# SHIRE OF NUNGARIN

# ANNUAL BUDGET

# FOR THE YEAR ENDED 30 JUNE 2027

## LOCAL GOVERNMENT ACT 1995

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The Shire of Nungarin a Class 4 local government conducts the operations of a local government with the following community vision:

A great place to live with a well-connected, strong, healthy and friendly community.

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

| | Note | 2026/27 Budget | 2025/26 Actual | 2025/26 Budget |
|---|---|---|---|---|
| **Revenue** | | $ | $ | $ |
| Rates | 2(a) | 819,783 | 767,087 | 767,073 |
| Grants, subsidies and contributions | | 385,073 | 2,500,082 | 882,105 |
| Fees and charges | 14 | 158,271 | 148,089 | 122,342 |
| Interest revenue | 9(a) | 100,428 | 122,914 | 107,678 |
| Other revenue | | 37,237 | 75,464 | 26,031 |
| | | 1,500,792 | 3,613,636 | 1,905,229 |
| **Expenses** | | | | |
| Employee costs | | (1,355,290) | (1,252,502) | (1,308,436) |
| Materials and contracts | | (883,445) | (655,890) | (732,875) |
| Utility charges | | (182,220) | (161,259) | (152,670) |
| Depreciation | 6 | (1,233,155) | (1,405,728) | (1,249,016) |
| Finance costs | 9(c) | (49,248) | (46,354) | (42,439) |
| Insurance | | (158,387) | (162,325) | (158,768) |
| Other expenditure | | (87,120) | (74,473) | (109,499) |
| | | (3,948,865) | (3,758,531) | (3,753,703) |
| | | (2,448,073) | (144,895) | (1,848,474) |
| Capital grants, subsidies and contributions | | 3,338,005 | 2,334,365 | 2,646,800 |
| Profit on asset disposals | 5 | - | 30,449 | - |
| Loss on asset disposals | 5 | - | (11,497) | - |
| Fair value adjustments to financial assets at fair value through profit or loss | | - | 37,779 | - |
| | | 3,338,005 | 2,391,096 | 2,646,800 |
| **Net result for the period** | | **889,932** | **2,246,201** | **798,326** |
| **Total other comprehensive income for the period** | | **-** | **-** | **-** |
| **Total comprehensive income for the period** | | **889,932** | **2,246,201** | **798,326** |

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

# SHIRE OF NUNGARIN
## STATEMENT OF CASH FLOWS
## FOR THE YEAR ENDED 30 JUNE 2027

| CASH FLOWS FROM OPERATING ACTIVITIES | Note | 2026/27 Budget | 2025/26 Actual | 2025/26 Budget |
|---|---|---|---|---|
| **Receipts** | | $ | $ | $ |
| Rates | | 819,783 | 741,930 | 787,073 |
| Grants, subsidies and contributions | | 385,073 | 2,503,410 | 945,813 |
| Fees and charges | | 158,271 | 148,089 | 122,342 |
| Interest revenue | | 100,428 | 122,914 | 107,678 |
| Goods and services tax received | | 434,589 | 332,391 | 78,613 |
| Other revenue | | 37,237 | 75,464 | 26,031 |
| | | 1,935,381 | 3,924,198 | 2,067,550 |
| **Payments** | | | | |
| Employee costs | | (1,433,855) | (1,179,077) | (1,308,436) |
| Materials and contracts | | (883,445) | (504,940) | (732,875) |
| Utility charges | | (182,220) | (161,259) | (152,670) |
| Finance costs | | (49,248) | (45,855) | (42,439) |
| Insurance paid | | (158,387) | (162,325) | (158,768) |
| Goods and services tax paid | | (344,000) | (344,000) | - |
| Other expenditure | | (87,120) | (74,473) | (109,499) |
| | | (3,138,275) | (2,471,929) | (2,504,687) |
| **Net cash provided by (used in) operating activities** | 4 | (1,202,894) | 1,452,269 | (437,137) |
| **CASH FLOWS FROM INVESTING ACTIVITIES** | | | | |
| Payments for purchase of property, plant & equipment | 5(a) | (219,710) | (852,613) | (575,685) |
| Payments for construction of infrastructure | 5(b) | (3,704,061) | (2,486,919) | (2,725,164) |
| Proceeds from capital grants, subsidies and contributions | | 3,195,112 | 2,357,842 | 2,499,746 |
| Proceeds from disposal of property, plant and equipment | 5(a) | 5,000 | 92,091 | 82,900 |
| **Net cash (used in) investing activities** | | (723,659) | (889,599) | (718,203) |
| **CASH FLOWS FROM FINANCING ACTIVITIES** | | | | |
| Repayment of borrowings | 7(a) | (239,605) | (214,285) | (209,938) |
| Proceeds from new borrowings | 7(a) | - | 400,000 | - |
| **Net cash provided by (used in) financing activities** | | (239,605) | 185,715 | (209,938) |
| **Net increase (decrease) in cash held** | | (2,166,158) | 748,385 | (1,365,278) |
| Cash at beginning of year | | 3,370,994 | 2,622,609 | 2,617,018 |
| **Cash and cash equivalents at the end of the year** | 4 | **1,204,836** | **3,370,994** | **1,251,740** |

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

## SHIRE OF NUNGARIN
## STATEMENT OF FINANCIAL ACTIVITY
## FOR THE YEAR ENDED 30 JUNE 2027

| | Note | 2026/27 Budget | 2025/26 Actual | 2025/26 Budget |
|---|---|---|---|---|
| **OPERATING ACTIVITIES** | | | | |
| **Revenue from operating activities** | | $ | $ | $ |
| General rates | 2(a)(i) | 811,125 | 758,800 | 758,577 |
| Rates excluding general rates | 2(a) | 8,658 | 8,287 | 8,496 |
| Grants, subsidies and contributions | | 385,073 | 2,500,082 | 882,105 |
| Fees and charges | 14 | 158,271 | 148,089 | 122,342 |
| Interest revenue | 9(a) | 100,428 | 122,914 | 107,678 |
| Other revenue | | 37,237 | 75,464 | 26,031 |
| Profit on asset disposals | 5 | - | 30,449 | - |
| Fair value adjustments to financial assets at fair value through profit or loss | | - | 37,779 | - |
| | | 1,500,792 | 3,681,864 | 1,905,229 |
| **Expenditure from operating activities** | | | | |
| Employee costs | | (1,355,290) | (1,252,502) | (1,308,436) |
| Materials and contracts | | (883,445) | (655,890) | (732,875) |
| Utility charges | | (182,220) | (161,259) | (152,670) |
| Depreciation | 6 | (1,233,155) | (1,405,728) | (1,249,016) |
| Finance costs | 9(c) | (49,248) | (46,354) | (42,439) |
| Insurance | | (158,387) | (162,325) | (158,768) |
| Other expenditure | | (87,120) | (74,473) | (109,499) |
| Loss on asset disposals | 5 | - | (11,497) | - |
| | | (3,948,865) | (3,770,028) | (3,753,703) |
| Non cash amounts excluded from operating activities | 3(c) | 1,233,155 | 1,360,308 | 1,249,016 |
| **Amount attributable to operating activities** | | **(1,214,918)** | **1,272,144** | **(599,458)** |
| **INVESTING ACTIVITIES** | | | | |
| **Inflows from investing activities** | | | | |
| Proceeds from capital grants, subsidies and contributions | | 3,338,005 | 2,334,365 | 2,646,800 |
| Proceeds from disposal of property, plant and equipment | 5(a) | 5,000 | 92,091 | 82,900 |
| | | 3,343,005 | 2,426,456 | 2,729,700 |
| **Outflows from investing activities** | | | | |
| Acquisition of property, plant and equipment | 5(a) | (219,710) | (852,613) | (575,685) |
| Acquisition of infrastructure | 5(b) | (3,704,061) | (2,486,919) | (2,725,164) |
| Payments for financial assets at amortised cost - term deposits | | - | - | - |
| | | (3,923,771) | (3,339,532) | (3,300,849) |
| **Amount attributable to investing activities** | | **(580,766)** | **(913,076)** | **(571,149)** |
| **FINANCING ACTIVITIES** | | | | |
| **Inflows from financing activities** | | | | |
| Proceeds from new borrowings | 7(a) | - | 400,000 | - |
| Transfers from reserve accounts | 8(a) | 204,068 | 48,182 | 70,000 |
| | | 204,068 | 448,182 | 70,000 |
| **Outflows from financing activities** | | | | |
| Repayment of borrowings | 7(a) | (239,605) | (214,285) | (209,938) |
| Transfers to reserve accounts | 8(a) | (85,778) | (202,441) | (196,578) |
| | | (325,383) | (416,726) | (406,516) |
| **Amount attributable to financing activities** | | **(121,315)** | **31,456** | **(336,516)** |
| **MOVEMENT IN SURPLUS OR DEFICIT** | | | | |
| **Surplus remaining at the start of the financial year** | 3 | 1,916,999 | 1,526,475 | 1,507,123 |
| Amount attributable to operating activities | | (1,214,918) | 1,272,144 | (599,458) |
| Amount attributable to investing activities | | (580,766) | (913,076) | (571,149) |
| Amount attributable to financing activities | | (121,315) | 31,456 | (336,516) |
| **Surplus remaining after the imposition of general rates** | 3 | **-** | **1,916,999** | **-** |

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

## SHIRE OF NUNGARIN
## FOR THE YEAR ENDED 30 JUNE 2027
## INDEX OF NOTES TO THE BUDGET

## 1 BASIS OF PREPARATION

The annual budget of the Shire of Nungarin which is a Class 4 local government is a forward looking document and has been prepared in accordance with the *Local Government Act 1995* and accompanying regulations.

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

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

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

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 11 to the annual budget.

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

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

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

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

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

**Initial application of accounting standards**
During the budget year, the below revised Australian Accounting Standards and Interpretations are expected to be compiled, become mandatory and be applicable to its operations.
• *AASB 2026-1 Amendments to Australian Accounting Standards – Disclosures about Uncertainties in the Financial Statements*
• *AASB 2024-2 Amendments to Australian Accounting Standards - Classification and Measurement of Financial Instruments*
• *AASB 2024-3 Amendments to Australian Accounting Standards - Standards – Annual Improvements Volume 11*
• *AASB 2025-1 Amendments to Australian Accounting Standards – Contracts Referencing Nature-dependent Electricity*
It is not expected these standards will have an impact on the annual budget on initial application.

**New accounting standards for application in future years**
The following new accounting standards will have application to local government in future years:
• *AASB 2014-10 Amendments to Australian Accounting Standards - Sale or Contribution of Assets between an Investor and its Associate or Joint Venture*
• *AASB 2024-4b Amendments to Australian Accounting Standards - Effective Date of Amendments to AASB 10 and AASB 128 [deferred AASB 10 and AASB 128 amendments in AASB 2014-10 apply]*
It is not expected these standards will have an impact on the annual budget on initial application.
• *AASB 18 Presentation and Disclosure in Financial Statements*
• *AASB 18 (NFP/super) Presentation and Disclosure in Financial Statements - (Appendix D) [for not-for-profit and superannuation entities]*
These accounting standards will materially change the presentation of the annual financial report and annual budget

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

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

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

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

## 2. RATES AND SERVICE CHARGES

### (a) Rating Information

| Rate Description | Basis of valuation | Rate in dollar | Number of properties | Rateable value* | 2026/27 Budgeted rate revenue | 2026/27 Budgeted interim rates | 2026/27 Budgeted total revenue | 2025/26 Actual total revenue | 2025/26 Budget total revenue |
|---|---|---|---|---|---|---|---|---|---|
| | | | | $ | $ | $ | $ | $ | $ |
| **(i) General rates** | | | | | | | | | |
| GRV Townsites | Gross rental value | 0.124832 | 48 | 411,424 | 51,359 | - | 51,359 | 47,999 | 47,999 |
| UV Rural | Unimproved value | 0.010267 | 106 | 70,792,000 | 726,821 | - | 726,821 | 680,001 | 679,778 |
| **Total general rates** | | | 154 | 71,203,424 | 778,180 | - | 778,180 | 728,000 | 727,777 |
| | | **Minimum** | | | | | | | |
| **(ii) Minimum payment** | | $ | | | | | | | |
| GRV Townsites | Gross rental value | 599.00 | 24 | 28,546 | 14,376 | - | 14,376 | 13,440 | 13,440 |
| UV Rural | Unimproved value | 599.00 | 31 | 585,811 | 18,569 | - | 18,569 | 17,360 | 17,360 |
| **Total minimum payments** | | | 55 | 614,357 | 32,945 | - | 32,945 | 30,800 | 30,800 |
| **Total general rates and minimum payments** | | | 209 | 71,817,781 | 811,125 | - | 811,125 | 758,800 | 758,577 |
| **(iii) Ex-gratia rates** | | | | | | | | | |
| CBH | 72,940 tonne capacity | | 1 | 72,940 | 8,658 | - | 8,658 | 8,406 | 8,496 |
| | | | | | 819,783 | - | 819,783 | 767,206 | 767,073 |
| Write-off of rates | | | | | | | - | (119) | - |
| **Total rates** | | | | | 819,783 | - | 819,783 | 767,087 | 767,073 |
| Instalment plan charges | | | | | | | 510 | 405 | 510 |
| Instalment plan interest | | | | | | | 1,200 | 1,557 | 700 |
| ESL Penalty Interest | | | | | | | 450 | 684 | 400 |
| Late payment of rate or service charge interest | | | | | | | 8,000 | 12,753 | 5,400 |
| | | | | | | | 10,160 | 15,399 | 7,010 |

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

*Rateable Value at time of adopting budget.

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

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

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

## 2. RATES AND SERVICE CHARGES (CONTINUED)

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

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

**Option 1 (Full Payment)**

| | |
|---|---|
| 9/09/2026 | Paid within 35 days from date of issue |

**Option 2 (Two Instalments)**

| | |
|---|---|
| 9/09/2026 | Paid within 35 days from date of issue |
| 13/01/2027 | Payment due 126 days from first instalment |

**Option 3 (Four Instalments)**

| | |
|---|---|
| 9/09/2026 | Paid within 35 days from date of issue |
| 11/11/2026 | Payment due 63 days from first instalment |
| 13/01/2027 | Payment due 63 days from second instalment |
| 17/03/2027 | Payment due 63 days from third instalment |

| Instalment options | Date due | Instalment plan admin charge | Instalment plan interest rate | Unpaid rates interest rates |
|---|---|---|---|---|
| | | $ | % | % |
| **Option one** | | | | |
| Single full payment | 9/09/2026 | 0 | 0.0% | 11.0% |
| **Option two** | | | | |
| First instalment | 9/09/2026 | 0 | 0.0% | 11.0% |
| Second instalment | 13/01/2027 | 5 | 5.5% | 11.0% |
| **Option three** | | | | |
| First instalment | 9/09/2026 | 0 | 0.0% | 11.0% |
| Second instalment | 11/11/2026 | 5 | 5.5% | 11.0% |
| Third instalment | 13/01/2027 | 5 | 5.5% | 11.0% |
| Fourth instalment | 17/03/2027 | 5 | 5.5% | 11.0% |

## 2. RATES AND SERVICE CHARGES (CONTINUED)

### (c) Service Charges

The Shire did not raise service charges for the year ended 30th June 2027.

### (d) Waivers or concessions

The Shire does not anticipate any waivers or concessions for the year ended 30th June 2027.

## 3. NET CURRENT ASSETS

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

| | Note | 2026/27 Budget 30 June 2027 Carried forward | 2025/26 Actual 30 June 2026 Carried forward | 2025/26 Budget 30 June 2026 Carried forward |
|---|---|---|---|---|
| **Current assets** | | $ | $ | $ |
| Cash and cash equivalents | 4 | 1,204,836 | 3,370,994 | 1,251,740 |
| Receivables | | 74,945 | 165,534 | 34,485 |
| Inventories | | 8,979 | 8,979 | 13,944 |
| Other assets | | 62,506 | 62,506 | 56,695 |
| | | 1,351,266 | 3,608,013 | 1,356,864 |
| **Less: current liabilities** | | | | |
| Trade and other payables | | (227,387) | (305,952) | (147,661) |
| Capital grant/contributions liabilities | | - | (142,893) | |
| Long term borrowings | 7 | (246,453) | (239,605) | (220,607) |
| Employee provisions | | (95,760) | (95,760) | (82,077) |
| Other provisions | | - | - | (10,456) |
| | | (569,600) | (784,210) | (460,801) |
| **Net current assets** | | 781,666 | 2,823,803 | 896,063 |
| | | | | |
| **Less: Total adjustments to net current assets** | 3(b) | (781,666) | (906,804) | (896,063) |
| **Net current assets used in the Statement of Financial Activity** | | - | 1,916,999 | - |

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

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

| | Note | 2026/27 Budget | 2025/26 Actual | 2025/26 Budget |
|---|---|---|---|---|
| **Adjustments to net current assets** | | | | |
| Less: Reserve accounts | 8 | (1,148,921) | (1,267,211) | (1,232,097) |
| Add: Current liabilities not expected to be cleared at end of year | | | | |
| - Current portion of borrowings | | 246,453 | 239,605 | 220,607 |
| Add: Current liabilities covered by funds held in reserve account | | | | |
| - Current portion of employee benefit provisions | | 120,802 | 120,802 | 115,427 |
| **Total adjustments to net current assets** | | (781,666) | (906,804) | (896,063) |

## EXPLANATION OF DIFFERENCE IN SURPLUS/(DEFICIT)

**Items excluded from calculation of budgeted deficiency**

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

### (c) Amounts excluded from operating activities

| | Note | 2026/27 Budget 30 June 2027 Carried forward | 2025/26 Actual 30 June 2026 Carried forward | 2025/26 Budget 30 June 2026 Carried forward |
|---|---|---|---|---|
| | | $ | $ | $ |
| Less: Profit on asset disposals | 5 | - | (30,449) | - |
| | | | | |
| Less: Fair value adjustments to financial assets at fair value through profit and loss | | - | (37,779) | - |
| Add: Loss on asset disposals | 5 | - | 11,497 | - |
| Add: Depreciation | 6 | 1,233,155 | 1,405,728 | 1,249,016 |
| Movement in current liabilities associated funds held in reserve account: | | | | |
| - Current portion of employee benefit provisions | | - | 4,438 | - |
| Non-cash movements in non-current assets and liabilities: | | | | |
| - Pensioner deferred rates | | - | (1,369) | - |
| - Employee benefit provisions | | - | 8,242 | - |
| **Non cash amounts excluded from operating activities** | | 1,233,155 | 1,360,308 | 1,249,016 |

## 3. NET CURRENT ASSETS (CONTINUED)

### (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 right to defer settlement beyond 12 months, such as vested long service leave, the liability is classified as current even if not expected to be settled within the next 12 months. Inventories held for trading are classified as current or non-current based on the Shire's intentions to release for sale.

**TRADE AND OTHER PAYABLES**

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

**PREPAID RATES**

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

**INVENTORIES**

**General**

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

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

**INVENTORY - LAND HELD FOR RESALE**

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

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

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

**SUPERANNUATION**

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

**GOODS AND SERVICES TAX (GST)**

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

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

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

**CONTRACT LIABILITIES**

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

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

**TRADE AND OTHER RECEIVABLES**

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

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

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

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

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

**PROVISIONS**

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

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

**EMPLOYEE BENEFITS**

**Short-term employee benefits**

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

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

**Other long-term employee benefits**

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

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

**CONTRACT ASSETS**

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

## 4. RECONCILIATION OF CASH

### (a) Reconciliation of cash

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

| | Note | 2026/27 Budget | 2025/26 Actual | 2025/26 Budget |
|---|---|---|---|---|
| | | $ | $ | $ |
| Cash and cash equivalents | | 1,204,836 | 3,370,994 | 1,251,740 |
| **Restrictions** | | | | |
| The following classes of financial assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used: | | | | |
| Cash and cash equivalents | | 1,166,421 | 1,427,604 | 1,250,407 |
| | | 1,166,421 | 1,427,604 | 1,250,407 |
| The restricted financial assets are a result of the following specific purposes to which the assets may be used: | | | | |
| Reserve accounts | 8 | 1,148,921 | 1,267,211 | 1,232,097 |
| Contract liabilities | | - | - | - |
| Capital grant/contributions liabilities | | - | 142,893 | - |
| Bonds and deposits held | | 17,500 | 17,500 | 18,310 |
| **Total restricted financial assets** | | 1,166,421 | 1,427,604 | 1,250,407 |

### (b) Reconciliation of net cash provided by operating activities

| | Note | 2026/27 Budget | 2025/26 Actual | 2025/26 Budget |
|---|---|---|---|---|
| Net result | | 889,932 | 2,246,201 | 798,326 |
| Non-cash items: | | | | |
| Depreciation | 6 | 1,233,155 | 1,405,728 | 1,249,016 |
| (Profit) on sale of assets | 5 | - | (18,952) | - |
| Adjustments to fair value of financial assets at fair value through profit and loss | | - | (37,779) | - |
| Changes in assets and liabilities: | | | | |
| (Increase)/decrease in receivables | | 90,589 | (33,438) | 98,613 |
| (Increase) in inventories | | - | (634) | - |
| Decrease in other assets | | - | 58,191 | 63,708 |
| (Increase)/decrease in trade and other payables | | (78,565) | 156,110 | - |
| (Increase)/decrease in capital grant/contributions liabilities | | (142,893) | 23,477 | (147,054) |
| Decrease in employee related provisions | | - | 11,207 | - |
| Capital grants, subsidies and contributions | | (3,195,112) | (2,357,842) | (2,499,746) |
| Net cash provided by/(used in) operating activities | | (1,202,894) | 1,452,269 | (437,137) |

### MATERIAL ACCOUNTING POLICES

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

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

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

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

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

## 5. PROPERTY, PLANT AND EQUIPMENT

| | 2026/27 Budget | | | | | 2025/26 Actual | | | | | 2025/26 Budget | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Additions | Disposals - Net Book Value | Disposals - Sale Proceeds | Disposals - Profit | Disposals - Loss | Additions | Disposals - Net Book Value | Disposals - Sale Proceeds | Disposals - Profit | Disposals - Loss | Additions | Disposals - Net Book Value | Disposals - Sale Proceeds | Disposals - Profit | Disposals - Loss |
| **(a) Property, Plant and Equipment** | $ | $ | $ | $ | $ | $ | $ | $ | $ | $ | $ | $ | $ | $ | $ |
| Buildings - non-specialised | 13,500 | - | - | - | - | 456,959 | - | - | - | - | 53,000 | - | - | - | - |
| Buildings - specialised | 37,500 | - | - | - | - | 51,225 | - | - | - | - | 191,685 | - | - | - | - |
| Furniture and equipment | 15,405 | - | - | - | - | 13,587 | - | - | - | - | 10,000 | - | - | - | - |
| Plant and equipment | 153,305 | (5,000) | 5,000 | - | - | 330,842 | (73,139) | 92,091 | 30,449 | (11,497) | 321,000 | (82,900) | 82,900 | - | - |
| Total | 219,710 | (5,000) | 5,000 | - | - | 852,613 | (73,139) | 92,091 | 30,449 | (11,497) | 575,685 | (82,900) | 82,900 | - | - |
| **(b) Infrastructure** | | | | | | | | | | | | | | | |
| Infrastructure - roads | 3,544,591 | - | - | - | - | 2,405,034 | - | - | - | - | 2,638,279 | - | - | - | - |
| Infrastructure - footpaths | - | - | - | - | - | 81,885 | - | - | - | - | 81,885 | - | - | - | - |
| Infrastructure - parks and ovals | 72,470 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Infrastructure - waste facilities | 87,000 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other infrastructure Other | - | - | - | - | - | - | - | - | - | - | 5,000 | - | - | - | - |
| Total | 3,704,061 | - | - | - | - | 2,486,919 | - | - | - | - | 2,725,164 | - | - | - | - |
| **Total** | 3,923,771 | (5,000) | 5,000 | - | - | 3,339,532 | (73,139) | 92,091 | 30,449 | (11,497) | 3,300,849 | (82,900) | 82,900 | - | - |

### MATERIAL ACCOUNTING POLICIES

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

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

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

## 6. DEPRECIATION

| | 2026/27 Budget | 2025/26 Actual | 2025/26 Budget |
|---|---|---|---|
| | $ | $ | $ |
| **By Class** | | | |
| Buildings - non-specialised | 92,678 | 92,678 | 83,872 |
| Buildings - specialised | 209,850 | 217,391 | 201,280 |
| Furniture and equipment | 5,352 | 5,352 | 5,003 |
| Plant and equipment | 199,502 | 213,426 | 197,085 |
| Infrastructure - roads | 611,047 | 762,155 | 656,186 |
| Infrastructure - footpaths | 9,181 | 9,181 | 8,205 |
| Infrastructure - drainage | 1,125 | 1,125 | 1,052 |
| Infrastructure - parks and ovals | 47,422 | 47,422 | 44,337 |
| Infrastructure - waste facilities | 1,718 | 1,718 | 311 |
| Other infrastructure Other | 47,186 | 47,186 | 44,118 |
| Other infrastructure dams | 8,094 | 8,094 | 7,567 |
| | 1,233,155 | 1,405,728 | 1,249,016 |
| **By Program** | | | |
| Governance | 33,100 | 36,263 | 50,380 |
| Law, order, public safety | 68,665 | 68,542 | 68,665 |
| Health | 3,090 | 3,257 | 3,090 |
| Housing | 66,285 | 67,419 | 66,285 |
| Community amenities | 26,325 | 26,734 | 25,135 |
| Recreation and culture | 219,880 | 223,594 | 219,880 |
| Transport | 705,300 | 838,840 | 705,210 |
| Economic services | 6,160 | 8,196 | 6,020 |
| Other property and services | 104,350 | 132,883 | 104,351 |
| | 1,233,155 | 1,405,728 | 1,249,016 |

### 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 50 years |
| Furniture and equipment | 4 to 10 years |
| Plant and equipment | 5 to 15 years |
| Infrastructure - roads sealed | |
| formation | not depreciated |
| pavement | 35 to 85 years |
| seal | |
| - bituminous seals | 35 to 85 years |
| - asphalt surfaces | 35 to 85 years |
| Gravel roads | |
| formation | not depreciated |
| pavement | 35 to 85 years |
| Infrastructure - footpaths | 20 to 75 years |
| Infrastructure - drainage | 5 to 75 years |
| Infrastructure - parks and ovals | 5 to 75 years |
| Infrastructure - waste facilities | 5 to 75 years |
| Other infrastructure Other | 5 to 75 years |
| Other infrastructure dams | 5 to 75 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.

## 7. BORROWINGS

### (a) Borrowing repayments

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

| Purpose | Loan Number | Institution | Interest Rate | Budget Principal 1 July 2026 | 2026/27 Budget New Loans | 2026/27 Budget Principal Repayments | Budget Principal outstanding 30 June 2027 | 2026/27 Budget Interest Repayments | Actual Principal 1 July 2025 | 2025/26 Actual New Loans | 2025/26 Actual Principal Repayments | Actual Principal outstanding 30 June 2026 | 2025/26 Actual Interest Repayments | Budget Principal 1 July 2025 | 2025/26 Budget New Loans | 2025/26 Budget Principal Repayments | Budget Principal outstanding 30 June 2026 | 2025/26 Budget Interest Repayments |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | $ | $ | $ | $ | $ | $ | $ | $ | $ | $ | $ | $ | $ | $ | $ |
| Community Recreation | 65 | WATC* | 7.3% | 54,680 | - | (26,349) | 28,331 | (3,290) | 79,185 | - | (24,505) | 54,680 | (5,095) | 79,186 | - | (24,505) | 54,681 | (5,134) |
| Shire Depot | 68 | WATC* | 3.8% | 170,651 | - | (15,214) | 155,437 | (6,375) | 185,300 | - | (14,649) | 170,651 | (6,728) | 185,301 | - | (14,649) | 170,652 | (8,980) |
| Plant Purchases | 70 | WATC* | 4.8% | 463,978 | - | (179,044) | 284,934 | (20,063) | 634,761 | - | (170,783) | 463,978 | (27,548) | 634,763 | - | (170,784) | 463,979 | (28,325) |
| 19 Second Avenue Purchase | 71 | WATC* | 4.9% | 395,652 | - | (18,998) | 376,654 | (19,520) | - | 400,000 | (4,348) | 395,652 | (6,983) | - | - | - | - | - |
| | | | | 1,084,961 | - | (239,605) | 845,356 | (49,248) | 899,246 | 400,000 | (214,285) | 1,084,961 | (46,354) | 899,250 | - | (209,938) | 689,312 | (42,439) |

All borrowing repayments, other than self supporting loans, will be financed by general purpose revenue.

* WA Treasury Corporation

## 7. BORROWINGS (CONTINUED)

### (b) New borrowings - 2026/27

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

### (c) Unspent borrowings

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

### (d) Credit Facilities

| | 2026/27 Budget | 2025/26 Actual | 2025/26 Budget |
|---|---|---|---|
| | $ | $ | $ |
| **Undrawn borrowing facilities** | | | |
| **credit standby arrangements** | | | |
| Bank overdraft limit | | | |
| Bank overdraft at balance date | | | |
| Credit card limit | 7,500 | 7,500 | 7,500 |
| Credit card balance at balance date | - | - | - |
| **Total amount of credit unused** | 7,500 | 7,500 | 7,500 |
| | | | |
| **Loan facilities** | | | |
| Loan facilities in use at balance date | 845,356 | 1,084,961 | 689,312 |

### 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.

## 8. RESERVE ACCOUNTS

### (a) Reserve Accounts - Movement

| | | 2026/27 Budget | | | | 2025/26 Actual | | | | 2025/26 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 | 120,801 | 4,600 | - | 125,401 | 116,363 | 4,438 | - | 120,801 | 115,427 | 4,600 | - | 120,027 |
| (b) | Plant reserve | 608,663 | 63,000 | (116,068) | 555,595 | 441,815 | 166,848 | - | 608,663 | 439,145 | 163,000 | - | 602,145 |
| (c) | Office building reserve | 49,851 | 1,900 | - | 51,751 | 48,020 | 1,831 | - | 49,851 | 47,633 | 1,900 | - | 49,533 |
| (d) | Swimming pool reserve | 64,036 | 2,488 | - | 66,524 | 61,684 | 2,352 | - | 64,036 | 61,188 | 2,488 | - | 63,676 |
| (e) | Land development reserve | 2,424 | 90 | - | 2,514 | 2,335 | 89 | - | 2,424 | 2,316 | 90 | - | 2,406 |
| (f) | Building reserve | 321,544 | 10,000 | (33,000) | 298,544 | 309,733 | 11,811 | - | 321,544 | 307,241 | 12,400 | (70,000) | 249,641 |
| (g) | Computer equipment/software reserve | 84,094 | 3,500 | (55,000) | 32,594 | 127,417 | 4,859 | (48,182) | 84,094 | 127,029 | 1,900 | - | 128,929 |
| (h) | Refuse site rehabilitation reserve | 5,798 | 200 | - | 5,998 | 5,585 | 213 | - | 5,798 | 5,540 | 200 | - | 5,740 |
| (i) | Co-contributions Reserve | 10,000 | - | - | 10,000 | - | 10,000 | - | 10,000 | - | 10,000 | - | 10,000 |
| | | 1,267,211 | 85,778 | (204,068) | 1,148,921 | 1,112,952 | 202,441 | (48,182) | 1,267,211 | 1,105,519 | 196,578 | (70,000) | 1,232,097 |

### (b) Reserve Accounts - Purposes

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

| | Reserve name | Anticipated date of use | Purpose of the reserve |
|---|---|---|---|
| | **Restricted by council** | | |
| (a) | Leave reserve | Ongoing | to be used to fund annual and long service leave requirements. |
| (b) | Plant reserve | Ongoing | to be used for the purchase of major plant. |
| (c) | Office building reserve | Ongoing | to be used for the construction of a new administration centre. |
| (d) | Swimming pool reserve | Ongoing | to be used for the refurbishment of the swimming pool. |
| (e) | Land development reserve | Ongoing | to be used to fund the development of a light industrial area. |
| (f) | Building reserve | Ongoing | to be used for the future building needs of the Shire. |
| (g) | Computer equipment/software reserve | Ongoing | to be used for major upgrades of Council's computer system. |
| (h) | Refuse site rehabilitation reserve | Ongoing | to be used for rehabilitation costs associated with the refuse site in the Shire. |
| (i) | Co-contributions Reserve | Ongoing | to be used to provide matching funding for grants for projects and programs |

## 9. OTHER INFORMATION

| The net result includes as revenues | 2026/27 Budget | 2025/26 Actual | 2025/26 Budget |
|---|---|---|---|
| | $ | $ | $ |
| **(a) Interest earnings** | | | |
| Investments | 90,778 | 107,920 | 101,178 |
| Other interest revenue | 9,650 | 14,994 | 6,500 |
| | 100,428 | 122,914 | 107,678 |
| **The net result includes as expenses** | | | |
| **(b) Auditors remuneration** | | | |
| Audit services | 42,000 | 41,900 | 41,280 |
| Other services | 4,500 | 4,500 | 3,000 |
| | 46,500 | 46,400 | 44,280 |
| **(c) Interest expenses (finance costs)** | | | |
| Borrowings (refer Note 7(a)) | 49,248 | 46,354 | 42,439 |
| | 49,248 | 46,354 | 42,439 |
| **(d) Write offs** | | | |
| General rate | - | 119 | - |
| | - | 119 | - |
| **(e) Low Value lease expenses** | | | |
| Office equipment | 1,600 | 1,704 | 1,600 |
| | 1,600 | 1,704 | 1,600 |

## 10. COUNCIL MEMBERS REMUNERATION

| | 2026/27 Budget | 2025/26 Actual | 2025/26 Budget |
|---|---|---|---|
| | $ | $ | $ |
| **President** | | | |
| President's allowance | 16,000 | 16,000 | 16,000 |
| Meeting attendance fees | 6,000 | 5,100 | 6,000 |
| Annual allowance for ICT expenses | 1,000 | 1,000 | 1,000 |
| Travel and accommodation expenses | 1,350 | 571 | 800 |
| | 24,350 | 22,671 | 23,800 |
| **Deputy President** | | | |
| Deputy President's allowance | 4,000 | 4,000 | 4,000 |
| Meeting attendance fees | 4,000 | 2,920 | 4,000 |
| Annual allowance for ICT expenses | 1,000 | 1,000 | 1,000 |
| Travel and accommodation expenses | 1,300 | 740 | 460 |
| | 10,300 | 8,660 | 9,460 |
| **Council member 3** | | | |
| Meeting attendance fees | - | 960 | 4,000 |
| Annual allowance for ICT expenses | - | 301 | 1,000 |
| Travel and accommodation expenses | - | 188 | 2,500 |
| | - | 1,449 | 7,500 |
| **Council member 4** | | | |
| Meeting attendance fees | 4,000 | 3,340 | 4,000 |
| Annual allowance for ICT expenses | 1,000 | 1,000 | 1,000 |
| Travel and accommodation expenses | 650 | 616 | 470 |
| | 5,650 | 4,956 | 5,470 |
| **Council member 5** | | | |
| Meeting attendance fees | 4,000 | 2,620 | 4,000 |
| Annual allowance for ICT expenses | 1,000 | 1,000 | 1,000 |
| Travel and accommodation expenses | 600 | 436 | 580 |
| | 5,600 | 4,056 | 5,580 |
| **Council member 6** | | | |
| Meeting attendance fees | - | 660 | 4,000 |
| Annual allowance for ICT expenses | - | 301 | 1,000 |
| Travel and accommodation expenses | - | 99 | 740 |
| | - | 1,060 | 5,740 |
| **Council member 7** | | | |
| Meeting attendance fees | 4,000 | 3,720 | 4,000 |
| Annual allowance for ICT expenses | 1,000 | 1,000 | 1,000 |
| Travel and accommodation expenses | 950 | 853 | 250 |
| | 5,950 | 5,573 | 5,250 |
| **Council member 8** | | | |
| Meeting attendance fees | 4,000 | 2,180 | - |
| Annual allowance for ICT expenses | 1,000 | 691 | - |
| Travel and accommodation expenses | 950 | 520 | - |
| | 5,950 | 3,391 | - |
| **Council member 9** | | | |
| Meeting attendance fees | 4,000 | 2,080 | - |
| Annual allowance for ICT expenses | 1,000 | 691 | - |
| | 5,000 | 2,771 | - |
| **Total Council Member Remuneration** | 62,800 | 54,587 | 62,800 |
| President's allowance | 16,000 | 16,000 | 16,000 |
| Deputy President's allowance | 4,000 | 4,000 | 4,000 |
| Meeting attendance fees | 30,000 | 23,580 | 30,000 |
| Annual allowance for ICT expenses | 7,000 | 6,984 | 7,000 |
| Travel and accommodation expenses | 5,800 | 4,023 | 5,800 |
| | 62,800 | 54,587 | 62,800 |

## 11. 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 2026 | Estimated amounts received | Estimated amounts paid | Estimated balance 30 June 2027 |
|---|---|---|---|---|
| | $ | $ | $ | $ |
| Nomination & Other Deposits | 252 | 8 | - | 260 |
| | 252 | 8 | - | 260 |

## 12. REVENUE AND EXPENDITURE

### (a) Revenue and Expenditure Classification

#### REVENUES

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

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

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

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

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

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

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

**OTHER REVENUE**
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.

## 12. REVENUE AND EXPENDITURE (CONTINUED)

### (b) Revenue Recognition

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

| Revenue Category | Nature of goods and services | When obligations typically satisfied | Payment terms | Returns/Refunds/ Warranties | Timing of Revenue recognition |
|---|---|---|---|---|---|
| Rates | General Rates | Over time | Payment dates adopted by Council during the year | None | When rates notice is issued |
| Grants, subsidies and contributions | 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 | |
| Grants, subsidies or contributions for the construction of non-financial assets | Construction or acquisition of recognisable non-financial assets to be controlled by the local government | 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 |
| Fees and charges - licences, registrations, approvals | Building, planning, development and animal management. | Single point in time | Full payment prior to issue | None | On payment of the licence, registration or approval |
| Fees and charges - 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 |
| Commissions | Commissions on licencing and ticket sales | Over time | Payment in full on sale | None | When assets are controlled |
| Reimbursements | Insurance claims and reimbursable expenses | Single point in time | Payment in arrears for claimable event | None | When claim is agreed or when expense is incurred |
| Other revenue - private works | Contracted private works | Single point in time | Monthly in arrears | None | At point of service |

## 13. PROGRAM INFORMATION

### Key Terms and Definitions - Reporting Programs

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

| OBJECTIVE | ACTIVITIES |
|---|---|
| **Governance**<br>To provide a decision making process for the efficient allocation of scarce resources | Includes the activities of members of council and the administrative support available to the council for the provision of governance of the district. Other costs relate to the task of assisting elected members and ratepayers on matters which do not concern specific council services. |
| **General purpose funding**<br>To collect revenue to allow for the provision of services | Rates, general purpose government grants and interest revenue |
| **Law, order, public safety**<br>To provide services to help ensure a safer and environmentally conscious community | Supervision and enforcement of various local laws relating to fire prevention, animal control and other aspects of public safety including emergency services |
| **Health**<br>To provide an operational framework for environmental and community health | Inspection of food outlets and their control, noise control and waste disposal compliance |
| **Education and welfare**<br>To provide services to disadvantaged persons, the elderly, children and youth | Provision of aged services. |
| **Housing**<br>To provide and maintain staff and other housing | Provision and maintenance of staff and other housing |
| **Community amenities**<br>To provide services required by the community | Rubbish collection services, operation of rubbish disposal sites, litter control, construction and maintenance of urban storm water drains, protection of the environment and administration of town planning schemes, cemetery and public conveniences |
| **Recreation and culture**<br>To establish and effectively manage infrastructure and resource which will help the social well being of the community | Maintenance of public halls, civic centres, aquatic centre, beaches, recreation centres and various sporting facilities. Provision and maintenance of parks, gardens and playgrounds. Operation of library and other cultural facilities |
| **Transport**<br>To provide safe, effective and efficient transport services to the community | Construction and maintenance of roads, streets, footpaths, depots, cycle ways, parking facilities and traffic control. Cleaning of streets and maintenance of street trees, street lighting etc. |
| **Economic services**<br>To help promote the shire and its economic wellbeing | Tourism and area promotion including the maintenance and operation of a caravan park. Provision of rural services including weed control, vermin control and standpipes. Building Control |
| **Other property and services**<br>To monitor and control Shire's overheads operating accounts | Private works operation, plant repair and operation costs and engineering operation costs, administration costs allocated and other unclassified works and services |

## 14. FEES AND CHARGES

| | 2026/27 Budget | 2025/26 Actual | 2025/26 Budget |
|---|---|---|---|
| | $ | $ | $ |
| **By Program:** | | | |
| Governance | 2,600 | 3,249 | 3,450 |
| General purpose funding | 1,510 | 1,762 | 1,510 |
| Law, order, public safety | 750 | 949 | 500 |
| Health | 400 | 448 | - |
| Housing | 80,300 | 64,146 | 56,552 |
| Community amenities | 34,453 | 22,576 | 23,880 |
| Recreation and culture | 20,113 | 21,348 | 17,805 |
| Economic services | 16,345 | 19,094 | 16,845 |
| Other property and services | 1,800 | 14,517 | 1,800 |
| | 158,271 | 148,089 | 122,342 |

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

  

# SHIRE OF NUNGARIN

# SCHEDULE OF FEES & CHARGES

**2026-2027**

| Details | | | Fee/Charge | New proposed fee with Addition of CPI | GST | Act or Regulation | Comments |
|---|---|---|---|---|---|---|---|
| CPI Increase | 4.00% | GENERAL PURPOSE FUNDING (Where applicable GST is included) | | | | | |
| **Rates Revenue** | | | Proposed | Proposed | | | |
| | *Penalty Interest Rates* | | | | | | |
| | | Arrears | 11% | 11% | N | LG Act 1995 Section 6.16 | |
| | *Rate Instalments* | | | | | | |
| | | Two Instalments | $5 | $5 | N | LG Act 1995 Section 6.16 | |
| | | Four Instalments | $15 | $15 | N | LG Act 1995 Section 6.16 | |
| | | Instalment Interest | 5.50% | 5.50% | N | LG Act 1995 Section 6.16 | |
| | | Special Arrangement Fee ( Per Payment Plan) | $15 | $15 | N | LG Act 1995 Section 6.16 | |
| | *Rates Services* | | | | | | |
| | | Copy of Rates Notice | $2 | $2 | Y | LG Act 1995 Section 6.16 | |
| | | Orders and Requisitions (each) | $75 | $75 | Y | LG Act 1995 Section 6.16 | |
| | | Electronic Advice of Sales (EAS) (each) | $75 | $75 | Y | LG Act 1995 Section 6.16 | |
| | *Debt Collection* | | | | | | |
| | | Debt Collection Fees | At Cost | At Cost | N | LG Act 1995 Section 6.16 | |
| GOVERNANCE (Where applicable GST is included) | | | | | | | |
| **Governance Charges - Other** | | | | | | | |
| | *Other Fees* | | | | | | |
| | *Photocopying A4* | | $1 | $1.00 | Y | LG Act 1995 Section 6.16 | |
| | *Photocopying A3* | | $2 | $2 | Y | LG Act 1995 Section 6.16 | |
| | | Electronic copy of Rate Book | $13 | $13 | Y | LG Act 1995 Section 6.16 | |
| | | Hard copy of Rate Book | $43 | $43 | Y | LG Act 1995 Section 6.16 | |
| | | Electoral Roll A4 | $22 | $22 | Y | LG Act 1995 Section 6.16 | |
| | | Rate Information Search (per hour) | $62 | $62 | N | LG Act 1995 Section 6.16 | |
| | | Replying to a Property Settlement Questionnaire | $82 | $82 | N | Planning & Development Regs 2009 | |
| | *Freedom of Information* | | | | | | |
| | | Application Fee | As per legislation | As per legislation | N | WA FOI Act 1992 & FOI Regulations 1993 | |
| | | Access Time by Staff (Per Hour) | As per legislation | As per legislation | N | WA FOI Act 1992 & FOI Regulations 1993 | |
| | | Photocopying Charge Per Hour | As per legislation | As per legislation | Y | WA FOI Act 1992 & FOI Regulations 1993 | |
| | | Photocopying (Per Copy) | $1 | As per legislation | Y | WA FOI Act 1992 & FOI Regulations 1993 | |
| | | Delivery/Postage | At Cost | At Cost | Y | WA FOI Act 1992 | |
| | | Advanced Deposits | 25% | 25% | Y | WA FOI Act 1992 | |
| | | If the estimated fees are greater than $25, the applicant must be notified and asked if they wish to proceed with the application. The applicant must respond within 30 days | | | | | |
| | *History Book - A Piece of String* | | $50.00 | $40.00 | Y | LG Act 1995 Section 6.16 | |
| | *Postage* | | | | | | |
| | | Within Australia | At cost | At cost | Y | LG Act 1995 Section 6.16 | |
| | | Other Postage / Freight | At cost | At cost | Y | LG Act 1995 Section 6.16 | |
| | *Special Series Number Plates (Pair)* | | | | | | |
| | | Shire of Nungarin - Administration Fee | $47 | $47 | | LG Act 1995 Section 6.16 | |
| | | Department of Transport | As per fees set by Dept of Transport | As per fees set by Dept of Transport | | | |
| LAW ORDER & PUBLIC SAFETY (Where applicable GST is included) | | | | | | | |
| **Rural Street Number Signs** | | | | | | | |
| | *Rural Street Number Signs with Star Picket* | | $61 | $63 | | S6.16 LG Act 1995 | |
| **Animal Control** | | | | | | | |
| | *Dogs* | | | | | | |
| | | Dog Tags (Transfer) | No Charge | No Charge | N | S6.16 LG Act 1995 | |
| | | Dog Tags (Replacement) | $3.00 | $3.00 | Y | S6.16 LG Act 1995 | |
| | *Registration* | 1 year -Sterilised | $20.00 | $20.00 | N | Dog Act 1976 & Dog Regulations 2013 | |
| | | 1 year - Unsterilised | $50.00 | $50.00 | N | Dog Act 1976 & Dog Regulations 2013 | |

| Details | | Fee/Charge | New proposed fee with Addition of CPI | GST | Act or Regulation | Comments |
|---|---|---|---|---|---|---|
| CPI Increase | 4.00% | GENERAL PURPOSE FUNDING (Where applicable GST is included) | | | | |
| | 3 years - Sterilised | $42.50 | $42.50 | N | Dog Act 1976 & Dog Regulations 2013 | |
| | 3 yeasr - Unsterilised | $120.00 | $120.00 | N | Dog Act 1976 & Dog Regulations 2013 | |
| | Lifetime - Sterilised | $100.00 | $100.00 | N | Dog Act 1976 & Dog Regulations 2013 | |
| | Lifetime - Unsterilised | $250.00 | $250.00 | | Dog Act 1976 & Dog Regulations 2013 | |
| *Working Dog* | 1 year - Sterilised | $12.50 | $5.00 | N | Dog Act 1976 & Dog Regulations 2013 | |
| | 1 year - Unsterilised | $25.00 | $12.50 | N | Dog Act 1976 & Dog Regulations 2013 | |
| | 3 years - Sterilised | $30.00 | $10.63 | N | Dog Act 1976 & Dog Regulations 2013 | |
| | 3 years - Unsterlised | $60.00 | $30.00 | N | Dog Act 1976 & Dog Regulations 2013 | |
| | Lifetime - Sterilised | $50.00 | $25.00 | N | Dog Act 1976 & Dog Regulations 2013 | |
| | Lifetime - Unsterlised | $125.00 | $62.50 | N | Dog Act 1976 & Dog Regulations 2013 | |
| *For sterilisation concession, a certificate signed by a registered vet must be provided* | | | | | | |
| *Pensioners receive 50% discount off the above fees* | | | | | | |
| *Cats* | Proof of sterilisation is required before registration | | | | | |
| | Cat Tags (Transfer) | No Charge | No Charge | N | S6.16 LG Act 1995 | |
| *Registration* | Cat Breeders Annual Fee - Per Cat (male or female) | $100.00 | $100.00 | N | Cat Act 2011 & Cat Regulation 2012 | |
| | 1 year (Application after 31 May) | $10.00 | $10.00 | N | Cat Act 2011 & Cat Regulation 2012 | |
| | 1 Year (Application before 31 May) | $20.00 | $20.00 | N | Cat Act 2011 & Cat Regulation 2012 | |
| | 3 year | $42.50 | $42.50 | N | Cat Act 2011 & Cat Regulation 2012 | |
| | Lifetime | $100.00 | $100.00 | N | Cat Act 2011 & Cat Regulation 2012 | |
| *Pensioners receive 50% discount off the above fees* | | | | | | |
| *Infringements* | | | | | | |
| | Infringements, Court Fines & Penalties | As per legislation | As per legislation | | Cat Act 2011, Dog Act 1976 | |
| *Vermin Trap Hire* | | | | | | |
| | Bond | $50.00 | $50.00 | N | S6.16 LG Act 1995 | |
| | Weekly Hire | $12.00 | $13.00 | Y | S6.16 LG Act 1995 | |
| | Late Return (per day) | $18.00 | $19.00 | Y | S6.16 LG Act 1995 | |
| | Lost or Not Returned | At Replacement Cost (Plus 25% Admin and Freight Cost) | At Replacement Cost (Plus 25% Admin and Freight Cost) | Y | S6.16 LG Act 1995 | |
| **Ranger Services** | | | | | | |
| | Dog / Cat Surrender Fee (on pick up) | $56.00 | $58.00 | Y | LG Act 1995 Section 6.16 | |
| | Dog / Cat Impound Fee (unregistered dog) | $169.00 | $176.00 | Y | LG Act 1995 Section 6.16 | |
| | Dog / Cat Impound Fee (registered dog) | $83.00 | $86.00 | Y | LG Act 1995 Section 6.16 | |
| | Dog/ Cat Release Fee | $57.00 | $59.00 | Y | LG Act 1995 Section 6.16 | |
| | Maintenance of a dog or cat in the pound - per day or part thereof | At cost + 25% | At cost + 25% | Y | LG Act 1995 Section 6.16 | |
| | Dogs / Cat will not be released unless microchipped and licenced | | | | | |
| | Destruction of a dog or cat | At cost + 25% | At cost + 25% | Y | LG Act 1995 Section 6.16 | |
| BUILDING (Where applicable GST is included) | | | | | | |
| *Building Permits* | | | | | | |
| | Building Permit Fees will be charged in accordance with the appropriate fees state in the Building Regulations 2012 | As per legislation | As per legislation | N | Building Regs 2012 | |
| *Preliminary Plan Evaluation* | | | | | | |
| | If associated with an Un-certified permit | At cost + 25% | At cost + 25% | Y | LG Act 1995 Section 6.16 | |
| *Occupancy Permits* | | | | | | |
| | Uncertified Building permits will attract in addition to the statutory fees an additional fee for the engagement of a Building Practitioner | (At cost + 25%) Excl Statutory Fee | (At cost + 25%) Excl Statutory Fee | N | Building Regs 2012 | |
| *Demolition Permit* | | | | | | |

| Details | | Fee/Charge | New proposed fee with Addition of CPI | GST | Act or Regulation | Comments |
|---|---|---|---|---|---|---|
| CPI Increase | 4.00% | **GENERAL PURPOSE FUNDING (Where applicable GST is included)** | | | | |
| | DP1 - Class 1 or Class 10 or incidental structure (s16(1)) | As per legislation | As per legislation | N | Building Regs 2012 | |
| | DP2 - Class 2 to Class 9 building (s16(1)) | As per legislation | As per legislation | N | Building Regs 2012 | |
| | DP3 - Application to extend the time during which a demolition permit has effect (s32(3)(f)) | As per legislation | As per legislation | N | Building Regs 2012 | |
| *Building Levy* | | | | | | |
| | Building Services Levy | As per legislation | As per legislation | N | Building Regs 2012 | |
| | Building Construction Industry Training Levy | As per legislation | As per legislation | N | Building Regs 2012 | |
| *Other Building Fees* | | | | | | |
| | Swimming Pool Inspection Fee - Annual Fee ($60.79/4Yrs) Townsite Properties Only | $14.61 | $15.25 | N | Building Regs 2012 | |
| | Swimming Pool Re-inspection Fee (Swimming Pool Barriers & all Other) | At cost + 25% | At cost + 25% | Y | LG Act 1995 Section 6.16 | |
| *Building Inspection Services* | | | | | | |
| | On-site inspection service | At cost +25% | At cost +25% | Y | LG Act 1995 Section 6.16 | |
| *Building Rubbish Disposal* | | | | | | |
| | First $10,000 of construction value | $83 | $86 | Y | LG Act 1995 Section 6.16 | |
| | Each subsequent $5,000 of construction value | $28 | $29 | Y | LG Act 1995 Section 6.16 | |
| | Minimum Fee for demolition of houses and major constructions | $247 | $257 | Y | LG Act 1995 Section 6.16 | |
| **CARAVAN PARK AND CAMPING (Where applicable GST is included)** | | | | | | |
| *Town Caravan Park* | | | | | | |
| | Unpowered Site | $22 | $25 | Y | Caravan & Camping Grounds Act 1995 | |
| | Powered Site | $30 | $30 | Y | Caravan & Camping Grounds Act 1995 | |
| | Book two nights, stay third night for free (Per visit & Excluding Events) | | | | | |
| | Weekly Rate Unpowered Site (7days) | $130 | $150 | Y | Caravan & Camping Grounds Act 1995 | |
| | Weekly Rate Powered Site (7days) | $180 | $180 | Y | Caravan & Camping Grounds Act 1995 | |
| | Washing Machine | $4 | $6 | Y | Caravan & Camping Grounds Act 1995 | |
| | Dryer | $4 | $6 | Y | Caravan & Camping Grounds Act 1995 | |
| | Shower per person without site booking | | $5 | Y | Caravan & Camping Grounds Act 1995 | |
| *Mangowine Homestead* | | | | | | |
| | Unpowered Sites | $12 | $15 | Y | Caravan & Camping Grounds Act 1995 | |
| | Powered Sites | $22 | $25 | Y | Caravan & Camping Grounds Act 1995 | |
| | Weekly Rate Unpowered Site (7 days) | $52 | $75 | Y | Caravan & Camping Grounds Act 1995 | |
| | Weekly Rate Powered Site (7 days) | $110 | $125 | Y | Caravan & Camping Grounds Act 1995 | |
| *Volunteering at the Nungarin Heritage Machinery and Army Museum* | | | | | | |
| *Stay 2 weeks free if volunteering at the Museum for a minimum of 20 hours per week for 2 weeks. Offer available once every 6 months* | | | | | | |
| *Reserves* | | | | | | |
| | Talgomine Rock per night | $10 | $10 | Y | Caravan & Camping Grounds Act 1995 | |
| | Danberrin Rock per night | $10 | $10 | Y | Caravan & Camping Grounds Act 1995 | |
| **CEMETERY (Where applicable GST is included)** | | | | | | |
| *Burials* | | | | | | |
| *Interment Fees (Burial)(+25% if outside normal working hours)* | | | | | | |
| | Grant of Right of Burial | | $90 | N | LG Act 1995 Section 6.16 | Added |
| | Renewal Grant of Right of Burial | | $85 | N | LG Act 1995 Section 6.16 | Added |
| | Internment of any adult in a grave 2.1m deep | $772 | $803 | Y | LG Act 1995 Section 6.16 | Changed Wording |
| | Internment of a child under 7 years of age in grave 1.8m deep | $607 | $386 | Y | LG Act 1995 Section 6.16 | Changed Wording and cost |
| | Re-opening a grave | $1,102 | $1,146 | Y | LG Act 1995 Section 6.16 | |
| | Crematorium Ashes into Existing Grave | $220 | $229 | Y | LG Act 1995 Section 6.16 | |
| *Niche Wall* | | | | | | |
| | Crematorium Ashes into Niche Wall (Single) | $124 | $129 | Y | LG Act 1995 Section 6.16 | |

| Details | | Fee/Charge | New proposed fee with Addition of CPI | GST | Act or Regulation | Comments |
|---|---|---|---|---|---|---|
| CPI Increase | 4.00% | **GENERAL PURPOSE FUNDING (Where applicable GST is included)** | | | | |
| | Crematorium Ashes into Niche Wall (Double) | $179 | $186 | Y | LG Act 1995 Section 6.16 | |
| | Plaque (if not provided) | At Cost + 25% Admin Fee | At Cost + 25% Admin Fee | Y | LG Act 1995 Section 6.16 | |
| *Funeral Directors & Monumental Mason Fees* | | | | | | |
| | Permission to Erect a Monument | $48 | $50 | Y | LG Act 1995 Section 6.16 | |
| | Permission to construct a vault | $48 | $50 | Y | LG Act 1995 Section 6.16 | |
| *The above Fees are payable for Reservations as well as Internments* | | | | | | Wording Added |
| **COMMUNITY AMENITIES (Where applicable GST is included)** | | | | | | |
| **General Waste Disposal** | | | | | | |
| *Waste Disposal* | | | | | | |
| | Dumping of Concrete/Bitumen/Road Waste per cubic metre | $15 | $16 | Y | LG Act 1995 Section 6.16 | |
| | Dumping of Commercial Building Waste - Single Axle Truck | $120 | $125 | Y | LG Act 1995 Section 6.16 | |
| | Dumping of Commercial Building Waste - Bogie Axle Truck | $173 | $180 | Y | LG Act 1995 Section 6.16 | |
| | Dumping of Commercial Building Waste - Semi Trailer | $346 | $360 | Y | LG Act 1995 Section 6.16 | |
| **Sanitation - Household Refuse** | | | | | | |
| *Domestic Refuse Collection (per annum)* | | | | | | |
| | Waste Service Levy | $398 | $290 | N | LG Act 1995 Section 6.16 | As per Avon Waste Charge |
| | Recycle Waste Service Levy | | $290 | N | LG Act 1995 Section 6.16 | |
| **COMMUNITY BUS (Where applicable GST is included)** | | | | | | |
| *Community Bus* | | | | | | |
| | Charge per km (Residents and Community Groups includes first tank of fuel) | $1.20 | $1.20 | Y | LG Act 1995 Section 6.16 | |
| | Charge per km (Non-resident and Commercial use) | $2.40 | $2.40 | Y | LG Act 1995 Section 6.16 | |
| | Bond - Refundable when bus is returned undamaged and clean | $200.00 | $200.00 | N | | |
| **FACILITY - HIRE (Where applicable GST is included)** | | | | | | |
| **Memorial Hall and Town Hall - Commercial Hire i.e. ticket event. Alcohol only permitted for daily hire** | | | | | | |
| | Hire - Per 2 hour period | $57 | $59 | Y | LG Act 1995 Section 6.16 | |
| | Daily Hire - without Alcohol | $124 | 129 | Y | LG Act 1995 Section 6.16 | |
| | Daily Hire - with Alcohol (Prior approval required) | $247 | $257 | Y | LG Act 1995 Section 6.16 | |
| *Bond (refundable if left clean and undamaged)* | | | | | | |
| | Hire - without Alcohol | $200 | $200 | N | LG Act 1995 Section 6.16 | |
| | Hire - With Alcohol | $430 | $430 | N | LG Act 1995 Section 6.16 | |
| | Key Bond | $150 | $150 | N | LG Act 1995 Section 6.16 | |
| **Memorial Hall and Town Hall - Non Profit Organisation Hire and Groups providing local community content (incl. primary school & Emergency Service Training) alcohol only permitted for daily hire** | | | | | | |
| | Hire - Per 2 hour period | $17 | $18 | Y | LG Act 1995 Section 6.16 | |
| | Daily Hire - without Alcohol | $34 | $35 | Y | LG Act 1995 Section 6.16 | |
| | Daily Hire - with Alcohol | $247 | $257 | Y | LG Act 1995 Section 6.16 | |
| *Bond (refundable if left clean and undamaged)* | | | | | | |
| | Hire - without Alcohol | $200 | $200 | N | LG Act 1995 Section 6.16 | |
| | Hire - With Alcohol | $400 | $400 | N | LG Act 1995 Section 6.16 | |
| | Key Bond | $150 | $150 | N | LG Act 1995 Section 6.16 | |
| **Recreation Centre Building - Main Building (incl. Kitchen but excl Bar) - Commercial hire i.e. ticket event. Alcohol only permitted for daily hire** | | | | | | |
| | Hire - per 2 hour period | $57 | $59 | Y | LG Act 1995 Section 6.16 | |
| | Daily Hire - without Alcohol | $204 | $212 | Y | LG Act 1995 Section 6.16 | |
| | Daily Hire - with Alcohol | $336 | $349 | Y | LG Act 1995 Section 6.16 | |
| *Bond (refundable if left clean and undamaged)* | | | | | | |

| Details | | Fee/Charge | New proposed fee with Addition of CPI | GST | Act or Regulation | Comments |
|---|---|---|---|---|---|---|
| CPI Increase | 4.00% | **GENERAL PURPOSE FUNDING (Where applicable GST is included)** | | | | |
| | Hire - without Alcohol | $200 | $200 | N | LG Act 1995 Section 6.16 | |
| | Hire - With Alcohol | $400 | $400 | N | LG Act 1995 Section 6.16 | |
| | Key Bond | $150 | $150 | N | LG Act 1995 Section 6.16 | |
| | | | | | | |
| **Recreation Centre Building - Main Building (incl. Kitchen but excl Bar) - Non Profit Organisation Hire and Groups providing local community content (incl. primary school & Emergency Service Training)** | | | | | | |
| | Hire - per 2 hour period | $17 | $18 | Y | LG Act 1995 Section 6.16 | |
| | Daily Hire - without Alcohol | $34 | $35 | Y | LG Act 1995 Section 6.16 | |
| | Daily Hire - with Alcohol | $336 | $349 | Y | LG Act 1995 Section 6.16 | |
| *Bond (refundable if left clean and undamaged)* | | | | | | |
| | Hire - without Alcohol | $100 | $100 | N | LG Act 1995 Section 6.16 | |
| | Hire - With Alcohol | $400 | $400 | N | LG Act 1995 Section 6.16 | |
| | Key Bond | $150 | $150 | N | LG Act 1995 Section 6.16 | |
| *Recreation Centre Building - Creche Commercial hire no alcohol permitted i.e. ticket / paid event* | | | | | | |
| | Hire - per 2 hour period | $34 | $35 | Y | LG Act 1995 Section 6.16 | |
| | Daily Hire | $67 | $70 | Y | LG Act 1995 Section 6.16 | |
| *Bond (refundable if left clean and undamaged)* | | | | | | |
| | Hire - without Alcohol | $200 | $200 | N | LG Act 1995 Section 6.16 | |
| | Key Bond | $150 | $150 | N | LG Act 1995 Section 6.16 | |
| *Recreation Centre Building - Creche Non Profit Organisation Hire and Groups providing local community content no alcohol permitted (incl. primary school & Emergency Service Training)* | | | | | | |
| | Hire - per 2 hour period | $17 | $18 | Y | LG Act 1995 Section 6.16 | |
| | Daily Hire | $34 | $35 | Y | LG Act 1995 Section 6.16 | |
| *Bond (refundable if left clean and undamaged)* | | | | | | |
| | Hire - without Alcohol | $200 | $200 | N | LG Act 1995 Section 6.16 | |
| | Key Bond | $150 | $150 | N | LG Act 1995 Section 6.16 | |
| *Recreation Centre Extra Cleaning per hour if cleaning is required due to hirer use* | | At Cost | At Cost | Y | | |
| **RECREATION GROUNDS (Where applicable GST is included)** | | | | | | |
| *Recreation Centre Showers* | | | | | | |
| | per person | $5 | $5 | Y | LG Act 1995 Section 6.16 | |
| *Sporting Club - annual fees (training, games, meetings and max of 5 events other than fixtures)* | | | | | | |
| | Hockey Club | $1,234 | $1,283 | Y | LG Act 1995 Section 6.16 | |
| | Netball Club | $1,234 | $1,283 | Y | LG Act 1995 Section 6.16 | |
| | Cricket Club | $1,234 | $1,283 | Y | LG Act 1995 Section 6.16 | |
| | Tennis Club | $3,659 | $3,805 | Y | LG Act 1995 Section 6.16 | |
| | Bowling Club | $3,659 | $3,805 | Y | LG Act 1995 Section 6.16 | |
| | Football Club | $3,659 | $3,805 | Y | LG Act 1995 Section 6.16 | |
| | Key Bond | $150 | $150 | N | LG Act 1995 Section 6.16 | |
| *Recreation Oval - Per day(Community & Non-Profit Organisations)* | | | | | | |
| | Oval | $17 | $18 | Y | LG Act 1995 Section 6.16 | |
| | Oval & Lights | $33 | $34 | Y | LG Act 1995 Section 6.16 | |
| | Oval, Lights & Power | $66 | $69 | | LG Act 1995 Section 6.16 | |
| *Recreation Oval - Commercial Hire (i.e. ticket / paid event)* | | | | | | |
| | Oval | $220 | $229 | Y | LG Act 1995 Section 6.16 | |
| | Oval & Lights | $331 | $344 | Y | LG Act 1995 Section 6.16 | |

| Details | | Fee/Charge | New proposed fee with Addition of CPI | GST | Act or Regulation | Comments |
|---|---|---|---|---|---|---|
| CPI Increase | 4.00% | GENERAL PURPOSE FUNDING (Where applicable GST is included) | | | | |
| Oval, Lights & Power | | $441 | $459 | Y | LG Act 1995 Section 6.16 | |
| HEALTH (Where applicable GST is included) | | | | | | |
| **Health Inspections & Administration** | | | | | | |
| *Food Registration Business - Annual Fee* | | | | | | |
| Registration New Food Business | | $80 | $83 | N | Food Act 2008 | |
| Commercial Food Preparation in Residential Kitchen | | $110 | $114 | N | Food Act 2008 | |
| Multiple Area Registration | | $220 | $229 | N | Food Act 2008 | |
| High Risk (Annual) | | $169 | $176 | N | Food Act 2008 | |
| Medium Risk (Annual) | | $112 | $116 | N | Food Act 2008 | |
| Low Risk (Annual) | | $45 | $47 | N | Food Act 2008 | |
| Transfer of Food Registration Business (one-off fee) | | $73 | $76 | N | Food Act 2008 | |
| Re-assessment of Low/Medium or High Risk Food Premises per hour (min 1hr) | | $191 | $199 | Y | LG Act 1995 Section 6.16 | |
| **Sewerage** | | | | | | |
| *Septic / Sewerage Application* | | | | | | |
| Application Fee for the approval of an apparatus by Local Government | | legislative | legislative | N | Health Act 1911 | |
| Permit Fee | | legislative | legislative | N | Health Act 1911 | |
| LG Report Fee | | legislative | legislative | N | Health Act 1911 | |
| WA Department of Health Admin Fee | | legislative | legislative | N | Health Act 1911 | |
| *Public Buildings* | | | | | | |
| Public Building Inspection Fee (up to 200m$^2$) | | $220 | $220 | N | LG Act 1995 Section 6.16 | |
| Public Building Inspection Fee (more than 201m$^2$) | | $331 | $331 | N | LG Act 1995 Section 6.16 | |
| Re-Inspection (if required) | | $110 | $110 | N | Local Government Act 1995 | |
| *Public Events Approval* | | | | | | |
| Assessment of Event Application | | $56 | $58 | N | S6.16 LG Act 1995 | |
| *Registration Fee and Annual Licence* | | | | | | |
| Bed & Breakfast Holiday Accommodation (If not a registered food premise, if a registered food premise then add applicable food premise assessment fee) | | $22 | $23 | N | Health Act 1911 | |
| HOUSING (Where applicable GST is included) | | | | | | |
| **Rental Housing** | | | | | | |
| *Staff Housing (per week)* | | | | | | |
| *Council owned house provided to staff (may be part of salary package)* | | $60 | $80 | | | |
| *Private House Rental* | | | | | | |
| 3 x 1 dwelling / week | | $141 | $190 | N | As per Lease Agreement | |
| 4 x 2 dwelling / per week | | $192 | $240 | N | As per Lease Agreement | |
| 2 x 1 dwelling / week | | $180 | | N | As per Lease Agreement | |
| *Grangarin Units (per week)* | | | | | | |
| Pensioner - Single | | $125 | $125 | N | As per Lease Agreement | |
| Pensioner - Couple | | $141 | $141 | N | As per Lease Agreement | |
| Gas usage - Service and Usage Charge | | At Cost | At Cost | Y | As per Lease Agreement | |
| *Bond - Housing* | | | | | | |
| *Payable by all housing tenants. As per REIWA requirements* | | Equal to four (4) Weeks Rent | Equal to four (4) Weeks Rent | | | |
| *Holiday / Short term rental (outside Pool season)* | | | | | | |
| 2 x 2 dwelling per night | | $130 | $135 | N | LG Act 1995 Section 6.16 | |
| 2 x 2 dwelling per week | | $347 | $361 | N | LG Act 1995 Section 6.16 | |
| per night bond (less than a week) | | $214 | $223 | N | LG Act 1995 Section 6.16 | |

| Details | | Fee/Charge | New proposed fee with Addition of CPI | GST | Act or Regulation | Comments |
|---|---|---|---|---|---|---|
| CPI Increase | 4.00% | GENERAL PURPOSE FUNDING (Where applicable GST is included) | | | | |
| | per week or more bond | $428 | $445 | N | LG Act 1995 Section 6.16 | |
| LIBRARIES (Where applicable GST is included) | | | | | | |
| *Library* | | | | | | |
| | Lost Books | At Replacement Cost | At Replacement Cost | Y | LG Act 1995 Section 6.16 | |
| PRIVATE WORKS (Where applicable GST is included) - Wet Hire Plant Fees for weekdays only. Hire during weekends and public holidays at applicable overtime rates. | | | | | | |
| **Plant Hire within Shire boundaries only Excl surrounding LG's, Ex Depot (Wet Hire operator and first tank of fuel only)** | | | | | | |
| | Grader / hr | $245 | $245 | | | |
| | Loader /hr | $230 | $230 | Y | LG Act 1995 Section 6.16 | |
| | Mitsubishi Fuso Tip Truck / hr | $195 | $195 | Y | LG Act 1995 Section 6.16 | |
| | Skid Steer /hr | $171 | $171 | Y | LG Act 1995 Section 6.16 | |
| | Mini Excavator /hr | $172 | $172 | Y | LG Act 1995 Section 6.16 | |
| | Water Cart / hr | $195 | $195 | Y | LG Act 1995 Section 6.16 | |
| | Truck and Trailer / hr | $210 | $210 | Y | LG Act 1995 Section 6.16 | |
| | Portable Toilets per day (Bond refundable if returned clean & empty) | $74 | $74 | Y | LG Act 1995 Section 6.16 | |
| | Tree Planter per day - Dry Hire only | $169 | $169 | Y | LG Act 1995 Section 6.16 | |
| | Delivery / collection Fee for Portable Toilets & Tree Planter | $206 | $206 | Y | LG Act 1995 Section 6.16 | |
| | Bond for Portable Toilets & Tree Planter | $100 | $100 | N | LG Act 1995 Section 6.16 | |
| **Staff Hire depending on availability** | | | At Cost | | LG Act 1995 Section 6.16 | |
| **Materials (min 3 tonne & if available) including delivery within Shire Boundary only** | | | | | | |
| | Blue Metal - per tonne | $107 | $107 | Y | LG Act 1995 Section 6.16 | |
| | Cracker Dust - per tonne | $107 | $107 | Y | LG Act 1995 Section 6.16 | |
| | Gravel - per tonne | $47 | $47 | Y | LG Act 1995 Section 6.16 | |
| | Sand - per tonne | $47 | $47 | Y | LG Act 1995 Section 6.16 | |
| **Materials per Skidsteer scoop, pick-up only** | | | | | | |
| | Blue Metal | | $40 | | LG Act 1995 Section 6.16 | |
| | Cracker Dust | | $40 | | LG Act 1995 Section 6.16 | |
| | Gravel | | $20 | | LG Act 1995 Section 6.16 | |
| | Sand | | $20 | | LG Act 1995 Section 6.16 | |
| **Other Law Order & Public Safety** | | | | | | |
| *Remove Cars / Car Bodies* | | $221 | $230 | Y | S6.16 LG Act 1995 | |
| *Abandoned Vehicles* | | | | | | |
| | Impound Fee | $112 | $116 | N | S6.16 LG Act 1995 | |
| | Towing Fee | At Cost | At Cost | Y | S6.16 LG Act 1995 | |
| | Storage Fee (Daily) | $22 | $23 | Y | S6.16 LG Act 1995 | |
| *Infringements* | | | | | | |
| | Infringements, Court Fines & Penalties | As Per Legislation | As Per Legislation | | Litter Act 1979, Control of Vehicles (off road area) Act 1978, Local Laws, Caravan & Camping Grounds Act 1995, Other | |
| **Standpipe Water - Non Potable** | | | | | | |
| | Fire Standpipe - For Emergency Use only | No Charge | No Charge | | | |
| SWIMMING POOL & GYM (Where applicable GST is included) | | | | | | |
| **Swimming Pool** | | | | | | |
| *Daily Pool Admission* | | | | | | |
| | Adult | $0 | $0 | Y | LG Act 1995 Section 6.16 | |
| | Child (3 - 17) | $0 | $0 | Y | LG Act 1995 Section 6.16 | |

| Details | | | Fee/Charge | New proposed fee with Addition of CPI | GST | Act or Regulation | Comments |
|---|---|---|---|---|---|---|---|
| **CPI Increase** | **4.00%** | **GENERAL PURPOSE FUNDING (Where applicable GST is included)** | | | | | |
| | | Pensioner | $0 | $0 | Y | LG Act 1995 Section 6.16 | |
| | | Spectator | $0 | $0 | Y | LG Act 1995 Section 6.16 | |
| | *Season Ticket* | | | | | | |
| | | Family (immediate) | $0 | $0 | Y | LG Act 1995 Section 6.16 | |
| | | Adult | $0 | $0 | Y | LG Act 1995 Section 6.16 | |
| | | Child (3 - 17) | $0 | $0 | Y | LG Act 1995 Section 6.16 | |
| | | Pensioner / Consession Holder | $0 | $0 | Y | LG Act 1995 Section 6.16 | |
| **Gym Admission - Not operational at present** | | | | | | | |
| | | Adult - ages 16+ (per hour) | $0 | $0 | Y | LG Act 1995 Section 6.16 | |
| | | Yearly | $0.0 | $0.0 | Y | LG Act 1995 Section 6.16 | |
| | | **NB: Family - Immediate Family Only* | | | | | |
| | | ***NB: Pensioner - Senior, Aged & Disability Card Holders* | | | | | |
| **EQUIPMENT HIRE (Where applicable GST is included)** | | | | | | | |
| | *Equipment Hire* | | | | | | |
| | | Trestle Table Hire (each) | $11 | $11.44 | Y | LG Act 1995 Section 6.16 | |
| | | Chair Hire (each) | $3 | $3.00 | Y | LG Act 1995 Section 6.16 | |
| | | Bain Marie - Tray bond | $100 | $104.00 | N | LG Act 1995 Section 6.16 | |
| | | Sound System PA Hire (per day / part thereof) | $46 | $48.00 | Y | LG Act 1995 Section 6.16 | |
| | | Projector Hire (per day / part thereof) | $43 | $44.72 | Y | LG Act 1995 Section 6.16 | |
| | | Inflatable movie screen (electronic equipment included) | $258 | $268.32 | Y | LG Act 1995 Section 6.16 | |
| | | White Board | $13 | $13.52 | Y | LG Act 1995 Section 6.16 | |
| | | Projector Screen (per day / part thereof) | $13 | $14.00 | Y | LG Act 1995 Section 6.16 | |
| | *Equipment Hire Bond* | | | | | | |
| | | Sound System, Projector, Movie Screen | $100 | $104.00 | N | LG Act 1995 Section 6.16 | |
| | | White Board | $50 | $52.00 | N | LG Act 1995 Section 6.16 | |
| | | Projector Screen | $50 | $52.00 | N | LG Act 1995 Section 6.16 | |
| | *Kitchen* | | | | | | |
| | | Crockery per item | $0 | $0.00 | Y | LG Act 1995 Section 6.16 | |
| | | Cutlery per item | $0 | $0.00 | Y | LG Act 1995 Section 6.16 | |
| | | Replacement cost | At Cost | At Cost | Y | LG Act 1995 Section 6.16 | |