collection	126430	Per car tyre	10.32	1.03	11.35
Tyre Collection with Rim	126430	Per car tyre	15.45	1.55	17.00
Tyre Collection	126430	Per 4x4 tyre	12.64	1.26	13.90
Tyre Collection with Rim	126430	Per 4x4 tyre	17.77	1.78	19.55
Tyre Collection	126430	Per truck tyre	25.27	2.53	27.80
Tyre Collection with rim	126430	Per truck tyre	40.27	4.03	44.30
***Tyre Collection	126430	Tyres not inc. above	POA		
Car Bodies/Wrecks	126430	Per Car	75.86	7.59	83.45
Bus Bodies/Wrecks	126430	Per Bus	149.82	14.98	164.80

**** Prior to Disposal Special Permission must be obtained for Tyres and Asbestos Materials****

***** Disposal of tyres is based on cost to recycle plus 20% (administrative costs)*****

******Additional cost for the use of the Shire loader for disposal at Plant Hire Rates**

Town Planning & Regional Development

Town Planning

Scheme Amendments
Structure Plan
Structure Plan Amendment
Local Development Plans
Local Development Plan Amendments

128930	Each
128930	Each
128930	Each
128930	Each
128930	Each

The fee is to be calculated in accordance with the Planning & Development Regulations 2009 (Part 7 - Local Government Planning Charges) as amended

Subdivision Clearance

Administration Fee 1-5 Lots
Administration Fee 6-195 Lots
Administration Fee 195+ Lots

128930	Per lot
128930	Per lot
128930	Per lot

In accordance with Item 5, of Schedule 2 of the Planning and Development Regulations 2009.

Publications

Town Planning Scheme Text
Publications less than 10 pages
Publications 10 - 50 pages
Publications 51 - 100 pages
Publications 101 - 200 pages

128930	Each
128930	Less than 10 pages
128930	10 - 50 pages
128930	51 - 100 pages
128930	101 - 200 pages

35.00	NA	35.00
6.00	NA	6.10
12.00	NA	12.50
24.00	NA	25.00
35.00	NA	36.00

Research

Providing a zoning certificate, replying to a property settlement questionnaire and providing written planning advice.

128930	Per Research
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In accordance with Items 12, 13 & 14 (respectively) of Schedule 2 of the Planning & Development Regulations 2009. Zoning Cert, Questionnaire, Written planning advice.

Development Application Fees

Determination of all classes of development applications, including applications where the development has already commenced and applications for development of a type to be determined by a Development Assessment Panel (DAP).

128930	Per Application
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In accordance with Part 7 and the applicable item listed in Schedule 2 of the Planning and Development Regulations 2009.

Development Applications that are subject to determination by a DAP

128930	Per Application
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In accordance with Schedule 1 of the Planning & Development (Development Assessment Panels) Regulations 2011.

Home Business

128930	Per Application
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In accordance with Part 7 and the applicable item listed in Schedule 2 of the Planning and Development Regulations 2009.

Schedule of Fees and Charges For 2024-2025

Please note that GST is shown separately. Where no GST is shown, the item is exempt due to provisions of the GST Legislation or due to it being listed on the Division 81 exemptions. Rates and charges for hire of equipment's are applicable for Norseman town limits. Rates for outside Norseman town limits will be determined according to the Council's policy.

Details	Ledger Code	Unit / Type	2024/2025		
			Fee	GST	Total
Advertising Costs & Expenses associated with Applications	128930	Per Application	Costs & expenses for advertising applications listed in Schedule 2 items 1 to 11 of the Planning & Development Regulations 2009 in addition to the fee for the provision of the service.		
Other					
Gaming Permit	128930	Per Application	100.00	N/A	100.00
Other Community Amenities					
Cemetery					
Cemetery Operations					
Cemetery Burial Fee - Ordinary Land	123630		100.00	NA	103.00
Cemetery Grant of Right of Burial (25 years)					
Ordinary Land	123630		400.00	NA	412.00
Single Wall Niche	123630		100.00	NA	103.00
Double Wall Niche	123630		100.00	NA	103.00
Cemetery Niche Wall					
Internment of Ashes in the Niche Wall	123630		150.00	NA	154.50
Internment of Ashes on existing Grave Plot	123630		50.00	NA	51.50
Single (Including Plaque)	123630		280.00	NA	294.60
Double (First Placement Including Plaque)	123630		420.00	NA	440.85
Double (Second Placement Including Plaque)	123630		140.00	NA	146.25
Cemetery Miscellaneous Fees and Charges					
Funeral Director's License Fee (Per Annum)	123630		50.00	NA	51.50
Copy of Grant or Right of Burial	123630		40.00	NA	42.25
Transfer of Grant or Right of Burial	123630		40.00	NA	42.25
Permit to Erect a Headstone, Monument or Rail	123630		100.00	NA	103.00
Single Funeral Permit	123630		50.00	NA	51.50
Community Bus					
Hire of the Community Bus					
Not for Profit Community/Sports Group/Individual	123730	Per Day Fee	120.73	12.07	132.80
For Profit or Commercial Group	123730	Per KM Fee	3.00	0.30	3.30
**All Community Bus Hires to be a Maximum of 7 Days Duration **					
Compulsory Cleaning & Damage Refundable Deposit of \$300.00 is Applicable					
**Community Bus to be Returned Fully Fuelled, if not the Refuelling Costs will be Deducted from Deposit **					
**Any Unpaid Fee will be Deducted from the Deposit if not Settled within 7 days **					
SCHEDULE 11 - RECREATION AND CULTURE					
Public Halls & Civic Centres					
Norseman / Eucla Town Hall					
Not for Profit Community /Sports Group / Individual	133330	Per Day	150.77	15.08	165.85
For Profit/Commercial Group	133330	Per Day	231.27	23.13	254.40
Where alcohol is consumed	133330	Per Day	300.59	30.06	330.65
Use of Kitchen (in addition to above fees)		Per Day	100.18	10.02	110.20
Dodd House					
Not for Profit Community /Sports Group / Community Individual	133330	Per Function	Free		
For Profit/Commercial Group	133330	Per Day	33.73	3.37	37.10
Where alcohol is consumed	133330	Per Day	100.18	10.02	110.20
Compulsory Cleaning & Damage Refundable Deposit for all Council Facilities and Venues is \$300.00					
Swimming Areas and Beaches					
Swimming Pool					
Single Admission	134330	Child	Free		
Single Admission	134330	Adult	Free		
Single Admission	134330	Spectator	Free		
Hire of Pool for School Swimming Carnivals / Classes					
Schools and Other Government Entities	134330	Per Event	152.64	15.26	167.90
Sport Groups	134330	Per Event	200.36	20.04	220.40
Compulsory Cleaning & Damage Refundable Deposit for all Council Facilities and Venues is \$300.00					

Schedule of Fees and Charges For 2024-2025



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Details	Ledger Code	Unit / Type	2024/2025		
			Fee	GST	Total
Use of Swimming Pool for Early Morning / After Hours Swimming					
Sport Groups	134330		With the Approval of the Shire		
Hire of Sports Complex					
Hire of Norseman Sports Complex					
Not for Profit Community/Sports Group/Individual	136230	Per Day	75.86	7.59	83.45
For Profit/Commercial Group	136230	Per Day	148.86	14.89	163.75
Alcohol is Consumed at Council Venue	136230	Per Day	300.59	30.06	330.65
Compulsory Cleaning & Damage Refundable Deposit for all Council Facilities and Venues is \$300.00					
Hire of Squash Courts					
Not for Profit Community/Sports Group/Individual	136230	Per Day	44.00	4.40	48.40
For Profit/Commercial Group	136230	Per Day	109.55	10.95	120.50
Alcohol is Consumed at Council Venue	136230	Per Day	276.23	27.62	303.85
Compulsory Cleaning & Damage Refundable Deposit for all Council Facilities and Venues is \$300.00					
Use of Tokens at the Squash Courts					
Sale of Tokens for Timer at Squash Courts	136530	Per Token	7.50	0.75	8.25
Compulsory Refundable Key Deposit \$20.00					
Hire of Sports Ovals					
Oval - Large					
Not for Profit Community/Sports Group/Individual	136230	Per Day	88.00	8.80	96.80
For Profit/Commercial Group	136230	Per Day	198.50	19.85	218.35
Waste Charge	136230	Per Bin	11.23	1.12	12.35
Oval - Small					
Not for Profit Community/Sports Group/Individual	136230	Per Day	42.14	4.21	46.35
For Profit/Commercial Group	136230	Per Day	110.50	11.05	121.55
Waste Charge	136230	Per Bin	11.23	1.12	12.35
Compulsory Cleaning & Damage Refundable Deposit for all Council Facilities and Venues is \$300.00					
Hire of Courts					
Basketball/Netball Courts					
Not for Profit Community/Sports Group/Individual	136230	Per Day	22.45	2.25	24.70
For Profit/Commercial Group	136230	Per Day	88.50	8.85	97.35
Tennis Courts					
Not for Profit Community/Sports Group/Individual	136230	Per Day	88.50	8.85	97.35
For Profit/Commercial Group	136230	Per Day	165.73	16.57	182.30
Compulsory Cleaning & Damage Refundable Deposit for all Council Facilities and Venues is \$300.00					
Hire of Lights					
Basketball/Netball Courts Lights					
Not for Profit Community/Sports Group/Individual	136530	Per Hour	6.73	0.67	7.40
For Profit/Commercial Group	136530	Per Hour	7.68	0.77	8.45
Oval Lights					
Not for Profit Community/Sports Group/Individual	136530	Per Hour	6.73	0.67	7.40
For Profit / Commercial Group	136530	Per Hour	7.68	0.77	8.45
Tennis Court Lights					
Not for Profit Community/Sports Group/Individual	136530	Per Hour	6.73	0.67	7.40
For Profit / Commercial Group	136530	Per Hour	7.68	0.77	8.45
Compulsory Refundable Key Deposit on all Light Keys \$20.00					
Hire of Equipment					
Hire of Tables / Trestles					
Not for Profit Community/Sports Group/Individual	136230	Per Table	5.82	0.58	6.40
For Profit/Commercial Group	136230	Per Table	11.41	1.14	12.55
Hire of Chairs					
Not for Profit Community/Sports Group/Individual	136230	Per Chair	1.14	0.11	1.25

Schedule of Fees and Charges For 2024-2025



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Details	Ledger Code	Unit / Type	2024/2025		
			Fee	GST	Total
For Profit/Commercial Group	136230	Per Chair	2.14	0.21	2.35
Hire of BBQ (Only to be Used within Shire Owned Premises)					
Not for Profit Community/Sports Group/Individual	136230	Per Day	24.81	2.48	27.30
For Profit/Commercial Group	136230	Per Day	24.81	2.48	27.30
Hirer Responsible for the Pick & Return					
Compulsory Cleaning & Damage Refundable Deposit \$200.00					
Hire of Gazebo(s)					
Not for Profit Community/Sports Group/Individual - day 1					
For Profit/Commercial Group - day 1			250.95	25.10	276.05
Not for Profit Community/Sports Group/Individual - from day 2					
For Profit/Commercial Group - From day 2			200.36	20.04	220.40
Compulsory Cleaning & Damage Refundable Deposit \$200.00					
**As per Council Policy					
PA system					
Not for Profit Community/Sports Group/Individual					
For Profit/Commercial Group			100.18	10.02	110.20
Compulsory Cleaning & Damage Refundable Deposit \$50.00					
Other Recreation and Sport					
Hire of the Norseman Gymnasium					
Sign Up Fee (each individual)	134430	Per Key	47.77	4.78	52.55
Individual Membership	134430	1 Month	35.59	3.56	39.15
Individual Membership	134430	3 Months	90.82	9.08	99.90
Individual Membership	134430	6 Months	170.91	17.09	188.00
Individual Membership	134430	12 Months	331.45	33.15	364.60
Individual Membership	134430	Per Day	10.32	1.03	11.35
Individual Membership	134430	Per Week	15.91	1.59	17.50
Individual Membership	134430	Per Fortnightly	17.77	1.78	19.55
Individual - Seniors Membership	134430	Per Month	22.00	2.20	24.20
Couples Membership (2 persons) (Discount)	134430	Per Month	50.09	5.01	55.10
Family Membership (4 persons) (Discount)	134430	Per Month	90.82	9.08	99.90
Not for Profit Community/Sports Group	134430	Minimum 3 memberships	At "Individual" rates		
For Profit/Commercial Group	134430	Minimum 5 memberships	At "Individual" rates		
Charge for Replacement Gym Key	134430	Per Key	20.59	2.06	22.65
SCHEDULE 12 - TRANSPORT					
Streets, Roads, Bridges & Depots-Maintenance					
Gravel Per M (not for commercial use) *	135030	Per m3	37.00	3.70	40.70
Gravel Per M (for commercial use)		Per m3	5.41	0.54	5.95
(* Gravel = First cubic metre charged at \$38.50 and thereafter \$5.70) (Additional transport charge applies for deliveries outside Norseman Town limits as per Council Policy)					
Aerodromes					
Airstrip Landing Fees					
Aircrafts 5,700 kgs Maximum take-off weight	165030	Per 1000kg	39.82	3.98	43.80
Aircrafts 5,700 kgs Maximum landing weight	165030	Per 1000kg	39.82	3.98	43.80
Disembarking Passengers	165030	Per Passenger	26.23	2.62	28.85
Departing Passengers	165030	Per Passenger	26.23	2.62	28.85
Out-of-hour fee requiring employee attendance	165030	Per Call Out	234.09	23.41	257.50
Airstrip Avgas/Jet fuel Storage Fees					
Fuel Truck Day/Overnight Parking	165030	Day/night	185.41	18.54	203.95
Self-Managed Trolley day hire	165030	200liter Capacity	25.27	2.53	27.80
Fuel Storage in a bunded container	165030	Per 200liter drum	2.59	0.26	2.85
Out-of-hour fee requiring employee attendance	165030	Per Call Out	196.64	19.66	216.30
Compulsory Gate & Storage Key Sign Out Refundable Deposit \$50.00					
SCHEDULE 13 - ECONOMIC SERVICES					
Building Control					
**Building Permit					

Schedule of Fees and Charges For 2024-2025

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Details	Ledger Code	Unit / Type	2024/2025		
			Fee	GST	Total
Certified Application for a Building Permit for Building Work for a Class 1 or Class 10 Building or Incidental Structure	169330	Per Permit	0.19% of the estimated value of the building work as determined by the permit authority but not less than \$110.00		
Certified Application for a Building Permit for Building Work for a Class 2 to Class 9 Building or Incidental Structure	169330	Per Permit	0.09% of the estimated value of the building work as determined by the permit authority but not less than \$110.00		
Uncertified Application for a Building Permit	169330	Per Permit	0.32% of the estimated value of the building work as determined by the permit authority but not less than \$110.00		
Fees as stipulated in the Building Act					
Demolition Permit					
Application for demolition permit For demolition work of class 1 or 10 buildings or incidental structures	169330	Per Permit	110.00	NA	110.00
For demolition work of class 2 to 9 buildings or incidental structures for each storey of the building	169330	Per Permit	110.00	NA	110.00
Demolition deposit for possible damage (refundable)	169330	Per Permit	500.00	NA	500.00
Building Services Levy https://www.commerce.wa.gov.au/building-and-energy/building-services-levy					
Building Permit up to \$45,000	169330	Per Permit	61.65	NA	61.65
Building Permit over \$45,000	169330	Per Permit	0.137% of the value of the work		
Demolition Permit up to \$45,000	169330	Per Permit	61.65	NA	61.65
Demolition Permit over \$45,000	169330	Per Permit	0.137% of the value of the work		
Occupancy Permit	169330	Per Permit	Fees in accordance with the Act		
Swimming Pools <i>Building Regulation 2012 Reg 53</i>					
Inspection of pool enclosures	169330	Per Pool	58.45	-	58.45
**Building Act Fees for:					
Occupancy permits / Certificates for unauthorised work / Extension of time	169330	Per Licence	Fees as stipulated in the Building Act		
Strata applications	169330	Per Licence	Fees as stipulated in the Building Act		
Fees as stipulated in the Building Act					
Caravan Parks <i>Caravan and Camping Grounds Regulations 1997</i>					
Grant of Licence/Renewal	168130	Per Licence/Renewal	200.00	NA	200.00
Materials in road reserves					
For the issue of a License for the Deposit of Building Materials on the Street verge.	169330	Per Licence	\$1.00 per month or part of a month for each m2 of the area of the street. Enclosed by any hoarding or fence.		
Advertising Sign					
Signs	169330	Per Sign annually	55.43	5.54	60.98
Other Economic Services					
Standpipe Water					
Standpipe Water (Minimum Fee 1KI)	172730	Per Kilolitre	10.91	1.09	12.00
Standpipe Administration Service Charge per Invoice	172730	Per Invoice	12.05	1.20	13.25
Compulsory Refundable Key Deposit \$100.00					
Laundromat					
Public Washing Machine	168530	Per Load	4.55	0.45	5.00
Public Washing Machine (Large)	168530	Per Load	13.64	1.36	15.00
Public Dryer Machine	168530	10 Minutes	4.55	0.45	5.00

Schedule of Fees and Charges For 2024-2025



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Details	Ledger Code	Unit / Type	2024/2025		
			Fee	GST	Total
Public Dryer Machine	168530	Every 5 Minutes After the first 10 Minutes	0.91	0.09	1.00
Norseman IGA			Calculated at RRP and Commerical Agreements		
Stock and services			Calculated at RRP and Commercial Agreements		
Norseman LPO			Calculated at RRP and Commercial Agreements		
Stock and Services			Calculated at RRP and Commercial Agreements		
Norseman CRC					
Internet Access - Member		Per Hour	4.68	0.47	5.15
Internet Access - Member		Per 30 Minutes	2.82	0.28	3.10
Internet Access - Member		Per 15 Minutes	1.86	0.19	2.05
Internet Access - Non Member		Per Hour	8.41	0.84	9.25
Internet Access - Non Member		Per 30 Minutes	4.68	0.47	5.15
Internet Access - Non Member		Per 15 Minutes	2.82	0.28	3.10
Photocopying/Printing - Member		Per A4 Single Sided Black	0.18	0.02	0.20
Photocopying/Printing - Member		Per A4 Single Sided Colour	0.32	0.03	0.35
Photocopying/Printing - Member		Per A4 Double Sided Black	0.27	0.03	0.30
Photocopying/Printing - Member		Per A4 Double Sided Colour	0.50	0.05	0.55
Photocopying/Printing - Member		Per A3 Single Sided Black	0.36	0.04	0.40
Photocopying/Printing - Member		Per A3 Single Sided Colour	1.95	0.20	2.15
Photocopying/Printing - Member		Per A3 Double Sided Black	0.64	0.06	0.70
Photocopying/Printing - Member		Per A3 Double Sided Colour	2.91	0.29	3.20
Photocopying/Printing - Non Member		Per A4 Single Sided Black	0.36	0.04	0.40
Photocopying/Printing - Non Member		Per A4 Single Sided Colour	0.64	0.06	0.70
Photocopying/Printing - Non Member		Per A4 Double Sided Black	0.45	0.05	0.50
Photocopying/Printing - Non Member		Per A4 Double Sided Colour	1.14	0.11	1.25
Photocopying/Printing - Non Member		Per A3 Single Sided Black	0.86	0.09	0.95
Photocopying/Printing - Non Member		Per A3 Single Sided Colour	3.00	0.30	3.30
Photocopying/Printing - Non Member		Per A3 Double Sided Black	1.14	0.11	1.25
Photocopying/Printing - Non Member		Per A3 Double Sided Colour	3.95	0.40	4.35
Laminating - Member		Per Business Card	0.86	0.09	0.95
Laminating - Member		Per A5	0.95	0.10	1.05
Laminating - Member		Per A4	1.86	0.19	2.05
Laminating - Member		Per A3	2.36	0.24	2.60
Laminating - Member		Per Metre	11.23	1.12	12.35
Laminating - Member		Per Half Metre	6.55	0.65	7.20
Laminating - Non Member		Per Business Card	1.05	0.10	1.15
Laminating - Non Member		Per A5	1.40	0.14	1.55
Laminating - Non Member		Per A4	2.82	0.28	3.10
Laminating - Non Member		Per A3	5.64	0.56	6.20
Laminating - Non Member		Per Metre	14.05	1.40	15.45
Laminating - Non Member		Per Half Metre	7.50	0.75	8.25
Scanning/Sending - Member		Per Scan	2.36	0.24	2.60
Scanning/Sending - Non Member		Per Scan	3.27	0.33	3.60
Binding - Member		Per Document	11.23	1.12	12.35
Binding - Non Member		Per Document	17.32	1.73	19.05
Secretarial Services - Member		Per Hour	23.41	2.34	25.75
Secretarial Services - Non Member		Per Hour	35.59	3.56	39.15
Kidz Klub		Per Child	4.50	0.50	5.00
Conference/Training Room Hire - Community/Non Profit Group & Individuals		0-4 hours	45.45	4.55	50.00
Conference/Training Room Hire - Community/Non Profit Group & Individuals		4+ hours	90.91	9.09	100.00

Schedule of Fees and Charges For 2024-2025



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Details	Ledger Code	Unit / Type	2024/2025		
			Fee	GST	Total
Conference/Training Room Hire - Business/For Profit Groups		0-4 hours	227.27	22.73	250.00
Conference/Training Room Hire - Business/For Profit Groups		4+ hours	318.18	31.82	350.00
Community Exhibition Space - Indoor Hire			Will be hired through an individually negotiated booking contract which takes into account community outcomes, installation, time and staffing requirements.		
Out of Office Hours - Hiring			Will be hired through and individually negotiated booking contract which takes into account community outcomes, installation, time and staffing requirements.		
Community Market Stall (incl. 1 table)		Per stall	13.64	1.36	15.00
Community Market Stall - Not for Profit (incl. 1 table)		Per stall	11.36	1.14	12.50
Additional table hire		Per table	4.55	0.45	5.00
Community Markets - BBQ hire (incl. gas)		Per market	22.73	2.27	25.00
Memberships - Individual		Per year	60.86	6.09	66.95
Memberships - Family		Per year	90.91	9.09	100.00
Memberships - Concession		Per year	37.45	3.75	41.20
Memberships - Corporate		Per year	136.36	13.64	150.00
Memberships - Sporting & Community Groups		Per year	59.09	5.91	65.00
Memberships - Local Business (Shire of Dundas)		Per year	77.27	7.73	85.00

SCHEDULE 14 - OTHER PROPERTY & SERVICES

Private Works/Plant Hire Rates - Rate Payers (Own Use)

Rubbish Truck	Per Hour	180.73	18.07	198.80
Tractor (Including 1 Attachment)	Per Hour	132.95	13.30	146.25
Tip Truck (11 tonne)	Per Hour	150.77	15.08	165.85
Tip Truck (15tonne)	Per Hour	190.00	17.79	195.70
Front End Loader	Per Hour	180.73	18.07	198.80
CAT 910 Front End Loader	Per Hour	120.77	12.08	132.85
Caterpillar Road Grader	Per Hour	200.36	20.04	220.40
Caterpillar Skid Steer Loader (including Attachments)	Per Hour	184.45	18.45	202.90
Water Truck	Per Hour	176.95	17.70	194.65
Multi Tyred Road Roller	Per Hour	180.73	18.07	198.80
Steel Drum Road Roller	Per Hour	180.73	18.07	198.80
Kubota Excavator (including Attachments)	Per Hour	155.45	15.55	171.00
Parks and Gardens Utility Vehicles	Per Hour	82.41	8.24	90.65
Tip Truck (5 tonne)	Per Hour	132.95	13.30	146.25
Trailer Hire 6x4 Box	Per Half day	45.00	4.50	49.50
Small Plant -Concrete cutter, chainsaw, mower	Per Hour	57.87	5.79	63.65

Firewood

6x4 trailer load	122.73	12.27	135.00
15kg bag	13.64	1.36	15.00
Concession - 6x4 trailer load	68.18	6.82	75.00
Concession - 15kg bag	9.09	0.91	10.00
Milled Timber	Calculated at RRP		

Concession applicable to pensioners or seniors who hold an eligible concession card and own and occupy residential property as their ordinary place of residence

Private Works/Plant Hire Rates - Commercial Organisations

Rubbish Truck	Per Hour	232.45	23.25	255.70
Tractor (Including 1 Attachment)	Per Hour	170.73	17.07	187.80
Tip Truck (11 tonne)	Per Hour	192.91	19.29	212.20
Front End Loader	Per Hour	232.45	23.25	255.70
CAT 910 Front End Loader	Per Hour	155.28	15.53	170.80
Caterpillar Road Grader	Per Hour	258.45	25.85	284.30
Kubota Skid Steer	Per Hour	265.00	26.50	291.50
Caterpillar Skid Steer Loader (including Attachments)	Per Hour	231.27	23.13	254.40
Water Truck	Per Hour	221.00	22.10	243.10

Schedule of Fees and Charges For 2024-2025



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Details	Ledger Code	Unit / Type	2024/2025		
			Fee	GST	Total
Multi Tyred Road Roller		Per Hour	225.68	22.57	248.25
Steel Drum Road Roller		Per Hour	225.68	22.57	248.25
Kubota Excavator (including Attachments)		Per Hour	155.45	15.55	171.00
Parks and Gardens Utility Vehicles		Per Hour	102.05	10.20	112.25
Tip Truck (5 tonne)		Per Hour	164.82	16.48	181.30
Small Plant -Concrete cutter, chainsaw, mower		Day Rate	69.27	6.93	76.20

Private Works/Plant Hire Rates - Bushfire Fighting

Rubbish Truck		Per Hour	271.55	27.15	298.70
Tractor (Including 1 Attachment)		Per Hour	198.50	19.85	218.35
Tip Truck (11 tonne)		Per Hour	225.68	22.57	248.25
Front End Loader		Per Hour	271.55	27.15	298.70
CAT 910 Front End Loader		Per Hour	180.73	18.07	198.80
Caterpillar Road Grader		Per Hour	271.55	27.15	298.70
Caterpillar Skid Steer Loader (including Attachments)		Per Hour	277.18	27.72	304.90
Water Truck		Per Hour	365.18	36.52	401.70
Multi Tyred Road Roller		Per Hour	225.68	22.57	248.25
Steel Drum Road Roller		Per Hour	225.68	22.57	248.25
Kubota Excavator (including Attachments)		Per Hour	186.32	18.63	204.95
Parks and Gardens Utility Vehicles		Per Hour	122.68	12.27	134.95
Tip Truck (5 tonne)		Per Hour	198.50	19.85	218.35
Small Plant -Concrete cutter, chainsaw, mower		Per Hour	82.41	8.24	90.65
Chief Bushfire Officer's Vehicle		Per Hour	162.00	16.20	178.20
Deputy Bushfire Officer's Vehicle		Per Hour	162.00	16.20	178.20

In Addition to the above Private Works/Plant Hire Rates

****Rate Per Hour for Ordinary Work Hours - 7:00am to 4:00pm Mon-Fri (exc Public Holidays)****

****Travel Time to and from Job 50% of Applicable Rate****

****Overtime Rates will Apply on Weekends or After Hours ****

****No Dry Hire of Machine****

Charging of Electrical Vehicles at Oval and Woodlands Centre

Charging Fee for Electrical Cars and Woodlands Centre	173330	Per Car	35.59	3.56	39.15
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Miscellaneous Event Charges

Microphone and Speakers Hire - Internal Events	173330	Per Day	28.09	2.81	30.90
Set Up Venue for Event	173330	Per Hour	65.55	6.55	72.10
Pack Down Venue after Event	173330	Per Hour	65.55	6.55	72.10
Cleaning Fee - Post Event	173330	Per Hour	46.82	4.68	51.50
BBQ Trailer		Per Day	90.91	9.09	100.00

In Addition to the above Set Up and Pack Down of Venue and Cleaning Fee

****Rate Per Hour for Ordinary Work Hours - 7:00am to 4:00pm Mon-Fri (exc Public Holidays)****

****Travel Time to and from Event 50% of Applicable Rate****

****Overtime Rates will Apply on Weekends or After Hours ****

****Compulsory Cleaning & Damage of Equipment and Trailer Refundable Deposit of \$300.00 is Applicable****

Visitor Centre Sales

Shower Tokens	172990	Per Token	1.82	0.18	2.00
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