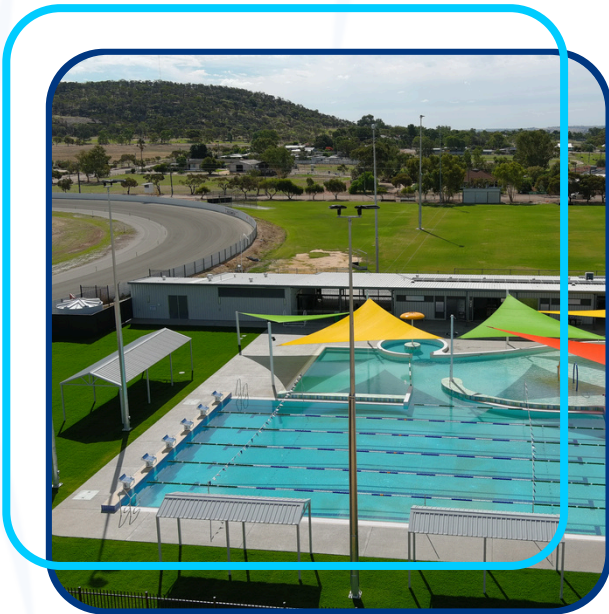




2024/2025 ANNUAL FINANCIAL BUDGET



**Adopted 16th July 2024
MIN 090/24**



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

1 BASIS OF PREPARATION

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

Local Government Act 1995 requirements

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

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

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

The local government reporting entity

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

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

2023/24 actual balances

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

Budget comparative figures

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

Comparative figures

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

Rounding off figures

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

Statement of Cashflows

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

Initial application of accounting standards

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

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

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

New accounting standards for application in future years

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

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

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

Judgements, estimates and assumptions

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

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

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

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

SHIRE OF KELLERBERRIN
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									
Kellerberrin Residential	GRV	0.12795	336	3,804,424	486,776	0	486,776	464,488	463,614
Other Residential	GRV	0.12795	2	14,768	1,890	0	1,890	3,955	3,955
Kellerberrin Commercial	GRV	0.13000	22	1,054,468	137,081	0	137,081	113,030	112,668
Other Commercial	GRV	0.13000	1	25,324	3,292	0	3,292	4,897	4,897
Mining Tenements	UV	0.01119	0	0	0	0	0	0	0
Rural	UV	0.01119	246	164,484,000	1,839,754	0	1,839,754	1,751,939	1,751,939
Total general rates			607	169,382,984	2,468,793	0	2,468,793	2,338,309	2,337,073
(ii) Minimum payment									
		\$							
Kellerberrin Residential	GRV	924	56	48,452	51,744	0	51,744	49,280	49,280
Other Residential	GRV	924	27	45,680	24,948	0	24,948	22,000	22,000
Kellerberrin Commercial	GRV	1,003	29	107,945	29,087	0	29,087	24,125	24,125
Other Commercial	GRV	1,003	3	7,095	3,009	0	3,009	1,930	1,930
Mining Tenements	UV	924	7	110,688	6,468	0	6,468	9,382	12,320
Rural	UV	924	91	3,283,600	84,084	0	84,084	67,770	66,880
Total minimum payments			213	3,603,460	199,340	0	199,340	174,487	176,535
Total general rates and minimum payments			820	172,986,444	2,668,133	0	2,668,133	2,512,796	2,513,608
(iv) Ex-gratia rates									
CBH	Ex gratia	N/A	1	N/A	32,553	0	32,553	31,003	31,003
Total rates					2,700,686	0	2,700,686	2,543,799	2,544,611

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

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 be 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

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 KELLERBERRIN
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)

Single full payment

Option 2 (Two Instalments)

First instalment

Second instalment

Option 3 (Four Instalments)

First instalment

Second instalment

Third instalment

Fourth instalment

Instalment options	Date due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates
		\$	%	%
Option one				
Single full payment	23/08/2024	N/A	N/A	7.00%
Option two				
First instalment	23/08/2024	N/A	N/A	7.00%
Second instalment	03/01/2025	5	5.50%	7.00%
Option three				
First instalment	23/08/2024	N/A	N/A	7.00%
Second instalment	25/10/2024	5	5.50%	7.00%
Third instalment	03/01/2025	5	5.50%	7.00%
Fourth instalment	07/03/2025	5	5.50%	7.00%

	2024/25 Budget revenue	2023/24 Actual revenue	2023/24 Budget revenue
	\$	\$	\$
Instalment plan admin charge revenue	2,000	1,715	2,000
Instalment plan interest earned	6,500	5,855	6,500
Unpaid rates and service charge interest earned	10,200	9,339	11,200
	18,700	16,909	19,700

**SHIRE OF KELLERBERRIN
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 Residential	Land predominantly used for Residential or other Non-rural purposes	The objective is to raise revenue to contribute to services desired by the community.	This is considered to be the base rate on which all other GRV rate levels are assessed.
GRV Commercial	Land predominately used for Commercial and Industrial purposes	The objective is to raise additional revenue at a higher level than similarly valued residential and non-rural land.	A higher rate is applied to this land use category to achieve a greater contribution to reflect the additional costs of servicing commercial and industrial activities including parking, waste control, landscaping and other infrastructure.

(d) Differential Minimum Payment

GRV Residential	Land predominantly used for Residential or other Non-rural purposes	This payment level is considered the minimum contribution for basic services and infrastructure provided to residential and other non-rural land.	The Council believes a minimum payment level should be applied to all rateable land regardless of the value of the property to contribute to basic public services and
GRV Commercial	Land predominately used for Commercial and Industrial purposes	This payment level is considered the minimum contribution for basic services and infrastructure provided to commercial and industrial land.	The Council believes a minimum payment level should be applied to all rateable land regardless of the value of the property to contribute to basic public services and infrastructure. A higher minimum payment level is applied to all commercial and industrial properties to reflect the additional costs of servicing commercial and industrial activities including parking, waste control, landscaping and other infrastructure.

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

2. RATES AND SERVICE CHARGES (CONTINUED)

(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 KELLERBERRIN
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

		2024/25	2023/24	2023/24
	Note	Budget	Actual	Budget
		30 June 2025	30 June 2024	30 June 2024
Current assets		\$	\$	\$
Cash and cash equivalents	4	1,444,749	3,143,016	578,475
Receivables		235,795	493,284	255,096
Inventories		4,377	2,877	5,177
		1,684,921	3,639,177	838,748
Less: current liabilities				
Trade and other payables		(468,452)	(362,970)	(370,236)
Contract liabilities		0	(86,435)	(84,701)
Lease liabilities	8	(10,833)	(10,210)	(10,210)
Long term borrowings	7	(315,652)	(301,964)	(301,088)
Employee provisions		(304,072)	(304,072)	(332,284)
		(1,099,009)	(1,065,651)	(1,098,519)
Net current assets		585,912	2,573,526	(259,771)
Less: Total adjustments to net current assets	3(b)	(585,912)	(2,568)	259,771
Net current assets used in the Statement of Financial Activity		0	2,570,958	0
(b) Current assets and liabilities excluded from budgeted deficiency				
<p>The following current assets and liabilities have been excluded from the net current assets used in the Statement of Financial Activity in accordance with <i>Financial Management Regulation 32</i> to agree to the surplus/(deficit) after imposition of general rates.</p>				
Adjustments to net current assets				
Less: Cash - reserve accounts	9	(1,216,469)	(618,814)	(383,811)
Add: Current liabilities not expected to be cleared at end of year				
- Current portion of borrowings		315,652	301,964	301,088
- Current portion of lease liabilities		10,833	10,210	10,210
- Current portion of employee benefit provisions held in reserve		304,072	304,072	332,284
Total adjustments to net current assets		(585,912)	(2,568)	259,771

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

3. NET CURRENT ASSETS

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

Items excluded from calculation of budgeted deficiency

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

(c) Non-cash amounts excluded from operating activities

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

Adjustments to operating activities

Less: Profit on asset disposals
 Add: Loss on asset disposals
 Add: Depreciation

Non cash amounts excluded from operating activities

	2024/25	2023/24	2023/24
	Budget	Actual	Budget
Note	30 June 2025	30 June 2024	30 June 2024
	\$	\$	\$
5	(44,408)	(50,559)	(88,051)
5	3,875	100	0
6	2,977,439	3,003,305	2,888,771
	2,936,906	2,952,846	2,800,720

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 KELLERBERRIN
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		791,417	2,489,684	194,664
Term deposits		653,332	653,332	383,811
Total cash and cash equivalents		1,444,749	3,143,016	578,475
Held as				
- Unrestricted cash and cash equivalents		228,280	2,524,202	194,664
- Restricted cash and cash equivalents		1,216,469	618,814	383,811
	3(a)	1,444,749	3,143,016	578,475
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		1,216,469	618,814	383,811
		1,216,469	618,814	383,811
The assets are restricted as a result of the specified purposes associated with the liabilities below:				
Reserve accounts	9	1,216,469	618,814	383,811
		1,216,469	618,814	383,811
Reconciliation of net cash provided by operating activities to net result				
Net result		36,701	1,080,089	(1,813,693)
Depreciation	6	2,977,439	3,003,305	2,888,771
(Profit)/loss on sale of asset	5	(40,533)	(50,459)	(88,051)
(Increase)/decrease in receivables		257,489	(74,413)	165,000
(Increase)/decrease in inventories		(1,500)	0	0
Increase/(decrease) in payables		105,482	(312,984)	(241,840)
Increase/(decrease) in contract liabilities		(86,435)	1,734	0
Capital grants, subsidies and contributions		(3,430,592)	(1,588,582)	(1,893,281)
Net cash from operating activities		(181,949)	2,058,690	(983,094)

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

5. PROPERTY, PLANT AND EQUIPMENT

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

	2024/25 Budget					2023/24 Actual					2023/24 Budget				
	Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit	Disposals - Loss	Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit	Disposals - Loss	Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit	Disposals - Loss
(a) Property, Plant and Equipment	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Land - freehold land	0	0	10,000	10,000	0	0	0	0	0	0	0	(16,449)	42,000	25,551	0
Buildings - specialised	0	0	0	0	0	484,264	0	0	0	0	342,722	0	0	0	0
Furniture and equipment	186,684	0	0	0	0	126,998	(100)	0	0	(100)	0	0	0	0	0
Plant and equipment	677,455	(161,103)	191,636	34,408	(3,875)	705,562	(142,623)	193,182	50,559	0	778,000	(195,000)	257,500	62,500	0
Total	864,139	(161,103)	201,636	44,408	(3,875)	1,316,824	(142,723)	193,182	50,559	(100)	1,120,722	(211,449)	299,500	88,051	0
(b) Infrastructure															
Infrastructure - roads	3,570,027	0	0	0	0	2,150,857	0	0	0	0	2,312,774	0	0	0	0
Infrastructure - footpaths	0	0	0	0	0	185,629	0	0	0	0	51,996	0	0	0	0
Infrastructure - drainage	122,206	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Infrastructure - public facilities	280,000	0	0	0	0	578,366	0	0	0	0	680,000	0	0	0	0
Total	3,972,233	0	0	0	0	2,914,852	0	0	0	0	3,044,770	0	0	0	0
Total	4,836,372	(161,103)	201,636	44,408	(3,875)	4,231,676	(142,723)	193,182	50,559	(100)	4,165,492	(211,449)	299,500	88,051	0

MATERIAL ACCOUNTING POLICIES

RECOGNITION OF ASSETS

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

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

GAINS AND LOSSES ON DISPOSAL

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

SHIRE OF KELLERBERRIN
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 - public facilities
Right of use - furniture and fittings

By Program

General purpose funding
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
	\$	\$	\$
	48,420	48,420	48,420
	379,736	379,201	398,217
	48,230	31,767	30,711
	358,554	386,772	384,500
	1,675,274	1,664,995	1,425,367
	48,550	48,550	59,266
	171,086	171,086	139,697
	237,654	262,579	392,658
	9,935	9,935	9,935
	2,977,439	3,003,305	2,888,771
	47,202	47,417	35,431
	110,445	110,307	131,890
	15,878	15,859	12,534
	6,224	6,216	6,224
	48,481	48,420	48,481
	30,402	53,684	31,821
	468,332	468,383	522,213
	1,925,435	1,923,040	1,731,254
	30,252	30,215	37,906
	294,788	299,764	331,017
	2,977,439	3,003,305	2,888,771

MATERIAL ACCOUNTING POLICIES

DEPRECIATION

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

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

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

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

Buildings - non-specialised	30 to 50 years
Buildings - specialised	30 to 80 years
Furniture and equipment	4 to 10 years
Plant and equipment	5 to 15 years
Infrastructure - roads	20 to 80 years
Infrastructure - footpaths	20 to 50 years
Infrastructure - drainage	75 years
Infrastructure - public facilities	12 to 75 years
Right of use - furniture and fittings	3 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 KELLERBERRIN
 NOTES TO AND FORMING PART OF THE BUDGET
 FOR THE YEAR ENDED 30 JUNE 2025

7. BORROWINGS

(a) Borrowing repayments

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

Purpose	Loan Number	Institution	Interest Rate	Budget	2024/25	2024/25	Budget	2024/25	Actual	2023/24	2023/24	Actual	2023/24	Budget	2023/24	2023/24	Budget	2023/24
				Principal	Budget	Budget	Principal	Actual		Actual	Actual	Actual	Principal	Budget	Budget	Budget	Principal	Principal
				1 July 2024	New Loans	Repayments	Principal outstanding 30 June 2025	Repayments	1 July 2023	New Loans	Repayments	Principal outstanding 30 June 2024	Repayments	1 July 2023	New Loans	Repayments	Principal outstanding 30 June 2024	Repayments
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Police Housing (Hammond St)	120	WATC	2.99%	323,122	0	(72,390)	250,732	(8,855)	393,388	0	(70,266)	323,122	(14,196)	393,388	0	(68,203)	325,185	(10,979)
Recreation Centre Construction	118	WATC	6.37%	752,129	0	(88,184)	663,945	(45,832)	834,913	0	(82,784)	752,129	(57,687)	834,914	0	(82,784)	752,130	(51,233)
Swimming Pool	121	WATC	3.75%	607,830	0	(100,036)	507,794	(24,821)	703,631	0	(95,801)	607,830	(31,758)	703,631	0	(95,801)	607,830	(29,056)
14 CEACA Units	119	WATC	3.16%	116,931	0	(41,354)	75,577	(3,208)	157,003	0	(40,072)	116,931	(5,423)	157,002	0	(40,072)	116,930	(4,490)
				1,800,012	0	(301,964)	1,498,048	(82,716)	2,088,935	0	(288,923)	1,800,012	(109,064)	2,088,935	0	(286,860)	1,802,075	(95,758)

All borrowing repayments will be financed by general purpose revenue.

SHIRE OF KELLERBERRIN
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	500,000	500,000	500,000
Bank overdraft at balance date	0	0	0
Credit card limit	35,000	35,000	35,000
Credit card balance at balance date	0	(3,717)	0
Total amount of credit unused	535,000	531,283	535,000
Loan facilities			
Loan facilities in use at balance date	1,498,048	1,800,012	1,802,075

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

8. LEASE LIABILITIES

Purpose	Lease Number	Institution	Lease Interest Rate	Lease Term	Budget Lease Principal	2024/25 Budget New Leases	2024/25 Budget Lease Principal Repayments	Budget Lease Principal outstanding	2024/25 Budget Lease Interest Repayments	Actual Principal	2023/24 Actual New Leases	2023/24 Actual Lease Principal repayments	Actual Lease Principal outstanding	2023/24 Actual Lease Interest repayments	Budget Principal	2023/24 Budget New Leases	2023/24 Budget Lease Principal repayments	Budget Lease Principal outstanding	2023/24 Budget Lease Interest repayments
					1 July 2024	\$	\$	\$	\$	1 July 2023	\$	\$	\$	\$	\$	\$	\$	\$	\$
Gym Equipment	E6N0163849	MAIA	6.09%	4 years	21,043	0	(10,210)	10,833	(974)	30,663	0	(9,620)	21,043	(1,565)	30,663	0	(9,620)	21,043	(1,565)
					21,043	0	(10,210)	10,833	(974)	30,663	0	(9,620)	21,043	(1,565)	30,663	0	(9,620)	21,043	(1,565)

MATERIAL ACCOUNTING POLICIES

LEASES

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

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

LEASE LIABILITIES

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

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

9. RESERVE ACCOUNTS

(a) Reserve Accounts - Movement

	2024/25 Budget				2023/24 Actual				2023/24 Budget			
	Opening Balance	Transfer to	Transfer (from)	Closing Balance	Opening Balance	Transfer to	Transfer (from)	Closing Balance	Opening Balance	Transfer to	Transfer (from)	Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by council												
(a) Leave reserve	83,667	3,380	0	87,047	79,852	3,815	0	83,667	79,852	414	(24,000)	56,266
(b) Plant Replacement Reserve	84,683	3,421	0	88,104	502,297	46,009	(463,623)	84,683	502,298	120,203	(425,000)	197,501
(c) Community Bus Reserve	73,373	2,964	0	76,337	70,027	3,346	0	73,373	70,027	363	(65,000)	5,390
(d) Housing Reserve	208,268	481,069	0	689,337	198,772	9,496	0	208,268	198,772	1,030	(190,000)	9,802
(e) Swimming Pool Reserve	19,684	50,795	0	70,479	18,787	897	0	19,684	18,786	97	0	18,883
(f) Sport And Recreation Reserve	90,236	3,646	0	93,882	36,572	53,664	0	90,236	36,572	189	0	36,761
(g) Pathways Reserve	51,056	52,063	0	103,119	51,056	0	0	51,056	51,056	264	0	51,320
(h) Special Projects Reserve	7,847	317	0	8,164	7,847	0	0	7,847	7,847	41	0	7,888
	618,814	597,655	0	1,216,469	965,210	117,227	(463,623)	618,814	965,210	122,601	(704,000)	383,811

(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 employees Long Service Leave
(b) Plant Replacement Reserve	Ongoing	To be used for the future purchase of Plant and Machinery
(c) Community Bus Reserve	Ongoing	To subsidise the replacement of Community Bus
(d) Housing Reserve	Ongoing	To be used for the provision of Staff Housing
(e) Swimming Pool Reserve	Ongoing	To be used to improve the Swimming Pool Facilities
(f) Sport And Recreation Reserve	Ongoing	To provide Sporting and Recreation Amenities
(g) Pathways Reserve	Ongoing	To be used for the construction of new Pathways
(h) Special Projects Reserve	Ongoing	To be used in the funding of Special Projects

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

10. OTHER INFORMATION

	2024/25 Budget	2023/24 Actual	2023/24 Budget
The net result includes as revenues	\$	\$	\$
(a) Interest earnings			
Investments	95,000	112,214	75,000
Other interest revenue	16,700	15,194	17,700
	111,700	127,408	92,700
The net result includes as expenses			
(b) Auditors remuneration			
Audit services	36,000	29,840	33,000
Other services	4,000	2,500	4,000
	40,000	32,340	37,000
(c) Interest expenses (finance costs)			
Borrowings (refer Note 7(a))	82,716	109,064	95,758
Interest on lease liabilities (refer Note 8)	974	1,565	1,565
	83,690	110,629	97,323
(d) Write offs			
General rate	15,000	23,435	34,000
	15,000	23,435	34,000

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

11. ELECTED MEMBERS REMUNERATION

	2024/25 Budget	2023/24 Actual	2023/24 Budget
	\$	\$	\$
Cr Matthew Steber			
President's allowance	5,000	5,000	5,000
Meeting attendance fees	5,500	4,400	5,280
Annual allowance for ICT expenses	429	300	429
Travel and accommodation expenses	550	550	550
	11,479	10,250	11,259
Cr Emily Ryan			
Deputy President's allowance	1,250	1,250	1,250
Meeting attendance fees	3,190	3,710	3,630
Annual allowance for ICT expenses	429	300	429
Travel and accommodation expenses	550	550	550
	5,419	5,810	5,859
Cr David Leake			
Meeting attendance fees	2,750	2,740	2,970
Annual allowance for ICT expenses	429	300	429
Travel and accommodation expenses	550	500	550
	3,729	3,540	3,949
Cr Monica Gardiner			
Meeting attendance fees	3,080	3,050	2,860
Annual allowance for ICT expenses	429	300	429
Travel and accommodation expenses	550	550	550
	4,059	3,900	3,839
Cr Dennis Reid			
Meeting attendance fees	2,970	3,050	2,530
Annual allowance for ICT expenses	428	300	428
Travel and accommodation expenses	550	550	550
	3,948	3,900	3,508
Cr Kelsey Pryer			
Meeting attendance fees	2,640	3,050	2,860
Annual allowance for ICT expenses	428	300	428
Travel and accommodation expenses	550	550	550
	3,618	3,900	3,838
Cr Paul Brown			
Meeting attendance fees	3,190	2,450	0
Annual allowance for ICT expenses	428	150	0
Travel and accommodation expenses	550	400	0
	4,168	3,000	0
Cr Rodney Forsyth			
Meeting attendance fees	0	400	3,190
Annual allowance for ICT expenses	0	150	428
Travel and accommodation expenses	0	100	550
	0	650	4,168
Total Elected Member Remuneration	36,420	34,950	36,420
President's allowance	5,000	5,000	5,000
Deputy President's allowance	1,250	1,250	1,250
Meeting attendance fees	23,320	22,850	23,320
Annual allowance for ICT expenses	3,000	2,100	3,000
Travel and accommodation expenses	3,850	3,750	3,850
	36,420	34,950	36,420

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

12. TRUST FUNDS

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

Detail	Balance 30 June 2024	Estimated amounts received	Estimated amounts paid	Estimated balance 30 June 2025
	\$	\$	\$	\$
Community Bus Bond	5,600	1,600	(1,400)	5,800
BCITF Levy	0	298	(180)	118
Bush Fire Brigade Funds - Trust	327	0	0	327
Hall Bond	3,890	2,450	(2,450)	3,890
Building Registration Levy	133	389	(389)	133
Cuolahan/Cottle Room Bond	6,350	400	(700)	6,050
Housing Bond	3,564	3,620	(3,620)	3,564
Key Bond	10,215	4,750	(3,350)	11,615
Equipment Hire Bond Trust	700	1,500	(1,825)	375
Nomination Deposits	0	500	(500)	0
Transport (CRC) Licencing Trust	6,142	447,378	(453,524)	(4)
Rec Centre Bonds	1,800	1,250	(400)	2,650
	38,721	464,135	(468,339)	34,518

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

13. REVENUE AND EXPENDITURE

(a) Revenue and Expenditure Classification

REVENUES

RATES

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

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

GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

REVENUE FROM CONTRACTS WITH CUSTOMERS

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

FEES AND CHARGES

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

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

SERVICE CHARGES

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

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

INTEREST REVENUE

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

OTHER REVENUE / INCOME

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

PROFIT ON ASSET DISPOSAL

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

EXPENSES

EMPLOYEE COSTS

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

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

MATERIALS AND CONTRACTS

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

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

UTILITIES (GAS, ELECTRICITY, WATER)

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

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

INSURANCE

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

LOSS ON ASSET DISPOSAL

Loss on the disposal of fixed assets.

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation and amortisation expenses raised on all classes of assets.

FINANCE COSTS

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

OTHER EXPENDITURE

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

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

13. REVENUE AND EXPENDITURE

(b) Revenue Recognition

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

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
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 and visitor centre stock	Single point in time	Payment in full in advance	Refund for faulty goods	Output method based on goods

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

14. PROGRAM INFORMATION

Key Terms and Definitions - Reporting Programs

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

OBJECTIVE

Governance

To provide a decision making process for the efficient allocation of scarce resources.

General purpose funding

To collect revenue to allow for the provision of services.

Law, order, public safety

To provide services to help ensure a safer community.

Health

To provide an operational framework for good community health.

Education and welfare

To meet the needs of the community in these areas.

Housing

To provide and maintain housing for staff and the community.

Community amenities

To provide services required by the community.

Recreation and culture

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

Transport

To provide effective and efficient transport services to the community.

Economic services

To help promote the Shire and improve its economic wellbeing.

Other property and services

To monitor and control council's overheads operating accounts.

ACTIVITIES

Administration and operation of facilities and services to members of Council. Other costs that relate to the task of assisting elected members and ratepayers on matters which do not concern specific Council services.

Rates, general purpose government grants and interest revenue.

Supervision of various by-laws, fire prevention, emergency services and animal control.

Food quality and pest control, immunisation services.

Provision of Pre-School facilities.

Provision and maintenance of housing for staff and the community.

Rubbish collection services, operation of tips, noise control, administration of town planning scheme, maintenance of cemetery and provision of Land Care services.

Maintenance of halls, aquatic centre, recreation centre, reserves and parks, library.

Construction and maintenance of streets, roads, bridges; cleaning and lighting of streets, depot maintenance, licensing services and airstrip maintenance.

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

Private works operations, plant repairs and operations costs.

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

15. FEES AND CHARGES

	2024/25 Budget	2023/24 Actual	2023/24 Budget
	\$	\$	\$
By Program:			
Governance	4,000	4,027	4,000
General purpose funding	7,400	9,195	5,600
Law, order, public safety	3,500	3,215	3,600
Health	16,810	16,346	16,290
Education and welfare	0	800	2,400
Housing	211,300	182,372	158,600
Community amenities	181,855	181,173	168,525
Recreation and culture	29,000	34,895	24,050
Transport	0	4,008	13,000
Economic services	326,000	365,300	343,280
Other property and services	359,955	483,527	362,000
	1,139,820	1,284,858	1,101,345

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

Shire of Kellerberrin
Schedule of Fees and Charges 2024/25

Effective as at 1st July 2024 as per Council Resolution MIN 090/24

G/L	Charge Details	Council or Statutory	GST Status	24/25
<u>GENERAL PURPOSE INCOME</u>				
<u>Banking</u>				
033324	Credit Card Surcharge	Council	GST Included	1.5% of transaction
<u>Administration</u>				
032336	Rates Administration Fees Per Instalment per Notice	Regulatory	GST Included	\$ 5.00
032338	Rates Instalment Interest	Regulatory	GST Included	\$ 5.00
032344	Overdue Interest on unpaid Rates	Regulatory	GST Included	\$ 8.00
042300	Recovery of dishonour fees	Council	GST Included	\$ 55.00
042300	Overdue Interest on unpaid Debtors	Regulatory	GST Included	7%
042300	Document / building plan search fee	Council	GST Included	\$ 100.00
042300	Hard copy of agendas and minutes - each	Council	GST Included	\$ 10.00
042300	Hard copy of Annual Report and financials	Council	GST Included	\$ 10.00
042300	Hard copy of Budget	Council	GST Included	\$ 10.00
042300	Freedom of Information - Application Fee	Regulatory	GST Included	\$30hr '+ staff time
042300	Freedom of Information - Admin/ staff time \$/hr.	Council	GST Included	\$40hr
042300	Freedom of Information - postage	Council	GST Included	Cost + 10%
042300	Freedom of Information - photocopying per page	Council	GST Included	\$40hr '+ 20c page

PLEASE NOTE: The Kellerberrin Community Resource Centre provides photocopying services for members of the public and the community.

Shire Charge out rates:

042300	A4 photocopying per page 2 sided grey scale	Council	GST Included	\$ 0.50
042300	A3 photocopying per page 2 sided grey scale	Council	GST Included	\$ 1.00
042300	A4 photocopying per page 2 sided colour	Council	GST Included	\$ 1.00
042300	A3 photocopying per page 2 sided colour	Council	GST Included	\$ 2.00
042300	Shire Staff Administration Support \$/hr	Council	GST Included	\$ 80.00

GOVERNANCE

Electoral Rolls

041021	Electoral rolls	Council	GST Included	\$ 55.00
041021	Owners and Occupiers rolls (rate book)	Council	GST Included	\$ 55.00
042300	Reprint/Copy of Rate Notice	Council	GST Included	\$ 11.00
032350	Rate Enquiry Fee only or orders & requisitions only	Council	GST Included	\$ 77.00
032350	Rate Enquiry Fee (including orders & requisitions)	Council	GST Included	\$ 121.00

Shire of Kellerberrin
Schedule of Fees and Charges 2024/25

Effective as at 1st July 2024 as per Council Resolution MIN 090/24

G/L	Charge Details	Council or Statutory	GST Status	24/25
<u>LAW, ORDER AND PUBLIC SAFETY</u>				
<u>Parking Fines & Penalties</u>				
053030	Failure to park wholly within parking stall	Council	GST Included \$	40.00
053030	Failure to park wholly within parking area	Council	GST Included \$	40.00
053030	Causing obstruction in parking station	Council	GST Included \$	50.00
053030	Parking contrary to sign in parking station	Council	GST Included \$	50.00
053030	Parking contrary to directions of Authorized Person	Council	GST Included \$	50.00
053030	Parking or attempting to park a vehicle in a parking stall occupied by another vehicle	Council	GST Included \$	40.00
053030	Parking wrong class of vehicle	Council	GST Included \$	40.00
053030	Parking by persons of a different class	Council	GST Included \$	45.00
053030	Parking during prohibited period	Council	GST Included \$	45.00
053030	Parking in no parking area	Council	GST Included \$	50.00
053030	Parking contrary to signs or limitations	Council	GST Included \$	40.00
053030	Parking vehicle in motor cycle only area	Council	GST Included \$	40.00
053030	Parking motor cycle in stall not marked 'M/C'	Council	GST Included \$	40.00
053030	Parking without permission in an area designated for 'Authorised Vehicles Only'	Council	GST Included \$	45.00
053030	Failure to park on the left of two-way carriageway	Council	GST Included \$	40.00
053030	Failure to park on boundary of one-way carriageway	Council	GST Included \$	40.00
053030	Parking against the flow of traffic	Council	GST Included \$	45.00
053030	Parking when distance from farther boundary less than 3 metres	Council	GST Included \$	45.00
053030	Parking closer than 1 metre from another vehicle	Council	GST Included \$	40.00
053030	Causing obstruction	Council	GST Included \$	50.00
053030	Failure to park at approximate right angle	Council	GST Included \$	40.00
053030	Failure to park at an appropriate angle	Council	GST Included \$	40.00
053030	Double parking	Council	GST Included \$	45.00
053030	Parking on or adjacent to a median strip	Council	GST Included \$	40.00
053030	Denying access to private drive or right of way	Council	GST Included \$	45.00
053030	Parking beside excavation or obstruction so as to obstruct traffic	Council	GST Included \$	50.00
053030	Parking within 10 metres of traffic island	Council	GST Included \$	45.00
053030	Parking on footpath/pedestrian crossing	Council	GST Included \$	50.00
053030	Parking contrary to continuous line markings	Council	GST Included \$	45.00
053030	Parking on intersection	Council	GST Included \$	45.00
053030	Parking within 1 metre of fire hydrant or fire plug	Council	GST Included \$	50.00
053030	Parking within 3 metres of public letter box	Council	GST Included \$	45.00
053030	Parking within 10 metres of intersection	Council	GST Included \$	45.00
053030	Parking vehicle within 10 metres of departure side of bus stop, children's crossing or pedestrian crossing	Council	GST Included \$	50.00
053030	Parking vehicle within 20 metres of approach side of bus stop, children's crossing or pedestrian crossing	Council	GST Included \$	50.00
053030	Parking vehicle within 20 metres of approach side or departure side of railway level crossing	Council	GST Included \$	50.00
053030	Parking contrary to direction of Authorized Person	Council	GST Included \$	50.00

Shire of Kellerberrin
Schedule of Fees and Charges 2024/25

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G/L	Charge Details	Council or Statutory	GST Status	24/25
<u>Parking Fines & Penalties</u>				
053030	Removing mark of Authorized Person	Council	GST Included \$	55.00
053030	Moving vehicle to avoid time limitation	Council	GST Included \$	40.00
053030	Parking in thoroughfare for purpose of sale	Council	GST Included \$	40.00
053030	Parking unlicensed vehicle in thoroughfare	Council	GST Included \$	40.00
053030	Parking a trailer/caravan on a thoroughfare	Council	GST Included \$	40.00
053030	Parking in thoroughfare for purpose of repairs	Council	GST Included \$	40.00
053030	Parking on land that is not a parking facility without consent	Council	GST Included \$	55.00
053030	Parking on land not in accordance with consent	Council	GST Included \$	40.00
053030	Driving or parking on reserve	Council	GST Included \$	40.00
053030	Stopping contrary to a 'no stopping' sign	Council	GST Included \$	40.00
053030	Parking contrary to a 'no parking' sign	Council	GST Included \$	40.00
053030	Stopping within continuous yellow lines	Council	GST Included \$	40.00
053030	Stopping unlawfully in a loading zone	Council	GST Included \$	40.00
053030	Stopping unlawfully in a taxi zone or bus zone	Council	GST Included \$	40.00
053030	Stopping unlawfully in a mail zone	Council	GST Included \$	40.00
053030	Stopping in a zone contrary to a sign	Council	GST Included \$	40.00
053030	Stopping in a shared zone	Council	GST Included \$	40.00
053030	Stopping near an obstruction	Council	GST Included \$	45.00
053030	Stopping on a bridge or tunnel	Council	GST Included \$	40.00
053030	Stopping on crests/curves etc	Council	GST Included \$	55.00
053030	Stopping near fire hydrant	Council	GST Included \$	55.00
053030	Stopping near bus stop	Council	GST Included \$	45.00
053030	Stopping on path, median strip or traffic island	Council	GST Included \$	40.00
053030	Stopping on verge	Council	GST Included \$	40.00
053030	Obstructing path, a driveway etc	Council	GST Included \$	40.00
053030	Stopping near letter box	Council	GST Included \$	40.00
053030	Stopping heavy or long vehicles on carriageway	Council	GST Included \$	45.00
053030	Stopping in bicycle parking area	Council	GST Included \$	40.00
053030	Stopping in motorcycle parking area	Council	GST Included \$	40.00
053030	Stopping in disabled parking area	Council	GST Included \$	45.00
053030	Leaving vehicle so as to obstruct a public place	Council	GST Included \$	50.00
053030	All other offences not specified	Council	GST Included \$	35.00
<u>Miscellaneous Charges</u>				
053030	Vehicle Impounding Fee + Towing Charge	Council	GST Exempt \$	120.00

Shire of Kellerberrin
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G/L	Charge Details	Council or Statutory	GST Status	24/25
<u>Animal Registration</u>				
<i>Dogs kept on owners premises</i>				
052320	Unsterilised Dog or Bitch (1 year)	Statutory	GST Exempt \$	50.00
052320	Sterilised Dog or Bitch (1 year)	Statutory	GST Exempt \$	20.00
052320	Unsterilised Dog or Bitch (3 years)	Statutory	GST Exempt \$	120.00
052320	Sterilised Dog or Bitch (3 years)	Statutory	GST Exempt \$	42.50
052320	Unsterilised Dog or Bitch (life)	Statutory	GST Exempt \$	250.00
052320	Sterilised Dog or Bitch (life)	Statutory	GST Exempt \$	100.00
<i>Dogs owned by Pensioners</i>				
052320	Unsterilised Dog or Bitch (1 year)	Statutory	GST Exempt \$	25.00
052320	Sterilised Dog or Bitch (1 year)	Statutory	GST Exempt \$	10.00
052320	Unsterilised Dog or Bitch (3 years)	Statutory	GST Exempt \$	60.00
052320	Sterilised Dog or Bitch (3 years)	Statutory	GST Exempt \$	21.25
052320	Unsterilised Dog or Bitch (life)	Statutory	GST Exempt \$	125.00
052320	Sterilised Dog or Bitch (life)	Statutory	GST Exempt \$	50.00
<i>Working Dogs used for droving or caring for stock</i>				
052320	Unsterilised Dog or Bitch (1 year)	Statutory	GST Exempt \$	12.50
052320	Sterilised Dog or Bitch (1 year)	Statutory	GST Exempt \$	5.00
052320	Unsterilised Dog or Bitch (3 years)	Statutory	GST Exempt \$	30.00
052320	Sterilised Dog or Bitch (3 years)	Statutory	GST Exempt \$	8.50
052320	Unsterilised Dog or Bitch (life)	Statutory	GST Exempt \$	62.50
052320	Sterilised Dog or Bitch (life)	Statutory	GST Exempt \$	25.00
<i>Cats</i>				
052320	1 year	Statutory	GST Exempt \$	20.00
052320	3 years	Statutory	GST Exempt \$	42.50
052320	Life Registration	Statutory	GST Exempt \$	100.00
<i>Cats owned by Pensioners</i>				
052320	1 year	Statutory	GST Exempt \$	10.00
052320	3 years	Statutory	GST Exempt \$	21.25
052320	Life Registration	Statutory	GST Exempt \$	50.00
<u>Animal Control</u>				
052347	Impounding fee	Council	GST Exempt \$	55.00
052347	Release Fee (including feeding fee)	Council	GST Included \$	120.00
052347	Animal destruction	Council	GST Included \$	120.00
052347	Replacement registration tag	Council	GST Included \$	3.30
052347	Impounding fee weekend/public holidays (per day)	Council	GST Included \$	120.00
052347	Animal Trap - Minimum Fee (<i>Payable on Collection</i>)	Council	GST Included \$	5.50
052347	Animal Trap Weekly fee (<i>Payable on Collection</i>)	Council	GST Included \$	5.50
TRUST	Animal Trap - Bond	Council	GST Exempt \$	50.00
052348	Infringements	Statutory	GST Included	Various
<i>See Dog Act 1976 & Cat Act 2011 for Schedule of Fees</i>				
<u>Kennels</u>				
TBA	Application / renewal of licence to keep an approved kennel	Statutory	GST Exempt \$	110.00
TBA	Kennel registration fee	Statutory	GST Exempt \$	200.00
<u>Fire Prevention</u>				
051359	Sale of maps	Council	GST Included \$	22.00
051333	Fines & Penalties	Statutory	GST Exempt	set by regulation
051314	Recovery/admin fee	Council	GST Included \$	11.00

Shire of Kellerberrin
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G/L	Charge Details	Council or Statutory	GST Status	24/25
<u>HOUSING</u>				
<u>Weekly Rentals</u>				
092354	Dentist Surgery (private) Moore Street, Lot 401	Council	GST Exempt \$	80.00
092354	Doctor Surgery (private) Moore Street, Lot 409	Council	GST Exempt \$	80.00
092354	Childcare Centre (68 James Street)	Council	GST Exempt \$	100.00
092354	Childcare Centre Unit - 68 James Street (staff / private)	Council	GST Exempt	\$30 / \$100
092354	24 Hammond Street (private) week	Council	GST Exempt	per lease
092354	26 Hammond Street (staff / private)	Council	GST Exempt	\$100 / \$320
092354	29 Hammond Street (staff / private)	Council	GST Exempt	\$100 / \$320
092354	7 Bennett Street (staff / private)	Council	GST Exempt	\$100 / \$330
092354	Unit 1/29 Leake Street (staff / private)	Council	GST Exempt	\$100 / \$300
092354	Unit 2/29 Leake Street (staff / private)	Council	GST Exempt	\$100 / \$300
092354	7 Thornton Avenue (staff / private)	Council	GST Exempt	\$80 / \$250
092354	2 George Street (staff / private)	Council	GST Exempt	\$80 / \$250
092354	4 Moore Street (staff / private)	Council	GST Exempt	\$80 / \$200
092354	68 James Street (staff / private)	Council	GST Exempt	\$55 / \$100
092354	Old Court House (Lease Price on Application)	Council	GST Exempt	\$55 / \$110
092354	Unit 1 & 2 - 72 Hammond Street	Council	GST Exempt	per lease
092354	35 Hammond Street Units (Fully Furnished)	Council	GST Exempt \$	350.00
091354	35 Hammond Street Units (Fully Furnished) Employee Housing	Council	GST Exempt \$	175.00
092354	35 Hammond Street Units (No Furnishings)	Council	GST Exempt \$	300.00
091354	35 Hammond Street Units (No Furnishings) Employee Housing	Council	GST Exempt \$	150.00
<i>**35 Hammond Street consists of Unit A, B & C</i>				
<u>COMMUNITY AMENITIES</u>				
<u>Cemetery Fees</u>				
<i>On application for an Order for Burial, the following fees shall be payable in advance</i>				
<i>In all Ground</i>				
105308	For interment in grave 1.8 metres deep	Council	GST Included \$	1,320.00
105308	For interment of any child under 12 years in grave 1.8metres deep	Council	GST Included \$	1,320.00
105308	For interment of any stillborn child	Council	GST Included \$	1,320.00
<u>Cemetery Fees (Continued)</u>				
<i>On application for a "Form of Grant of Right of Burial" for</i>				
105308	Land 2.4 metres x 1.2 metres where directed by Council	Council	GST Included \$	25.00
105308	Land 2.4 metres x 2.4 metres where directed by Council	Council	GST Included \$	45.00
105308	Land 2.4 metres x 3.6 metres where directed by Council	Council	GST Included \$	50.00
105308	Land 2.4 metres x 1.2 metres selected by applicant	Council	GST Included \$	25.00
105308	Land 2.4 metres x 2.4 metres selected by applicant	Council	GST Included \$	45.00
105308	Land 2.4 metres x 3.6 metres selected by applicant	Council	GST Included \$	60.00
<i>If graves are required to be sunk deeper than 1.8 metres, the following additional charges shall be payable;</i>				
105308	For each additional 300 millimetres	Council	GST Included \$	220.00
105308	For second additional 300 millimetres	Council	GST Included \$	330.00
105308	For additional 300 millimetre lots	Council	GST Included \$	550.00
<i>For re-opening any grave</i>				
105308	For each interment	Council	GST Included \$	880.00
105308	For each interment of a child under 12 years of age	Council	GST Included \$	880.00
105308	For each interment of a stillborn child	Council	GST Included \$	880.00
105308	For removal of edging tiles, plants, grass, shrubs, etc. (per hour)	Council	GST Included \$	70.00

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Schedule of Fees and Charges 2024/25

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G/L	Charge Details	Council or Statutory	GST Status	24/25
<i>Ashes Path</i>				
105308	Cost for Council to inter ashes and place plinth	Council	GST Included \$	165.00
105308	Cost if interment is not performed by Council	Council	GST Included \$	55.00
<i>Additional Charges (where applicable)</i>				
105308	Interment without due notice	Council	GST Included \$	220.00
105308	Interment not in usual hours			
105308	Monday to Friday	Council	GST Included \$	110.00
105308	Saturday, Sunday and Public Holidays (plus interment cost)	Council	GST Included \$	1,320.00
105308	For late arrival at Cemetery gates of funeral as per By-law 10	Council	GST Included	
105308	Fee for exhumation (additional charges)	Council	GST Included \$	2,200.00
105308	Re-opening grave for exhumation	Council	GST Included \$	880.00
105308	Re-opening grave for exhumation of child under 12 years of age	Council	GST Included \$	880.00
105308	Re-interment in new grave after exhumation	Council	GST Included \$	880.00
105308	Re-interment in new grave after exhumation of child under 12	Council	GST Included \$	880.00
<i>Miscellaneous Charges</i>				
105308	Registration of Transfer of Right of Burial	Council	GST Included \$	55.00
105308	For copy of Right of Burial	Council	GST Included \$	55.00
105308	For grave no. plate	Council	GST Included \$	66.00
105308	Undertaker's Annual License Fee	Council	GST Exempt \$	176.00
105308	Special Permit Fee for a single interment	Council	GST Included \$	35.00
105308	Grave reservation fee	Council	GST Included \$	20.00
105308	Making a search in register	Council	GST Included \$	33.00
105308	Copy of By-laws	Council	GST Included \$	33.00
105308	Permission to erect a headstone	Council	GST Exempt \$	55.00
105308	Permission to erect kerbing	Council	GST Exempt \$	55.00
105308	Permission to erect monument	Council	GST Exempt \$	66.00
105308	Permission to erect name plate	Council	GST Exempt \$	55.00
<u>Rubbish Charges</u>				
RATES	Domestic and Commercial	Council	GST Exempt \$	260.00
RATES	Additional Bins	Council	GST Exempt \$	285.00
<u>Sale of Bins</u>				
101358	Shire of Kellerberrin - Sulo Bins	Council	GST Included \$	100.00
<u>Waste Transfer Station</u>				
101359	6x4 trailer load of building materials - with the first trailer per annum being free of charge.	Council	GST Included \$	30.00
101359	8x5 trailer load of building materials - with the first trailer per annum being free of charge.	Council	GST Included \$	40.00
101359	Commercial / Building requires PRE- approval and is charged at cost recovery plus 5% administration fee.	Council	GST Included P.O.A Cost plus 5% admin	
101359	Mattress drop off	Council	GST Included \$	55.00
<u>NO ASBESTOS Disposal Permitted</u>				
<u>Community Bus Hire</u>				
105312	Fuel plus rate per kilometre	Council	GST Included \$	0.60
105312	Fuel plus rate per kilometre (Senior Citizens Group) <i>Includes Kellerberrin Seniors Group, HACC and Dryandra</i>	Council	GST Included \$	0.50
105312	Trailer	Council	GST Included \$	30.00

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G/L	Charge Details	Council or Statutory	GST Status	24/25
<u>Tree Planter</u>				
106366	Per Day	Council	GST Included \$	200.00
106366	1/2 Day	Council	GST Included \$	120.00
106366	Seeds Licence (<i>collection permit</i>)	Council	GST Included \$	55.00
106366	Small Planter (<i>portable</i>)	Council	GST Included \$	25.00
<u>RECREATION AND CULTURE</u>				
<u>Swimming Pool</u>				
<u>Gate</u>				
1123020	Adults	Council	GST Included \$	4.00
1123020	Children	Council	GST Included \$	3.00
1123020	Spectator	Council	GST Included \$	2.00
1123020	Pensioner	Council	GST Included \$	3.00
<u>Concession - 10 Entries</u>				
112301	Adults	Council	GST Included \$	30.00
112301	Children	Council	GST Included \$	20.00
112301	Spectator	Council	GST Included \$	15.00
112301	Pensioner	Council	GST Included \$	20.00
<u>Seasonal</u>				
112303	Adults	Council	GST Included \$	100.00
112303	Child / Pensioner	Council	GST Included \$	50.00
112303	2 Children	Council	GST Included \$	90.00
112303	3 or more Children	Council	GST Included \$	100.00
112303	Family	Council	GST Included \$	150.00
<u>Annual</u>				
112314	Kellerberrin District High School	Council	GST Included \$	300.00
<u>Other</u>				
112314	Casual Hire (plus hrly rate for pool manager)	Council	GST Included \$	200.00
112314	Swimming Pool Manager Hourly Rate	Council	GST Included \$	50.00
<u>Kellerberrin Memorial Hall</u>				
111334	Meeting Room (per day)	Council	GST Included \$	35.00
111334	Hall Only (per day)	Council	GST Included \$	70.00
111334	Kitchen Only (per day)	Council	GST Included \$	77.00
111334	Full Complex without kitchen (including tables & Chairs)	Council	GST Included \$	300.00
111334	Full Complex with Kitchen (including tables, chairs, cutlery & crockery)	Council	GST Included \$	350.00
111334	Full Complex with Kitchen (excluding crockery & cutlery)	Council	GST Included \$	120.00
111334	Cutlery (per box of 100)	Council	GST Included \$	55.00
111334	Crockery (per 100 servings)	Council	GST Included \$	77.00
111334	Dance/Fitness Club (per day/night)	Council	GST Included \$	33.00
111334	Chair hire (per stack of 10)	Council	GST Included \$	15.00
111334	Trestle Hire (per table)	Council	GST Included \$	15.00
111334	Glasses (wine and normal) (each)	Council	GST Included \$	1.00
111334	Carafes (each)	Council	GST Included \$	7.00
111334	Jugs (each)	Council	GST Included \$	7.00

Unless fully serviced, the hirer is responsible for all setting up, packing away and cleaning after function and are responsible for the removal of all rubbish.

Note 1: Rehearsals and decorating may take place free of charge up to 24 hours prior to the time hired unless facility is booked.

Note 2: Hirers are responsible for setting up and repacking chairs and for cleaning. Excess cleaning is chargeable to the hirer.

Note 3: Kellerberrin Blue Light Disco - 50% of cost.

Note 4: A bond not exceeding \$350.00 must be charged to all hirers. Bond is refundable subject to condition.

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G/L	Charge Details	Council or Statutory	GST Status	24/25
<u>Recreation & Leisure Centre Facilities</u>				
113315	Hire Cuolahan/Cottle Room (Function) <i>Includes the provision of tables, chairs, tea & coffee and audio equipment.</i>	Council	GST Included \$	250.00
113315	Hire Cuolahan/Cottle Room (Meeting only) <i>Includes the provision of tables and chairs</i>	Council	GST Included \$	77.00
TBA	Hire of the Tote (Meetings)	Council	GST Included \$	33.00
113317	Hire of Trotting Club Toilet Block	Council	GST Included \$	110.00
113317	Hire of Pony Club Toilet Block	Council	GST Included \$	110.00
113317	Hire of Netball Club Toilet Block	Council	GST Included \$	110.00
113309	Change rooms (per day) for Non-deposit / bond holding Clubs	Council	GST Included \$	110.00
113314	Cleaning/Setup Costs	Council	GST Included \$	70.00
113314	Remibursment of damage	Council	GST Included	At Cost
113333	Oval Hire - Commercial Organisations other than District Public Bodies (plus charges for buildings used)	Council	GST Included \$	125.00
113333	Oval Hire - Local Organisations (plus charges for buildings used)	Council	GST Included \$	70.00
113345	Hire of Basketball/Netball/Tennis Courts/Exhibition Hall or Bowling Green (per day)	Council	GST Included \$	115.00
<u>Gymnasium</u>				
113311	Gymnasium Membership (per year)	Council	GST Included \$	180.00
113311	Family Gym Membership (Family of 4 per year)	Council	GST Included \$	350.00
113311	Gymnasium Membership (per Quarter)	Council	GST Included \$	100.00
113311	Gymnasium Membership (per Month)	Council	GST Included \$	60.00
113311	Gymnasium Membership (per Week)	Council	GST Included \$	25.00
113311	Gymnasium Membership (Single use, No swipe card)	Council	GST Included \$	22.00
<i>30% Discount on all categories for Pensioner/Senior/Disability Card holders</i>				
TRUST	Card Bond for Gymnasium (<i>refundable</i>) <i>Additional Fees (if required)</i>	Council	GST Free \$	50.00
<u>Other Facilities</u>				
113345	Ex-Golf Club House (Full Complex - Bar & Kitchen, tables & chairs)	Council	GST Included \$	330.00
113345	Ex-Golf Club House (Meeting Only Inc Tables & Chairs)	Council	GST Included \$	140.00
113345	Centenary Park - Commercial Use	Council	GST Included \$	33.00
<u>Equipment</u>				
113345	Projector and Screen (outside Shire)	Council	GST Included \$	60.00
113345	PA System - per day	Council	GST Included \$	150.00
113345	Marquee - Large Marquee	Council	GST Included \$	200.00
113345	Marquee - 3 Small Marquee - Individual Charge	Council	GST Included \$	100.00
113345	Marquee - 3 Small Marquee - Group Charge	Council	GST Included \$	200.00
Set up fee for Marquee at hourly rate of \$70				
113345	Barbeques	Council	GST Included \$	25.00
113345	Drone and Shire Operator (<i>cannot be hired without operator</i>)	Council	GST Included	\$ 150 per hour
113345	Portable Air Conditioner Hire - Per Day, Per Unit	Council	GST Included \$	110.00
113345	Portable Air Conditioner Hire - Weekly, Per Unit	Council	GST Included \$	330.00
115360	History Book	Council	GST Included \$	35.00
TRUST	Equipment Bond (<i>refundable - subject to condition</i>)	Council	GST Exempt \$	150.00

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<u>Annual Ground Bonds</u>				
Trust	Kellerberrin Agricultural Society	Council	GST Exempt \$	500.00
Trust	Kellerberrin Cricket Club	Council	GST Exempt \$	500.00
Trust	Kellerberrin Junior Cricket	Council	GST Exempt \$	500.00
Trust	Kellerberrin Tammin Football Club	Council	GST Exempt \$	500.00
Trust	Kellerberrin Junior Football Club	Council	GST Exempt \$	500.00
Trust	Kellerberrin Hockey Club	Council	GST Exempt \$	500.00
Trust	Kellerberrin Netball Association	Council	GST Exempt \$	500.00
Trust	Kellerberrin Riding & Pony Club	Council	GST Exempt \$	500.00
Trust	Central Wheatbelt Harness Racing Club	Council	GST Exempt \$	500.00
Trust	Kellerberrin Junior Basketball	Council	GST Exempt \$	500.00
Trust	Kellerberrin Speedway Club	Council	GST Exempt \$	500.00
Trust	Kellerberrin Lawn Tennis Club	Council	GST Exempt \$	500.00
Trust	Kellerberrin Bowling Club	Council	GST Exempt \$	500.00
Trust	Kellerberrin Golf Club	Council	GST Exempt \$	500.00
Trust	Kellerberrin Darts Club	Council	GST Exempt \$	500.00
Trust	Kellerberrin Seniors Group	Council	GST Exempt \$	500.00
Trust	All Other Events	Council	GST Exempt \$	500.00
TRUST	Bond (<i>refundable - subject to condition</i>)	Council	GST Exempt \$	500.00
<u>ECONOMIC SERVICES</u>				
<u>Tourism & Area Promotion</u>				
132345	Shire Wine Glasses (per glass)	Council	GST Included \$	10.00
132345	Shire Wine Glasses (pair)	Council	GST Included \$	18.00
132345	Shire Wine Glasses (set 6)	Council	GST Included \$	50.00
132345	Shire Tumbler Glasses (per glass)	Council	GST Included \$	10.00
132345	Shire Tumbler Glasses (pair)	Council	GST Included \$	18.00
132345	Shire Tumbler Glasses (set 6)	Council	GST Included \$	50.00
132345	Digital Display Board - Business Advertising Fee (events only)	Council	GST Included \$	55.00
132345	Digital Display Board - Business Advertising Fee (2per week)	Council	GST Included \$	150.00
132345	Digital Display Board - Business Advertising Fee (2per week plus unlimited events)	Council	GST Included \$	500.00

Shire of Kellerberrin
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<u>Caravan Park - (fees are the same for camping at Rec. Centre. Grounds)</u>				
<i>(If fees below are paid using stripe then a 1.8% surcharge will apply to all Caravan Park fees)</i>				
132307	Caravan Powered Site - up to 2 persons per night	Council	GST Included \$	30.00
132307	Each Additional Person	Council	GST Included \$	6.00
132307	Caravan Powered Site - up to 2 persons per week	Council	GST Included \$	150.00
132307	Each Additional Person per week <i>4 week limit subject to availability</i>	Council	GST Included \$	40.00
132307	Non-Powered Tent Site up to 2 persons per night	Council	GST Included \$	20.00
132307	Non-Powered Tent Site up to 2 persons per week	Council	GST Included \$	80.00
<i>Non-Powered Sites are for tents only & do NOT have access to Wi-Fi or Kitchen Facilities: Only BBQ facilities.</i>				
132307	Powered Tent Site - up to 2 people per night	Council	GST Included \$	25.00
132307	Each Additional Person	Council	GST Included \$	8.00
132307	Powered Tent Site - up to 2 people per Week	Council	GST Included \$	121.00
132307	Each Additional Person - per week	Council	GST Included \$	40.00
132307	Shower per person	Council	GST Included \$	5.00
132307	Washing (per load)	Council	GST Included \$	5.00
132307	Dryer (per load)	Council	GST Included \$	5.00
132307	Unoccupied van site No Power subject to approval per week	Council	GST Included \$	35.00
<u>Caravan Park - George Street (Dorms)</u>				
132307	Single Bed Rooms per night	Council	GST Included \$	66.00
132307	Double Bed Rooms per night	Council	GST Included \$	99.00
Weekly rates				
Room, per week (long term, more than two weeks)				
132307	Long term local business (Single Rooms)	Council	GST Included \$	165.00
132307	Long term external business (Single Rooms)	Council	GST Included \$	230.00
132307	Weekly rate up to two weeks (Single Rooms)	Council	GST Included \$	260.00
132307	Long term local business (Double Rooms)	Council	GST Included \$	190.00
132307	Long term external business (Double Rooms)	Council	GST Included \$	260.00
132307	Weekly rate up to two weeks (Double Rooms)	Council	GST Included \$	290.00
<u>Caravan Park - George Street (Self contained units)</u>				
132307	Single Bed Rooms per night	Council	GST Included \$	110.00
Weekly rates				
Room, per week (long term, more than two weeks)				
132307	Long term local business	Council	GST Included \$	230.00
132307	Long term external business	Council	GST Included \$	300.00
132307	Weekly rate up to two weeks	Council	GST Included \$	330.00
<u>Doodlakine Quarry</u>				
135310	Doodlakine Quarry Lease per year	Council	GST Included \$	16,500.00
135276	Doodlakine Quarry - Royalty Charges	Council	GST Included \$	0.66
				<i>per tonne of any material</i>
<u>Standpipe Water Supply</u>				
135364	Contractor / Residents	Council	GST Free \$10.50 per Kilolitre min \$10.00	
<i>Central Wheatbelt Harness Racing Club - Usage by agreement</i>				

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<u>Private Works (Payment up front for works up to \$200 prior to works commencing)</u>				
<i>Wages Charge out Rates (per hour)</i>				
141330	Wages - Parks and Gardens	Council	GST Included \$	75.00
141330	Wages - Administration Staff	Council	GST Included \$	75.00
141330	Wages - Management Staff	Council	GST Included \$	115.00
141330	Wages - Chief Executive Officer	Council	GST Included \$	150.00
141330	Wages - Builder	Council	GST Included \$	132.00
141330	Wages - Mechanic	Council	GST Included \$	110.00
141330	Wages - Apprentice Mechanic	Council	GST Included \$	55.00
141330	Wages - Travel	Council	GST Included	0.95p/km
141330	Wages - mark up time and a half	Council	GST Included \$	0.33
141330	Wages - mark up double time	Council	GST Included \$	0.67
	Yard Clean- up will be quoted by the MWS			
<i>Plant Hire Charges (per hour) (Wet Hire)</i>				
141330	Grader John Deere 670D	Council	GST Included \$	216.00
141330	Grader John Deere six wheel drive	Council	GST Included \$	230.00
141330	Luigong Loader	Council	GST Included \$	216.00
141330	CAT Loader	Council	GST Included \$	216.00
141330	John Deere Loader	Council	GST Included \$	185.00
141330	Skid Steer Loader (bobcat)	Council	GST Included \$	130.00
141330	Prime Movers	Council	GST Included \$	200.00
141330	Road Sweeper	Council	GST Included \$	165.00
141330	Water Truck Usage per day (Wet hire)	Council	GST Included \$	270.00
141330	Trucks / Tandem	Council	GST Included \$	160.00
141330	Truck & Trailer Combination	Council	GST Included \$	300.00
141330	Rollers	Council	GST Included \$	180.00
141330	Road Broom	Council	GST Included \$	100.00
141330	Utilities	Council	GST Included \$	100.00
141330	Mowers/Deutscher	Council	GST Included \$	90.00
141330	Excavator	Council	GST Included \$	180.00
141330	Wages component as above - mark up time and a half	Council	GST Included \$	0.33
141330	Wages component as above - mark up double time	Council	GST Included \$	0.67
<i>Plant Hire Charges (per hour' plus fuel) (Dry Hire)</i>				
141330	John Deere Loader	Council	GST Included \$	80.00
141330	Skid Steer Loader (bobcat)	Council	GST Included \$	80.00
141330	Cat Loader	Council	GST Included \$	90.00
141330	Excavator	Council	GST Included \$	70.00

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G/L	Charge Details	Council or Statutory	GST Status	24/25
<i>Plant Hire Charges per day, plus fuel (Dry Hire)</i>				
141330	John Deere Loader	Council	GST Included \$	300.00
141330	Skid Steer Loader	Council	GST Included \$	300.00
141330	Lighting Tower	Council	GST Included \$	220.00
141330	Excavator	Council	GST Included \$	300.00
141330	Trailer	Council	GST Included \$	100.00
141330	Vibration Plate	Council	GST Included \$	60.00
141330	Vibration Foot	Council	GST Included \$	50.00
141330	Low Loader - Flat Rate per Day plus km rate	Council	GST Included \$	165.00
141330	Low Loader (per km)	Council	GST Included \$	0.20
141330	Side Tipping Trailer - Flat Rate per day plus km rate	Council	GST Included \$	165.00
141330	Side Tipping Trailer (per km)	Council	GST Included \$	0.20
141330	Water Tanker Trailer - Flat Rate per day plus km rate (potable water only)	Council	GST Included \$	165.00
141330	Water Tanker Trailer (per km)	Council	GST Included \$	0.20
141330	Dolly - Flat Rate per Day plus km rate	Council	GST Included \$	90.00
141330	Dolly - (per km)	Council	GST Included \$	0.20
141330	Box Trailer - Flat Rate - Full Day	Council	GST Included \$	50.00
141330	Box Trailer - Flat Rate - Half Day	Council	GST Included \$	25.00
 Note: All vehicles hired must be returned with a full tank of fuel (supplied to Hirer with a full tank)				
141330	Helicopter Trowel (must be returned cleaned or there is a \$300 clean fee) per day.	Council	GST Included \$	130.00
141330	Cement Mixer (\$300 bond must be paid) per day	Council	GST Included \$	50.00
141330	3 Phase Power Extension Converter Box per day	Council	GST Included \$	150.00
TRUST	Bond (<i>refundable - subject to condition</i>)	Council	GST Exempt \$	300.00
 <i>Materials Charged - All Charges per tonne plus cartage</i>				
141330	Gravel 10 Tonne & under	Council	GST Included \$	38.00
141330	Gravel 10 - 50 Tonne	Council	GST Included \$	35.00
141330	Gravel 50 Tonne & over	Council	GST Included \$	30.00
141330	Yellow Sand 10 Tonne & under	Council	GST Included \$	38.00
141330	Yellow Sand 10 - 50 Tonne	Council	GST Included \$	35.00
141330	Yellow Sand 50 Tonne and over	Council	GST Included \$	30.00
141330	Metal Dust 10 Tonne & Under	Council	GST Included \$	30.00
141330	Metal Dust 10 - 50 Tonne	Council	GST Included \$	25.00
141330	Metal Dust 50 Tonne & over	Council	GST Included \$	25.00
141330	Blue Metal 10 tonne & under	Council	GST Included \$	65.00
141330	Blue Metal 10 - 50 Tonne	Council	GST Included \$	65.00
141330	Blue Metal 50 Tonne & over	Council	GST Included \$	65.00
141330	Mulch per load (within Kellerberrin Townsite) 2 Tonne	Council	GST Included \$	210.00
141330	All in one Mix per load (within Kellerberrin Townsite)	Council	GST Included \$	370.00
141330	Mulch (Trailer load if picked up, 6 x 4 Trailer)	Council	GST Included \$	50.00
141330	Delivery Charge for Materials - Townsite	Council	GST Included \$	-
141330	Delivery Charge for Materials - Outside of Townsite Per km One way	Council	GST Included \$	4.40
 Note: Bulk supplied materials delegated to CEO for quotation				

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<u>HEALTH, BUILDING & PLANNING</u>				
<u>Health Administration & Inspection</u>				
<u>Health Fees</u>				
073363	Septic Tank Inspection Fees	Statutory	GST Exempt \$	118.00
073363	Septic Tank Application Fees	Statutory	GST Exempt \$	118.00
073373	Septic Waste Disposal Charge	Council	GST Included	12c a litre
073326	Environmental Health Officer	Council	GST Included	'@cost/ admin fee
<u>Food Act Fees - GST Included</u>				
073326	Itinerant Food Vendor's License per year (inc Food Vans**)	Council	GST Included \$	198.00
073326	Itinerant Food Vendor's License per quarter (inc Food Vans**)	Council	GST Included \$	55.00
073326	Stall Holder/ Street Trader -who is NOT Charity/ NFP/Community Org.	Council	GST Included	per day \$11
073326	Stall Holder/ Street Trader - who is Charity/ NFP/Community Org.	Council	GST Included	Free
073326	Establish New Food business registration application	Council	GST Included \$	225.00
073326	Transfer of Food business registration	Council	GST Included \$	60.00
073326	Alter Food business registration application	Council	GST Included \$	60.00
073326	Annual Food Act Registration Fee	Council	GST Included \$	60.00
073326	Annual Food Act AI Fresco Fee	Council	GST Included \$	110.00
<p style="text-align: center;">** NB: Food Vans, Itinerant Food Vendors & Stall Holders must use OWN power and water - NOT Shire services: unauthorised use of these utilities will attract a \$100 per day fine.</p>				
<u>Food Act Fees - GST Exempt</u>				
073329	Food business surveillance fee (high risk)	Council	GST Exempt \$	230.00
073329	Food business surveillance fee (medium risk)	Council	GST Exempt \$	170.00
073329	Food business surveillance fee (low risk)	Council	GST Exempt \$	115.00
073329	Annual Lodging House Licence Fee	Council	GST Exempt \$	220.00
<u>BUILDING REGULATIONS</u>				
<u>Event Applications</u>				
133310	Events Assessment under 1000 ppl	Council	GST Included \$	115.00
133310	Event Assessment over 1000 ppl	Council	GST Included \$	250.00
<u>INSPECTIONS</u>				
133306	Approval of Battery Operated Smoke Alarms	Statutory	GST Exempt \$	176.30
	Second-Hand Dwelling Bond		\$	-
133306	Second-Hand Dwelling Inspection within 200km of Kellerberrin Shire Office plus rate per kilometre	Council	GST Included	\$ 200 plus \$0.75 per km
133306	Second-Hand Dwelling Inspection more than 200km from Kellerberrin Shire Office plus rate per kilometre (to cover officer travel and accommodation expenses)	Council	GST Included	\$ 400 day plus \$0.75 per km
133306	Inspections of pool/ spa enclosures	Statutory	GST Exempt \$	57.45
133306	Public Building Approvals	Council	GST Exempt \$	200.00

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<u>BUILDING APPLICATIONS</u>				
Certified application for a building permit (s.16(1))				
133306	For building work for a Class 1 or Class 10 Building or incidental structure	Statutory	GST Exempt \$	110.00
	<i>the fee is 0.19% of the estimated value of the building work as determined by the relevant permit authority, but not less than \$110.00</i>			
133306	For building work for a Class 2 to Class 9 building or incidental structure	Statutory	GST Exempt \$	110.00
	<i>the fee is 0.09% of the estimated value of the building work as determined by the relevant permit authority, but not less than \$110.00</i>			
Uncertified application for a building permit (s.16(1)) Cont...				
133306	Uncertified application for a building permit (s.16(1))	Statutory	GST Exempt \$	110.00
	<i>The fee is 0.32% of the estimated value of the building work as determined by the relevant permit authority, but not less than \$96.00</i>			
133306	Application for an occupancy permit for a completed building (s. 46)	Statutory	GST Exempt \$	110.00
133306	Application for an temporary occupancy permit for an incomplete building (s. 47)	Statutory	GST Exempt \$	110.00
133306	Application for modification of an occupancy permit for additional use of a building on a temporary basis (s. 48)	Statutory	GST Exempt \$	110.00
133306	Application for a replacement occupancy permit for permanent change of the building's use, classification (s. 49)	Statutory	GST Exempt \$	110.00
133306	Application for an occupancy permit for a building in respect of which unauthorised work has been done (s. 51 (2))	Statutory	GST Free \$	110.00
	<i>The fee is 0.18% of the estimated value of the unauthorised work as determined by the relevant permit authority, but not less than \$110.00</i>			
133306	Application for a building approval certificate for a building or an incidental structure in respect of which unauthorised work has been done (s. 51(3))	Statutory	GST Free \$	110.00
	<i>0.38% of the estimated value of the unauthorised work as determined by the relevant permit authority, but not less than \$110.00</i>			
133306	Application to replace an occupancy permit for an existing building (s. 52(1))	Statutory	GST Free \$	110.00
133306	Application for a building approval certificate for an existing building where unauthorised work has not been done (s. 52(2))	Statutory	GST Free \$	110.00
133306	Application to extend the time during which an occupancy permit or building approval certificate has effect (s. 65(3)(a))	Statutory	GST Free \$	110.00
Application for a demolition permit (s. 16(1))				
133306	For demolition work in respect of a Class 1 or Class 10 building or incidental structure	Statutory	GST Free \$	110.00
133306	For demolition work in respect of a Class 2 to Class 9 building the fee is for each storey of the building.	Statutory	GST Free \$	110.00
Application for extension of time				
133306	Application to extend the time during which a building or demolition permit has effect (s. 32(3)(f))	Statutory	GST Free \$	110.00

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<u>PLANNING REGULATIONS</u>				
Part 1 - Maximum fixed fees				
104369	Determining a development application (other than for an extractive industry) where the development has not commenced or been carried out and the estimated cost of development is:	Statutory	GST Exempt	\$ 147.00
104369	(a) not more than \$50,000	Statutory	GST Exempt	\$ 147.00
104369	(b) more than \$50,000 but not more than \$500,000	Statutory	GST Exempt	0.32% of the estimated cost of development
104369	(c) more than \$500,000 but not more than \$2.5 million	Statutory	GST Exempt	\$1,700 + 0.257% for every \$1 in excess of \$500,000.00
104369	d) more than \$2.5 million but not more than \$5 million	Statutory	GST Exempt	\$7,161 + 0.206% for every \$1 in excess of \$2.5 million
104369	e) more than \$5 million but not more than \$21.5 million	Statutory	GST Exempt	\$12,633 + 0.123% for every \$1 in excess of \$5 million
104369	f) more than \$21.5 million	Statutory	GST Exempt	\$ 34,196.00
104369	Determining a development application (other than an extractive industry) where the development has commenced or been carried out	Statutory	GST Exempt	The fee in Item 1 plus, by way of penalty, twice that fee
104369	Determining a development application for an extractive industry where the development has not commenced or been carried out.	Statutory	GST Exempt	\$739 and, if the excavation has commenced, an additional amount of \$1478 by way of penalty
104369	Application for change of use or for an alteration or extension or change of a non-conforming use to which Item 1 does not apply, where the change, alteration, extension or change of use has not commenced.	Statutory	GST Exempt	\$295 and, if the change of use or the alteration or extension or change of the non-conforming use has commenced, an additional amount of \$590 by way of penalty
104369	Issue of zoning certificate	Statutory	GST Exempt	\$ 73.00
104369	Reply to a property settlement questionnaire	Statutory	GST Included	\$ 80.30
104369	Issue of written planning advice	Statutory	GST Included	\$ 80.30
<u>SUBDIVISION / SURVEY STRATA</u>				
Providing a subdivision clearance for:				
104369	(a) not more than 5 lots	Statutory	GST Included	\$73.00 per lot
104369	(b) more than 5 lots but not more than 195 lots	Statutory	GST Included	\$73.00 per lot for the first 5 lots and then \$35 per lot
104369	(c) more than 195 lots	Statutory	GST Included	\$ 7,393.00

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SCHEME AMENDMENTS / STRUCTURE PLANS				
104369	On lodgment of Application (Based on \$3300 fee for initiation and report to Council, subsequent estimated fees are calculated in accordance with Part 7- "Local Government Planning Charges" of the Planning and Development Regulations 2009) Note: Any fees not expended (except for the \$3300) will be refunded where a scheme amendment, structure plan or outline development plan is discontinued.	Statutory	GST Included	\$ 7,700.00
104369	Administraion Support: Scheme Amendments/Structure Plans (per hour rate)	Council	GST Included	\$ 88.00
<u>OTHER PLANNING FEES & CHARGES</u>				
104369	Application for amending or revoking of a development approval	Statutory	GST Included	\$ 147.00
104369	Application for extension of term of approval	Statutory	GST Included	\$ 147.00
104369	Variation to the Residential Design Codes (Particular planning applications only)	Statutory	GST Included	N/A
104369	Advertising - Sign on site	Council	GST Included	\$ 150.00
104369	Advertising - Newspaper			Full Cost Recovery
Advertising by Notification Letters				
104369	0-10 letters	Council	GST Included	\$ 115.00
104369	11-50 letters	Council	GST Included	\$ 230.00
104369	51-100 letters	Council	GST Included	\$ 350.00
104369	101-150 letters	Council	GST Included	\$ 450.00
104369	150+ letters			Price on application
104369	Referral to Heritage Adviser			Full Cost Recovery
104369	Other Fees and Charges may apply depending on individual circumstances			